

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES  
(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

WS949 - 19 - AR  
Aquarina Utilities, Inc.

Exact Legal Name of Respondent

OFFICIAL COPY  
Public Service Commission  
Do Not Remove From This Office

517- W / 450 - S  
Certificate Number(s)

Submitted To The

STATE OF FLORIDA



December 31, 2019

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FLORIDA PUBLIC SERVICE  
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TALLAHASSEE, FL 32310

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 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 requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or 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 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. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems".
12. 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.
13. 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.
14. 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, FL 32399-0873**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

**CERTIFICATION OF ANNUAL REPORT**

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

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

1.	2.	3.	4.
X	X	X	X

\_\_\_\_\_  
 (Signature of Senior Financial Analyst of the utility) \*

*Wally B. Brumby*  
 (Signature of Vice President of the utility, 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, 2019

**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](mailto:aquarinautilities@bellsouth.net)

WEB Site: <http://aquarinautilities.com>

Sunshine State One-Call of Florida, Inc. Member Number **HQ 2118**

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

Deborah Swain  
2025 SW 32 Avenue  
Miami, FL 33145

Telephone: (305) 441-0123

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  
                                                                 

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

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





UTILITY NAME: Aquarina Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2019**

**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 in February 18th, 2011 from Compass Bank, which held the property and assets formerly owned by Service Management System In. in foreclosure.
- B. The Company provides water, sewer, irrigation and fire protection services
- C. The Utility's goals continue to be the improvement of facilities and service an 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 bring consistent service to neighborhoods currently struggling with water quality issues.
- F. None.

UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of December 31, 2019

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

N/A

UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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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 respondent.			
<b>NAME</b> <b>(a)</b>	<b>TITLE</b> <b>(b)</b>	<b>% OF TIME SPENT AS OFFICER OF THE UTILITY</b> <b>(c)</b>	<b>OFFICERS' COMPENSATION</b> <b>(d)</b>
Kevin R. Burge	President	100%	\$ \$ -
Holly Burge	Secretary / Treasurer	100%	\$ -

**COMPENSATION OF DIRECTORS**

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













# **FINANCIAL SECTION**

UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 4,356,122	\$ 4,430,094
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,601,251	3,670,540
Net Plant			\$ 754,871	\$ 759,554
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 754,871	\$ 759,554
<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 & Investments			\$ -	\$ -
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 6,674	\$ 4,005
132	Special Deposits	F-9	14	14
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	9,510	8,483
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		-
151-153	Material 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			\$ 16,198	\$ 12,501

\* Not Applicable for Class B Utilities

UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	-
184	Clearing Accounts		-	-
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14	4,782	-
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ 4,782	\$ -
TOTAL ASSETS AND OTHER DEBITS			\$ 775,851	\$ 772,054

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

UTILITY NAME: Aquarina Utilities, Inc.

**YEAR OF REPORT**  
December 31, 2019

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT 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		271,078	269,991
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	(954,946)	(926,090)
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
<b>Total Equity Capital</b>			\$ (682,868)	\$ (655,099)
<b>LONG TERM DEBT</b>				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	488,365	590,914
224	Other Long Term Debt	F-17	367,422	398,946
<b>Total Long Term Debt</b>			\$ 855,787	\$ 989,860
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		45,715	20,671
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18	-	
235	Customer Deposits		63	63
236	Accrued Taxes		11,601	11,601
237	Accrued Interest	F-19	126,891	-
238	Accrued Dividends		-	
239	Matured Long Term Debt		-	
240	Matured Interest		-	
241	Miscellaneous Current & Accrued Liabilities	F-20	54,527	61,621
<b>Total Current &amp; Accrued Liabilities</b>			\$ 238,797	\$ 93,956

\* Not Applicable for Class B Utilities

UTILITY NAME: Aquarina Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2019**

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT 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 & 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	\$ 992,991	\$ 997,121
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	628,856	653,785
Total Net C.I.A.C.			\$ 364,135	\$ 343,336
<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 Accumulated Deferred Income Tax			\$ -	\$ -
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ 775,851	\$ 772,054

UTILITY NAME: Aquarina Utilities, Inc.

**YEAR OF REPORT**  
**December 31, 2019**

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 688,578	\$ 639,910
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		\$ 688,578	\$ 639,910
401	Operating Expenses	F-3(b)	\$ 477,946	\$ 447,201
403	Depreciation Expense:	F-3(b)	\$ 74,716	\$ 82,729
	Less: Amortization of CIAC	F-22	24,793	24,930
	Net Depreciation Expense		\$ 49,923	\$ 57,799
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	63,335	62,591
409	Current Income Taxes	W/S-3		
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		\$ 591,204	\$ 567,591
	Net Utility Operating Income		\$ 97,374	\$ 72,320
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)]		\$ 97,374	\$ 72,320

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

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

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 449,133	\$ 190,777	\$ -
\$ 449,133	\$ 190,777	\$ -
\$ 299,105	\$ 148,096	\$ -
56,780	25,949	-
9,811	15,119	-
\$ 46,969	\$ 10,830	\$ -
-	-	-
-	-	-
40,006	22,584	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
\$ 386,081	\$ 181,510	\$ -
\$ 63,053	\$ 9,267	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
\$ 63,053	\$ 9,267	\$ -

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



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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 97,374	\$ 72,320
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		-	
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses		(600)	(7)
Total Other Income and Deductions			\$ (600)	\$ (7)
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes			
410.2	Provision for Deferred Income Taxes			
411.2	Provision for Deferred Income Taxes - Credit			
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 49,790	\$ 38,707
428	Interest Expense	F-13		-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 49,790	\$ 38,707
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
<b>NET INCOME</b>			<b>\$ 46,984</b>	<b>\$ 33,605</b>

Explain Extraordinary Income:

NONE

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UTILITY NAME: Aquarina Utilities, Inc.

