CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

WS949 - 19 - AR Aquarina Utilities, Inc.

Exact Legal Name of Respondent

517- W / 450 - S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



December 31, 2019

Form PSC/WAW 3 (Rev. 12/99)

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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 X	NO	1.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES X	NO	2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES X	NO	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 X	NO	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. (Signature of Senior Financial Analyst of the utility) *
		1. X	2. 3. 4. X X X (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 bo 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.

YEAR OF REPORT December 31, 2019

ANNUAL REPORT OF

	Aquarina Utilities, Inc.	County:	Brevard
	(Exact Name of Utility)		
	eact mailing address of the utility for which ox 1114	normal correspondence should be	sent:
Fellsm	ere, FL 32948		
Telephone:	(772) 708-8350		
E Mail Address:	aquarinautilities@bellsouth.net	<u> </u>	
WEB Site:	http://aquarinautilities.com		
Sunshine State O	one-Call of Florida, Inc. Member Number	HQ 2118	
	ss of person to whom correspondence conc Deborah Swain	erning this report should be addres	sed:
	2025 SW 32 Avenue		
	Miami, Fl 33145		
m 1 1	(205) 441 0100		
Telephone:	(305) 441-0123	 -	
List below the ad	dress of where the utility's books and reco	rds are located:	
	10475 130th Avenue	235 Aquarina Blvd	
	Fellsmere, FL 32948	Melbourne Beach, FL 32	951
Telephone: List below any g	(772) 708-8350 roups auditing or reviewing the records and	d operations:	
Date of original of	organization of the utility: 02/18/2011		
Check the approp	priate business entity of the utility as filed	with the Internal Revenue Service	
Individ	Partnership Sub S Corporation	1120 Corporation	
List below every of the utility:	corporation or person owning or holding or	lirectly or indirectly 5% or more of	•
	Name		Percent Ownership
1.	Kevin Burge		100%
2.			10070
3.			• *
4.			
5.			
6.			
7.			-
8.			

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

	THE TECREDIC SERVICE COMMISSION							
NAME OF COMPANY REPRESENTATIVE (1)	REPRESENTATIVE POSITION UNIT TITLE		USUAL PURPOSE FOR CONTACT WITH FPSC					
Martin Friedman (850) 877-6555	Attorney	Dean Mead	Legal matters					
Deborah Swain (305) 441-0123	Consultant	Milian, Swain & Assoc.	Annual Report					

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

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.

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).

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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.						
NAME	TITLE	% OF TIME SPENT AS OFFICER OF THE UTILITY	OFFICERS' COMPENSATION			
(a)	(b)	(c)	(d)			
Kevin R. Burge	President	100%	\$ <u>\$</u> -			
Holly Burge	Secretary / Treasurer	100%	_\$			
						
			-			

COMPENSATION OF DIRECTORS

For each director, list the neceived as a director from the	number of director meetings attended by each director and the e respondent.		
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
None			None
			1 2
		_	

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

	T variation of the contract		
NAME OF	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE	AMOUNT	ADDRESS OF
OR AFFILIATE	OR PRODUCT		AFFILIATED ENTITY
(a)	(b)	(c)	(d)
			11-11 0 4 1 5
		l	Holly & Kevin Burge
	Equipment &	l	10475 130th Ave,
Kevin & Holly Burge	Garage Rental	\$	Fellsmere, FL 32948
, 0		·	
	1		
			1
	1		

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

AFFILIATION OF OFFICERS AND DIRECTORS

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

OCCUPATION OR BUSINESS AFFILIATION	AFFILIATION OR CONNECTION	NAME AND ADDRESS OF AFFILIATION OR CONNECTION
(0)	(c)	(d)
ii ii		
	OR BUSINESS	OCCUPATION OR BUSINESS AFFILIATION CONNECTION

YEAR OF REPORT December 31, 2019

UTILITY NAME: Aquarina Utilities, Inc.

BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT RESULT OF PROVIDING WATER OR WASTEWATER SERVICE

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

	ACCOUNT NUMBER (g)				
EXPENSES	ACC NUN				
EXP	EXPENSES INCURRED (f)				
	EX	50			
	ACCOUNT NUMBER (e)				
REVENUES					
REV	REVENUES GENERATED (d)				
	REV]	₩			
	UNT				
TS	ACCOUNT NUMBER (c)				
ASSETS	COST SETS (b)				
	BOOK COST OF ASSETS (b)				
H		\$			
)R JCTED				
BUSINESS OR SERVICE CONDUCTED (a)					
	BUS SERVICI				
		None			

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:

-management, legal and accounting services

-computer services

-engineering & construction services
-repairing and servicing of equipment

-material and supplies furnished

-leasing of structures, land, and equipment

-rental transactions

repairing and servicing of equipment -sale, purchase or transfer of various products				
NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES (P)urchased (S)old (d)	AMOUNT (e)
None				
	1			

Aquarina Utilities, Inc.

UTILITY NAME:

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

with "S". mn (d)) in a supplemental	FAIR MARKET VALUE (f)	←
 fructions: Sale, Purchase and Transfer of Assets The columnar instructions follow: (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value. 	GAIN OR LOSS	\$
 II. Specific Instructions: Sale, Purchase and Transfer of Assets 3. The columnar instructions follow: (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and some sold of the proof of the cach item reported. (d) Enter the net book value for each item reported. (e) Enter the fair market value for each item reported. (column (c) - column (d) Enter the fair market value for each item reported. In space below schedule, describe the basis used to calculate fair market value. 	NET BOOK VALUE (d)	\$
=	SALE OR PURCHASE PRICE (c)	Se
Part nsacti nt struct	DESCRIPTION OF ITEMS (b)	
Part II. S 1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets. 2. Below are examples of some types of transactions purchase, sale or transfer of equipment purchase, sale or transfer of land and structures purchase, sale or transfer of securities processed in the securitie	NAME OF COMPANY OR RELATED PARTY (a)	None

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.		PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	YEAR
(a)	(b)	(c)		(d)	(e)
	UTILITY PLANT				
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
	OTHER PROPERTY AND INVESTMENTS				
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		\$_		\$
	CURRENT AND ACCRUED ASSETS				
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	ъ.,,		0.510	
145	Provision for Uncollectible Accounts	F-11	-	9,510	8,483
145	Accounts Receivable from Associated Companies	F-12	-		
151-153	Notes Receivable from Associated Companies Material and Supplies	F-12	-		-
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

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(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_	s
TOTAL ASSETS AND OTHER DEBITS			\$ 775,851	\$

