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March 14, 2025

Via Electronic Filing

Florida Public Service Commission
Office of Commission Clerk
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

Re: Petition by CSWR-Florida Utility Operating Company, LLC for an Acquisition
Adjustment from the Transfer of Facilities of Aquarina Utilities, Inc., Water
Certificate No. 517-W and Wastewater Certificate No. 450-S

Dear Commission Clerk:

Attached please find a Petition for an Acquisition Adjustment regarding the transfer of
Aquarina Utilities Inc., filed by CSWR-Florida Utility Operating Company.

Sincerely,

/s/ Thomas A. Crabb

Thomas A. Crabb
Susan F. Clark
Attorneys for Petitioner
CSWR-Florida Utility Operating Company, LLC

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Petition by CSWR-Florida Utility
Operating Company, LLC, For An
Acquisition Adjustment From The Transfer
Of Facilities Of Aquarina Utilities, Inc.,
Water Certificate No. 517-W And
Wastewater Certificate No. 450-S

Docket No.: _____

PETITION FOR AN ACQUISITION ADJUSTMENT FOR A NON-VIABLE UTILITY

CSWR-Florida Utility Operating Company, LLC (“CSWR-Florida” or “the Company”), pursuant to rule 25-30.0371, Florida Administrative Code, petitions for an acquisition adjustment relating to its 2022 acquisition of the water and wastewater facilities of Aquarina Utilities, Inc (“Aquarina”).

I. PETITIONER INFORMATION

Contact Information for Petitioner:

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II. INTRODUCTION

The Commission should grant this Petition and establish a positive acquisition adjustment relating to CSWR-Florida’s 2022 acquisition of the Aquarina water and wastewater systems.

CSWR-Florida alleges that Aquarina was non-viable at the time of acquisition. Under the Commission's acquisition adjustment rule, 25-30.0371, F.A.C. as amended in 2024, a positive acquisition adjustment relating to the acquisition of a non-viable system is to be allowed by the Commission when three elements are present: 1) the acquired utility meets the rule definition of a "non-viable" utility; 2) the purchase was made as part of an arms-length transaction; and 3) customers of the acquired utility benefit from the acquisition. CSWR-Florida's acquisition of the Aquarina systems satisfies these elements.

The Aquarina water and wastewater systems were non-viable at the time of acquisition. A non-viable utility under the rule is one that is either unable to provide and maintain safe, adequate, and reliable service and facilities to its customers, or that is insolvent. Aquarina was both unable to provide and maintain safe, adequate and reliable service, and its annual reports suggest it was insolvent. In 2021, CSWR-Florida commissioned engineering studies of the water and wastewater systems as part of its pre-closing due diligence. Those studies indicated much of the water and wastewater plant was at or near the end of its useful life. The condition of most major plant components was evaluated to be only "fair." There had been many years of insufficient investment, repair and maintenance of the system. Leading up to the acquisition by CSWR-Florida, there were many years of negative net income from utility operations and retained earnings had decreased to negative (\$938,831) by 2021, indicating the utility was insolvent.

CSWR's acquisition of the Aquarina was an arms-length transaction. CSWR and Aquarina are non-affiliated, independent parties. There was no prior relationship or influence between them.

Customers of the Aquarina systems benefit from the acquisition by CSWR-Florida. Costs and rates are projected to decrease from those of the prior owner. Since the acquisition, CSWR-Florida has engaged in substantial repairs and upgrades to the systems to the benefit of customers. Repairs and upgrades to the water system have included installation of continuous chlorine monitoring to verify chlorine levels, replacement of hydrants that had been out of service, improvements to the electrical system, and installation of remote monitoring equipment. Improvements to the wastewater system have included upgrades to the aeration system that reduce the risk of component overheating, replacement of lift station pumps, replacement of sludge pumps and related equipment, and installation of remote monitoring equipment. Customer service benefits include a 24/7 call center and electronic communications and billing. Customers further benefit from economies of scale through centralized engineering, accounting, billing, legal and purchasing operations. The customers of the Aquarina systems have benefitted and will continue to benefit from the acquisition by CSWR-Florida.

If the Commission determines that Aquarina was viable at the time of acquisition, then CSWR-Florida in the alternative requests a positive acquisition adjustment under the rule's standard relating to the acquisition of viable systems. Pursuant to rule 25-30.0371(4), F.A.C., the Commission will allow an acquisition adjustment relating to a viable system if: 1) the purchase was made as part of an arms-length transaction; and 2) the acquisition is projected to provide a positive revenue requirement customer benefit over the 5-year period following the acquisition. If there is no positive customer benefit over the 5-year period, then the Commission is to consider a set of (6) factors to determine whether to allow a full or partial acquisition adjustment. Rates and

costs are projected to decrease and the customer benefit factors all weigh in favor of an acquisition adjustment, as further described below.

III. RULE 25-30.0371(3)(b), F.A.C., PETITION FILING REQUIREMENTS

1. The amount of the acquisition adjustment requested

CSWR-Florida is requesting a positive acquisition adjustment of \$1,875,487, which represents the difference between the purchase price of \$2,500,000 and the \$624,513 net book value of the system at the time of acquisition. On March 15, 2022, the Commission issued a Proposed Agency Action Order (PSC-2022-0115-PAA-WS) which established net book values of \$278,878, \$262,867, and \$82,768 for the potable water, non-potable water, and wastewater systems, respectively. Consummating Order No.: PSC-2022-0133-CO-WS was issued on April 8, 2022.

2. The amortization period requested

CSWR-Florida is requesting a 30-year amortization period for the acquisition adjustment requested. CSWR-Florida's proposal for a 30-year amortization period aligns with the average lifespan of water and wastewater systems. This approach minimizes rate impacts by distributing costs over a 30-year period rather than a shorter time span.

3. An explanation of how the acquisition was made as part of an arms-length transaction

The purchase price and terms of sale were determined through arms-length negotiations between representatives of two non-affiliated and otherwise independent parties: CSWR, LLC, ("CSWR") (acting on behalf of its affiliates Central States Water Resources, Inc., and CSWR-Florida) and Aquarina. The parties entered into a *Purchase and Sale Agreement*, dated January 18, 2021, which includes a purchase price of \$2,500,000 for all assets used by the seller to provide water and wastewater service to customers in Brevard County. The transaction closed on May 16, 2022.

4. The contract of sale, including the estimated cost of the fees and transaction closing costs to be incurred by the acquiring utility

Attached as **Exhibit 1** is a copy of the *Purchase and Sale Agreement*. The additional fees and transaction closing costs incurred by CSWR-Florida total \$11,957.95 broken down on the Aquarina Settlement Statement, attached as **Exhibit 2**.