<p>YEAR OF REPORT December 31, 2019</p>
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**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	\$ 2,688,186	\$ 1,741,908
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	2,183,400	1,487,140
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	392,408	604,713
252	Advances for Construction	F-20	-	-
Subtotal			\$ 112,378	\$ (349,945)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	225,531	428,254
Subtotal			\$ 337,909	\$ 78,309
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		19,316	18,512
	Other (Specify):			
RATE BASE			\$ 357,225	\$ 96,821
NET UTILITY OPERATING INCOME			\$ 63,053	\$ 9,267
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			17.65%	9.57%

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (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.

**YEAR OF REPORT**  
**December 31, 2019**

**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ -	0.00%	11.16%	0.00%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	989,860	100.00%	5.69%	5.69%
Short Term Debt	-	0.00%	0.00%	0.00%
Customer Deposits	-	0.00%	6.00%	0.00%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	-	0.00%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
<b>Total</b>	\$ <u>989,860</u>	<u>100.00%</u>		<u>5.69%</u>

1 If the utility's capital structure is not used, explain which capital structure is used.

\_\_\_\_\_

\_\_\_\_\_

2 Should equal amounts on Schedule F-6, Column (g).

3 Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

Must be calculated using the same methodology used in the last rate proceeding using current annual report year end amounts and cost rates.

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>11.16%</u>
Commission order approving Return on Equity:	<u>Order No. PSC-16-0583-PAA-WS</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>None</u>
Commission order approving AFUDC rate:	<u>N/A</u>

If any utility capitalized any charge in lieu of AFUDC (such as interest only), state the basis of the charge, an explanation as to why AFUDC was not charged and the percentage capitalized.



UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 2,688,186	\$ 1,741,908	\$	\$ 4,430,094
102	Utility Plant Leased to Other				-
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	\$ 2,688,186	\$ 1,741,908	\$ -	\$ 4,430,094

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

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

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$			-
	Total Plant Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -
115	Beginning Bal	\$	\$	\$	\$ -
	Accumulated Amortization				
	Accruals charged during year				
	Total Accumulated Amortization	\$ -	\$ -	\$ -	\$ -
	Net Acquisition Adjustments	\$ -	\$ -	\$ -	\$ -

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
Account 108				
Balance first of year	\$ 2,140,060	\$ 1,461,191		3,601,251
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 56,780	\$ 25,949	\$ -	\$ 82,729
Account 108.2 (2)	-	-	-	-
Account 108.3 (2)	-	-	-	-
Other Accounts (specify):				
To correct prior year accum depreciation	(13,440)	-	-	(13,440)
Salvage	-	-	-	-
Other Credits (Specify):				
Total Credits	\$ 43,340	\$ 25,949	\$ -	\$ 69,289
Debits during year:				
Book cost of plant retired	-	-	-	-
Cost of Removal	-	-	-	-
Other Debits (specify):				
	-	-	-	-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ 2,183,400	\$ 1,487,140	\$ -	\$ 3,670,540
<b>ACCUMULATED AMORTIZATION</b>				
Account 110				
Balance first of year	\$ -			
Credit 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	\$ -	\$ -	\$ -	\$ -

- 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.

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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____ 0
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____	_____	\$ _____ 0

**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)
	\$ -	\$ _____	\$ _____	\$ -
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Nonutility Property	\$ -	\$ -	\$ -	\$ -

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

Report hereunder all special deposits carried in Accounts 132 and 133.

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	
_____	\$ _____
Purchased Power Deposits	_____ 14
_____	_____
Total Special Deposits	\$ _____ 14
OTHER SPECIAL DEPOSITS (Account 133):	
_____	\$ _____
_____	_____
_____	_____
Total Other Special Deposits	\$ _____ -

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**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123 - 127**

Report hereunder all investments and special funds carried in Accounts 123 through 127.

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Investment in Associated Companies		\$ _____ -
UTILITY INVESTMENTS (Account 124): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Utility Investment		\$ _____ -
OTHER INVESTMENTS (Account 125): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Other Investment		\$ _____ -
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): NONE _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Special Funds		\$ _____ -



UTILITY NAME: Aquarina Utilities, Inc.

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**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  
Amounts included in Accounts 142 and 144 should be listed individually.

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water & Wastewater - Combined	\$ 8,483	
_____	_____	
_____	_____	
Total Customer Accounts Receivable		\$ 8,483
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144 ):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 8,483
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143 )		
Balance first of year	\$ -	
Add:	\$ _____	
_____	_____	
_____	_____	
_____	_____	
Total Additions	\$ -	
Deduct accounts written off during year:		
_____	_____	
_____	_____	
_____	_____	
Total accounts written off	\$ -	
Balance end of year		\$ _____
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 8,483

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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	\$ _____ 0

**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)	BALANCE END OF YEAR (b)
NONE	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Assets	\$ _____ -

UTILITY NAME: Aquarina Utilities, Inc.