^{*} Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUITI CATITAL AND DI	REF.		PREVIOUS	T	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	1	YEAR
(a)	(b)	(c)		(d)	1	(e)
	EQUITY CAPITAL	<u> </u>			T	(-)
201	Common Stock Issued	F-15	\$	1,000	\$	1,000
204	Preferred Stock Issued	F-15	-		i -	
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				1	
211	Other Paid - In Capital		: e-	271,078	-	269,991
212	Discount On Capital Stock		-	271,070	-	207,771
213	Capital Stock Expense	_	-			
214-215	Retained Earnings	F-16	_	(954,946)	-	(926,090)
216	Reacquired Capital Stock	1-10	_	(224,240)	-	(920,090)
218	Proprietary Capital	-	-		-	
210	(Proprietorship and Partnership Only)				1	
	(1 topiletorship and 1 artifership Only)		_		+-	•
	Total Equity Capital		\$_	(682,868)	\$ 	(655,099)
	LONG TERM DEBT					
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
	Total Long Term Debt		\$	855,787	 	989,860
	CURRENT AND ACCRUED LIABILITIES				T	
231	Accounts Payable			45,715	1	20,671
232	Notes Payable	F-18			-	
233	Accounts Payable to Associated Companies	F-18		-	1 -	
234	Notes Payable to Associated Companies	F-18			1	
235	Customer Deposits			63		63
236	Accrued Taxes			11,601	7	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
					1 =	
	Total Current & Accrued Liabilities		\$_	238,797] 	93,956

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS			
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		\$	\$
	OPERATING RESERVES	T		
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve	i	-	-
263	Pensions and Benefits Reserve		-	-
265	Miscellaneous Operating Reserves			-
	Total Operating Reserves		\$	\$
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
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
281	ACCUMULATED DEFERRED INCOME TAXES Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes -			
	Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
	Total Accumulated Deferred Income Tax		\$	\$
TOTAL	EQUITY CAPITAL AND LIABILITIES		\$775,851	\$

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	ı	PREVIOUS YEAR (d)		CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b)	\$_	688,578	\$ 	639,910
	Net Operating Revenues		\$	688,578	\$ -	639,910
401	Operating Expenses	F-3(b)	\$	477,946	\$	447,201
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$	74,716 24,793	\$ -	82,729 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)	-		1 -	
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		\s	97,374	\$ -	72,320
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		-		_
413	Income From Utility Plant Leased to Others	, ,	-	_	1 -	
414	Gains (losses) From Disposition of Utility Property					-
420	Allowance for Funds Used During Construction					
Total Util	ity Operating Income [Enter here and on Page F-3(c)]		\$_	97,374	 -	72,320

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

SCH	WATER HEDULE W-3 * (f)		WASTEWATER SCHEDULE S-3 * (g)		OTHER THAN REPORTING SYSTEMS (h)
\$	449,133	 	190,777	 	
\$	449,133	\$ 1	190,777	\$	
\$	299,105	\$	148,096	\$	-
	56,780 9,811	8	25,949 15,119		
\$	46,969	 	10,830	\$ 	
	- 40,006 - - - - - -	9 77 9 18 18 18 18	- 22,584 - - - - -	0- 0- 0- 0- 0- 0- 0- 0-	- - - - - - -
\$	386,081	! \$ 	181,510	\$ 	
\$	63,053	\$ 	9,267	\$ 	
7	- - - -	30	- - - -		- - - -
\$	63,053	 	9,267	\$ 1	

^{*} Total of Schedules W-3 / S-3 for all rate groups.

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT.	A COOMINION A RATE	REF.		PREVIOUS	Τ	CURRENT
NO.	ACCOUNT NAME	PAGE		YEAR	1	YEAR
(a)	(b)	(c)	-	(d)	╀	(e)
Total Utili	ity Operating Income [from page F-3(a)]		\$_	97,374	 \$ 	72,320
	OTHER INCOME AND DEDUCTIONS				T	
415	Revenues-Merchandising, Jobbing, and				1	
	Contract Deductions		\$	_	\$	-
416	Costs & Expenses of Merchandising		1 -		1	
1 1	Jobbing, and Contract Work		1		1	
419	Interest and Dividend Income		1 -	-	"	
421	Nonutility Income		1 -		"	
426	Miscellaneous Nonutility Expenses		1 –	(600)	1 -	(7)
	Total Other Income and Deductions		\$_	(600)	S	(7)
	TAXES APPLICABLE TO OTHER INCOME		H		+	
408.2	Taxes Other Than Income		\$		\$	
409.2	Income Taxes		"-		Ĭ.	
410.2	Provision for Deferred Income Taxes		1 -		1	
411.2	Provision for Deferred Income Taxes - Credit		-		1 -	
412.2	Investment Tax Credits - Net		=		=	
412.3	Investment Tax Credits Restored to Operating Income		-		17	
	Total Taxes Applicable To Other Income	e	\$_	<u> </u>	 	<u> </u>
	INTEREST EXPENSE				Г	
427	Interest Expense	F-19	\$_	49,790	\$	38,707
428	Interest Expense	F-13				•
429	Amortization of Premium on Debt	F-13			\perp	
	Total Interest Expense		\$_	49,790	\$ 	38,707
	EXTRAORDINARY ITEMS				T	
433	Extraordinary Income		\$	_	\$	
434	Extraordinary Deductions		1		I	
409.3	Income Taxes, Extraordinary Items		1 -	-	8	-
	Total Extraordinary Items		\$	<u>-</u>	\$ 	
	NET INCOME		\$_	46,984	\$ L	33,605

Explain Extraordinary Income:		
NONE		

SCHEDULE OF YEAR END RATE BASE

ACCT.	ACCOMPTNAME	REF.		WATER	WASTEWATER
NO.	ACCOUNT NAME	PAGE		UTILITY	UTILITY
(a)	(b)	(c)	_	(d)	(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		<u> </u>	
271	Contributions In Aid of Construction	F-22		392,408	604,713
252	Advances for Construction	F-20		-	-
	Subtotal		\$	112,378	\$ (349,945)
	Add:				
272	Accumulated Amortization of				
	Contributions in Aid of Construction	F-22		225,531	428,254
	Subtotal		\$	337,909	\$ 78,309
	Plus or Minus:				
114	Acquisition Adjustments (2)	F-7		-	_
115	Accumulated Amortization of		_		·
	Acquisition Adjustments (2)	F-7		<u>-</u>	
	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.

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

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

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						

APPROVED RETURN ON EQUITY

proceeding using current annual report year end amounts and cost rates.

