

**CLASS "A" OR "B"**  
**WATER and/or WASTEWATER UTILITIES**  
(Gross Revenue of More Than \$200,000 Each)

**ANNUAL REPORT**

**OF**

OFFICIAL COPY  
Public Service Commission  
Do Not Remove From This Office

**WS949-17-AR**

**Aquarina Utilities, Inc.**

Exact Legal Name of Respondent

**517-W / 450-S**

Certificate Numbers

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

**YEAR ENDED DECEMBER 31, 2017**

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2018 JUL 10 AM 5:19  
DIVISION OF  
ACCOUNTING & FINANCE



## INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

Officers and Directors  
Aquarina Utilities Inc.  
Jensen Beach, FL 34958

Management is responsible for the financial statements of Aquarina Utilities, Inc., included in the accompanying Annual Report, which comprise the statement of assets, liabilities, and equity of Aquarina Utilities, Inc. as of December 31, 2017 and the statement of revenue and expenses for the year ended December 31, 2017 in accordance with the requirements of the Public Service Commission of the State of Florida. We have performed a compilation engagement in accordance with Standards for Accounting and Review Services promulgated by the Accounting and Review Services committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying Annual Report.

The financial statements included in the accompanying Annual Report are presented in accordance with the requirements of the Public Service Commission of the State of Florida, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The remaining information not included on the statement of assets, liabilities, and equity and the statement of revenue and expenses has been prepared by management, and we assume no responsibility for such information.

This report is intended solely for the information and use of the Public Service Commission of the State of Florida and management. The report is not intended to be and should not be used by anyone other than these specified parties.

*CJNW CPAs*

CJN&W CPAs  
July 6, 2018

## General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
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 should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create a permanent record, such as by typewriter.
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 of the page with not enough room. Such a schedule 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 statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
11. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
12. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
13. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Water and Wastewater  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0873**

The fourth copy should be retained by the utility

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# **EXECUTIVE SUMMARY**

# CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT  
December 31, 2017

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

- |              |           |    |   |
|--------------|-----------|----|---|
| YES<br>( X ) | NO<br>( ) | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br>( X ) | NO<br>( ) | 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>( X ) | NO<br>( ) | 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. ( X )      2. ( X )      3. ( X )      4. ( X )

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

1. ( X )      2. ( X )      3. ( X )      4. ( X )

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

\* 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.

## ANNUAL REPORT OF

YEAR OF REPORT December 31, 2017
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Aquarina Utilities, Inc.  
 (Exact Name of Utility)

County: Brevard

List below the exact mailing address of the utility for which normal correspondence should be sent:

P.O. Box 1114  
 Fellsmere, FL 32948

Telephone: ( 772 ) 708-8350

e-Mail Address: aquarinautilities@bellsouth.net

WEB Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number HQ2118

Name and address of person to whom correspondence concerning this report should be addressed:

Anthony Q. De Santis, CPA  
 2560 Gulf-to-Bay Boulevard, Suite 200  
 Clearwater, FL 33765-4432

Telephone: ( 727 ) 791-4020

List below the address of where the utility's books and records are located:

10475 130th Avenue	235 Aquarina Blvd
Fellsmere, FL 32948	Melbourne Beach, FL 32951

Telephone: ( 772 ) 708-8350

List below any groups auditing or reviewing the records and operations:

Date of original organization of the utility: 02/18/2011

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

Individual	Partnership	Sub S Corporation	1120 Corporation
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

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

	Name	Percent Ownership
1.	Kevin Burge	100 %
2.		%
3.		%
4.		%
5.		%
6.		%
7.		%
8.		%
9.		%
10.		%

UTILITY NAME: Aquarina Utilities, Inc

**YEAR OF REPORT**  
December 31, 2017

## DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Martin Friedman (850) 877-6555	Attorney	Friedman & Friedman	Legal matters
Anthony Q De Santis (727) 791-4020	CPA	CJN&W, CPAs	Accounting and rate matters

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT  
December 31, 2017

**COMPANY PROFILE**

Provide a brief narrative company profile which covers the following areas:

- A. Brief company history.**
- B. Public services rendered.**
- C. Major goals and objectives.**
- D. Major operating divisions and functions.**
- E. Current and projected growth patterns.**
- F. Major transactions having a material effect on operations.**

- (A) Aquarina Utilities, Inc. purchased the water and wastewater company that services the Aquarina development of Melbourne Beach and its associated communities on February 18th, 2011 from Compass Bank, which held the property and assets formerly owned by Service Management Systems Inc. in foreclosure.
- (B) The Company provides water and sewer services only.
- (C) The Utility's goals continue to be the improvement of facilities and service and earn a fair rate of return on its investment in plant in service.
- (D) Water and sewer services only.
- (E) The Utility is currently looking to expand it's customer base on the island, to bringing consistent Service to neighborhoods currently struggling with water quality issues
- (F) None



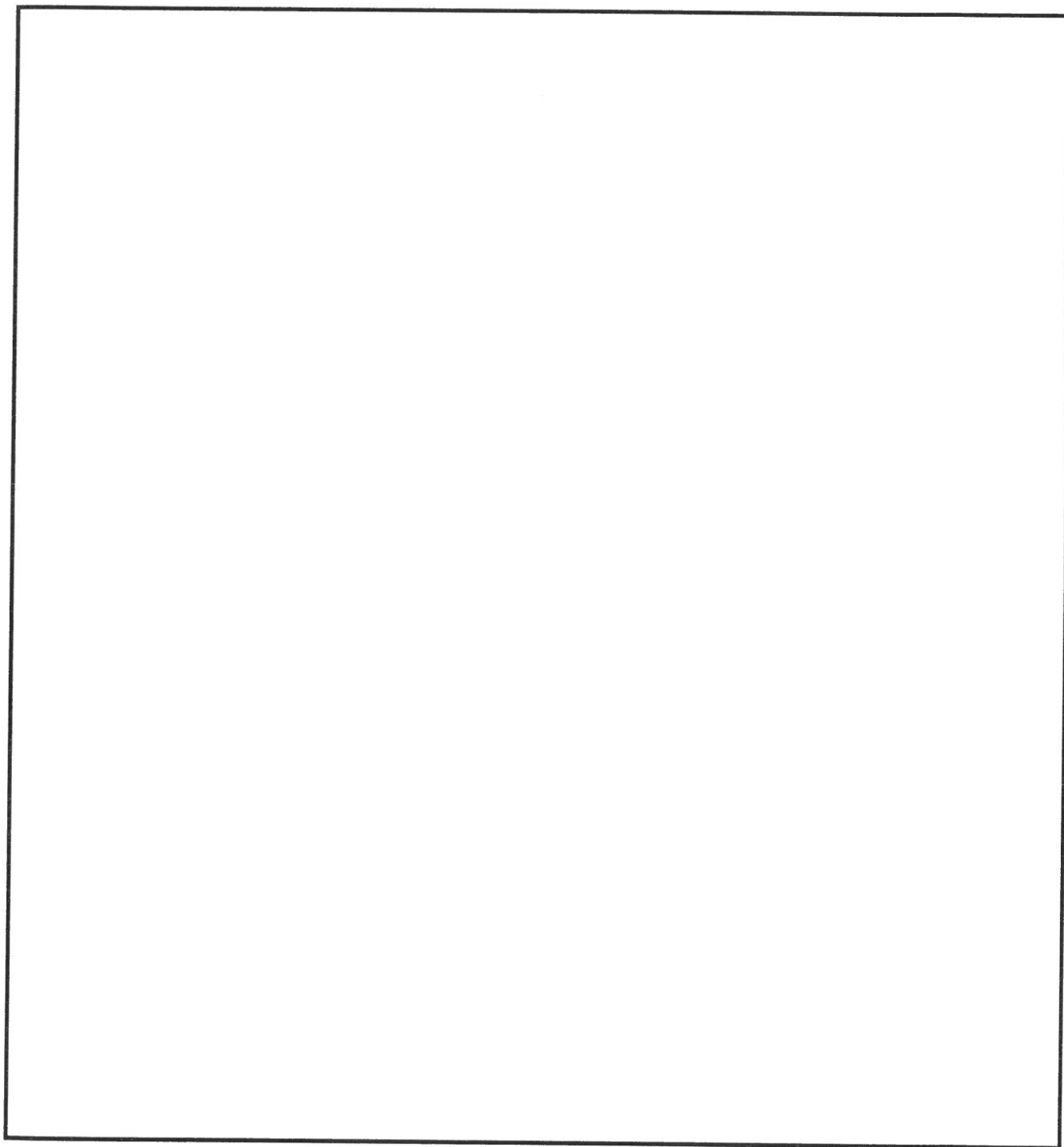
UTILITY NAME: Aquarina Utilities, Inc

<b>YEAR OF REPORT</b> December 31, 2017
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**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/17

Complete below an organizational chart that shows all parents and subsidiaries of the utility. The chart must also show the relationship between the utility and the affiliates listed on E-7, E-10(a) and E-10(b).