5. A calculation of the net book value of the acquired utility including the composite remaining life of the assets purchased

In Order No. PSC-2022-0115-PAA-WS, the Commission determined the net book value of the Aquarina systems was \$624,513 (\$278,878 + \$262,867 + \$82,768) as of August 16, 2021. At the time of acquisition, the composite remaining life of the assets purchased was approximately ten (10) years for water and three (3) years for wastewater. The composite remaining life of the

assets was calculated using the utility plant in service (“UPIS”) balances at acquisition, alongside the recorded depreciation at that time. To determine the remaining life, the net plant values of individual accounts were divided by the monthly depreciation amount for those accounts. This calculation also considered the average life expectancy of the assets, providing a straightforward assessment of their expected service duration.

6. A statement as to whether the acquired utility is insolvent or unable to service its debt obligations

The facts demonstrate that at the time of the acquisition, Aquarina was insolvent. Annual reports filed by Aquarina between 2016 and 2021 show several indicia of insolvency. For some of these years Aquarina recorded negative net income from utility operations, with annual losses ranging from \$13,635 to \$25,860. Negative net income means the utility is not generating sufficient revenues to cover its operating costs. The value of the enterprise is reflected in the company’s negative retained earnings, which by 2021 was (\$938,831). This persistent negative retained earnings trend shows that Aquarina had been operating at a loss for years and lacked the ability to generate sufficient revenue to cover past losses. Furthermore, Aquarina had negative total equity capital, which means that liabilities exceeded assets in each year which highlights balance sheet insolvency (total obligations exceed net worth).

7. A description of the acquiring utility’s managerial, operational, financial, or technical capabilities to furnish and maintain safe and adequate service and facilities over the next 5 years from the date of acquisition

CSWR-Florida is a Florida limited liability company formed to acquire water and wastewater systems in Florida and to operate those systems as a regulated public utility. CSWR-Florida is an affiliate of CSWR, a Missouri limited liability company formed to provide managerial, technical, and financial support to its utility operating affiliates. CSWR’s business plan is to pursue the purchase and recapitalization of small water and wastewater systems and to operate those systems as investor-owned regulated utilities. CSWR’s business plan and the expertise its personnel provide to affiliates have been approved by regulators in Missouri, Kentucky, Louisiana, Texas, Tennessee, Mississippi, Florida, North Carolina, South Carolina, and Arizona to allow those affiliates to acquire and operate numerous water and wastewater systems in those states. In more than 290 separate orders regulators in each of those states determined CSWR’s affiliate group has the technical, managerial, and financial qualifications necessary to acquire, own, and operate water and/or wastewater systems. This Commission has made the same determination when it authorized CSWR-Florida to acquire and operate several systems in Florida.

CSWR and CSWR-Florida are part of an affiliate group that currently owns and operates water and wastewater systems serving approximately 434,000 customers. By virtue of that affiliation, CSWR-Florida has the financial, technical, and managerial ability to acquire, own, and operate wastewater systems in a manner that fully complies with applicable health, safety, environmental protection, and regulatory laws and regulations, and to provide reliable, safe, and adequate service to customers.

Since March 2015, CSWR-affiliated companies have, with the approval of state regulatory authorities, designed, permitted, and constructed numerous wastewater system improvements. These improvements include wastewater line repairs to eliminate infiltration and inflow, building numerous wastewater main extensions, building and/or repairing hundreds of lift stations, the closure of a number of existing regulatory impaired wastewater systems, building new or refurbishing over 434 activated sludge plants, constructing dozens of moving bed bio-reactor plants, converting multiple failing wastewater systems into sludge storage/flow equalization and treatment basins, converting failed mechanical systems to I-FAS (integrated fixed-film activated sludge) systems, and constructing various other wastewater treatment supporting improvements.

Additionally, since March 2015, CSWR-affiliated companies have, with the approval of state regulatory authorities, designed, permitted, and completed construction of numerous drinking water systems. These improvements include construction of ground water storage tanks and drinking water pressurization pump assemblies, drilling water wells, erecting or rehabilitating well houses, closing failed wells, blasting/coating water storage tanks, replacing meter pits with new meters, replacing or repairing numerous water distribution lines, installing numerous isolation valve systems, installing a large number of flush hydrants, repairing hundreds of leaking lines, and constructing or rehabilitating various other improvements to existing drinking water systems.

The CSWR group of companies is highly qualified to service small wastewater systems based on the number of systems the group has brought into (and kept in) environmental compliance and the experience of our personnel. The affiliate group currently owns and operates more than 940 water and wastewater plants in eleven states. On a daily basis CSWR's utility affiliates treat about 36.5 million gallons of wastewater from almost 100,000 wastewater connections. Our Louisiana affiliate has removed 240 systems from compliance agreements with the Louisiana Department of Environmental Quality – the fastest timeframe ever for a large group of systems – and we are 100% compliant with environmental compliance agreements entered into with state regulators. These agreements are often necessary because of the extremely distressed nature of many of the systems our group acquires. Our track record of compliance with and removal from these agreements shows our ability to own and operate distressed systems in a manner that complies with applicable laws and regulations, and our ability to provide safe and reliable service to customers.

8. Any notices of violation, consent decrees or other regulatory actions issued by a federal, state, regional, or local agency regarding the provision of the acquired utility's water or wastewater service over the past 5 years from the date of acquisition, including any notices of violation of primary or notices of exceedances of secondary water quality standards

Water System

There were compliance issues with the Aquarina water system in the five years prior to its acquisition by CSWR-Florida. On August 28, 2017, an inspection report by the Florida Department of Environmental Protection ("FDEP"), attached as **Exhibit 3**, noted noncompliance issues including:

- There was an inadequate cross-connection control plan (CCCP) on file.

- There was no audio-visual alarm for power failure at a site where standby power is required.

The report also contained comments that suppliers of water must:

- Submit written notification to FDEP before beginning work or alterations to the public water system;
- Notify the department immediately after discovery of any actual or suspected sabotage or security breach;
- Speak directly to FDEP about emergency or abnormal operating conditions;
- Notify affected water customers before taking system components out of operation for planned maintenance or repair work if the work is expected to adversely affect finished-water quality, interrupt water service to 150 or more service connections or 350 or more people, interrupt water service to any one service connection for more than eight hours, or necessitate the issuance of a precautionary “boil water” notice; and
- Issue precautionary “boil water” notices as required or recommended in the Department of Health’s guidelines.

It is unknown to CSWR-Florida whether these written comments were provided in response to specific issues relating to the Aquarina water system that were not otherwise noted in the report.

Exhibit 4 are tank inspection reports completed in 2018 and submitted to DEP in 2019. Tank inspections conducted shortly after CSWR-Florida’s acquisition of the Aquarina water system identified significant rust and leaks on the hydropneumatic tank interior, which required the tank to be removed from service and a temporary tank placed on site until a permanent replacement can be permitted and installed.

On September 10, 2021, the utility received a Compliance Assistance Offer (“CAO”) related to missing bacteriological sampling which was required to be performed monthly. A copy of the CAO is attached as **Exhibit 5**. Timely bacteriological sampling and meeting the reporting requirements is important to ensure that water provided to customers is safe to drink.