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

APPROVED AFUDC RATECOMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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:

YEAR OF REPORT
December 31, 2019

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

			incia	37 444	(1) Hall	
	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON- JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity Preferred Stock Long Term Debt Short Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain) Short Term Debt	8 (655,099)	Se		655,099	es	\$
	\$ 334,761	0 8	0	652,099		098'686 \$
w all adjustments made in C	Explain below all adjustments made in Columns (e) and (f): (1) Remove negative equity					

UTILITY PLANT ACCOUNTS 101 - 106

ACCT.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other	\$2,688,186	\$1,741,908	\$	\$4,430,094_
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.	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$			<u> </u>
Total Pla	ant Acquisition Adjustments	\$	\$	\$	\$
115	Beginning Bal Accumulated Amortization Accruals charged during year	\$	\$	\$	\$
Total Ac	ecumulated Amortization	\$	\$	\$	\$
Net Acq	uisition Adjustments	\$	\$	\$	\$

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

ACCUMULATED DEP	I	ATION (ACC	I. I	O) AND AMOR		T IV,	
					OTHER THAN REPORTING		
DECODIDATON		WAS A CONTROL	xx/	A OTDERN A TEND			TOTAL
DESCRIPTION		WATER	W	ASTEWATER	SYSTEMS	1	TOTAL
(a)	_	(b)	₩	(c)	(d)	↓_	(e)
ACCUMULATED DEPRECIATION			ı				
Account 108		2 1 40 0 60		1.461.101			
Balance first of year	\$	2,140,060	\$	1,461,191		_	3,601,251
Credit during year:							
Accruals charged to:			Į.			Į.	
Account 108.1 (1)	\$	56,780	\$_	25,949	\$	\$	82,729
Account 108.2 (2)			l				
Account 108.3 (2)	_		_				-
Other Accounts (specify):						"	-
To correct prior year accum depreciation		(13,440)	-				(13,440)
						77	
Salvage							-
Other Credits (Specify):	_		-			-	
			l				
						1	
Total Credits	\$	43,340	\$	25,949	\$ -	\$	69,289
Debits during year:							
Book cost of plant retired							-
Cost of Removal	1 =	-				77	
Other Debits (specify):	1 -		-	3		-	
			ı				_
-	1 -		:-		-	-	
			İ			İ	
Total Debits	\$	-	\$	-	\$ -	\$	-
			П			Π	
Balance end of year	\$	2,183,400	\$	1,487,140	\$ -	\$	3,670,540
			1			=	
ACCUMULATED AMORTIZATION	1		\vdash			1	
Account 110			ı				
Balance first of year	\$		1				
Credit during year:			t			t	
Accruals charged to:			1			l	1
	\$	•	\$	_	\$	\$	_
Account 110.2 (2)						ľ-	
Other Accounts (specify):			=			-	
(- F3 //-		-	ı	-			_
			\vdash			t	
Total credits	\$	_	\$	_	\$ -	\$	_
Debits during year:	Ť		Ť		Ť ·	Ť	
Book cost of plant retired			1				_
Other debits (specify):	-		-		·	-	
Canor acons (specify).			1				_
	 		\vdash			1	
Total Debits	\$	-	\$	_	\$ -	\$	
	m		Ť			Ť	
Balance end of year	\$	-	\$	-	\$ -	\$	_
	_		ī =			į =	
						_	

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

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

	EXPENSE	CHARGED OFF DURING YEAR		
DESCRIPTION OF CASE (DOCKET NO.) (a)	INCURRED DURING YEAR (b)	ACCT.	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	\$

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 UNONE	Jtilities: Account 127):	\$
Total Special Funds		\$

ACCOUNTS AND NOTES RECEIVABLE - NET ACCOUNTS 141 - 144

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

DESCRIPTION (a)	To Should be listed marylade	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 - NE	Т	\$8,483_

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.

report each note receivable from		<u> </u>
DESCRIPTION	INTEREST RATE	TOTAL
(a)	(b)	(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	\$

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	\$	\$
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$	\$

UTILITY NAME:

CAPITAL STOCK ACCOUNTS 201 AND 204*

RATE (b)	TOTAL (c)
1.00	1
	1,000
	1,000
	\$1,000
None	None
None	None
	(b) 1.00 None

^{*} Account 204 not applicable for Class B utilities.

BONDS ACCOUNT 221

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NONE	%		s -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			ls - l

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

STATEMENT OF RETAINED EARNINGS

1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.

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:	ψ (251,210)
	Credits: Prior Year Adjustments	(4,749)
	Total Credits: Debits:	\$ (4,749) \$
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ 33,605
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings Dividends Declared:	s -
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	s
Total Re	etained Earnings	\$ (926,090)
Notes to	Statement of Retained Earnings:	1

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
K & H Burge	\$ 590,914
Total	\$590,914

OTHER LONG-TERM DEBT ACCOUNT 224

	INT	EREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
NCLUDING DATE OF ISSUE AND DATE OF MATURITY	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
BB&T GMC Sierra	%		\$
Issued 6/16/16 and maturity 06/2021	4.29 %	FIXED	12,111
Citizens Bank 2018 Ford Expedition	%		
Issued 7/27/18 and maturity 7/27/2023	4.29 %	FIXED	66,048
Heather Hackney	%		
Issued 11/15/2017 and maturity 7/15/19	6.00 %	FIXED	44,357
Heather Hackney	%		
Issued 8/30/2015 and maturity 9/2020	6.00 %	FIXED	78,967
DEP State of Florida Revolving Fund			
Issued 6/15/2000 and maturity 12/15/2019	3.12 %	FIXED	5,838
Lois Burge	%		
Issued 8/27/2015 - no set maturity date	6.00 %	FIXED	160,025
Burge Equipment Note			
Issued 1/1/2019 - no set maturity date	0.00 %	N/A	31,600
	%	5	
			\(\frac{1}{2} \)
Total			\$ 200.046
1 Otal			\$ 398,946
M			

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

NOTES PAYABLE ACCOUNTS 232 AND 234

	INTE	REST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE (Account 232): NONE	% 		\$
Total Account 232			\$
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): NONE	% 		\$
Total Account 234			\$

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total	\$

Aquarina Utilities, Inc. UTILITY NAME:

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

	BALANCE		INTEREST ACCRUED DURING YEAR	INTEREST	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	BALANCE END
OF DEBIT (a)	OF YEAR	DEBIT	AMOUNT (d)	YEAR (e)	OF YEAR
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	€4		↔		s
			a d		
Total Account 237.2	64				-
Total Account 237 (1)	\$ 126,619		- 	\$ 137,756	·
INTEREST EXPENSED: Total accrual Account 237			· •	(1) Must agree to	(1) Must agree to F-2 (a), Beginning and
				Ending Balance	Ending Balance of Accrued Interest.
Short Term Interest Expense			38,707	(2) Mist agree to E.3 (r) Cirrent	E-3 (c) Current
				Year Interest Expense	pense
Net Interest Expensed to Account No. 427 (2)			\$ 38,707		
				_	

UTILITY NAME: Aquarina Utilities, Inc.