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**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

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): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ _____ -
_____	_____
_____	_____
Total Extraordinary Property Losses	\$ _____ -

**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)  _____ Deferred rate case expense was expensed in total therefore no amortization should have been booked so this account was written off against retained earnings. _____ _____	_____ _____ _____	_____ _____ _____
Total Deferred Rate Case Expense	\$ _____ -	\$ _____ -
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):  NONE _____ _____ _____ _____ _____	_____ _____ _____ _____ _____	_____ _____ _____ _____ _____
Total Other Deferred Debits	\$ _____ -	\$ _____ -
REGULATORY ASSETS (Class A Utilities: Account. 186.3):  NONE _____ _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____	\$ _____ - _____ _____ _____ _____
Total Regulatory Assets	\$ _____ -	\$ _____ -
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ _____ -	\$ _____ -

UTILITY NAME:

Aquarina Utilities, Inc.

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

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<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>REFERRED 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)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

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

UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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**STATEMENT OF RETAINED EARNINGS**

- 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. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (954,946)
439	Changes to Account:	
	Credits:	\$ _____
	Prior Year Adjustments	(4,749)
	Total Credits:	\$ (4,749)
	Debits:	\$ _____
	_____	_____
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ 33,605
436	Appropriations of Retained Earnings:	
	_____	_____
	_____	_____
	Total Appropriations of Retained Earnings	\$ -
	Dividends Declared:	
437	Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	_____	_____
	Total Dividends Declared	\$ -
215	Year end Balance	\$ (926,090)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	_____	_____
	_____	_____
	_____	_____
214	Total Appropriated Retained Earnings	\$ _____
	Total Retained Earnings	\$ (926,090)
Notes to Statement of Retained Earnings:		







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

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

DESCRIPTION OF DEBIT (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 Debt					
Citizens Bank	\$	427.0	\$	3,214	\$
BB&T		427.0		3,585	
Capital One		427.0		2,960	
Lois Burge	20,260	427.0		20,260	
Heather Hackney		427.0		1,377	
Kevin & Holly Burge	106,359	427.0		106,359	
Total Account 237.1	\$ 126,619		\$ -	137,756	\$ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
	\$ -		\$		\$ -
Total Account 237.2	\$		\$ -	-	\$ -
Total Account 237 (1)	\$ 126,619		\$ -	137,756	\$ -
INTEREST EXPENSED:					
Total accrual Account 237			\$ -		
Short Term Interest Expense			38,707		
Net Interest Expensed to Account No. 427 (2)			\$ 38,707		

(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

**YEAR OF REPORT**  
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**UTILITY NAME: Aguarina Utilities, Inc.**

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES**  
**ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
BB&T Spectrum	\$ 13,831
Capital One Spark Business	14,159
Chase Ink 4732	19,114
Chase Ink 6888	14,518
Total Miscellaneous Current and Accrued Liabilities	\$ 61,621

**ADVANCES FOR CONSTRUCTION**  
**ACCOUNT 252**

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

\* Report advances separately by reporting group, designating water or wastewater in column (a).

UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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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):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____ -
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ _____	\$ _____ -

UTILITY NAME: Aquarina Utilities, Inc.

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 389,698	\$ 603,293	\$ -	\$ 992,991
Add credits during year:	\$ 2,710	\$ 1,420	\$ -	\$ 4,130
Less debit charged during the year	\$ -	\$ -	\$ -	\$ -
Total Contribution In Aid of Construction	\$ 392,408	\$ 604,713	\$ -	\$ 997,121

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 215,720	\$ 413,135	\$ -	\$ 628,855
Debits during the year:	\$ 9,811	\$ 15,119	\$ -	\$ 24,930
Credits during the year	\$ -	\$ -	\$ -	\$ -
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 225,531	\$ 428,254	\$ -	\$ 653,785



**WATER  
OPERATION  
SECTION**



UTILITY NAME: Aquarina Utilities, Inc.

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

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,617,646
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,331,137
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	356,623
252	Advances for Construction	F-20	-
Subtotal			\$ (70,114)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 201,870
Subtotal			\$ 131,756
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		19,316
	Other (Specify):		
WATER RATE BASE			\$ 151,072
WATER OPERATING INCOME		W-3	\$ (18,725)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			-12.40%

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(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.

**YEAR OF REPORT**  
**December 31, 2019**

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

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 192,312
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 192,312
401	Operating Expenses	W-10(a)	\$ 154,524
403	Depreciation Expense	W-6(a)	44,628
	Less: Amortization of CIAC	W-8(a)	(8,916)
	Net Depreciation Expense		\$ 35,712
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		6,820
408.11	Property Taxes		3,308
408.12	Payroll Taxes		10,673
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 20,801
409.1	Income Taxes		
410.1	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		
	Utility Operating Expenses		\$ 211,037
	Utility Operating Income		\$ (18,725)
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$ -
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		\$ (18,725)

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

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

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 397	\$		\$ 397
302	Franchises				-
303	Land and Land Rights	37,582			37,582
304	Structures and Improvements	28,765	37,709		66,474
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 Mains	2,057			2,057
310	Power Generation Equipment				-
311	Pumping Equipment	54,958			54,958
320	Water Treatment Equipment	360,032	6,200		366,232
330	Distribution Reservoirs and Standpipes	625,448			625,448
331	Transmission and Distribution Mains	155,799			155,799
333	Services	39,865			39,865
334	Meters and Meter Installations	58,158			58,158
335	Hydrants				-
336	Backflow Prevention Devices	4,408			4,408
339	Other Plant Miscellaneous Equipment	7,003			7,003
340	Office Furniture and Equipment				-
341	Transportation Equipment	78,597			78,597
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
<b>TOTAL WATER PLANT</b>		<b>\$ 1,573,737</b>	<b>\$ 43,909</b>	<b>\$ -</b>	<b>\$ 1,617,646</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Ordered Adjustments.