On December 11, 2021, the utility was required to issue a public notice relating to its failure to test for lead and copper in 2021. The notice says that “During 2021, we did not monitor for lead and copper, and therefore cannot be sure of the quality of our drinking water during that time.” A copy of this notice is attached as **Exhibit 6**. The notice further warned that “[s]ome people who drink water containing specific contaminants could become seriously ill.” As a result of the missed monitoring, the utility was required to increase its sampling to twice a year starting in 2022.

Wastewater System

Aquarina’s wastewater system experienced several instances of noncompliance in the five years leading to its acquisition by CSWR-Florida. An FDEP wastewater inspection compliance report issued on July 26, 2017 (**Exhibit 3**) found the following areas as out of compliance: sampling, records and reports, flow measurement, and effluent quality. Accordingly, the wastewater treatment facility was found out of compliance. Aquarina was found to have failed to report noncompliance to the Department (DEP) within 24 hours as required by rule 62-620.610(20), F.A.C. (“The permittee shall report to the Department any noncompliance which may endanger health or the environment. . .”).

Regarding sampling, the report found that “[t]he handheld HACH chlorine meter and secondary standards have not been annually verified with primary standards” and “[t]he #10 pH buffer solution used to check the calibration of the pH meter was in use beyond its expiration date.” As for records and reports, “[s]everal transcription errors were noted for Fecal Coliform, CBOD, and TSS for the DMR review period.” Regarding flow measurement, the report found that “ETM calibration is overdue.” Effluent quality was also found out of compliance: “The Total Suspended Solids (TSS) Monthly Maximum result reported on the DMR for September 2016 exceeded the monthly maximum limit of 10.0 mg/L (12.5 mg/L). The exceedance was not reported to the Department within 24 hours. . . Per permit condition IX.20.a.(2), The permittee shall report to the Department's Central District Office any noncompliance which may endanger health or the environment. . . .”

Additional significant noncompliance issues were documented in an inspection that occurred in January 2018, the report of which is attached as **Exhibit 7**. The inspection identified problems, deficiencies, and corrective actions including:

- One of the cells was oversaturated, indicating the cells were not being properly rotated. The operator indicated this was because the electric gate used to access the discharge area had failed and it was inconvenient to drive around the entire discharge area to access the point where the flow can be diverted between the two cells.
- There was significant sludge accumulation in aeration basins and rusted gratings over the filters, which should have been addressed to ensure operator safety and restore treatment capacity.
- There was a history of effluent exceedances, including total suspended solids exceedances and nitrate limit exceedances. Exceedance of permitted limits is a serious issue indicating a facility is failing to treat wastewater to required treatment standards. Generally, such failure is due to disrepair, inadequate operational standards, or the facility not being designed to adequately meet permitted limits.

Finally, in response to an inspection report that is missing from the FDEP database, the utility noted the automatic transfer switch for the generator had been repaired after having been identified as nonfunctional for several years. An automatic transfer switch allows a generator to activate automatically in the event of a power outage, preventing water and wastewater service interruptions and is often used to conduct automatic testing of generators to ensure they will function when needed. Allowing the automatic transfer switch to remain broken for these years reduces the resiliency of the system and should have been addressed without enforcement pressure.

9. The acquired utility’s annual capital investments and operations and maintenance expenses over the past 5 years from the date of acquisition, if existing

Aquarina’s annual capital investments and operations and maintenance expenses over the 5 years prior to acquisition by CSWR-Florida are summarized in the following table:

Year	Capital Investment	O&M Expenses
2021	\$84,290	\$559,534
2020	\$195,197	\$503,653
2019	\$85,596	\$447,201

2018	\$160,519	\$477,946
2017	\$9,821	\$476,615

Attached as **Exhibit 8** are the annual reports previously filed with the Commission by Aquarina (2017-2021).

10. Any planned infrastructure additions and maintenance by the acquiring utility to improve the acquired utility's quality of service or compliance with environmental regulations

Water Systems

At acquisition, the Aquarina water system consisted of a potable water system and a fire and irrigation water system which serves the residential community and golf course club house. Well 1, which provides water for the fire and irrigation system is an artesian well with a booster pump located at the well to supplement flow. Water is pumped from Well 1 to a 1.25-million-gallon storage tank. Two variable frequency drive booster pumps move water from this storage tank to the irrigation and fire distribution system. The distribution network provides water to fire hydrants and irrigation systems. Well 2, which provides water for the potable system is also an artesian well and has two booster pumps located inside the water treatment facility to supplement flow. Water is pumped from Well 2 to the treatment system.

Various improvements have been completed to both the potable and non-potable water systems. The disinfection system has been improved by resolving issues related to inadequate chemical containment and installation of continuous chlorine monitoring to verify residual chlorine. Distribution system improvements have been made to both systems, including replacing out of service hydrants and making various line repairs. Improvements also have been made to the electrical and monitoring systems. These include installation of remote monitoring equipment, including various sensors, meters, and transmitters to work with the system. New flow meters were also installed on each well. Both ground storage tanks and the hydropneumatic tank were inspected and will be recoated to extend their useful lives. During this inspection process leaks were identified in the hydropneumatic tank, which was removed from service and is slated for replacement. A temporary tank has been installed until the permanent replacement tank can be properly permitted and installed. All structures and exposed steel piping and equipment have been cleaned and repainted to reduce corrosion and extend their useful lives. Various site improvements have been made, including removal of nuisance vegetation that had damaged the fencing, replacing the fencing, and improving access roads. Safety equipment has also been installed at the site, including a chemical shower and eye wash station, fire extinguishers, and warning signage.

The following photographs show the condition of some of the structures and facilities both at the time they were acquired by CSWR-Florida and after initial repairs and upgrades were made.



Before (Left) & After (Right): Ground Storage Tank Recoating and debris removal.



Before (Left) & After (Right/Bottom): Hydro tank leaks discovered during interior recoating requiring tank replacement, temporary tank in place until new tank can be designed and installed.



Before (Left) & After (Right): Chemical containment inadequate (note dry chemicals all over floor in before photo).

Planned Improvements:

Further improvements are planned for the two water systems. Several areas of the distribution systems will require repairs and improvements, including installation, repair, or replacement of isolation valves, replacing damaged mains, and installation, repair, or replacement of flushing hydrants. The facility hydropneumatic tank was significantly rusted on both the interior and exterior and leaks were identified during inspection, cleaning, and recoating efforts. As a result, it was determined the tank would require replacement to prevent possible contamination, service interruptions, or damage that could occur if the tank failed catastrophically (damaged hydropneumatic tanks can explode). A temporary tank has been placed on site and a new permanent tank will be installed.