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES ACCOUNT 241

	BALANCE END
DESCRIPTION - Provide itemized listing	OF YEAR
(a)	(p)
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

BALANCE END OF YEAR 69 CREDITS <u>e</u> 69 69 AMOUNT ਉ DEBITS ↔ ACCT. DEBIT BALANCE BEGINNING OF YEAR **e** € 69 NAME OF PAYOR * Total **a** NONE

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

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 NONE	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	W	/ASTEWATER (S-7) (c)	7	& 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	\$ <u></u>	\$ 		\$ -		\$ 	
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	\$\$15,720	\$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	\$\$	\$428,254	\$	\$ 653,785

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

The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year.

Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.

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

DESCRIPTION (a)	REF. NO.	AMOUNT
Net income for the year	(b) F-3(c)	(c) \$33,605_
Parameter State Configuration		
Reconciling items for the year:		
Taxable income not reported on books:		1
		1
		
		-
Deductions recorded on books not deducted for return:		
		-
		-
		-
		-
Income recorded on books not included in return:		
		1
Deduction on notions not about a contest hook income.		
Deduction on return not charged against book income:		
		N=
		1
	<u> </u>	-
Federal tax net income		\$ 33,605
Computation of tax:		
•		
The Utility is a partnership, therefore this schedule is not applic	abla	
The Office is a partnership, therefore this schedule is not applic	abie.	

WATER OPERATION SECTION

WATER LISTING OF SYSTEM GROUPS

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

The water financial schedules (W-2 through W-10) should be filed for the group in total.

The water engineering schedules (W-11 through W-15) must be filed for each system in the group.

All of the following water pages (W-2 through W-15) should be completed for each group and arranged by group number.

SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Aquarina Utilities Inc. / Brevard (Potable)	517-W	1
Aquarina Utilities Inc. / Brevard (Non-Potable)	517-W	2
		
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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):		
			G
	WATER RATE BASE		\$151,072
	WATER OPERATING INCOME	W-3	\$(18,725)
ACHIEVE	D 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.

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	Demociation Function	W ((a)		44.620
403	Depreciation Expense Less: Amortization of CIAC	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	1 -	_
408.1	Taxes Other Than Income			(000
408.11	Utility Regulatory Assessment Fee		-	6,820
408.11	Property Taxes		-	3,308
408.12	Payroll Taxes Other Taxes and Licenses		l -	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		1 -	
411.1	Deferred Income Taxes - Credit		1	
412.1	Investment Tax Credits Deferred to Future Periods		1	-
412.11	Investment Tax Credits Amortized		1	
	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		s	(18,725

Aquarina Utilities, Inc.

UTILITY NAME:

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

WATER UTILITY PLANT ACCOUNTS

 	S YEAR	(f)	\$ 397		37,582	66,474			116,507		2,057		54,958	366,232	625,448	155,799	39,865	58,158		4,408	7,003		78,597		006	2,000			-	1,261	\$ 1,617,646
	RETIREMENTS	(e)		S		, ju)											8 2									69
	ADDITIONS	(p)	5/ 9			37,709		, c			70			6,200		1													ő		\$
PREVIOUS	YEAR	(c)	\$ 397		37,582	28,765			116,507		2,057		54,958	360,032	625,448	155,799	39,865	58,158		4,408	7,003		78,597		006	2,000				1,261	1,573,737
	ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
ACCT.	NO.	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

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 I - POTABLE

Aquarina Utilities, Inc.

UTILITY NAME:

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

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_			_	_		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_		_	_	_	_		_
ĸ	TA GRIND	GENEKAL	LTCAINT	(h)	S																				78,597		006	2,000				1,261	\$ 82,758	
4.	TRANSMISSION	AND	PLANT	(58)	\$												625,448	155,799	39,865	58,158		4,408	7,003										\$ 890,681	
εū	Trail 4 /xx	TOFATMENT	PLANT	€	6								1 12			366,232	S 70							24									\$ 366,232	
2:	SOURCE	OF SUPPLY	PLANT	(e)	\$		37,582	66,474			116,507		2,057		54,958																		\$ 277,578	
1.	CI ACIACOTA A TOTAL	INTANGIBLE	FLANNI	(p)	\$ 397																												\$ 397	
		CURRENT	IEAK	(3)	\$ 397		37,582	66,474			116,507		2,057		54,958	366,232	625,448	155,799	39,865	58,158		4,408	7,003	. 1	78,597		006	2,000	•		•	1,261	\$ 1,617,646	
		TOWALK PINITOPOA	ACCOUNT NAME	(p)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL, WATER PLANT	
	Ę	ACCT.	O	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348		

W-4(b) GROUP 1 - POTABLE

UTILITY NAME:

Aquarina Utilities, Inc.

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

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
		SERVICE	NET	RATE APPLIED
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(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	2	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			
Wa	ter 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.

Aquarina Utilities, Inc.

UTILITY NAME:

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT		BALANCE AT BEGINNING	ACCRUALS	OTHER CREDITS *	TOTAL
NO.	ACCOUNT NAME	OF YEAR			(d+e)
(a)	(b)	(c)	(p)	(e)	(t)
301	Orcanization	334	01		9
302	Franchises				
304	Structures and Improvements	19,094	1,443		1,443
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes			1	•
307	Wells and Springs	116,507	•		
308	Infiltration Galleries and Tunnels				•
309	Supply Mains	186	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	266		266
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	09		09
344	Laboratory Equipment	467	133		133
345	Power Operated Equipment				
346	Communication Equipment				•
347	Miscellaneous Equipment				•
348	Other Tangible Plant	1,261			
TOTAL W	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 1,299,947	\$ 44,628	\$ (13,440)	\$ 31,188

^{*} To correct prior year accum depreciation Use () to denote reversal entries.

Aquarina Utilities, Inc.

UTILITY NAME:

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

	BALANCE AT END OF YEAR (c+f-j)	(l) (k)	\$ 344		20,537			116,507		1,045	•	21,878	341,911	625,448	90,823	26,627	25,343		1,911	1,360		55,272		268	009			•	1,261	\$ 1,331,137
D)	TOTAL CHARGES (g-h+i)	(j)	-			•				•	•			1	•	•	•	•	•			•	2	•	•	•		•	•	·
PRECIATION (CONT	COST OF REMOVAL AND OTHER CHARGES	(i)	∽										22																	- S
ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)	SALVAGE AND INSURANCE	(h)	•			ı										•			1	1		1	,		•			•	-	· ·
F ENTRIES IN WATER	PLANT RETIRED	(g)	\$,		•													2				1	1	•	·
ANALYSIS OF	ACCOUNT NAME	(b)	Organization	Franchises	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
	ACCT. NO.	(a)	301	302	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL

GROUP 1 - POTABLE

UTILITY NAME:

Aquarina Utilities, Inc.