UTILITY NAME: Aquarina Utilities, Inc

<b>YEAR OF REPORT</b> December 31, 2017
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### COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the responden			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF UTILITY (c)	OFFICERS COMPENSATION (d)(1)
Kevin R. Burge Reginald J. Burge Holly Burge	President VP Secretary / Treasurer	100 %	\$ -
		50 %	\$ -
		100 %	\$ -
		%	\$
		%	\$
		%	\$
		%	\$
		%	\$

(1) Compensation per contract for direct labor

### COMPENSATION OF DIRECTORS

For each director, list the number of director meetings attended by each director and the compensation received as an director from the respondent			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS MEETINGS ATTENDED (c)	DIRECTORS COMPENSATION (d)
None			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$

**UTILITY NAME:** Aquarina Utilities, Inc

<b>YEAR OF REPORT</b> December 31, 2017
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## BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, and other business arrangements\* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on Page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
Kevin & Holly Burge	Equipment & Garage Rental	\$ Per Contract	Holly & Kevin Burge 10475 130th Ave. Fellsmere, FL 32948

\* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

UTILITY NAME: Aquarina Utilities, Inc

**YEAR OF REPORT**  
December 31, 2017

**AFFILIATION OF OFFICERS AND DIRECTORS**

For each of the officials listed on page E-6, list the principal occupation or business affiliation and all affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

<b>NAME (a)</b>	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)</b>	<b>AFFILIATION OR CONNECTION (c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)</b>
Reginald Burge	Officer	Officer	Gold Coast Utility Corp 2517 Elm Circle Lake Wales, FL 33898

**UTILITY NAME:** Aquarina Utilities, Inc

<b>YEAR OF REPORT</b> December 31, 2017
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**BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT  
OF PROVIDING WATER OR SEWER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	

**UTILITY NAME:** Aquarina Utilities, Inc

**YEAR OF REPORT**  
December 31, 2017

## BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6 identifying the parties, amounts, dates and product, asset, or service involved.

**Part I. Specific Instructions: Services and Products Received or Provided**

1. Enter in this part all transactions involving services and products received or provided.
2. Below are some types of transactions to include:
  - management, legal and accounting services
  - computer services
  - engineering & construction services
  - repairing and servicing of equipment
  - material and supplies furnished
  - leasing of structures, land and equipment
  - rental transactions
  - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased or (S)old (d)	AMOUNT (e)
None				



**UTILITY NAME:** Aquarina Utilities, Inc

**YEAR OF REPORT**  
December 31, 2017

## BUSINESS TRANSACTIONS WITH RELATED PARTIES

## Part II. Specific Instructions: Sale, Purchase and Transfer of Asset

1. Enter in this part all transactions relating to the purchase, sale or transfer of assets.
2. Below are examples of some types of transactions to include:
  - purchase, sale or transfer of equipment.
  - purchase, sale or transfer of land and structures.
  - purchase, sale or transfer of securities.
  - noncash transfers of assets.
  - noncash dividends other than stock dividends.
  - writeoff of bad debts or loans.
3. The columnar instructions follow:
  - (a) Enter name of related party or company.
  - (b) Describe briefly the type of assets purchased, sold or transferred.
  - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S"
  - (d) Enter the net book value for each item reported.
  - (e) Enter the net profit or loss for each item (column (c) - column (d)).
  - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
None		\$	\$	\$	\$

# **FINANCIAL SECTION**

UTILITY NAME: Aquarina Utilities, Inc

**YEAR OF REPORT**  
**December 31, 2017**

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 4,194,516	\$ 4,184,695
108-110	Less: Accumulated Depreciation and Amortization	F-8	(3,526,539)	(3,458,348)
Net Plant			667,977	726,347
114-115	Utility Plant Acquisition Adjustments (Net	F-7		
116*	Other Plant Adjustments (specify			
Total Net Utility Plant			667,977	726,347
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9		
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property				
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property and Investments				
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		(7,387)	6,441
132	Special Deposits	F-9		-
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	18,856	46,290
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		-
Total Current and Accrued Assets			11,469	52,731

\* Not Applicable for Class B Utilities

UTILITY NAME: Aquarina Utilities, Inc

**YEAR OF REPORT**  
**December 31, 2017**

**COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charge			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	8,253	5,493
187*	Research & Development Expenditure			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			8,253	5,493
TOTAL ASSETS AND OTHER DEBITS			\$ 687,699	\$ 784,571

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

The space below is provided for important notes regarding the balance sheet.

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital		227,878	227,878
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (Deficit) (Members Equity)	F-16	(1,000,634)	(967,384)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital (Deficit)			(771,756)	(738,506)
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17	534,120	577,568
224	Other Long Term Debt	F-17	360,569	369,585
Total Long Term Debt			894,689	947,153
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		30,613	35,511
232	Notes Payable	F-18		-
233	Accounts Payable to Associated Co.	F-18		-
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		63	63
236	Accrued Taxes		21,061	25,977
237	Accrued Interest	F-19	126,661	101,017
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20		
Total Current and Accrued Liabilities			178,398	162,568

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium on Debt	F-13		
252	Advances for Construction	F-20		
253	Other Deferred Credits	F-21		
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits				
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves				
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	990,431	990,431
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(604,063)	(577,075)
Total Net C.I.A.C.			386,368	413,356
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 687,699</b>	<b>\$ 784,571</b>



## COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 472,795	\$ 613,254
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		472,795	613,254
401	Operating Expenses	F-3(b)	385,012	476,615
403	Depreciation Expense	F-3(b)	70,625	68,188
	Less: Amortization of CIAC	F-22	(26,963)	(26,987)
	Net Depreciation Expense		43,662	41,201
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	53,958	67,754
409	Current Income Taxes	W/S-3	3,798	
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
	Utility Operating Expenses		486,430	585,570
	Net Utility Operating Income		(13,635)	27,684
469/530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Page F-3(c)]		(13,635)	27,684

\* For each account, column e should agree with columns f, g + h on F-3(b)

**COMPARATIVE OPERATING STATEMENT (Cont'd)**

<b>WATER SCHEDULE W-3* (f)</b>	<b>SEWER SCHEDULE S-3* (g)</b>	<b>OTHER THAN REPORTING SYSTEMS (h)</b>
\$ 437,201	\$ 176,053	N/A
-		
437,201	176,053	-
309,132	167,483	
47,760	20,428	
(11,139)	(15,848)	
36,621	4,580	-
47,014	20,740	
392,767	192,803	
44,434	(16,750)	
44,434	(16,750)	N/A

\* Total of Schedules W-3/S-3 for all rate groups

## COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ (13,635)	\$ 27,684
OTHER INCOME AND DEDUCTIONS				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		-	
421	Miscellaneous Nonutility Revenue			
426	Miscellaneous Nonutility Expenses		(174)	
Total Other Income and Deductions			(174)	
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
INTEREST EXPENSE				
427	Interest Expense	F-19	51,900	60,934
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			51,900	60,934
EXTRAORDINARY ITEMS				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			(65,709)	(33,250)

Explain Extraordinary Income:

## SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 2,533,676	\$ 1,660,840
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	(2,088,887)	(1,437,652)
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(387,863)	(602,568)
252	Advances for Construction	F-20		
Subtotal			56,926	(379,380)
272	Add: Accumulated Amortization of Contribution: in Aid of Construction	F-22	206,002	398,061
Subtotal			262,928	18,681
114	Plus or Minus Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		38,642	20,935
	Other (Specify):			
	Completed construction not classified		-	-
RATE BASE			\$ 301,570	\$ 39,616
NET UTILITY OPERATING INCOME			\$ 44,434	\$ (16,750)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			14.73 %	- - %

## NOTES:

- (1) Estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Method.
- (4) Non-Potable revenue is artificially high this year and is expected to be reduced drastically going forward.  
Overall Rate of Return is approximately 8.11%.



UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT  
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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 SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (g)
Common Equity	\$ (771,756)	\$ -	\$ -	\$ 771,756	\$ -	\$ -
Preferred Stock	-					-
Long Term Debt	894,689					894,689
Customer Deposits	-					
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Income Taxes						
Other (Explain):						
Notes Payable - Assoc Co	-					-
Total	\$ 122,933	\$ -	\$ -	\$ 771,756	\$ -	\$ 894,689

(1) Explain below all adjustments made in Columns (e) and (f)

(e) Remove negative equity



UTILITY NAME: Aquarina Utilities, Inc

**YEAR OF REPORT**  
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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 2,533,676	\$ 1,660,840	N/A	\$ 4,194,516
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
Total Utility Plant		\$ 2,533,676	\$ 1,660,840	N/A	\$ 4,194,516

**UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115**

Report each acquisition adjustment and related accumulated amortization separately. For any acquisition adjustment approved by the Commission, include the Order Number

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustments N/A	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
					-
					-
					-
					-
Total Plant Acquisition Adjustments		\$ -	\$ -	\$ -	\$ -
115	Accumulated Amortization N/A	\$ -	\$ -	\$ -	\$ -
					-
					-
					-
					-
					-
					-
					-
Total Accumulated Amortization		\$ -	\$ -	\$ -	\$ -
Total Acquisition Adjustments		\$ -	\$ -	\$ -	\$ -

## ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 2,041,124	\$ 1,417,224	N/A	\$ 3,458,348
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	47,760	20,428		68,188
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
Rounding	3	-		3
Salvage				
Other Credits (specify) :				
Total credits	47,763	20,428		68,191
Debits during year:				
Rounding	-	-		
Cost of removal				
Other debits (specify)				
Total debits				
Balance end of year	\$ 2,088,887	\$ 1,437,652	N/A	\$ 3,526,539

ACCUMULATED AMORTIZATION Account 110				
Balance first of year N/A	N/A	N/A	N/A	N/A
Credits during year:				
Accruals charged:				
to Account 110.2 (2)				
Other Accounts (specify)				
Total credits				
Debits during year:				
Book cost of plant retired				
Other debits (specify)				
Total debits				
Balance end of year	N/A	N/A	N/A	N/A

- (1) Account 108 for Class B utilities.  
(2) Not applicable for Class B utilities.  
(3) Account 110 for Class B utilities.

UTILITY NAME: Aquarina Utilities, Inc

**YEAR OF REPORT**  
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCTS. 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (c)	AMOUNT (d)
None	\$ -	-	\$ -
Total	\$ -		\$ -

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other items may be grouped by classes of property

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
None	\$ -	\$ -	\$ -	\$ -
Total Nonutility Property	\$ -	\$ -	\$ -	\$ -

**SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)**

Report hereunder all special deposits carried in Accounts 132 and 13

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): None	\$ -
Total Special Deposits	\$ -
OTHER SPECIAL DEPOSITS (Account 133): None	\$ -
Total Other Special Deposits	\$ -

UTILITY NAME: Aquarina Utilities, Inc

**YEAR OF REPORT**  
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**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123-127**

Report hereunder all investments and special funds carried in Accounts 123 through 12

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): N/A	\$ -	\$ -
Total Investment In Associated Companies		\$ -
UTILITY INVESTMENTS (Account 124): N/A	\$ -	\$ -
Total Utility Investments:		\$ -
OTHER INVESTMENTS (Account 125): N/A	\$ -	\$ -
Total Other Investments:		\$ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 & 127; Class B Utilities: Account 127)) N/A	\$ -	\$ -
Total Special Funds		\$ -

**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142 and 144. Amounts included in Accounts 142 and 144 should be listed individuall

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 18,856	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 18,856
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
	\$ -	
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		
	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		18,856
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ -	
Add: Provision for uncollectables for current yea	392	
Others		
Total Additions	392	
Deduct accounts written off during year:		
Utility accounts	392	
Others		
Total accounts written off	392	
Balance end of year		-
Total Accounts and Notes Receivable - Ne		\$ 18,856

UTILITY NAME: Aquarina Utilities, Inc

**YEAR OF REPORT**  
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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately

DESCRIPTION (a)	TOTAL (b)
None	\$ -
Total	\$ -

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
None		\$ -
Total		\$ -

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	TOTAL (c)
None	\$ -
Total	\$ -

UTILITY NAME: Aquarina Utilities, Inc

**YEAR OF REPORT**  
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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT**  
Report the net discount and expense or premium separately for each security issue

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):		
N/A	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	_____	_____
UNAMORTIZED PREMIUM ON DEBT (Account 251):		
N/A	\$ -	\$ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ -	\$ -

**EXTRAORDINARY PROPERTY LOSSES**  
**ACCOUNT 182**

Report each item separately

DESCRIPTION (a)	TOTAL (b)
EXTRAORDINARY PROPERTY LOSSES (Acct. 182):	
N/A	\$ -
_____	_____
_____	_____
_____	_____
_____	_____
Total Extraordinary Property Losses:	\$ -

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT  
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MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1): Rate Case Expense	\$ -	\$ 8,253
Total Deferred Rate Case Expense	\$ -	\$ 8,253
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): None	\$ -	\$ -
	-	-
	-	-
	-	-
	-	-
Total Other Deferred Debits	NONE	NONE
REGULATORY ASSETS (Class A Utilities: Account 186.3): None	\$ -	\$ -
Total Regulatory Assets	\$ -	\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	NONE	\$ 8,253



UTILITY NAME: Aquarina Utilities, Inc

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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (d)
<b>COMMON STOCK</b>		
Par or stated value per share	\$ 1.00	\$ 1
Shares authorized		1,000
Shares issued and outstanding		1,000
Total par value of stock issued	\$ -	\$ 1,000
Dividends declared per share for year	None	None
<b>PREFERRED STOCK</b>		
Par or stated value per share	\$ -	\$ -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	\$ -	\$ -
Dividends declared per share for year	None	None

\* Account 204 not applicable for Class B utilities

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

\* For variable rate obligations, provide the basis for the rate. (I.e., Prime + 2%, etc)

**STATEMENT OF RETAINED EARNINGS (Members Equity)**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.  
 2. Show separately the state and federal income tax effect of items shown in Account No. 43!

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year (Deficit	\$ (967,384)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	
	Total Credits	
	Debits:	-
		-
	Total Debits	
435	Balance transferred from Income	(33,250)
436	Appropriations of Retained Earnings:	
	Total appropriations of Retained Earning:	
437	Dividends declared: Preferred stock dividends declarec	
438	Common stock dividends declarec	
	Total Dividends Declared	
	Year end Balance	(1,000,634)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	
	Total Retained Earnings (Deficit	\$ (1,000,634)
Notes to Statement of Retained Earnings:		

UTILITY NAME: Aquarina Utilities, Inc.

**YEAR OF REPORT**  
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**ADVANCES FROM ASSOCIATED COMPANIES**  
**ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
Aquarina Waterworks	300
Holly & Keven Burge	512,805
Reginald Burge	21,015
Total	\$ 534,120

**OTHER LONG TERM DEBT**  
**ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
DEP State of Florida Revolving Fund	%		\$ 16,921
Issued 6/15/2000 and maturity 12/15/2019	3.12 %	Fixed	
Reginald Burge	%		175,820
Issued 8/30/2015 and maturity 9/2020	6.00 %	Fixed	
Heather Hackney	%		52,275
Issued 11/15/2017 and maturity 7/15/19	6.00 %	Fixed	
Heather Hackney	%		82,304
Issued 8/30/2015 and maturity 9/2020	6.00 %	Fixed	
BB&T - BMC Sierra	%		33,249
Issued 6/16/16 and maturity 06/2021	4.29 %	Fixed	
	%		
	%		
	%		
Total			\$ 360,569

\* For variable rate obligations, provide the basis for the rate. (I.e.. Prime + 2%, etc)

UTILITY NAME: Aquarina Utilities, Inc.