Wastewater System

The Aquarina wastewater treatment facility has a permitted capacity of 0.099 MGD annual average daily flow. The facility consists of influent screening, aeration, secondary clarification, filtration, chlorination, and aerobic digestion of residuals. Treated wastewater is disposed of through a dual cell drainfield system, with a total disposal area of 0.115 acres.

The system had various issues at the time of its acquisition. These ranged from equipment being in poor condition, missing safety features required for typical operations activities, failed equipment or equipment components, portions of the facility configured in ways not approved in FDEP construction permits, out of service equipment that had not been properly decommissioned, and other various issues.

Many improvements have been completed to date. Aeration system improvements were made by installing a shade structure over the blowers to prevent overheating and operational danger related to equipment heat, along with various repairs to aeration piping, drop legs, and diffusers. Improvements were made to the electrical and monitoring systems, including installation of remote monitoring equipment at the treatment plant and lift stations and replacing the electrical feed powering the clarifier sludge pumps. Pumps in the on-site lift station have been

replaced due to poor performance and age. Sludge pumps, piping, fitting, and valves were replaced to improve solids handling. All tanks, piping, and walkways have been cleaned and painted to reduce corrosion and extend their useful lives. Finally, various additional site improvements have been made, including removal of nuisance vegetation that had damaged site fencing, replacing the fencing, and improving the access roads. Safety equipment also was installed at the site, including a chemical shower and eye wash station, fire extinguishers, and warning signage.

The following photographs show the condition of some of the structures and facilities just described both at the time they were acquired by CSWR-Florida and after initial repairs and upgrades were made.



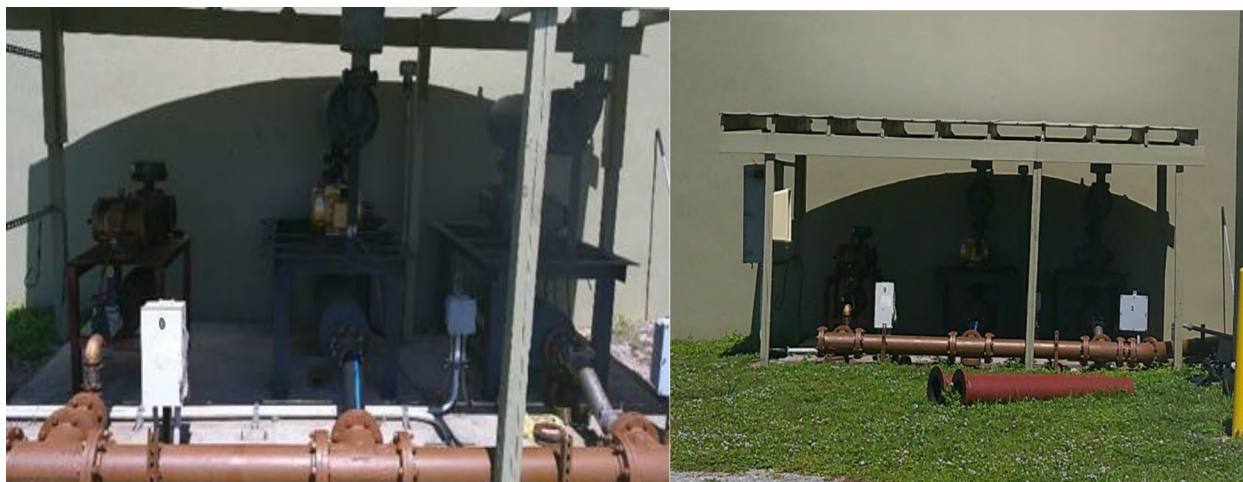
Before (Left) & After (Right): Access Road Improvements.



Before (Left) & After (Right): Tank recoating and shade structure for blowers (Access Road also visible).



Before: Rusted piping and blower motors.



After: Recoated piping new blower motors and new shade structure.



Before (Left) & After (Right): Skimmer repair fixing duckweed issues and improving clarifier performance.



Before (Left) & After (Right): Proper disinfection chemical dosing implemented.



After: Vegetation cleared from fence line.

Planned Improvements:

Additional improvements are required at the Aquarina wastewater system to ensure compliance with health, safety, and environmental regulations, ensure safe and efficient future operation of the facilities, and to ensure customers receive safe and reliable service. To comply with sampling and monitoring requirements, a new monitoring well must be installed in the

drainfield area. Components of the electrical and control systems are in poor condition and do not offer adequate operational controls and monitoring. Improvements will be made to address damage and ensure proper monitoring and telemetry to improve operational performance. Areas of the system have deteriorating safety grating or no catwalks/grating at all. To ensure safety, damaged grating will be addressed and a catwalk system installed over the clarifier.

There currently is no shade structure over the return active sludge and waste active sludge pumping equipment. These pumps can grow too hot to touch or overheat during operations. Therefore, a shade structure will be installed to improve operational safety, prevent malfunction, and extend the equipment's useful life.

Nuisance solids (e.g., rags, feminine hygiene products, flushable wipes, trash, balls of grease) have been noted entering the facility, which can disrupt proper treatment and damage equipment. A new headworks, including a hydrosieve to capture and divert nuisance solids, will be installed to eliminate these issues, improve treatment, and prevent damage to treatment equipment.

Although duckweed growth has been reduced in the clarifier with the repair of the skimmer arms, the system is still prone to vegetation growth. To prevent duckweed growth in the clarifier that can end up being discharged in the drainfield (causing limit exceedances and potential damage to discharge equipment), a cover will be installed over the clarifier.

Operation of the system also shows that blowers and aeration piping are approaching the end of their useful lives. They have been slated for replacement to ensure proper facility function and treatment.

The old sand filter system, which was removed from service at some point prior to acquisition by CSWR-Florida, was never properly decommissioned. Equipment will be removed to prevent impacts on facility operations. The irrigation pumping system for the drain field is old, has areas of damage, and is approaching the end of its useful life. CSWR-Florida will rehabilitate the system including pumps, piping, etc. to ensure proper function and halt issues with ponding in the drain field area.

Finally, several issues have been noted relating to the disinfection system. The disinfection system was converted to sodium hypochlorite disinfection in the 2018 permit renewal, which described a 150-gallon sodium hypochlorite tank with dual metering pumps, secondary containment, and shade covering to prevent deterioration of disinfection chemicals. However, the actual system that is in service does not match the permitting specifications. Instead, disinfection occurs in a lift station wet well with solid chlorine tablets tossed into the chamber by operations staff. The system must either be re-permitted with a proper chemical dosing technique for the tablets incorporated or constructed in accordance with the permitted plan.

11. Any engineering studies or appraisals the acquiring utility procured pertaining to the purchase of the acquired utility

As part of its pre-closing due diligence, CSWR-Florida routinely engages a third-party engineering firm to evaluate the system, identify necessary repairs, upgrades, and improvements, and prepare preliminary estimates of the cost of those repairs, upgrades, and improvements. Woodard & Curran, an engineering firm located in Lakeland, Florida, prepared the engineering study of the Aquarina systems. A copy of those studies are attached as **Exhibit 9**. No appraisals of the Aquarina systems were obtained as part of CSWR-Florida's acquisition of the system.