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

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

	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:
_	
_	

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 Capacity Charge Meter Installation	2 2 1	500 780 150	1,000 1,560 150
Total Credits			\$

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

UTILITY NAME:

Aquarina Utilities, Inc.

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

WATER 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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$
·		
Total Credits		\$ <u>N/A</u>

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

WATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
	Water Sales:			
460	Unmetered Water Revenue			\$
():	Metered Water Revenue:			
461.1	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_
	Fire Protection Revenue:			
462.1	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			3
467	Interdepartmental Sales			
	Total Water Sales	303	306	\$ 168,797
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowand	e 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.

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

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
	V			
601	Salaries and Wages - Employees	\$ 88,348	\$ 11,043	11,043
603	Salaries and Wages - Officers, Directors and Majority Stockholders	1		
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	A		
667	Regulatory Commission ExpOther			- /,
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

W-10(a) GROUP 1 - POTABLE **UTILITY NAME:**

Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY:

Aquarina Utilities, Inc. / Brevard

		WATER EXPENSE	ACCOUNT MATRIX		
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$11,043_	11,043	11,043	11,043	11,043	\$11,043_
19,893	212 574 - - - - 94 1,339 - - - 524 - - - - - - - - - -	212 574 - - - - 94 1,339 - - - 524 - - - - - -	212 574 	573 - - - - - - - - - - - - -	574
\$34,407	\$14,514 	\$14,514 	\$14,514 S	14,208	\$ 32,792

W-10(b) GROUP 1 - POTABLE

SYSTEM NAME / COUNTY Aguarina Utilities, Inc. / Brevard

PUMPING AND PURCHASED WATER STATISTICS

		FINISHED	WATER USED	TOTAL WATER	
	WATER	WATER	FOR LINE	PUMPED AND	WATER SOLD
	PURCHASED	PUMPED	FLUSHING,	PURCHASED	TO
	FOR RESALE	FROM WELLS	FIGHTING	(Omit 000's)	CUSTOMERS
MONTH	(Omit 000's)	(Omit 000's)	FIRES, ETC.	(b)+(c)-(d)	(Omit 000's)
(a)	(b)	(c)	(d)	(e)	(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	1	15,082	0	15,082	14,332
Vendor	purchased for resa N/A delivery	le, indicate the fo	llowing:		
If water is	sold to other water N/A	utilities for redis	tribution, list names	of such utilities below	w:
(c)					
35					
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

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)		s
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
272	Add: 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_
ACHIEVE	D 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.

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		
402	Dietie- E	W ((-)		12.152		
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	1 -			
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		-	11,133		
408	Total Taxes Other Than Income		s	19,205		
409.1	Income Taxes		1			
410.1	Deferred Federal Income Taxes		1 -			
410.11	Deferred State Income Taxes		1 -			
411.1	Deferred Income Taxes - Credit		1 -			
412.1	Investment Tax Credits Deferred to Future Periods		1 -			
412.11	Investment Tax Credits Amortized		7.			
	Utility Operating Expenses		s	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		<u> </u>	81,778		

December 31, 2019 YEAR OF REPORT

Aquarina Utilities, Inc.

UTILITY NAME:

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

WATER UTILITY PLANT ACCOUNTS

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

Aquarina Utilities, Inc.

UTILITY NAME:

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

WATER UTILITY PLANT MATRIX

_				-	_										_	_						_			_	_		_		_	_		
.5	CENEDAI	PLANT		(h)	∽		•																	r	27,369							1	\$ 27,369
4.	TRANSMISSION	DISTRIBUTION	PLANT	(g)	S												512,792	153,779		40,033	10,177		6,104										\$ 722,885
ь.	CATE D	TREATMENT	PLANT	(f)	\$											39,669																	\$ 39,669
.2	SOURCE	AND PUMPING	PLANT	(e)	SA		24,498	13,750			115,430		23,143		103,143													51					\$ 279,964
	a laton v Ent	PLANT		(p)	\$ 653																												\$ 653
	ENGIGE	VEAR		(c)	\$ 653		24,498	13,750			115,430		23,143		103,143	39,669	512,792	153,779		40,033	10,177		6,104	•	27,369	1						•	\$ 1,070,540
		ACCOUNT NAME		(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
	Ę	ACC1.	;	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

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

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

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
1 1		SERVICE	NET	RATE APPLIED
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(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		N	
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	g	2.50%
334	Meters and Meter Installations	20	8	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		62-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-2-	
343	Tools, Shop and Garage Equipment	15	\$ 	6.67%
344	Laboratory Equipment			
345	Power Operated Equipment	12	0	8.33%
346	Communication Equipment			
347	Miscellaneous Equipment	1		
348	Other Tangible Plant			
Wa	tter 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.

Aquarina Utilities, Inc.

UTILITY NAME:

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

		DALANCE		OTHED	TOTAI
ACCT.		AT BEGINNING	ACCRUALS	CREDITS *	CREDITS
NO.	ACCOUNT NAME	OF YEAR			(d+e)
(a)	(b)	(c)	(p)	(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	\$12,792	•		
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				9
339	Other Plant Miscellaneous Equipment	770	244		244
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment			¥1 1/4	
343	Tools, Shop and Garage Equipment	G X			•
344	Laboratory Equipment				
345	Power Operated Equipment				•
346	Communication Equipment				•
347	Miscellaneous Equipment				•
348	Other Tangible Plant				
TOTALW	TOTAL WATER ACCUMULATED DEPRECIATION	\$ 840.113	\$ 12.152	· ·	\$ 12.152

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

Aquarina Utilities, Inc.

UTILITY NAME:

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

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

		. ~			565		208		ĺ	30		18		36	69	92	95		44	94		14	Î	ĺ			Ĩ			ĺ		.χ.
	BALANCE AT	END OF YEAR	(c+f-j)	(<u>E</u>	5	'	2	'	•	115,430	-	16,418	1	70,036	39,669	512,792	83,595	1	6,944	5,594	1	1,014	'	1	-	1	•	•	•	•	-	852,265
	BALA	END								6																						
İ					<i>چ</i>						1												. 1								_	- S
	TOTAL	CHARGES	(g-h+i)	≘									·												Ì							
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	COST OF REMOVAL	AND OTHER	CHARGES	e										0																		
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	PLANT	RETIRED		(E)																							×					
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		NME					S	Reservoir	SS		nels		ıt			Standpip	on Mains		us		S	quipmen	ent			ipment						PRECI/
		ACCOUNT NAME	į	(p)			ovement	unding I	er Intake		and Tur		quipmen	1	luipment	irs and	istributic		ıstallatio		n Device	aneous E	l Equipm	pment		rage Equ	ent	ipment	ipment	pment	t	TED DE
		ACC0			υc		Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Springs	Infiltration Galleries and Tunnels	ins	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains		Meters and Meter Installations		Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	ipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
					Organization	Franchises	ructures a	llecting	ke, Rive	Wells and Springs	filtration	Supply Mains	wer Gen	mping E	ater Trea	stribution	ansmissi	Services	eters and	Hydrants	ckflow F	her Plant	fice Furr	ansportal	Stores Equipment	ols, Shop	boratory	wer Ope	mmunic	iscellane	her Tang	ER ACC
				- 1	Ö	Fr	Str	ပြိ	La	×	Ini	Su	Po	Pu	×	Ö	T	Se	Ψ̈́	H	Ba	ŏ	ŌĘ	Tr	Stc	To	La	Po	C	Mi	O	/AT
-	ACCT	NO.		+					306				310		320	330			=	335	336	339									348	AL W