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**NOTES PAYABLE (ACCTS. 232 AND 234)**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
NOTES PAYABLE (Account 232):			
N/A	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ -
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
N/A	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			

\* For variable rate obligations, provide the basis for the rate. (i.e.. Prime +2%, etc)

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES**  
**ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
N/A	\$ -
Total	

**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Deb					
BB&T	\$ -	427.0	\$ 1,813	\$ 1,813	\$ -
FL Dept of Environmental Protection	-	427.0	\$ 1,180	\$ 1,180	-
Reginald Burge	18,289	427.0	\$ 13,547	\$ 12,211	19,625
Heather Hackney	30,200	427.0	7,524	7,524	30,200
Kevin & Holly Burge	52,528	427.0	36,870	12,562	76,836
Total Account No. 237.1	101,017		60,934	35,290	126,661
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilitie					
None	\$ -	427.0	\$ -	-	-
	\$ -	427.0	\$ -	-	-
Total Account 237.2	-				
Total Account 237 (1)	\$ 101,017		\$ 60,934	\$ 35,290	\$ 126,661
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 60,934		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 60,934		

(1) Must Agree to F-2(a), Beginning and Ending Balance of Accrued Interest

(2) Must agree to F-3(c), Current Year Interest Expense

<p><b>YEAR OF REPORT</b> December 31, 2017</p>
--

ACCOUNT 241	
DESCRIPTION (a)	BALANCE END OF YEAR (b)
None	\$ -
Total Miscellaneous Current and Accrued Liabilities	\$ -

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	ACCT.		CREDITS (e)	BALANCE END OF YEAR (f)
		DEBIT (c)	AMOUNT (d)		
None			\$ -	\$ -	\$ -
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
					-
Total	\$ -		\$ -	\$ -	\$ -

F-20

**UTILITY NAME:** Aquarina Utilities, Inc.

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**OTHER DEFERRED CREDITS**  
**ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1)		
N/A	\$ -	\$ -
Total Regulatory Liabilities	\$ -	\$ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2)		
N/A	\$ -	\$ -
Total Deferred Liabilities	\$ -	\$ -
TOTAL OTHER DEFERRED CREDITS	\$ -	\$ -

UTILITY NAME: Aquarina Utilities, Inc

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 387,863	\$ 602,568	N/A	\$ 990,431
Add credits during year	-			-
Less debits charged during	-	-		-
Total Contributions In Aid of Construction	\$ 387,863	\$ 602,568	\$ -	\$ 990,431

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 272**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance First of year _ _ _ _ _	\$ 194,861	\$ 382,214	N/A	\$ 577,075
Debits during year Rounding	11,139	15,848		26,987
Credits during year (specify)	(2)	1		
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 206,002	\$ 398,061		\$ 604,063



UTILITY NAME: Aquarina Utilities, Inc

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**RECONCILIATION OF REPORTED NET INCOME WITH TAXABLE INCOME FOR FEDERAL INCOME TAXES  
(UTILITY OPERATIONS)**

1. The reconciliation should include the same detail as furnished on schedule M-1 of the federal income tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computation of all tax accruals.

2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignment, or sharing of the consolidated tax among group member

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year (loss)	<u>F-3 (c)</u>	\$ (33,250)
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	-
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income (loss)		\$ (33,250)
Computation of tax:		
The Utility is a partnership, therefore this schedule is not applicable		

# **WATER OPERATION SECTION**

**UTILITY NAME:** Aquarina Utilities, Inc.

## WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned the a group number. Each individual system which as not been consolidated should be assigned its own group number.

The water financial schedules (W-1 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

**YEAR OF REPORT**  
**December 31, 2017**

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,508,902
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(1,260,610)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(352,078)
252	Advances for Construction	F-20	
	Subtotal		(103,786)
272	Add: Accumulated Amortization of Contribution: in Aid of Construction	W-8(a)	184,129
	Subtotal		80,343
	Plus or Minus		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		19,529
	Other (Specify): Completed Construction not Classified		-
	WATER RATE BASE		\$ 99,872
	UTILITY OPERATING INCOME	W-3	\$ (27,434)
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			- - %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and  
 Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
 December 31, 2017

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	176,925
469	Less: Guaranteed Revenue and AFP	W-9	
	Net Operating Revenues		176,925
401	Operating Expenses	W-10(a)	156,229
403	Depreciation Expense	W-6(a)	36,282
	Less: Amortization of CIAC	W-8(a)	(10,245)
	Net Depreciation Expense		26,037
406	Amortization of Utility Plant Acquisition Adjustmen	F-7	
407	Amortization Expense (Other than CIAC	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		7,932
408.11	Property Taxes		5,464
408.12	Payroll Taxes		8,697
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		22,093
409.1	Income Taxes		-
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credi		
412.10	Investment Tax Credits Deferred to Future Period		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		204,359
	Utility Operating Income (Loss)		(27,434)
469	Add Back: Guaranteed Revenue (and AFPI	W-9	-
413	Income From Utility Plant Leased to Other:		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Constructio		
	Total Utility Operating Income (Loss)		\$ (27,434)

**UTILITY NAME:** Aquarina Utilities, Inc.  
**SYSTEM NAME / COUNTY:** Aquarina Utilities, Inc. / Brevarc

**YEAR OF REPORT**  
**December 31, 2017**

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c) (1)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$		\$	\$
302	Franchises				
303	Land and Land Rights				
304	Structure and Improvements	37,582		-	37,582
305	Collecting and Impounding Reservoirs	18,945	-	-	18,945
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels	116,507		-	116,507
309	Supply Mains				
310	Power Generation Equipment	2,057		-	2,057
311	Pumping Equipment				
320	Water Treatment Equipment	54,958		-	54,958
330	Distribution Reservoirs and Standpipes	338,352		-	338,352
331	Transmission and Distribution Mains	625,448			625,448
333	Services	154,712	-	-	154,712
334	Meters and Meter Installations	39,865		-	39,865
335	Hydrants	53,279		-	53,279
336	Backflow Prevention Devices	-		-	-
339	Other Plant / Miscellaneous Equipment	4,408			4,408
340	Office Furniture and Equipment	7,003	-	-	7,003
341	Transportation Equipment				
342	Stores Equipment	51,228			51,228
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment	900			900
345	Power Operated Equipment	2,000			2,000
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant	-			
		1,261			1,261
	TOTAL WATER PLANT	\$ 1,508,902	\$ -	\$ -	\$ 1,508,902

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

(1) Adjustments made to balances per Docket No. 150010-WS.

**W-4(a)**  
**GROUP 1 - POTABLE**

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 397	\$ 397				
302	Franchises						
303	Land and Land Rights	37,582		37,582			
304	Structure and Improvements	18,945		18,945			
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	116,507		116,507			
308	Infiltration Galleries and Tunnels						
309	Supply Maui Aquarina Utilities, Inc. / B	2,057		2,057			
310	Power Generation Equipment			54,958			
311	Pumping Equipment	54,958			338,352		
320	Water Treatment Equipment	338,352				625,448	
330	Distribution Reservoirs and Standpipes	625,448				154,712	
331	Transmission and Distribution Mains	154,712				39,865	
333	Services	39,865				53,279	
334	Meters and Meter Installations	53,279					
335	Hydrants					4,408	
336	Backflow Prevention Devices	4,408				7,003	
339	Other Plant / Miscellaneous Equipment	7,003					
340	Office Furniture and Equipment						
341	Transportation Equipment	51,228					51,228
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	900					900
344	Laboratory Equipment	2,000					2,000
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant	1,261					1,261
	TOTAL WATER PLANT	\$ 1,508,902	\$ 397	\$ 230,049	\$ 338,352	\$ 884,715	\$ 55,389



UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

**YEAR OF REPORT**  
**December 31, 2017**

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40	%	2.50 %
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	32	%	3.13 %
310	Power Generation Equipment	17	%	5.88 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	43	%	2.33 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices	15	%	6.67 %
339	Other Plant / Miscellaneous Equipment	25	%	4.00 %
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	15	%	6.67 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.