12. The 5-year projected impact on the cost of providing service to the customers of the utility system being acquired, including the impact of any operation and maintenance cost savings and economies of scale expected to result from the acquisition transaction, the impact of the cost of any plant infrastructure additions, and the impact of the acquisition adjustment

Aquarina last filed an annual report for 2021. Aquarina did not file an annual report for 2022. CSWR-Florida acquired the system from Aquarina on May 16, 2022, so CSWR-Florida's first full year of operating the system was 2023. Attached as **Exhibit 10** is a spreadsheet showing Aquarina's utility operating expenses for 2021 along with CSWR-Florida's utility operating expenses for the last twelve months of actual costs ending on December 31, 2024. The exhibit also includes projected utility operating expenses for the next five years. Accordingly, **Exhibit 10** shows the impact of the acquisition on the cost of providing service to the customers of the system using actual data to the extent it is available and then projections for the remainder of the five years from acquisition.

As shown in **Exhibit 10**, following CSWR-Florida's acquisition, the annual operating costs have decreased compared to the previous owner, and these efficiencies are expected to continue. The large size of CSWR's affiliate group, especially as compared to a utility operating a single system, enables CSWR-Florida to acquire and provide a host of goods and services at a substantially reduced unit cost. The types and quality of legal, managerial, accounting, engineering, financial, and other services CSWR provides to CSWR-Florida and its out of state affiliates are often not available to small utilities. And when such services are available, they are not available at the low cost CSWR-Florida will pay for such services. Under the cost allocation formula and procedure used by CSWR, CSWR-Florida pays less than 13 percent of the total cost of providing these services.

In addition, because of its relative size and its affiliation with CSWR, CSWR-Florida and its customers get access to technologies and other resources that would either not be available to small standalone systems or would be available but at significantly higher costs. For example, CSWR-affiliated utilities use a computerized, work order-based maintenance management system that uses GPS and RFID technology to create virtual maps of water and wastewater systems and ensure assigned work orders are timely completed. Customers have access to a 24/7/365 call center for questions, billing and payment issues, and emergency service calls. CSWR-affiliated utilities including CSWR-Florida use a cloud-based electronic billing and information portal that gives customers access to use, billing, and payment information.

Since acquiring the Aquarina systems in 2022, CSWR-Florida has made significant plant infrastructure additions to improve compliance and the quality of service to customers and it has many more such additions planned for the future. For details on both completed and planned improvements, please refer to section III.10, above. Additionally, these upgrades are necessary regardless of ownership, as the previous owner would have been required to complete them as well. As a result, the cost increases shown in **Exhibit 10** reflect the essential nature of these upgrades and the associated costs of providing service over the five years following the acquisition, including expenses such as depreciation, which will increase over time as the facility's infrastructure continues to age.

If the Commission grants the \$1,875,487 acquisition adjustment requested by this Petition, with a 30-year amortization, the impact of the acquisition adjustment is projected to be 73 cents (\$0.73) per connection per month. Additionally, since the vast majority of Aquarina customers receive both water and wastewater services, the total impact on their bills will effectively double, resulting in an average increase of \$1.46 per month per customer in the service area. This projection is based on the assumption that the acquisition adjustment would affect rates at a consolidated level for CSWR-Florida, which it intends to propose in its first general rate case to be filed at a later date. CSWR-Florida acknowledges that any future rate increases for the system must be reviewed and approved by the Commission, which is required to set rates that are fair, reasonable, and consistent with applicable legal standards.

CSWR-Florida believes that if the full positive acquisition adjustment is approved, a water / wastewater rate decrease to \$48.50 per connection (approximately -11%) is anticipated within 12 months, followed by an increase to \$54.24 (approximately -0.62%) within 24 months. Without the full acquisition adjustment, the projected water and wastewater rate decrease would be to \$47.70 per connection (approximately -12%) within 12 months, followed by an increase to \$53.77 (approximately -1.48%) within 24 months. Accordingly, if the requested acquisition adjustment is granted in full, the projected impact to water and wastewater rates is \$0.73 per connection per month. These projections demonstrate that, even after making significant investments to improve the systems, CSWR-Florida is still able to reduce the average customer bill with this request.

The ability to offer a rate decrease despite substantial capital investments highlights the efficiency and financial responsibility of CSWR-Florida's management practices. Additionally, if the requested acquisition adjustment is granted in full, the projected impact to water and wastewater rates would be \$0.73 per connection per month. For Aquarina customers who receive both water and wastewater services, this would result in an average bill increase of \$1.46 per month. However, this increase reflects the enhanced reliability and quality of service resulting from the infrastructure improvements, ensuring long-term benefits for customers.

13. An explanation as to how the acquiring utility has greater access to capital than the acquired utility, if applicable

The prior owner's access to capital is unknown. The financial results in recent years suggest either an inability or unwillingness to access capital to improve the system for the benefit of customers. CSWR-Florida, through its ultimate parent company CSWR, has access to both debt and equity capital necessary to make required improvements and upgrades to the Aquarina

systems, in substantial amounts. CSWR has been able to secure both debt and equity capital necessary to purchase small, oftentimes distressed, water and wastewater systems, make investments necessary to bring those systems into compliance with applicable health, safety, and environmental protection laws and regulations, and also provide working capital necessary to operate the acquired systems until applications for compensatory rates can be prepared and prosecuted.

To date, CSWR has invested through its affiliates, including CSWR-Florida, more than \$642 million to purchase, upgrade, and operate water and wastewater systems. This includes a capital investment in Florida of more than \$71 million. Although CSWR's investment in Florida has to date been exclusively in the form of equity, the company recently secured a \$325 million debt facility to balance the capital structure it uses to make the previously described investments. In addition, at the appropriate time (i.e., sometime after the first general rate case) CSWR-Florida plans to pursue debt financing from non-affiliated commercial sources that would allow it to balance its internal capital structure. In contrast, as reflected in the company's annual reports for various years during the period 2016 through 2021 (see **Exhibit 8**) Aquarina recorded negative net income. A company in such financial condition cannot easily attract either debt or equity capital necessary to make the level of required investments in its system.

IV. BASIS FOR GRANTING THE PETITION (NON-VIABLE UTILITY)

CSWR-Florida satisfies each of the three elements required by rule 25-30.0371(3)(a), F.A.C., for an acquisition adjustment to be allowed relating to the acquisition of a non-viable utility, as described below.