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

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

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$35,785_
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	W-8(a) W-8(b)	\$ N/A
Total Credits		\$
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$35,785

	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:
_	
-	
100	
-	

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)
Total Credits			\$

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WATER					
(a)	(b)					
Balance first of year	\$\$22,767_					
Debits during the year: Accruals charged to Account 272 Other debits (specify):	\$895					
Total debits	\$895_					
Credits during the year (specify):	\$					
Total credits	\$					
Balance end of year	\$ 23,662					

W-8(a) GROUP 2 - NON-POTABLE

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

WATER 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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$
	2	
	=======================================	
	-	
Total Credits	S	\$ <u>N/A</u>

FILITY NAME:

Aquarina Utilities, Inc.

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

WATER OPERATING REVENUE

***		BEGINNING	YEAR END	
ACCT.		YEAR NO.	NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS	AMOUNT
(a)	(b)	(c)	(d)	(e)
	Water Sales:			
460	Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	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	-	-	\$
	Fire Protection Revenue:			
462.1	Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			\$
464	Other Sales To Public Authorities		A	
465	Sales To Irrigation Customers	120	118	256,053
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	120	118	\$ 256,053
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowand	e for Funds Prudently 1	Invested or AFPI)	\$
470	Forfeited Discounts			- C
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			769
	Total Other Water Revenues			\$
	Total Water Operating Revenues			\$\$

^{*} 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.	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,	+" $-$	00,540	ř-	11,043	11,043
005	Directors and Majority Stockholders			1		
604	Employee Pensions and Benefits	-		-		1
610	Purchased Water	1 -		-	_	-
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			1	-	-
632	Contractual Services - Accounting		3,493	-	-	-
633	Contractual Services - Legal		2,843	[-	-
634	Contractual Services - Mgt. Fees		2,570			<u>-</u>
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	1	-	
657	Insurance - General Liability		2,010			<u>-</u>
658	Insurance - Workman's Comp.					
659	Insurance - Other				-	-
660	Advertising Expense			1		
666	Regulatory Commission Expenses			1 -		
	- Amortization of Rate Case Expense			1.		
667	Regulatory Commission ExpOther					
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

Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY:

Aquarina Utilities, Inc. / Brevard

		WATER EXPENSE	ACCOUNT MATRIX		
.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ 11,043	11,043 	11,043	11,043 		\$ 11,043
1,190		1,190		-	1,190
\$33,709	\$ 11,672	\$14,444	\$ 11,672	\$11,043	\$ 35,010

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

Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

PUMPING AND PURCHASED WATER STATISTICS

MONTH	(Omit 000's)	FINISHED WATER PUMPED FROM WELLS (Omit 000's)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC.	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)]	WATER SOLD TO CUSTOMERS (Omit 000's)
(a)	(b)	(c)	(d)	(e)	(f)
January		15,301	S	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	7	14,712	14,712
June		16,661		16,661	16,661
July		12,608		12,608	12,608
August		10,716	N	10,716	10,716
September		4,766	5	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
Vendor	purchased for resal N/A f delivery	le, indicate the fol	lowing:		
If water is	sold to other water N/A	utilities for redist	ribution, list names	of such utilities below	<i>y</i> :

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
	× ×		
	· · · · · · · · · · · · · · · · · · ·		•

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
1	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 prefil	lters (polypropyline) & filmtec or hydranautic membrane
Pressure (in square feet): 7,920 lb/ft2	Manufacturer: Siemens
Gravity (in GPM/square feet)	- Manufacturer:

YEAR OF REPORT December 31, 2019

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		
12"	Turbine	215.0		0
		Total Water Syste	m 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 = (Total SFR gallons sold (Omit 000) / 365 days / 350 gallons per day)

ERC Calculation:

ERC=

14332 gallons, divided by 350 gallons per day

365 days

112 ERC's

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
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?
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		п	-
Net Water Operating Revenues	449,133	449,218	(84)

WASTEWATER OPERATION SECTION

WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number under the same tariff should be assigned a group number. Each indivisional be assigned its own group number. The wastewater financial schedules (S-2 through S-10) should be filed to the following wastewater pages (S-2 through S-12) should be compared by group number.	dual system which has not for the group in total. or each system in the grou	been consolidated
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Aquarina Utilities, Inc. / Brevard	450-S	
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Aquarina Utilities, Inc.

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	- 1,107,110
271	Contributions In Aid of Construction	S-7	604,713
252	Advances for Construction	F-20	
	Subtotal		\$(349,945)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 428,254
	Subtotal		\$78,309
114	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	18,512
	WASTEWATER RATE BASE		\$96,821_
WASTE	WATER OPERATING INCOME	S-3	\$9,267
ACHIE	EVED RATE OF RETURN (Wastewater Operating Income / Wastewa	nter 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.

Aquarina Utilities, Inc.

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

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)		TEWATER TILITY (d)
400	UTILITY OPERATING INCOME	6.04		100 ===
530	Operating Revenues Less: Guaranteed Revenue (and AFPI)	S-9A S-9A	\$	190,777
330	Net Operating Revenues	3-7A	\$	190,777
401	Operating Expenses	S-10A	\$	148,096
403	Depreciation Expense Less: Amortization of CIAC	S-6A S-8A	-	25,949 (15,119)
	Net Depreciation Expense		\$	10,830
406	Amortization of Utility Plant Acquisition Adjustment	F-7		
407	Amortization Expense (Other than CIAC)	F-8		-
408.1 408.11 408.12 408.13	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses			9,064 3,308 10,212
408	Total Taxes Other Than Income		\$	22,584
409.1	Income Taxes			
410.1	Deferred Federal Income Taxes			
410.11	Deferred State Income Taxes Provision for Deferred Income Taxes - Credit			
411.1	Investment Tax Credits Deferred to Future Periods		1	
412.11	Investment Tax Credits Beterred to Putter Ferrous 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

Aquarina Utilities, Inc.