W-4(a)

GROUP 1 - POTABLE

**YEAR OF REPORT**  
December 31, 2019

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

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

**WATER UTILITY PLANT MATRIX**

ACCT. NO.	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	Structures and Improvements	66,474		66,474			
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 Mains	2,057		2,057			
310	Power Generation Equipment	-					
311	Pumping Equipment	54,958		54,958			
320	Water Treatment Equipment	366,232			366,232		
330	Distribution Reservoirs and Standpipes	625,448				625,448	
331	Transmission and Distribution Mains	155,799				155,799	
333	Services	39,865				39,865	
334	Meters and Meter Installations	58,158				58,158	
335	Hydrants	-					
336	Backflow Prevention Devices	4,408				4,408	
339	Other Plant Miscellaneous Equipment	7,003				7,003	
340	Office Furniture and Equipment	-					
341	Transportation Equipment	78,597					78,597
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
<b>TOTAL WATER PLANT</b>		<b>\$ 1,617,646</b>	<b>\$ 397</b>	<b>\$ 277,578</b>	<b>\$ 366,232</b>	<b>\$ 890,681</b>	<b>\$ 82,758</b>

W-4(b)  
GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

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

**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	Structures 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.

YEAR OF REPORT  
December 31, 2019

UTILITY NAME: Aquarina Utilities, Inc.

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 334	10	-	10
302	Franchises				
304	Structures and Improvements	19,094	1,443		1,443
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	981	64		64
310	Power Generation Equipment				
311	Pumping Equipment	19,130	2,748		2,748
320	Water Treatment Equipment	338,845	16,506	(13,440)	3,066
330	Distribution Reservoirs and Standpipes	622,986	2,462		2,462
331	Transmission and Distribution Mains	87,200	3,623		3,623
333	Services	25,630	997		997
334	Meters and Meter Installations	22,435	2,908		2,908
335	Hydrants				
336	Backflow Prevention Devices	1,617	294		294
339	Other Plant Miscellaneous Equipment	1,080	280		280
340	Office Furniture and Equipment				
341	Transportation Equipment	42,172	13,100		13,100
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	208	60		60
344	Laboratory Equipment	467	133		133
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant	1,261			
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,299,947	\$ 44,628	\$ (13,440)	\$ 31,188

\* To correct prior year accrual depreciation  
Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2019

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

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

**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-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 344
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	20,537
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	-	-	-	-	1,045
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	21,878
320	Water Treatment Equipment	-	-	-	-	341,911
330	Distribution Reservoirs and Standpipes	-	-	-	-	625,448
331	Transmission and Distribution Mains	-	-	-	-	90,823
333	Services	-	-	-	-	26,627
334	Meters and Meter Installations	-	-	-	-	25,343
335	Hydrants	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	1,911
339	Other Plant Miscellaneous Equipment	-	-	-	-	1,360
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	55,272
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	268
344	Laboratory Equipment	-	-	-	-	600
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	1,261
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>						<b>\$ 1,331,137</b>

W-6(b)  
GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>353,913</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>2,710</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>N/A</u>
<b>Total Credits</b>		\$ <u>2,710</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
<b>Total Contributions In Aid of Construction</b>		\$ <u>356,623</u>

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:

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UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

**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)
Main Line Extension	2	500	1,000
Capacity Charge	2	780	1,560
Meter Installation	1	150	150
<b>Total Credits</b>			\$ <u>2,710</u>

**ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ <u>192,954</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>8,916</u>
Other debits (specify) :	
<b>Total debits</b>	\$ <u>8,916</u>
Credits during the year (specify) :	
	\$ <u>-</u>
<b>Total credits</b>	\$ <u>-</u>
<b>Balance end of year</b>	\$ <u>201,870</u>





UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	293	293	123,506
461.2	Sales to Commercial Customers	4	7	3,001
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings	6	6	42,290
461.6	Other Revenues			
Total Metered Sales		303	306	\$ 168,797
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		303	306	\$ 168,797
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			22,746
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			769
Total Other Water Revenues				\$ 23,515
Total Water Operating Revenues				\$ 192,312

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.  
 Accruals are recorded in account 461.1.

UTILITY NAME: Aquarina Utilities, Inc.

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

**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	\$ 88,348	\$ 11,043	11,043
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water		-	
615	Purchased Power	19,893	-	
616	Fuel for Power Purchased	546	-	546
618	Chemicals	1,271	212	212
620	Materials and Supplies	4,590	574	574
631	Contractual Services-Engineering		-	-
632	Contractual Services - Accounting	3,493	-	-
633	Contractual Services - Legal	2,843	-	-
634	Contractual Services - Mgt. Fees	2,570	-	-
635	Contractual Services - Testing	565	94	94
636	Contractual Services - Other	10,710	1,339	1,339
641	Rental of Building/Real Property	5,600	-	-
642	Rental of Equipment	1,600	-	-
650	Transportation Expenses	4,193	524	524
656	Insurance - Vehicle	468	-	-
657	Insurance - General Liability	2,010	-	-
658	Insurance - Workman's Comp.		-	-
659	Insurance - Other		-	-
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other		-	-
668	Water Resource Conservation Exp.		-	
670	Bad Debt Expense			
675	Miscellaneous Expenses	5,824	728	728
Total Water Utility Expenses		\$ 154,524	\$ 14,514	\$ 15,061



UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

**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		1,756		1,756	1,472
February		1,608		1,608	1,465
March		1,854		1,854	1,615
April		1,381		1,381	1,766
May		1,099		1,099	1,183
June		950		950	889
July		968		968	1,071
August		933		933	909
September		857		857	900
October		1,234		1,234	824
November		1,144		1,144	1,189
December		1,298		1,298	1,049
Total for Year		15,082	0	15,082	14,332