1. The acquired utility meets the definition of a non-viable utility

As defined in rule 25-30.0371(1)(e), F.A.C., a "non-viable utility" means a utility that meets either of the following subparagraphs:

1. A utility that is currently unable or is projected to be unable to provide and maintain safe, adequate, and reliable service and facilities to its customers over the 5-year period following the date of acquisition due to:
 - a. Failure to comply with or history of enforcement or compliance actions by federal, state, or local regulatory agencies based on violations of primary or exceedance of secondary water quality standards or other health, safety, and environmental standards; and
 - b. Insufficient investment, repair, maintenance of assets or an inability to acquire and maintain adequate managerial, operational, financial, or technical capabilities to ensure safe and reliable service to its customers; or
2. A utility that is insolvent, i.e., unable to pay debts.

Aquarina satisfies each of the alternative definitions for a "non-viable utility." At the time CSWR-Florida acquired its water and wastewater systems Aquarina was both "unable or projected to be unable to provide and maintain safe, adequate, and reliable service and facilities to its customers" and was insolvent.

The first indicator of non-viability from the rule is a history of enforcement or compliance actions evidencing a failure to comply with federal, state, or local health, safety, or environmental regulations. As described above in section III.8, Aquarina has a record of non-compliance with health, safety, and environmental regulations.

The second indicator of non-viability from the rule is insufficient investment, repair, and maintenance of system assets or an inability to acquire and maintain adequate managerial, operational, financial, or technical capabilities to ensure safe and reliable service to customers. Aquarina exhibited these deficiencies prior to the sale to CSWR-Florida. Aquarina's annual reports reveal several indicia of insolvency during this period, including negative net income from utility operations, with annual losses ranging from \$13,635 to \$25,860 in 2021, and negative retained earnings of (\$938,831) by 2021, which may explain the company's inability to invest adequately in its system assets or to acquire and maintain the necessary capabilities to ensure safe and reliable service to customers.

At the time of their acquisition, Aquarina's water and wastewater facilities were at or near the end of their useful lives and exhibited numerous problems that were the result of inadequate investments in the systems and poor management practices. The need to replace the hydropneumatic tank immediately after closing is but one example of these shortcomings. The systems were found in poor condition, and all three package plants that make up the facility were failing. At least during the years immediately prior to its sale to CSWR-Florida, Aquarina failed to address the deteriorating condition of its facilities. These and other management failures repeatedly provided a level of customer service that was neither safe nor adequate.

Finally, with respect to the second of the two alternative definitions of non-viability as specified in rule 25-30.0371(1)(e)(1)b.2., F.A.C. (“[a] utility that is insolvent, i.e., unable to pay debts”), information supports a conclusion that at the time of its acquisition Aquarina was insolvent. Annual reports filed by the company between 2016 and 2021 show several indicia of insolvency. For example, for some of these years Aquarina recorded negative net income from utility operations, with annual losses ranging from \$13,635 to \$25,860 in 2021. Negative net income means the utility is not generating sufficient revenues to cover its operating costs. The value of the enterprise is reflected in the company's negative retained earnings, which by 2021 was negative (\$938,831). This persistent negative retained earnings trend shows that the company had been operating at a loss for years and lacked the ability to generate sufficient revenue to cover past losses. Furthermore, Aquarina had negative total equity capital which means that liabilities exceeded assets in each year which highlights balance sheet insolvency (total obligations exceed net worth). Any business that consistently displays these characteristics is financially insolvent.

2. CSWR-Florida purchase of the Aquarina water and wastewater systems was part of an arms-length transaction

The purchase price and terms of sale were determined through arms-length negotiations between representatives of two non-affiliated and otherwise wholly independent parties: CSWR (acting on behalf of its affiliates Central States Water Resources, Inc., and CSWR-Florida and Aquarina. The parties entered into a *Purchase and Sale Agreement*, dated January 18, 2021, which

includes a purchase price of \$2,500,000 for all assets used by the seller to provide water and wastewater service to customers in Brevard County.

3. Customers of the former Aquarina water and wastewater systems have benefitted and will continue to benefit from the acquisition of the system by CSWR-Florida .

Rule 25-30.0371(3)(a), F.A.C., identifies six (6) factors the Commission is to consider in determining whether customers of the acquired utility benefit from the acquisition. The application of these factors show the benefit to customers of the former Aquarina systems from the CSWR-Florida acquisition.

A. Anticipated improvements in quality of service

Since the acquisition by CSWR-Florida, there have been and will continue to be significant improvements in the quality of service, including the following, all of which benefit customers:

- Reduced risk of system failures. Customers have benefitted, and will continue to benefit, from CSWR-Florida's significant investments in infrastructure upgrades and preventative maintenance programs that reduce the risk of catastrophic system failures and service that fails to meet customer needs and expectations. These improvements ensure a safer, more reliable water and wastewater system, minimizing disruptions and protecting public health and the environment.
- Appropriate staffing levels, by highly-qualified O&M personnel. CSWR-Florida uses a highly trained and experienced third-party contractor to perform day-to-day operations and maintenance functions. Personnel employed by these contractors must have and maintain all required state licenses and must perform services in accordance with standards prescribed by CSWR-Florida. These services include, but are not limited to, making a minimum of three weekly site visits, performing weekly inspections of the facilities' components, completing all routinely scheduled work orders, preparing and filing necessary reports with regulatory agencies to ensure ongoing compliance, and ensuring personnel are on-call 24-Hour 7-Days per week to take maintenance and emergency phone communications.
- Faster work order processing through technology. Operations and maintenance personnel will utilize cost-effective technologies to help improve service quality while minimizing costs. These technologies include a computerized, work order-based maintenance management system that uses GPS and RFID technology to create virtual maps of wastewater systems and ensure assigned work orders are timely completed. These off-the-shelf technologies are used by all CSWR-affiliated utilities, which allows CSWR-Florida to benefit from economies of scale not available to a single system like Aquarina.
- Remote system monitoring. Implementation of remote monitoring technology that allows operators to continually monitor performance of system components. This allows operators to identify and remedy malfunctions before they adversely affect customer service.

- Better regulatory and permit compliance information, in real time. Implementation and use of an Environmental Management Information System that systematically obtains, processes, and makes available environmental information necessary to ensure the wastewater system complies with applicable law and permit limits.
- Better and faster system information to customers. CSWR-Florida employs a proactive communications strategy that enhances the quality and substance of information customers regularly receive about their utility system. This effort includes multiple communications devices – such as periodic letters or postcards, incorporating QR codes on bills for periodic updates, and a Florida-specific website – to keep customers informed regarding system operations and planned and completed system improvements.
- 24/7/365 call center for customers. Use of a well-staffed, centralized third-party call center that provides customers round-the-clock access to systems or personnel who can answer questions, deal with billing and payment issues, and receive emergency service calls. This call center is used by all CSWR-affiliated utilities, which allows CSWR-Florida to benefit from economies of scale not available to small systems like Aquarina on a stand-alone basis.
- Electronic billing and information portal. Use of a cloud-based customer information and billing system (Muni-Link) that affords customers the ability to use electronic billing, online payment and bill processing, work-order management, and access to a portal providing customer-specific usage, billing, and payment information. This system is also used by all CSWR-affiliated utilities, thus allowing CSWR-Florida to benefit from associated economies of scale.
- Customer service response monitoring. Use of a system that tracks key customer service metrics allowing CSWR's affiliated utilities to quickly identify and remedy problems in key metrics such as speed of answer, dropped or abandoned calls, and the time spent with a customer service representative. The system also employs a voluntary survey to gauge customer satisfaction following each customer service call.