UTILITY NAME: Aquarina Utilities, Inc.  
SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
December 31, 2017

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c) (1)	ACCRUALS (d)	OTHER CREDITS * €	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 314	\$ 10	\$ -	\$ 10
302	Franchises				
304	Structure and Improvements	18,945	-	-	
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	116,507	-		
308	Infiltration Galleries and Tunnels				
309	Supply Mains	853	64		64
310	Power Generation Equipment				
311	Pumping Equipment	13,635	2,748		2,748
320	Water Treatment Equipment	338,352	-		
330	Distribution Reservoirs and Standpipes	589,211	16,888		16,888
331	Transmission and Distribution	79,978	3,605		3,605
333	Services	23,637	996		996
334	Meters and Meter Installations	16,985	2,664		2,664
335	Hydrants				
336	Backflow Prevention Devices	1,029	294		294
339	Other Plant / Miscellaneous Equipment	520	280		280
340	Office Furniture and Equipment				
341	Transportation Equipment	22,812	8,540		8,540
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	88	60		60
344	Laboratory Equipment	200	134		134
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	-	-		
348	Other Tangible Plant	1,261	(1)		(1)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,224,327	\$ 36,282	\$ -	\$ 36,282

\* Specify nature of transaction.

Use ( ) to denote reversal entries.

Note (1): Includes adjustments from Docket No. 150010-WS

W-6(a)  
GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
December 31, 2017

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO.	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 324
302	Franchises					
304	Structure and Improvements					18,945
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					116,507
308	Infiltration Galleries and Tunnels					
309	Supply Mains					917
310	Power Generation Equipment					
311	Pumping Equipment					16,383
320	Water Treatment Equipment					338,352
330	Distribution Reservoirs and Standpipes					606,099
331	Transmission and Distribution					83,583
333	Services					24,633
334	Meters and Meter Installations					19,649
335	Hydrants					
336	Backflow Prevention Devices					1,323
339	Other Plant / Miscellaneous Equipment					800
340	Office Furniture and Equipment					
341	Transportation Equipment					31,352
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					148
344	Laboratory Equipment					334
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					1,261
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 1,260,610

W-6(b)  
GROUP 1 - POTABLE

**YEAR OF REPORT**  
December 31, 2017

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 352,078
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charge	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		-
Total Contributions In Aid of Constructio		\$ 352,078

Explain all Debits charged to Account 271 during the year below:

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper appears to be a standard notebook page.

UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
 December 31, 2017

**WATER CIAC SCHEDULE "A"**  
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIN  
 EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
	-	\$ -	\$ -
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
Total Credits			N/A

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION  
 ACCOUNT 272**

DESCRIPTION (a)	WATER (b)
Balance first of year (1)	\$ 173,883
Debits during year:	
Accruals charged to Account	10,245
Other Debits (specify):	
Rounding	1
Total debits	10,246
Credits during year (specify):	-
Total credits	
Balance end of year	\$ 184,129

(1) Adjustments made per Docket No. 150010-WS



UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
 December 31, 2017

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	296	288	\$ 116,085
461.2	Metered Sales to Commercial Customers	10	7	4,330
461.3	Metered Sales to Industrial Customers		-	
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings	6	6	37,337
	Total Metered Sales	312	301	157,752
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers	-	-	-
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	312	301	157,752
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			19,173
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 19,173
	Total Water Operating Revenues			\$ 176,925

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code

UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
 December 31, 2017

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 51,571	\$ 6,446	\$ 6,446
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	8,212		
610	Purchased Water			
615	Purchased Power	19,161	19,161	
616	Fuel for Power Production	93	93	
618	Chemicals	2,444	2,444	
620	Materials and Supplies	12,217	3,054	3,054
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	4,350		
633	Contractual Services - Legal	48		
634	Contractual Services - Mgt. Fees	1,788		
635	Contractual Services - Testing	485	243	
636	Contractual Services - Other	26,266	3,752	3,752
641	Rental of Building/Real Property	4,000		
642	Rental of Equipment	5,600		
650	Transportation Expense	3,343		
656	Insurance - Vehicle	1,417		
657	Insurance - General Liability	2,574		
658	Insurance - Workmens Comp.			
659	Insurance - Other	47		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	132		
675	Miscellaneous Expenses	12,481	3,120	
Total Water Utility Expenses:		\$ 156,229	\$ 38,314	\$ 13,253

UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
 December 31, 2017

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 6,446	\$ 6,446	\$ 6,446	\$ 6,446	\$ 6,446	\$ 6,446
					8,212
3,054		3,054			
					4,350
					48
					1,788
243					
3,752	3,752	7,505	3,752		
					4,000
		5,600			
					3,343
					1,417
					2,574
					47
3,120		3,120		132	3,120
\$ 16,616	\$ 10,199	\$ 25,725	\$ 10,199	\$ 6,578	\$ 35,346



UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
December 31, 2017

## PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		1,327	105	1,222	1,222
February		1,321	-	1,321	1,352
March		1,488	49	1,439	1,000
April		1,342	82	1,260	1,260
May		1,225	-	1,225	1,431
June		1,332	281	1,051	1,051
July		2,468	1,272	1,196	1,013
August		2,474	583	1,891	1,202
September		1,561	-	1,561	978
October		945	176	769	954
November		1,053	75	978	877
December		1,135	-	1,135	1,060
Total for year	N/A	17,671	2,623	15,048	13,400

(1) irrigation flow meter was not accurate and a replacement has been purchased.

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery

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

N/A

List for each source of supply	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Potable Well #1	1.0 mgd	.38 mgd	Aquifer
	-	-	-

UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

**YEAR OF REPORT**  
**December 31, 2017**

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,024,774
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(828,277)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(35,785)
252	Advances for Construction	F-20	
	Subtotal		160,712
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	21,873
	Subtotal		182,585
114	Plus or Minus Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		19,113
	Other (Specify): Completed Construction not Classified		-
	WATER RATE BASE		\$ 201,698
	UTILITY OPERATING INCOME	W-3	\$ 71,868
Achieved Rate of Return (Water Operating Income/Water Rate Base)			35.63 %

NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

(4) Non-Potable water sales artificially high this year. Expected to decrease significantly going forward.

**W-2**

**GROUP 2 - NON-POTABLE**

UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevarc

YEAR OF REPORT  
 December 31, 2017

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	260,276
469	Less: Guaranteed Revenue and AFP	W-9	
	Net Operating Revenues		260,276
401	Operating Expenses	W-10(a)	152,903
403	Depreciation Expense	W-6(a)	11,478
	Less: Amortization of CIAC	W-8(a)	(894)
	Net Depreciation Expense		10,584
406	Amortization of Utility Plant Acquisition Adjustmer	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		11,724
408.11	Property Taxes		7,016
408.12	Payroll Taxes		6,181
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		24,921
409.1	Income Taxes		-
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credi		
412.10	Investment Tax Credits Deferred to Future Period		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		188,408
	Utility Operating Income		71,868
469	Add Back: Guaranteed Revenue (and AFPI	W-9	-
413	Income From Utility Plant Leased to Other:		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 71,868

UTILITY NAME: Aquarina Utilities, Inc.  
SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevarc

YEAR OF REPORT  
December 31, 2017

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c) (1)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 653		\$ -	\$ 653
302	Franchises				
303	Land and Land Rights	24,498			24,498
304	Structure and Improvements	-	-		-
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	115,430			115,430
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	23,143			23,143
310	Power Generation Equipment				-
311	Pumping Equipment	103,143			103,143
320	Water Treatment Equipment	39,669			39,669
330	Distribution Reservoirs and Standpipes	512,792			512,792
331	Transmission and Distribution Mains	153,779			153,779
333	Services	-			-
334	Meters and Meter Installations	25,692	9,821		35,513
335	Hydrants	10,050			10,050
336	Backflow Prevention Devices	-			-
339	Other Plant / Miscellaneous Equipment	6,104	-		6,104
340	Office Furniture and Equipment				
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				
TOTAL WATER PLANT		\$ 1,014,953	\$ 9,821	\$ -	\$ 1,024,774

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.  
(1) Adjustments made to per Docket No. 150010-W5.