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

Based on 16hrs/day

each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Potable Well #2	1.0 mgd	.32 mgd	Aquifer

UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,070,540
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	852,265
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	35,785
252	Advances for Construction	F-20	-
Subtotal			\$ 182,490
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 23,662
Subtotal			\$ 206,152
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		18,073
	Other (Specify):		
WATER RATE BASE			\$ 224,225
WATER OPERATING INCOME		W-3	\$ 81,778
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			36.47%

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(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.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
---

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

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 256,822
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 256,822
401	Operating Expenses	W-10(a)	\$ 144,581
403	Depreciation Expense	W-6(a)	12,152
	Less: Amortization of CIAC	W-8(a)	(895)
	Net Depreciation Expense		\$ 11,257
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		4,764
408.11	Property Taxes		3,308
408.12	Payroll Taxes		11,133
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 19,205
409.1	Income Taxes		
410.1	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.1	Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Amortized		
	Utility Operating Expenses		\$ 175,043
	Utility Operating Income		\$ 81,778
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$
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		\$ 81,778

**YEAR OF REPORT**  
December 31, 2019

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

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

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 653	\$ -		\$ 653
302	Franchises				-
303	Land and Land Rights	24,498			24,498
304	Structures and Improvements		13,750		13,750
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	40,033			40,033
335	Hydrants	10,050	127		10,177
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	6,104			6,104
340	Office Furniture and Equipment				-
341	Transportation Equipment	27,369			27,369
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment				-
344	Laboratory Equipment				-
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant				-
	<b>TOTAL WATER PLANT</b>	<b>\$ 1,056,663</b>	<b>\$ 13,877</b>	<b>\$ -</b>	<b>\$ 1,070,540</b>

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Ordered Adjustments.

W-4(a)

GROUP 2 - NON-POTABLE



**YEAR OF REPORT**  
December 31, 2019

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

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

**WATER UTILITY PLANT MATRIX**

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 653	\$ 653				\$
302	Franchises	-	-				
303	Land and Land Rights	24,498		24,498			
304	Structures and Improvements	13,750		13,750			
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	40,033				40,033	
335	Hydrants	10,177				10,177	
336	Backflow Prevention Devices	-					
339	Other Plant Miscellaneous Equipment	6,104				6,104	
340	Office Furniture and Equipment	-					
341	Transportation Equipment	27,369					27,369
342	Stores Equipment	-					
343	Tools, Shop and Garage Equipment	-					
344	Laboratory Equipment	-					
345	Power Operated Equipment	-					
346	Communication Equipment	-					
347	Miscellaneous Equipment	-					
348	Other Tangible Plant	-					
	<b>TOTAL WATER PLANT</b>	<b>\$ 1,070,540</b>	<b>\$ 653</b>	<b>\$ 279,964</b>	<b>\$ 39,669</b>	<b>\$ 722,885</b>	<b>\$ 27,369</b>

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

UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
---

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

**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	Structures 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.

**YEAR OF REPORT**  
December 31, 2019

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

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

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 549	16	-	\$ 16
302	Franchises				-
304	Structures and Improvements		208		208
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	15,695	723		723
310	Power Generation Equipment				-
311	Pumping Equipment	64,879	5,157		5,157
320	Water Treatment Equipment	39,669	-		-
330	Distribution Reservoirs and Standpipes	512,792	-		-
331	Transmission and Distribution Mains	80,019	3,576		3,576
333	Services				-
334	Meters and Meter Installations	4,942	2,002		2,002
335	Hydrants	5,368	226		226
336	Backflow Prevention Devices				-
339	Other Plant Miscellaneous Equipment	770	244		244
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				-
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 840,113</b>	<b>\$ 12,152</b>	<b>\$ -</b>	<b>\$ 12,152</b>

\* Specify nature of transaction  
Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2019

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

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

**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-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 565
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	208
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	-	-	-	-	16,418
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	70,036
320	Water Treatment Equipment	-	-	-	-	39,669
330	Distribution Reservoirs and Standpipes	-	-	-	-	512,792
331	Transmission and Distribution Mains	-	-	-	-	83,595
333	Services	-	-	-	-	-
334	Meters and Meter Installations	-	-	-	-	6,944
335	Hydrants	-	-	-	-	5,594
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	1,014
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	-	-	-	-	-
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>						<b>\$ 852,265</b>

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







UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers			
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
461.6	Other Revenues			
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	120	118	256,053
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		120	118	\$ 256,053
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			769
Total Other Water Revenues				\$ 769
Total Water Operating Revenues				\$ 256,822

\* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.  
Accruals are recorded in account 461.1.



UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

**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	\$ 88,348	\$ 11,043	11,043
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water		-	
615	Purchased Power	19,893	-	
616	Fuel for Power Purchased	546	546	
618	Chemicals	43	43	
620	Materials and Supplies	3,817	954	954
631	Contractual Services-Engineering		-	-
632	Contractual Services - Accounting	3,493	-	-
633	Contractual Services - Legal	2,843	-	-
634	Contractual Services - Mgt. Fees	2,570	-	-
635	Contractual Services - Testing		-	-
636	Contractual Services - Other	4,397	628	628
641	Rental of Building/Real Property	5,600	-	-
642	Rental of Equipment	1,600	-	-
650	Transportation Expenses	3,917		
656	Insurance - Vehicle	743	-	-
657	Insurance - General Liability	2,010	-	-
658	Insurance - Workman's Comp.		-	-
659	Insurance - Other		-	-
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other		-	-
668	Water Resource Conservation Exp.		-	
670	Bad Debt Expense			
675	Miscellaneous Expenses	4,760	1,190	
Total Water Utility Expenses		\$ 144,581	\$ 14,405	\$ 12,626

W-10(a)  
GROUP 2 - NON-POTABLE

**YEAR OF REPORT**  
**December 31, 2019**

UTILITY NAME: Aquarina Utilities, Inc.