UTILITY NAME:

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

WASTEWATER UTILITY PLANT ACCOUNTS

ACCOUNT NAME (b)	YEAR ADDITIONS (c) (d)		ADDITIONS (d)		RETIREMENTS (e)	CURRENT YEAR (f)
Organization \$ 1,050 Franchises		1,050	1		\$9	\$ 1,050
	33,680	33,680				33,680
Structures and Improvements 22,002 Power Generation Equipment	22,002	22,002		27,500		49,502
Collection Sewers - Force 164,230	164,230	164,230				164,230
Collection Sewers - Gravity 328,394	328,394	328,394) 		r	328,394
Manholes					•	
ıctures	COO COMP				1	
Services to Customers 170,960	170,960	170,960	1		1	1/0,960
Flow Measuring Installations			,			
Reuse Services		Î	6.0			
Reuse Meters and Meter Installations	KC 8		es a			
					•	,
	54,170	54,170	, ,	310	•	54,480
Reuse Distribution Reservoirs	C 24	C 19	C 24		· 10	•
Reuse Transmission and					•	-
			1		-	-
Treatment and Disposal Equipment 715,254	715,254	715,254		10,657	1	725,911
ewers			5 1			
Outfall Sewer Lines	144,908	144,908			•	144,908
Other Plant Miscellaneous Equipment 6,480	6,480	6,480			'	6,480
oment					•	
Transportation Equipment 58,299	58,299	58,299			•	58,299
Stores Equipment					'	,
Shop and Garage Equipment					•	
	565	565			•	565
Power Operated Equipment					1	•
Communication Equipment		1 1 1		6)g		
Miscellaneous Equipment						•
Other Tangible Plant	14,106	14,106		(10,657)		3,449
Total Wastewater Plant \$ 1,714,098 \$	1,714,098	69	es	27,810	0	\$ 1,741,908

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

Aquarina Utilities, Inc.

UTILITY NAME:

Address of the Commentary and

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

WASTEWATER UTILITY PLANT MATRIX

Γ					-		8 1		1			8 8		i n		F D		1	n i	1	2 9	1		n a		(//		11	ا ہے	1	7 7	الما	0 0		1	<u></u>		n l
	<i>'</i> :	GENERAL	FLAINI	(k)	69				ta ko																				58,299	•		595	ï	100		3,449	,	02,313
7	 RECLAIMED	WASTEWATER	DISTRIBUTION	(i)	59																		7.7															
,	RECLAIMED	WASTEWATER	PLANT	(1)	69																																	
Т	*	TREATMENT	DISPOSAL	6	69		33,680	49,502								6 14		G (2			0; 04 0; 0;			725,911		144,908	6,480	5 10							CT CF		000	900,482
wasieweith cities waining	j	SYSTEM	PLANT	(i)																54,480																	7	74,480
The state of the s	i	COLLECTION	FLAINI	(b)	59					164,230	328,394			170,960	•																						_	005,284
-	:	INTANGIBLE	FLANI	(g)	\$ 1,050																										34 9							, 1,030
		ACCOUNT NAME		(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Manholes	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant		Total wastewater Plant
		ACCT.	j N	(a)	351	352	353	354	355	360	361	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398		

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

UTILITY NAME: <u>Aquarina Utilities, Inc.</u>

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
		SERVICE	NET	RATE APPLIED
ACCT.		LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d) / c
(a)	(b)	(c)	(d)	(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		3	
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		8=	
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%
Waste	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.

Aquarina Utilities, Inc.

UTILITY NAME:

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

70	TOTAL	CREDITS (d+e)	(£, £)	<i>y</i> (430			7,298		4,499						3,018			616			360		9,717			38				(356)	\$ 25,949	
	OTHER	CREDITS *	(e)																														-	
		ACCRUALS	(p)	9¢	0.7	430			7,298		4,499						3,018			919			360		9,717			38				(356)	\$ 25,949	
	BALANCE	AT BEGINNING	(c)	050		22,002		164,230	189,539		153,019						48,876			704,345		144,908	2,325		26,947			242				3,804	\$ 1,461,191	
	ACCT.	FNEDCO	(b)	Organization	Franchises	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Coffection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service	
		0 V	(a)	301	302	354	355	360	361	362	363	364	365	366	367	370	371	375	ļ	380	381	382	389	390	391	392	393	394	395	396	397	398	Tota	1)

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

Aquarina Utilities, Inc.

UTILITY NAME:

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

BALANCE AT	END OF YEAR	(K)	086 \$		22,432		164,230	196,837		157,518						51,894			705,264		144,908	2,685		36,664		1	280	•		1	3,448	1,487,140
TOTAL	CHARGES (g-h+i)	(j)	- 8	1	•		-								•			1		•	1		•				•	•	•	•		
COST OF REMOVAL	AND OTHER CHARGES	(i)	& 9													E /A			i i													.
SALVAGE AND	INSURANCE	(h)	-	•				- 1		1		•		•	•			•				•				•			•			
PLANT SALVAG	RETIRED	(a)	1 69	1														•											•			- 8
	ACCOUNT NAME	(b)	Organization	Franchises	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Depreciable Wastewater Plant in Service
ACCT.	NO.	(a)	301	302	354	355	360	361	362	363	364	365	366	367	370	371		375	380	381	382	389	390	391	392	393	394	395	396	397	398	Total

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

Aquarina Utilities, Inc.

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

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$603,293_
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	S-8A S-8B	\$
Total Credits		\$1,420
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$604,713

Explain all debi	ts charged to Acco	ount 271 during	the year below	7 :		
Ý-						
					v	
		-				
,						

UTILITY NAME: <u>Aquarina Utilities, Inc.</u>

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 Main Line Extension		150 635	150 1,270
Total Credits			\$1,420

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

Aquarina Utilities, Inc.

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

DESCRIPTION (a)	INDÍCATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$
	8	s
Total Credits	8	\$ -
		(t

Aquarina Utilities, Inc.

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

WASTEWATER OPERATING REVENUE

ACCT. NO.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	WASTEWATER SALES			
	Flat Rate Revenues:			
521.1	Residential Revenues	23	23	10,330
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities		8	
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	23_	23	\$10,330_
	Measured Revenues:			
522.1	Residential Revenues	307	307	122,464
522.2	Commercial Revenues	3	3	1,631
522.3	Industrial Revenues		V	
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		3	
525	Interdepartmental Revenues		()	
	Total Wastewater Sales	339	339	\$174,162
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues			S
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			=
535	Interdepartmental Rents			
536	Other Wastewater Revenues			
	(Including Allowance for Funds Pruden	tly Invested or AFPI	D	16,615
	Total Other Wastewater Revenues		,	\$16,615

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

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

WASTEWATER OPERATING REVENUE

ACCT.	DESCRIPTION	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER OF CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(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 Syste	ms		
	Total Reclaimed Water Sales			\$
	Total Wastewater Operating Revenue	es		\$190,777

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

Aquarina Utilities, Inc.