W-4(a)  
GROUP 2 - NON-POTABLE

**UTILITY NAME:** Aquarina Utilities, Inc.  
**SYSTEM NAME / COUNTY:** Aquarina Utilities, Inc. / Brevarc

**YEAR OF REPORT**  
December 31, 2017

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 653	\$ 653				
302	Franchises						
303	Land and Land Rights	24,498		\$ 24,498	\$ -	\$ -	\$ -
304	Structure and Improvements						
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	115,430		115,430			
308	Infiltration Galleries and Tunnels			23,143			
309	Supply Mai Aquarina Utilities, Inc. / E	23,143					
310	Power Generation Equipment			103,143			
311	Pumping Equipment	103,143			39,669		
320	Water Treatment Equipment	39,669				512,792	
330	Distribution Reservoirs and Standpipes	512,792				153,779	
331	Transmission and Distribution Mains	153,779					
333	Services						
334	Meters and Meter Installations	35,513				35,513	
335	Hydrants	10,050				10,050	
336	Backflow Prevention Devices						
339	Other Plant / Miscellaneous Equipment	6,104				6,104	
340	Office Furniture and Equipment						
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						
	TOTAL WATER PLANT	\$ 1,024,774	\$ 653	\$ 266,214	\$ 39,669	\$ 718,238	\$ -

**W-4(b)**  
**GROUP 2 - NON-POTABLE**

UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
December 31, 2017

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40	%	2.50 %
302	Franchises		%	%
304	Structure and Improvements	33	%	3.03 %
305	Collecting and Impounding Reservoirs		%	%
306	Lake, River and Other Intakes		%	%
307	Wells and Springs	30	%	3.33 %
308	Infiltration Galleries and Tunnels		%	%
309	Supply Mains	32	%	3.13 %
310	Power Generation Equipment	17	%	5.88 %
311	Pumping Equipment	20	%	5.00 %
320	Water Treatment Equipment	22	%	4.55 %
330	Distribution Reservoirs and Standpipes	37	%	2.70 %
331	Transmission and Distribution Mains	43	%	2.33 %
333	Services	40	%	2.50 %
334	Meters and Meter Installations	20	%	5.00 %
335	Hydrants	45	%	2.22 %
336	Backflow Prevention Devices	15	%	6.67 %
339	Other Plant / Miscellaneous Equipment	25	%	4.00 %
340	Office Furniture and Equipment	15	%	6.67 %
341	Transportation Equipment	6	%	16.67 %
342	Stores Equipment		%	%
343	Tools, Shop and Garage Equipment	15	%	6.67 %
344	Laboratory Equipment		%	%
345	Power Operated Equipment	12	%	8.33 %
346	Communication Equipment		%	%
347	Miscellaneous Equipment		%	%
348	Other Tangible Plant		%	%
Water Plant Composite Depreciation Rate *			%	%

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.



UTILITY NAME: Aquarina Utilities, Inc.  
SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
December 31, 2017

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c) (1)	ACCRUALS (d)	OTHER CREDITS * €	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 516	\$ 17		\$ 17
302	Franchises				
304	Structure and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	115,430	-		
308	Infiltration Galleries and Tunnels				
309	Supply Mains	14,246	725		725
310	Power Generation Equipment				
311	Pumping Equipment	54,565	5,157		5,157
320	Water Treatment Equipment	39,669	-		
330	Distribution Reservoirs and Standpipes	512,792	-		
331	Transmission and Distribution	72,853	3,583		3,583
333	Services				
334	Meters and Meter Installations	1,523	1,530		1,530
335	Hydrants	4,921	224		224
336	Backflow Prevention Devices				
339	Other Plant / Miscellaneous Equipment				
340	Office Furniture and Equipment	282	244		244
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		(2)		(2)
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 816,797	\$ 11,478	\$ -	\$ 11,478

\* Specify nature of transaction.

Use ( ) to denote reversal entries.

Note (1): Includes adjustments from Docket No. 150010-WS

W-6(a)  
GROUP 2 - NON-POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevar

YEAR OF REPORT  
December 31, 2017

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	533
302	Franchises					
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					115,430
308	Infiltration Galleries and Tunnels					
309	Supply Mains					14,971
310	Power Generation Equipment					
311	Pumping Equipment					59,722
320	Water Treatment Equipment					39,669
330	Distribution Reservoirs and Standpipes					512,792
331	Transmission and Distribution					76,436
333	Services					
334	Meters and Meter Installations					
335	Hydrants					3,053
336	Backflow Prevention Devices					5,145
339	Other Plant / Miscellaneous Equipment					
340	Office Furniture and Equipment					526
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					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	828,277

W-6(b)  
GROUP 2 - NON-POTABLE



**YEAR OF REPORT**  
**December 31, 2017**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year (1)		\$ 35,785
Add credits during year: Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charge	W-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		-
Total Contributions In Aid of Constructio		\$ 35,785

Explain all Debits charged to Account 271 during the year below:

[illegible]





UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
 December 31, 2017

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	-	-	\$ -
461.2	Metered Sales to Commercial Customers	-	-	-
461.3	Metered Sales to Industrial Customers		-	
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings	-	-	-
	Total Metered Sales			
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers	117	123	260,276
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	117	123	260,276
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			
	Total Water Operating Revenues			\$ 260,276

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code

UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

**YEAR OF REPORT**  
**December 31, 2017**

**WATER UTILITY EXPENSE ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 75,867	\$ 9,483	\$ 9,483
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	12,081		
610	Purchased Water			
615	Purchased Power	19,161	19,161	
616	Fuel for Power Production	93	93	
618	Chemicals	331	331	
620	Materials and Supplies	4,958	1,240	1,240
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	4,350		
633	Contractual Services - Legal	235		
634	Contractual Services - Mgt. Fees	1,788		
635	Contractual Services - Testing			
636	Contractual Services - Other	11,148	1,593	1,593
641	Rental of Building/Real Property	4,000		
642	Rental of Equipment	3,600		
650	Transportation Expense	3,343		
656	Insurance - Vehicle	1,417		
657	Insurance - General Liability	2,574		
658	Insurance - Workmens Comp.			
659	Insurance - Other	47		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
670	Bad Debt Expense	130		
675	Miscellaneous Expense	7,780	1,945	
Total Water Utility Expenses:		\$ 152,903	\$ 33,846	\$ 12,315

UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
 December 31, 2017

WATER EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 9,483	\$ 9,483	\$ 9,483	\$ 9,483	\$ 9,483	\$ 9,483
					12,081
1,240		1,240			
					4,350
					235
					1,788
1,593	1,593	3,185	1,593		
					4,000
		3,600			
					3,343
					1,417
					2,574
					47
				130	
1,945		1,945			1,945
\$ 14,260	\$ 11,076	\$ 19,453	\$ 11,076	\$ 9,613	\$ 41,262

UTILITY NAME: Aquarina Utilities, Inc.SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / BrevardYEAR OF REPORT  
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## PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		6,914	-	6,914	6,914
February		14,294	1,200	13,094	13,094
March		10,601	500	10,101	10,101
April		10,707	-	10,707	10,707
May		15,696	-	15,696	15,696
June		14,068	500	13,568	13,568
July		13,332	-	13,332	13,332
August		14,980	-	14,980	14,980
September		16,311	1,325	14,986	14,986
October		7,332	-	7,332	7,332
November		9,288	-	9,288	9,288
December		10,607	500	10,107	10,107
Total for year	N/A	144,130	4,025	140,105	140,105

(1) irrigation flow meter was not accurate and a replacement has been purchased.

If water is purchased for resale, indicate the following:

Vendor N/A

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

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

List for each source of supply	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
	-	-	-
Potable Well #2 (Irrigation only)	1.0 mgd	.032 mgd	Aquifer

UTILITY NAME: Aquarina Utilities, Inc.  
SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
December 31, 2017

**WATER TREATMENT PLANT INFORMATION**  
Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>.21 mgd</u>		
Location of measurement of capacity (i.e. Wellhead, Storage Tank)	<u>Distribution Point</u>		
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc)	<u>Reverse Osmosis &amp; Disinfectior</u>		
<b>LIME TREATMENT</b>			
Unit rating (i.e., GPM, pounds per gallon):	<u>N/A</u>	Manufacturer	<u>N/A</u>
<b>FILTRATION</b>			
Type and size of area	<u>(R/O) 5 mm prefilters (polypropylene) &amp; filmtec or hydranautic membrane</u>		
Pressure (in square feet)	<u>7,920 lb/ft2</u>	Manufacturer	<u>Siemens</u>
Gravity (in GPM/square feet)	<u>-</u>	Manufacturer	<u>-</u>



UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
December 31, 2017

**CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	288	288
5/8"	Displacement	1.0	106	106
3/4"	Displacement	1.5		
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0	-	
2"	Displacement, Compound or Turbine	8.0	36	288
3"	Displacement	15.0	-	
3"	Compound	16.0		
3"	Turbine	17.5	2	35
4"	Displacement or Compound	25.0		
4"	Turbine	30.0	2	60
6"	Displacement or Compound	50.0		
6"	Turbine	62.5	1	63
8"	Compound	80.0		
8"	Turbine	90.0	1	90
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				943

**CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS**

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use 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 residence customers for the same period and divide the result by 365 days.