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

<b>WATER EXPENSE ACCOUNT MATRIX</b>					
<b>.3</b> <b>WATER TREATMENT EXPENSES - OPERATIONS</b> <b>(f)</b>	<b>.4</b> <b>WATER TREATMENT EXPENSES - MAINTENANCE</b> <b>(g)</b>	<b>.5</b> <b>TRANSMISSION &amp; DISTRIBUTION EXPENSES - OPERATIONS</b> <b>(h)</b>	<b>.6</b> <b>TRANSMISSION &amp; DISTRIBUTION EXPENSES - MAINTENANCE</b> <b>(i)</b>	<b>.7</b> <b>CUSTOMER ACCOUNTS EXPENSE</b> <b>(j)</b>	<b>.8</b> <b>ADMIN. &amp; GENERAL EXPENSES</b> <b>(k)</b>
\$ 11,043	11,043	11,043	11,043	11,043	\$ 11,043
19,893		-		-	-
-		-		-	-
954		954			
-	-	-	-	-	-
-	-	-	-	-	3,493
-	-	-	-	-	2,843
-	-	-	-	-	2,570
628	628	1,256	628		5,600
					1,600
					3,917
					743
					2,010
-	-	-	-	-	-
-	-	-	-	-	-
1,190		1,190			1,190
\$ 33,709	\$ 11,672	\$ 14,444	\$ 11,672	\$ 11,043	\$ 35,010

UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
---

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

**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		15,301		15,301	15,301
February		10,065		10,065	10,065
March		9,307		9,307	9,307
April		12,182		12,182	12,182
May		14,712		14,712	14,712
June		16,661		16,661	16,661
July		12,608		12,608	12,608
August		10,716		10,716	10,716
September		4,766		4,766	4,766
October		11,034		11,034	11,034
November		9,832		9,832	9,832
December		5,906		5,906	5,906
Total for Year		133,090	0	133,090	133,090

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

Based on 16hrs/day

each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Non-Potable Well #1 (irrigation only)	1.0 mgd	.38mgd	Aquifer

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

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

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

**Permitted Capacity of Plant (GPD):** .21 mgd

**Location of measurement of capacity  
(i.e. Wellhead, Storage Tank):** Distribution Point

**Type of treatment (reverse osmosis,  
(sedimentation, chemical, aerated, etc.):** Reverse Osmosis & Disinfection

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): N/A                      Manufacturer: N/A

**FILTRATION**

Type and size of area: R/O 5 mm prefilters (polypropylene) & filmtec or hydranautic membrane

Pressure (in square feet): 7,920 lb/ft2                      Manufacturer: Siemens

Gravity (in GPM/square feet) -                      Manufacturer:

UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
---

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

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

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	293	293
5/8"	Displacement	1.0	103	103
3/4"	Displacement	1.5	5	8
1"	Displacement	2.5		0
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	35	280
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5	2	35
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0	2	60
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0	1	90
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				869

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

<p>ERC Calculation:  ERC=  14332 gallons, divided by  350 gallons per day  365 days  <u>112</u> ERC's</p>
---

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT  
December 31, 2019

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 112
2. Maximum number of ERCs \* which can be served. 600
3. Present system connection capacity (in ERCs \*) using existing lines. 264
4. Future connection capacity (in ERCs \*) upon service area buildout. 550
5. Estimated annual increase in ERCs \*. 2
6. Is the utility required to have fire flow capacity? No  
If so, how much capacity is required? \_\_\_\_\_
7. Attach a description of the fire fighting facilities. Designated pump and capacity, 41 hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.  
None
9. When did the company last file a capacity analysis report with the DEP? Unknown
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. N/A
  - b. Have these plans been approved by DEP? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3054060
12. Water Management District Consumptive Use Permit # 1719-9
  - a. Is the system in compliance with the requirements of the CUP? Yes
  - b. If not, what are the utility's plans to gain compliance? N/A

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

Reconciliation of Revenue to  
Regulatory Assessment Fee Revenue  
Water Operations

YEAR OF REPORT December 31, 2019
-------------------------------------

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

	(A)	(B)	(C)	(D)
Accounts		Gross Water Revenues per Sch W-9	Gross Water Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:				
Unmetered Water Revenues		-		
Total Metered Sales		168,797	168,911	(114)
Total Fire Protection Revenue		-		-
Other Sales to Public Authorities		-		-
Sales to Irrigation Customers		256,053	256,053	-
Sales for Resale		-		-
Interdepartmental Sales		-		-
Total Other Water Revenue		24,284	24,254	30
Total Water Operating Revenue		449,133	449,218	(84)
Less: Expense for Purchased Water from FPSC Regulated Utility				-
Net Water Operating Revenues		449,133	449,218	(84)

**WASTEWATER  
OPERATION  
SECTION**





UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
---

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

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4A	\$ 1,741,908
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,487,140
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	604,713
252	Advances for Construction	F-20	
Subtotal			\$ (349,945)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 428,254
Subtotal			\$ 78,309
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		18,512
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 96,821
WASTEWATER OPERATING INCOME		S-3	\$ 9,267
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			9.57%

NOTES(1) Estimate based on the methodology used in the last rate proceeding.