UTILITY NAME:

SYSTEM NAME / COUNTY:

Aquarina Utilities, Inc. / Brevard

	9°	REATMENT & DISPOSAL EXPENSES - MAINTENANCE	(j)	11,043									1,061						376													514	12,994	
	κi	REATMENT & DISPOSAL EXPENSES - OPERATIONS	(h)	11,043						19,893	546	1,139	1,061					1,363	752	2,600	1,600		i i									1,028	44,025 \$	
	4.	PUMPING EXPENSES - MAINTENANCE	(g)	11,043															376													514	11,933 \$	
UNT MATRIX	દા	PUMPING EXPENSES - OPERATIONS	(£)	11,043															752													1,028	\$ 12,823 \$ 	
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	.2	COLLECTION EXPENSES- MAINTENANCE	(e)	11,043									1,061						376	00			p (%									514	12,994 \$	
WATER UTILITY	.1	COLLECTION EXPENSES- OPERATIONS	(p)	11,043			0.0		734				1,061						752				i). 76									1,028	13,883 \$	
WASTE		CURRENT	(c)	\$ 88,348			S (1)			19,893	546	1,139	4,243		3,493	2,843	2,570	1,363	4,135	5,600	1,600	4,193	1,905	572								5,652	\$ 148,096 \$	
		ACCOUNT NAME	(b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
		ACCT. NO.	(a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092	992		167	770	775	Tota	

Aquarina Utilities, Inc.

UTILITY NAME:

SYSTEM NAME / COUNTY:

Aquarina Utilities, Inc. / Brevard

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WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

CUSTOMER ADMIN. & TREATMENT			_	×	7			
CUSTOMER ADMIN. & TREATMENT				2	DECT ATMED	PECI AIMED	TIME ATMED	DECT ATMEN
CUSTOMER ADMIN. & TREATMENT					WATER	WATER	WATER	WATER
ACCOUNT NAME ACCOUNTS GENERAL EXPENSES	ACCT.		CUSTOMER	ADMIN. &	TREATMENT	TREATMENT	DISTRIBUTION	DISTRIBUTION
Salaries and Wages - Employees Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Purchased Sewage Treatment Shudge Removal Expense Purchased Power Purchased Contractual Services - Mgt. Fees Contractual Services - Mgt. Fees Contractual Services - Testing Contractual Services - Uegal C	NO.	ACCOUNT NAME	ACCOUNTS	GENERAL	EXPENSES-	EXPENSES-	EXPENSES-	EXPENSES-
Salaries and Wages - Employees Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Legal Contractual Services - Legal Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Workman's Comp. Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	(a)	<u>(</u>	(j)	(k)	(I)	(m)	(n)	(0)
Salaries and Wages - Officers, Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Other Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	701	Salaries and Wages - Employees		11,043				
Directors and Majority Stockholders Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Legal Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	703	Salaries and Wages - Officers,						
Employee Pensions and Benefits Purchased Sewage Treatment Sludge Removal Expense Purchased Power Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services - Regal Contractual Services - Legal Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Other Rental of Building/Real Property Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense		Directors and Majority Stockholders						
Purchased Sewage Treatment Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Other Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	704	Employee Pensions and Benefits						
Sludge Removal Expense Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	710	Purchased Sewage Treatment	8					
Purchased Power Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Vehicle Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	711	Sludge Removal Expense						
Fuel for Power Purchased Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	715	Purchased Power						
Chemicals Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	716	Fuel for Power Purchased						
Materials and Supplies Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	718	Chemicals						
Contractual Services-Engineering Contractual Services - Accounting Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	720	Materials and Supplies	P. 5					
Contractual Services - Accounting Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	731	Contractual Services-Engineering						
Contractual Services - Legal Contractual Services - Mgt. Fees Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	732	Contractual Services - Accounting		3,493				
Contractual Services - Mgt. Fees Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	733	Contractual Services - Legal		2,843				
Contractual Services - Testing Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	734	Contractual Services - Mgt. Fees		2,570				
Contractual Services - Other Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	735	Contractual Services - Testing				i i		
Rental of Building/Real Property Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	736	Contractual Services - Other		752				
Rental of Equipment Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	741	Rental of Building/Real Property						
Transportation Expenses Insurance - Vehicle Insurance - General Liability Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	742	Rental of Equipment						
Insurance - Vehicle Insurance - General Liability Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	750	Transportation Expenses		4,193				
Insurance - General Liability Insurance - Workman's Comp. Insurance - Other Advertising Expense Regulatory Commission Expenses - Amortization of Rate Case Expense	756	Insurance - Vehicle		1,905		97 30		
	757	Insurance - General Liability		572				
	758	Insurance - Workman's Comp.						
	759	Insurance - Other						
	092	Advertising Expense						
-	992	Regulatory Commission Expenses					rii	
		- Amortization of Rate Case Expense						
	192	Regulatory Commission ExpOther						
_	770	Bad Debt Expense						
775 Miscellaneous Expenses 514 514	775	Miscellaneous Expenses	514	514	d.			
Total Wastewater Utility Expenses \$ 11,557 \$ 27,886 \$ - \$	To			27,886			•	- 59

Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY:

Aquarina Utilities, Inc. / Brevard

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	OF METER EQUIVALENTS (c x d) (e)
	1.0	322	322
)isnlacement			10
			0
			13
			0
		2	16
			0
			0
urbine	17.5		0
Displacement or Compound	25.0		0
urbine	30.0		0
Displacement or Compound	50.0		0
urbine	62.5		0
Compound	80.0		0
urbine	90.0		0
Compound	115.0		0
urbine	145.0		0
urbine	215.0		0
	isplacement isplacement isplacement isplacement or Turbine isplacement, Compound or Turbine isplacement impound irbine isplacement or Compound irbine isplacement or Compound irbine isplacement or Compound irbine impound irbine impound irbine impound irbine impound irbine	1.0 1.0 1.0 1.0 1.0 1.0 1.5	(b) (c) METERS (d) 1.0 322 displacement 1.0 10 displacement 1.5 10 displacement or Turbine 5.0 10 displacement or Turbine 5.0 2 displacement, Compound or Turbine 8.0 2 displacement or Compound or Turbine 15.0 15.0 displacement or Compound or Turbine 17.5 17.5 displacement or Compound or Turbine 25.0 17.5 displacement or Compound or Turbine 25.0 17.5 displacement or Compound or Turbine 30.0 17.5 displacement or Compound or Turbine or Turbine 30.0 17.5 displacement or Compound or Turbine o

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 = (Total SFR gallons treated (Omit 000) / 365 days / 280 gallons per day)

For wastewater only utilities:

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

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

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

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

Aquarina Utilities, Inc.

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

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

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

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

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? 9/201211. 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?
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.