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

$$\text{ERC} = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

ERC Calculation:

$$\begin{array}{rcl} \text{ERC} = & 13,400 \text{ gallons, divided by} & \\ & 350 \text{ gallons per day} & \\ & \underline{365 \text{ days}} & \\ & 105 \text{ ERC's} & \end{array}$$

UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

**YEAR OF REPORT**  
**December 31, 2017**

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's * that system can efficiently serve.	<u>105</u>
2. Maximum number of ERC's * which can be served.	<u>600</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>264</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>550</u>
5. Estimated annual increase in ERC's *.	<u>2</u>
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	<u>Yes</u> <u>PSC is working to determine the amount.</u>
7. Attach a description of the fire fighting facilities.	<u>Designated pump and capacity. 39 hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>Unknown</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction be	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>3054060</u>
12. Water Management District Consumptive Use Permit #	<u>1719</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

\* An ERC is determined based on the calculation on the bottom of Page W-13

# **WASTEWATER OPERATION SECTION**

UTILITY NAME: Aquarina Utilities, Inc.

## WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned the a group number. Each individual system which as not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-1 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-14) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / BrevardYEAR OF REPORT  
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## SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,660,840
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(1,437,652)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(602,568)
252	Advances for Construction	F-20	
	Subtotal		(379,380)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	398,061
	Subtotal		18,681
	Plus or Minus		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		20,935
	Other (Specify): Completed Construction not Classifier		-
	WASTEWATER RATE BASE		\$ 39,616
	UTILITY OPERATING INCOME	S-3	\$ (16,750)
ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)			- - %

NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
 December 31, 2017

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	S-9	\$ 176,053
530	Less: Guaranteed Revenue and AFP	S-9	
	Net Operating Revenues		176,053
401	Operating Expenses	S-10(a)	167,483
403	Depreciation Expense	S-6(a)	20,428
	Less: Amortization of CIAC	S-8(a)	(15,848)
	Net Depreciation Expense		4,580
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fees		9,140
408.11	Property Taxes		5,448
408.12	Payroll Taxes		6,152
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		20,740
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Period		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		192,803
	Utility Operating Income (Loss)		(16,750)
530	Add Back: Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Other:		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (16,750)

**UTILITY NAME:** Aquarina Utilities, Inc.  
**SYSTEM NAME / COUNTY:** Aquarina Utilities, Inc. / Brevard

**YEAR OF REPORT**  
December 31, 2017

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)(1)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,050	\$ -	\$ -	\$ 1,050
352	Franchises				
353	Land and Land Rights	33,680			33,680
354	Structure and Improvements	22,002			22,002
355	Power Generation Equipment				
360	Collection Sewers - Force	164,230			164,230
361	Collection Sewers - Gravity	328,394			328,394
362	Special Collecting Structures				
363	Services to Customers	170,960			170,960
364	Flow Measuring Devices	-			
365	Flow Measuring Installations	-			
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment				
374	Reuse Distribution Reservoirs	50,256			50,256
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment				
381	Plant Sewers	704,033			704,033
382	Outfall Sewer Lines				
389	Other Plant / Miscellaneous Equipment	144,908			144,908
390	Office Furniture & Equipment	6,383			6,383
391	Transportation Equipment	-			
392	Stores Equipment	30,930			30,930
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment	565			565
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	3,449			3,449
	Total Wastewater Plant	\$ 1,660,840	\$ -	\$ -	\$ 1,660,840

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

(1) Previous balances adjusted for Docket No. 150010-WS

**S-4(a)**  
**GROUP 1**

**UTILITY NAME:** Aquarina Utilities, Inc.  
**SYSTEM NAME / COUNTY:** Aquarina Utilities, Inc. / Brevard

**YEAR OF REPORT**  
December 31, 2017

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO.	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 1,050						
352	Franchises							
353	Land and Land Rights							
354	Structure and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		164,230					
361	Collection Sewers - Gravity		328,394					
362	Special Collecting Structures							
363	Services to Customers		170,960					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			50,256				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				704,033			
381	Plant Sewers							
382	Outfall Sewer Lines							
389	Other Plant / Miscellaneous Equipment				144,908			
390	Office Furniture & Equipment				6,383			
391	Transportation Equipment							
392	Stores Equipment							30,930
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							565
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							3,449
	Total Wastewater Plant	\$ 1,050	\$ 663,584	\$ 50,256	\$ 911,006	\$ -	\$ -	\$ 34,944

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

**S-4(b)**  
**GROUP 1**



UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
December 31, 2017

## BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	40	%	2.50 %
352	Franchises		%	%
354	Structure and Improvements	32	%	3.13 %
355	Power Generation Equipment	20	%	5.00 %
360	Collection Sewers - Force	30	%	3.33 %
361	Collection Sewers - Gravity	45	%	2.22 %
362	Special Collecting Structures	30	%	3.33 %
363	Services to Customers	38	%	2.63 %
364	Flow Measuring Devices	5	%	20.00 %
365	Flow Measuring Installations		%	%
366	Reuse Services		%	%
367	Reuse Meters and Meter Installations		%	%
370	Receiving Wells	25	%	4.00 %
371	Pumping Equipment	18	%	5.56 %
374	Reuse Distribution Reservoirs		%	%
375	Reuse Transmission and Distribution System		%	%
380	Treatment & Disposal Equipment	18	%	5.56 %
381	Plant Sewers	-	%	%
382	Outfall Sewer Lines	18	%	5.56 %
389	Other Plant / Miscellaneous Equipment	18	%	5.56 %
390	Office Furniture & Equipment	15	%	6.67 %
391	Transportation Equipment	6	%	16.67 %
392	Stores Equipment		%	%
393	Tools, Shop and Garage Equipment	15	%	6.67 %
394	Laboratory Equipment	15	%	6.67 %
395	Power Operated Equipment	12	%	8.33 %
396	Communication Equipment		%	%
397	Miscellaneous Equipment		%	%
398	Other Tangible Plant	15	%	6.67 %
Wastewater Plant Composite Depreciation Rate *			%	%

\* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
December 31, 2017

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c) (1)	ACCRUALS (d)	OTHER CREDITS * (1) (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 901	\$ 27	\$ -	\$ 27
352	Franchises				
354	Structure and Improvements	21,730	272		272
355	Power Generation Equipment				
360	Collection Sewers - Force	164,230	-		
361	Collection Sewers - Gravity	174,958	7,291		7,291
362	Special Collecting Structures				
363	Services to Customers	144,026	4,496		4,496
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	43,179	2,794		2,794
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	704,033	-		
381	Plant Sewers				
382	Outfall Sewer Lines	144,908	-		
389	Other Plant / Miscellaneous Equipment	1,289	355		355
390	Office Furniture & Equipment				
391	Transportation Equipment	14,354	5,156		5,156
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment	167	37		37
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	3,449	-		
Total Depreciable Wastewater Plant in Service		\$ 1,417,224	\$ 20,428	\$ -	\$ 20,428

\* Specify nature of transaction.

Use ( ) to denote reversal entries.

Note: (1) Adjustment to beginning balance for Docket No. 150010-WS

S-6(a)  
GROUP 1

UTILITY NAME Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
December 31, 2017

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ 928
352	Franchises					
354	Structure and Improvements					22,002
355	Power Generation Equipment					
360	Collection Sewers - Force					164,230
361	Collection Sewers - Gravity					182,249
362	Special Collecting Structures					
363	Services to Customers					148,522
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					45,973
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					704,033
381	Plant Sewers					
382	Outfall Sewer Lines					
389	Other Plant / Miscellaneous Equipment					144,908
390	Office Furniture & Equipment					1,644
391	Transportation Equipment					
392	Stores Equipment					19,510
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					
395	Power Operated Equipment					204
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					3,449
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 1,437,652

S-6(b)  
GROUP 1

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

**YEAR OF REPORT**  
December 31, 2017

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 602,568
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charge	S-8(a)	
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 602,568

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all Debits charged to Account 271 during the year below:

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There is no handwriting or other markings on the paper.

UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
December 31, 2017

**WASTEWATER CIAC SCHEDULE "A"**  
**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY, MAIL**  
**EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR**

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
	-	\$ -	\$ -
	-	-	-
	-	-	-
			-
Total Credits			N/A

**ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION**  
**ACCOUNT 272**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year (1)	\$ 382,214
Debits during year	
Accruals charged to Account	15,848
Other Debits (specify):	
Rounding	(1)
Total debits	15,847
Credits during year (specify):	
Adjustment per Docket No. 150010-WS	-
Total credits	
Balance end of year	\$ 398,061

(1) Adjusted per Docket No. 150010-WS



UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
 December 31, 2017

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues Residential Revenues	11	23	\$ 9,561
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	11	23	9,561
522.1	Measured Revenues Residential Revenues	280	302	\$ 111,873
522.2	Commercial Revenues	2	4	3,369
522.3	Industrial Revenues	-		
522.4	Revenues From Public Authorities	-		
522.5	Multiple Family Dwelling Revenues (Units)	6	6	34,452
522	Total Measured Revenues	299	335	149,694
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	299	335	\$ 159,255
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFP)			16,798
	Total Other Wastewater Revenues			\$ 16,798

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

S-9(a)  
 GROUP 1



UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
 December 31, 2017

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues			
540.1	Residential Reuse Revenue:			\$ -
540.2	Commercial Reuse Revenues:			
540.3	Industrial Reuse Revenue:			
540.4	Reuse Revenues From Public Authorities:			
540.5	Other Reuse Revenues:			
540	Total Flat Rate Reuse Revenues			
	Measured Reuse Revenues			
541.1	Residential Reuse Revenue:			
541.2	Commercial Reuse Revenues:			
541.3	Industrial Reuse Revenue:			
541.4	Reuse Revenues From Public Authorities:			
541	Total Measured Reuse Revenue:			
544	Reuse Revenues From Other Systems:			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 176,053

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code



UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
December 31, 2017

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 51,317	\$ 5,132	\$ 5,132	\$ 5,132	\$ 5,132	\$ 5,132	\$ 5,132
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	8,171						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power	19,161					19,161	
716	Fuel for Power Production	93					93	
718	Chemicals	1,782					1,782	
720	Materials and Supplies	7,342	1,224	1,224	1,224	1,224	1,224	1,224
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	4,350						
733	Contractual Services - Legal	48						
734	Contractual Services - Mgt. Fees	1,788						
735	Contractual Services - Testing	4,700						
736	Contractual Services - Other	35,455	6,446	3,223	6,446	3,223	4,700	
741	Rental of Building/Real Property	4,000					6,446	3,223
742	Rental of Equipment	1,600						
750	Transportation Expense	3,343					1,600	
756	Insurance - Vehicle	2,682						
757	Insurance - General Liability	1,309						
758	Insurance - Workmens Comp.							
759	Insurance - Other	47						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	130						
775	Miscellaneous Expenses	20,165	3,666	1,833	3,666	1,833	3,666	1,833
	Total Wastewater Utility Expenses	\$ 167,483	\$ 16,469	\$ 11,412	\$ 16,468	\$ 11,412	\$ 43,804	\$ 11,412

S-10(a)  
GROUP 1

UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
December 31, 2017

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES - OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES - MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES - OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES - MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 10,263	\$ 10,263	\$ -		\$ -	\$ -
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits		8,171				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Production						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services - Engineering						
732	Contractual Services - Accounting		4,350				
733	Contractual Services - Legal		48				
734	Contractual Services - Mgt. Fees		1,788				
735	Contractual Services - Testing						
736	Contractual Services - Other	3,223	3,223				
741	Rental of Building/Real Property	2,000	2,000				
742	Rental of Equipment						
750	Transportation Expense		3,343				
756	Insurance - Vehicle		2,682				
757	Insurance - General Liability		1,309				
758	Insurance - Workmens Comp.						
759	Insurance - Other		47				
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	130					
775	Miscellaneous Expenses	1,833	1,833				
	Total Wastewater Utility Expenses	\$ 17,450	\$ 39,058	\$ -	\$ -	\$ -	\$ -

S-10(b)  
GROUP 1

UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT

December 31, 2017

# CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNIT:

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	325	325
5/8"	Displacement	1.0	3	3
3/4"	Displacement	1.5		
1"	Displacement	2.5	1	3
1 1/2"	Displacement or Turbine	5.0	-	
2"	Displacement, Compound or Turbine	8.0	6	48
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents:				379

## CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTION:

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use 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 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 / 280 gallons per day )

For wastewater only utilities:

Subtract all general use and other non-residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

( 12,760,020 / 365 days ) / 280 gpd = 125  
(total gallons treated)

UTILITY NAME: Aquarina Utilities, Inc.  
 SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT December 31, 2017
-------------------------------------

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	.99 mgd		
Basis of Permit Capacity (1)	AADF		
Manufacturer	Schreiber		
Type (2)	Activated Sludge		
Hydraulic Capacity	.99 mgd		
Average Daily Flow	.398 mgd		
Total Gallons of Wastewater Treated	12,760,020		
Method of Effluent Disposal	Drain Field		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit  
 (i.e. average annual daily flow, etc)

UTILITY NAME: Aquarina Utilities, Inc.  
SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / Brevard

YEAR OF REPORT  
**December 31, 2017**

**OTHER WASTEWATER SYSTEM INFORMATION**

Furnish information below for each system. A separate page should be supplied where necessary.	
1. Present ERC's * that system can efficiently serve.	<u>379</u>
2. Maximum number of ERC's * which can be served.	<u>354</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>354</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>550</u>
5. Estimated annual increase in ERC's *	<u>11</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	<u>N/A</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>Unknown</u>
If so, when?	<u>Unknown - system designed and permitted for reuse at flows &gt; .1 mgd</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with the DEP?	<u>Begin reuse operations at flows &gt; .1 mgd</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>9/2012</u>
11. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction begin?	<u>N/A</u>
d. Attach plans for funding the required upgrading.	<u>N/A</u>
e. Is this system under any Consent Order of the DEP?	<u>N/A</u>
11. Department of Environmental Protection ID #	<u>FLA 010352-005-DW31</u>

\* An ERC is determined based on the calculation on the bottom of Page S-11

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations  
Class A & B**

**Company: Aquarina Utilities, Inc.**

**For the Year Ended December 31, 2017**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	-	\$ -
Total Metered Sales ((461.1 - 461.5)	157,752	157,759	(7)
Total Fire Protection Revenue (462.1 - 462.2	-	-	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	260,276	260,276	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	19,173	19,173	-
<b>Total Water Operating Revenue</b>	\$ 437,201	\$ 437,208	\$ (7)
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	-	-	-
<b>Net Water Operating Revenues</b>	\$ 437,201	\$ 437,208	\$ (7)
<p>Explanations:</p> <p>Difference due to a refund to customer. No amended annual report to be filed due to immaterial amount of refund.</p>			
<p>Instructions:</p> <p>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).</p>			

**Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Wastewater Operations  
Class A & B**

**Company: Aquarina Utilities, Inc.**

**For the Year Ended December 31, 2017**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues per Sch. F-3	Gross Wastewater Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate revenues (521.1 - 521.6)	\$ 9,561	\$ 9,561	\$ -
Total Measured Revenues (522.1 - 522.5)	149,694	149,694	-
Revenues from Public Authorities (523)	-	-	-
Revenues from Other Systems (524)	-	-	-
Interdepartmental Revenues (525)	-	-	-
Total Other Wastewater Revenues (530 - 536)	16,798	16,798	-
Reclaimed Water Sales (540.1 - 544)	-	-	-
<b>Total Wastewater Operating Revenue</b>	<b>\$ 176,053</b>	<b>\$ 176,053</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Wastewater Operating Revenues</b>	<b>\$ 176,053</b>	<b>\$ 176,053</b>	<b>\$ -</b>

Explanations:

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).