(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.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
---

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

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 190,777
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 190,777
401	Operating Expenses	S-10A	\$ 148,096
403	Depreciation Expense	S-6A	25,949
	Less: Amortization of CIAC	S-8A	(15,119)
	Net Depreciation Expense		\$ 10,830
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		9,064
408.11	Property Taxes		3,308
408.12	Payroll Taxes		10,212
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 22,584
409.1	Income Taxes		
410.1	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 181,510
	Utility Operating Income		\$ 9,267
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9A	\$ -
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		\$ 9,267

**YEAR OF REPORT**  
December 31, 2019

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

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

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	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	Structures and Improvements	22,002	27,500		49,502
355	Power Generation Equipment				-
360	Collection Sewers - Foroc	164,230			164,230
361	Collection Sewers - Gravity	328,394			328,394
361	Manholes				-
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	54,170	310		54,480
374	Reuse Distribution Reservoirs				-
375	Reuse Transmission and Distribution System				-
380	Treatment and Disposal Equipment	715,254	10,657		725,911
381	Plant Sewers				-
382	Outfall Sewer Lines	144,908			144,908
389	Other Plant Miscellaneous Equipment	6,480			6,480
390	Office Furniture and Equipment				-
391	Transportation Equipment	58,299			58,299
392	Stores Equipment				-
393	Tools, Shop and Garage Equipment				-
394	Laboratory Equipment	565			565
395	Power Operated Equipment				-
396	Communication Equipment				-
397	Miscellaneous Equipment				-
398	Other Tangible Plant	14,106	(10,657)		3,449
	Total Wastewater Plant	\$ 1,714,098	\$ 27,810	\$ 0	\$ 1,741,908

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted. Additions are netted against all Commission Ordered Adjustments.

S-4(a)  
GROUP 1

YEAR OF REPORT  
December 31, 2019

UTILITY NAME: Aquarina Utilities, Inc.

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ 1,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
352	Franchises	-	-	-	-	-	-	-
353	Land and Land Rights	-	-	-	33,680	-	-	-
354	Structures and Improvements	-	-	-	49,502	-	-	-
355	Power Generation Equipment	-	-	-	-	-	-	-
360	Collection Sewers - Force	-	164,230	-	-	-	-	-
361	Collection Sewers - Gravity	-	328,394	-	-	-	-	-
361	Manholes	-	-	-	-	-	-	-
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	-	-	54,480	-	-	-	-
374	Reuse Distribution Reservoirs	-	-	-	-	-	-	-
375	Reuse Transmission and Distribution System	-	-	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	725,911	-	-	-
381	Plant Sewers	-	-	-	-	-	-	-
382	Outfall Sewer Lines	-	-	-	144,908	-	-	-
389	Other Plant Miscellaneous Equipment	-	-	-	6,480	-	-	-
390	Office Furniture and Equipment	-	-	-	-	-	-	58,299
391	Transportation Equipment	-	-	-	-	-	-	-
392	Stores Equipment	-	-	-	-	-	-	-
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	\$ 54,480	\$ 960,482	\$ -	\$ -	\$ 62,313

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

**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	Structures 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%
375	Reuse Transmission and Distribution System			
380	Treatment and 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 and 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.

**YEAR OF REPORT**  
December 31, 2019

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

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

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

NO.	ACCT. ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
(a)					
301	Organization	\$ 954	26		\$ 26
302	Franchises				-
354	Structures and Improvements	22,002	430		430
355	Power Generation Equipment				-
360	Collection Sewers - Force	164,230	-		-
361	Collection Sewers - Gravity	189,539	7,298		7,298
362	Special Collecting Structures				-
363	Services to Customers	153,019	4,499		4,499
364	Flow Measuring Devices				-
365	Flow Measuring Installations				-
366	Reuse Services				-
367	Reuse Meters and Meter Installations				-
370	Receiving Wells				-
371	Pumping Equipment	48,876	3,018		3,018
375	Reuse Transmission and Distribution System				-
380	Treatment and Disposal Equipment	704,345	919		919
381	Plant Sewers				-
382	Outfall Sewer Lines	144,908	-		-
389	Other Plant Miscellaneous Equipment	2,325	360		360
390	Office Furniture and Equipment				-
391	Transportation Equipment	26,947	9,717		9,717
392	Stores Equipment				-
393	Tools, Shop and Garage Equipment				-
394	Laboratory Equipment	242	38		38
395	Power Operated Equipment				-
396	Communication Equipment				-
397	Miscellaneous Equipment				-
398	Other Tangible Plant	3,804	(356)		(356)
Total Depreciable Wastewater Plant in Service		\$ 1,461,191	\$ 25,949	\$ -	\$ 25,949

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.

**YEAR OF REPORT**  
December 31, 2019

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

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

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

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-j) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 980
302	Franchises	-	-	-	-	-
354	Structures and Improvements	-	-	-	-	22,432
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	-	164,230
361	Collection Sewers - Gravity	-	-	-	-	196,837
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	157,518
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	51,894
371	Pumping Equipment	-	-	-	-	-
	Reuse Transmission and Distribution System	-	-	-	-	-
375		-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	705,264
381	Plant Sewers	-	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-	144,908
389	Other Plant Miscellaneous Equipment	-	-	-	-	2,685
390	Office Furniture and Equipment	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	36,664
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	280
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	3,448
Total Depreciable Wastewater Plant in Service						\$ 1,487,140

\* Specify nature of transaction.  
Use ( ) to denote reversal entries.





UTILITY NAME: Aquarina Utilities, Inc.