B. Anticipated improvements in compliance with water or wastewater regulatory requirements

As demonstrated by CSWR's extensive track record around the country and CSWR-Florida's specific plans for the former Aquarina water and wastewater system, customers have experienced and can continue to anticipate substantial improvements in compliance with regulatory requirements. Based on the number of systems it owns, the number of systems it has purchased and brought into (and kept in) environmental compliance, and the experience of its personnel in rehabilitating distressed small water and wastewater utilities, CSWR is highly qualified, if not the most qualified utility in the United States, to bring the former Aquarina systems into regulatory compliance. The CSWR group currently owns and operates more than 940 water and wastewater plants in eleven states. Since March 2015, CSWR-affiliated companies have, with the approval of state wastewater regulatory authorities, designed, permitted, and completed construction of numerous wastewater system improvements. These improvements include

wastewater line repairs to eliminate infiltration and inflow, building numerous wastewater main extensions, building and/or repairing hundreds of lift stations, closing a number of regulatory impaired wastewater systems, building new or refurbishing over 434 activated sludge plants, constructing dozens of moving bed bio-reactor plants, converting multiple failing wastewater systems into sludge storage/flow equalization and treatment basins, converting failed mechanical systems to I-FAS systems, and constructing various other wastewater treatment supporting improvements.

Furthermore, CSWR-affiliated companies have, with the approval of the state water regulatory authorities, pressurization pump assemblies, drilling water wells, erecting or rehabilitating well houses, closing failed wells, blasting/coating water storage tanks, replacing meter pits with new meters, replacing or repairing numerous water distribution lines, installing numerous isolation valve systems, installing a large number of flush hydrants, repairing hundreds of leaking lines, and constructing or rehabilitating various other improvements to existing drinking water systems.

Some systems the CSWR affiliate group acquires are in receivership because their owners, like the previous owners of the Aquarina systems, were unable or unwilling to maintain their systems. CSWR's business plan has been and continues to be making investments in and taking the risks necessary to bring small water and wastewater systems into compliance with current statutes, rules, and regulations. Through its affiliates, like CSWR-Florida, CSWR has been able to acquire distressed, troubled, and/or undercapitalized systems, invest capital necessary to upgrade or repair physical facilities, and operate those systems in a way that satisfies customers, regulators, and investors alike.

As evidence of its capabilities, regulators in Missouri, Texas, Mississippi, Arizona, and Louisiana have asked CSWR and its utility affiliates to assume emergency operational responsibilities for distressed wastewater systems in those states. For example, in Texas CSWR-Texas acts as an emergency manager trusted by the Texas Public Utility Commission to take over some of the state's most troubled utilities. In Louisiana, CSWR was named as the first emergency manager for a water system by the Louisiana Department of Health, in addition to taking over more than a hundred systems pursuant to a Louisiana Department of Environmental Quality agreed Order addressing serious, ongoing environmental compliance issues. In Arkansas and Kentucky, environmental regulators requested CSWR's state affiliates to take over several distressed utilities. And in December 2021, the Arizona Corporation Commission authorized a CSWR affiliate to acquire distressed utilities, and approved incentives (including the opportunity to recover all or a significant portion of the difference between purchase price and net book value of acquired assets) for those acquisitions.

State regulators have expressly recognized and praised these efforts. In Missouri, both the Missouri Public Service Commission and the Missouri Department of Natural Resources ("MDNR") have recognized the solid track record of CSWR and its affiliates for acquiring, rehabilitating, maintaining, and operating troubled water and wastewater systems. In its Order approving one of the Missouri affiliate's acquisitions, the Missouri Commission noted that affiliate's "sound track record in rehabilitating similarly situated [i.e. troubled] systems" and its "ability to acquire, maintain, and operate the systems . . . to ensure safe and adequate service."

In a June 2023 letter from the MDNR, that same affiliate was praised for its

willingness to acquire systems with long-standing compliance issues [that] has proven to be beneficial to human health and the environment by bringing many of these systems into compliance with environmental laws. The Department looks forward to continuing to work with [the Missouri affiliate] as it continues to acquire wastewater and public water systems in Missouri, in furtherance of the Department's initiative to encourage regionalization and consolidation of the many private systems in Missouri that are struggling to achieve compliance with laws for the protection of public health and the environment.

Similar sentiments were expressed by the Mississippi State Department of Health in a March 14, 2023, letter to Mississippi Public Service Commissioner Brent Bailey. In that letter, the Department of Health stated:

As you may be aware, Great River Utility Company [CSWR's Mississippi affiliate] has recently acquired several drinking water systems across the state. Great River Utility has worked closely with the [Bureau of Public Water Supply's] compliance and field staff to maintain compliance with the various rules and regulations of the Safe Drinking Water Act. A viable entity such as Great River Utility desiring to help problematic drinking water systems by investing in them for improved services to citizens is very appreciated and supported by the Bureau.

CSWR and CSWR-Florida will bring this same level of commitment to the Aquarina systems. Specific renovation plans are described in section III.10 of the Petition Filing Requirements.

C. Anticipated impacts on the cost of providing service over the next 5 years from the date of acquisition

Please see section III.12. of the Petition Filing Requirements above for the anticipated impact on the cost of providing service over the next 5 years from the date of acquisition. As shown in **Exhibit 10**, costs and rates are expected to decrease over the next 5 years.

D. Anticipated cost efficiencies, including any economies of scale

Because of its significantly larger size, CSWR, on behalf of its affiliated utilities, can achieve economies of scale – i.e., lower unit costs for many goods and services necessary to operate a wastewater system – than are available to a small utility like Aquarina on a stand-alone basis. These include services such as engineering, accounting, billing, legal, business planning, and operations management. Many of these services are rendered by employees of CSWR, whose costs are allocated to CSWR-Florida and its affiliates according to a Cost Allocation Manual. In addition, the size of the CSWR affiliate group allows it to purchase equipment and supplies in larger quantities, which allows the group to take advantage of vendor discounts available to large

and repeat customers. Please also see section III.12. above for more information relating to economies of scale.

Being part of a large, affiliated group of utilities also allows CSWR-Florida to reap the benefits of operational efficiencies achievable through investments in technology and the involvement of experienced and well qualified personnel in daily utility and back office activities. None of these efficiencies would be available to a small utility like Aquarina on a stand-alone basis.