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

**WASTEWATER 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)
Meter Installation	1	150	150
Main Line Extension	2	635	1,270
Total Credits			\$ 1,420

**ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 413,135
Debits during the year:	
Accruals charged to Account 272	\$ 15,119
Other debits (specify) :	
Total debits	\$ 15,119
Credits during the year (specify) :	
	\$
Total credits	\$ -
Balance end of year	\$ 428,254

UTILITY NAME: Aquarina Utilities, Inc.

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

**WASTEWATER CIAC SCHEDULE "B"**  
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

<b>DESCRIPTION</b> (a)	<b>INDICATE CASH OR PROPERTY</b> (b)	<b>AMOUNT</b> (c)
NONE		\$ -
Total Credits		\$ -

UTILITY NAME: Aquarina Utilities, Inc.

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
521.1	Flat Rate Revenues: Residential Revenues	23	23	10,330
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	23	23	\$ 10,330
522.1	Measured Revenues: Residential Revenues	307	307	122,464
522.2	Commercial Revenues	3	3	1,631
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues	6	6	39,737
522	Total Measured Revenues	316	316	\$ 163,832
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		339	339	\$ 174,162
<b>OTHER WASTEWATER REVENUES</b>				
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 AFPI)			16,615
Total Other Wastewater Revenues				\$ 16,615

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

UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____ -
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____	_____	\$ _____ -
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ _____ -
Total Wastewater Operating Revenues				\$ <u>190,777</u>

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

**YEAR OF REPORT**  
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**UTILITY NAME:** Aquarina Utilities, Inc.

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

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION 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	\$ 88,348	\$ 11,043	11,043	11,043	11,043	11,043	11,043
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power	19,893					19,893	
716	Fuel for Power Purchased	546					546	
718	Chemicals	1,139					1,139	
720	Materials and Supplies	4,243	1,061	1,061			1,061	1,061
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	3,493						
733	Contractual Services - Legal	2,843						
734	Contractual Services - Mgt. Fees	2,570						
735	Contractual Services - Testing	1,363					1,363	
736	Contractual Services - Other	4,135	752	376	752	376	752	376
741	Rental of Building/Real Property	5,600					5,600	
742	Rental of Equipment	1,600					1,600	
750	Transportation Expenses	4,193						
756	Insurance - Vehicle	1,905						
757	Insurance - General Liability	572						
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	5,652	1,028	514	1,028	514	1,028	514
<b>Total Wastewater Utility Expenses</b>		<b>\$ 148,096</b>	<b>\$ 13,883</b>	<b>\$ 12,994</b>	<b>\$ 12,823</b>	<b>\$ 11,933</b>	<b>\$ 44,025</b>	<b>\$ 12,994</b>

S-10(a)  
GROUP 1

**YEAR OF REPORT**  
December 31, 2019

UTILITY NAME: Aquarina Utilities, Inc.

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

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO.	ACCOUNT NAME	.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	\$ 11,043	11,043				
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		3,493				
733	Contractual Services - Legal		2,843				
734	Contractual Services - Mgt. Fees		2,570				
735	Contractual Services - Testing						
736	Contractual Services - Other		752				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses		4,193				
756	Insurance - Vehicle		1,905				
757	Insurance - General Liability		572				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses						
767	- Amortization of Rate Case Expense						
770	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	-					
775	Miscellaneous Expenses	514	514				
	Total Wastewater Utility Expenses	\$ 11,557	\$ 27,886	\$ -	\$ -	\$ -	\$ -

S-10(b)  
GROUP 1

UTILITY NAME: Aquarina Utilities, Inc.

<b>YEAR OF REPORT</b> <b>December 31, 2019</b>
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	322	322
5/8"	Displacement	1.0	10	10
3/4"	Displacement	1.5		0
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	2	16
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				361

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

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:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

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:		
14,333,270	=	140
Totals Gallons Treated	/365 days) / 280 GPD	



UTILITY NAME: Aquarina Utilities, Inc.

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

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>.99 mgd</u>	<u>_____</u>	<u>_____</u>
Basis of Permit Capacity (1)	<u>AADF</u>	<u>_____</u>	<u>_____</u>
Manufacturer	<u>Schreiber</u>	<u>_____</u>	<u>_____</u>
Type	<u>Extended Air / Activated Sludge</u>	<u>_____</u>	<u>_____</u>
Hydraulic Capacity	<u>.99 mgd</u>	<u>_____</u>	<u>_____</u>
Average Daily Flow	<u>.398 mgd</u>	<u>_____</u>	<u>_____</u>
Total Gallons of Wastewater Treated	<u>14,333,270</u>	<u>_____</u>	<u>_____</u>
Method of Effluent Disposal	<u>Drain Field</u>	<u>_____</u>	<u>_____</u>

(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.

YEAR OF REPORT  
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present number of ERCs\* now being served 140
2. Maximum number of ERCs\* which can be served 354
3. Present system connection capacity (in ERCs\*) using existing lines 354
4. Future connection capacity (in ERCs\*) upon service area buildout 550
5. Estimated annual increase in ERCs\* 11
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
None
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. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Unknown  
If so, when? Unknown. System designed and permitted for reuse at flows > 1 mgd
9. Has the utility been required by the DEP or water management district to implement reuse? No  
If so, what are the utility's plans to comply with this requirement?
10. When did the company last file a capacity analysis report with the DEP? 9/2012
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? N/A
  - c. When will construction begin? N/A
  - d. Attach plans for funding the required upgrading. N/A
  - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA 010352-005-DW31

\* An ERC is determined based on the calculation on S-11.