E. Ability to attract capital at reasonable cost

The ability of CSWR and CSWR-Florida to attract capital at reasonable cost as outlined in section III.13. ensures the necessary resources are available to make critical system improvements and upgrades. By securing a \$325 million debt facility and strategically balancing its capital structure, CSWR has demonstrated its ability to provide funding for infrastructure investments while maintaining financial prudence. This approach benefits customers by enabling compliance with health, safety, and environmental regulations, ensuring reliable service, and promoting long-term system sustainability, all while mitigating the financial risks associated with distressed water and wastewater systems like Aquarina.

F. The professional and experienced managerial, financial, technical, and operational resources of the acquiring utility

The experience and expertise of CSWR's and CSWR-Florida's personnel regarding the technical and managerial of owning and operating a water and wastewater utility are described in section III.7 above and the financial capabilities are described in section III.13.

V. ALTERNATIVE BASIS FOR GRANTING THE PETITION (VIALE UTILITY)

Based on the above information and exhibits to this Petition, CSWR-Florida believes that Aquarina meets the definition of a "non-viable utility" as that term is defined in rule 25-30.0371(1)(e), F.A.C. Should the Commission determine that Aquarina is instead a "viable utility" as defined in rule 30.0371(1)(f), then CSWR-Florida would in the alternative request that the Commission evaluate this Petition as for an acquisition adjustment for a viable utility under rule 25-30.0371(4), F.A.C.

VI. NOTICE OF THE PETITION

Pursuant to rule 25-30.0371(8), F.A.C., attached as **Exhibit 11** is a draft notice for review by Commission staff. Once staff has approved the notice, CSWR-Florida will provide the notice as provided by the rule and file proof of noticing.

WHEREFORE, CSWR-Florida UOC requests that the Commission grant this Petition and an acquisition adjustment of \$1,875,487 to be amortized over 30 years.

Respectfully submitted this 14th day of March, 2025.

/s/ Thomas A. Crabb

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EXHIBIT 1

PURCHASE AND SALE AGREEMENT

THIS PURCHASE AND SALE AGREEMENT ("*Agreement*") is made as of the 18th day of January, 2021 by and between CENTRAL STATES WATER RESOURCES, INC., a Missouri corporation, or its assigns ("*Buyer*"), and AQUARINA UTILITIES, INC., a Florida corporation qualified and registered to transact business in the State of Florida ("*Seller*").

ARTICLE I ACQUISITION OF THE PROPERTY

Section 1.01 The Property. Subject to the terms and provisions of this Agreement, Seller agrees to sell to Buyer, and Buyer agrees to purchase from Seller, all of the following described property (the "*Property*"):

(a) All immovable property, including all right, title and interest therein, described in EXHIBIT A, to be attached hereto prior to the conclusion of the Feasibility Period (as hereafter defined) and made a part hereof, including but not limited to any mineral and other subsurface rights, together with all buildings and improvements located thereon, and all appurtenant rights relating thereto, including, but not limited to, warranties and guaranties, access easements and other easements and rights relating thereto, access to utilities, rights of way and similar rights located on or within or relating to any of the foregoing (collectively, the "*Immovable Property*");

(b) All movable property and intangible property used in connection with the ownership and/or operation of the Immovable Property, including, but not limited to, all such property described in EXHIBIT B, to be attached hereto prior to the conclusion of the Feasibility Period (as hereafter defined) and made a part hereof (collectively, the "*Movable Property*");

(c) All of Seller's right, title, and interest in and to the area that the System (as defined below) services (the "*Service Area*"), as determined by Buyer and set forth in EXHIBIT C, to be attached hereto prior to the Closing (as hereinafter defined) and made a part hereof, including but not limited to, all real property interests such as easements, rights of way, permits and leases related to the System, and including any and all water and sewer facilities, equipment, lines, plants, pipes, manholes, meters, lift or pump stations and appurtenances; and

(d) All property or rights of whatever nature and kind that Seller owns which in any way is used or is useful in the operation of a water and sewer utility system located in Brevard County, Florida (the "*System*").

Section 1.02 Purchase Price.

(a) The purchase price (the "*Purchase Price*") for the Property shall be **Two Million Five Hundred Thousand and 00/100 Dollars (\$2,500,000.00)**. The reasonable allocation of the Purchase Price between the categories in Sections 1.01(a) and 1.01(b) of the Property shall be set forth in EXHIBIT D prior to the Closing.

(b) The Purchase Price less any Earnest Money shall be payable in cash at Closing by wired funds and shall be paid by Buyer to Seller (to the account notified by Seller to Buyer prior to the Closing Date) on the Closing Date as defined in Section 4.01.

Section 1.03 Earnest Money. Within fifteen (15) days after the Effective Date (as defined below), Buyer shall deposit with a title company of its choice (the "*Title Company*") the sum of **Twelve Thousand Five Hundred and 00/100 Dollars (\$12,500.00)** as the earnest money under this Agreement (the "*Earnest Money*"). The Earnest Money shall be returned to Buyer or paid to Seller in accordance with the terms and conditions of this Agreement.

ARTICLE II SURVEY AND TITLE REVIEW

Section 2.01 Survey. Buyer shall have the right, for its own benefit, to procure one or more ALTA surveys of the Immovable Property, subject to Section 2.03 (the "*Survey*"). The Survey shall be current, staked, and shall be made on-the-ground and signed, sealed, and certified in favor of Buyer by a duly licensed surveyor selected

or approved by Buyer and receipt of the Survey by Buyer prior to Closing, subject to Section 2.03, is a condition to Closing. The cost of the Survey shall be borne by the Buyer.

Section 2.02 **Title Insurance.** The Buyer shall, within fifteen (15) days after the Effective Date, order and must receive prior to the Closing, subject to Section 2.03, as a condition to Closing, a commitment for title insurance and complete, legible copies of all exception documents (the "*Title Commitment*") issued by the Title Company covering the Immovable Property, binding the Title Company to issue to Buyer at Closing an owner's policy of title insurance paid for by Buyer (the "*Title Policy*") on the standard form of policy in the amount specified by Buyer insuring good, merchantable, and insurable fee simple title to the Immovable Property in Buyer, free and clear of all restrictions, easements, encumbrances, mortgages, liens, claims and other matters except any Permitted Exceptions as defined in Section 2.03.

Section 2.03 **Buyer's Review.** Buyer shall have until the expiration of the Feasibility Period to examine the Title Commitment and the Survey, and to deliver to Seller in writing Buyer's objections to any items contained or set forth in the Title Commitment or the Survey (the "*Unacceptable Exceptions*"). If Seller is unable or unwilling to eliminate and remove all of the Unacceptable Exceptions, then within fifteen (15) days after receipt of Buyer's written notice, Seller shall notify Buyer in writing of its inability or unwillingness to remove the Unacceptable Exceptions (and such notice shall set forth which Unacceptable Exceptions that Seller is unable or unwilling to remove) and Buyer may terminate this Agreement by giving written notice of such election delivered to Seller. If Buyer so terminates this Agreement, the Earnest Money shall be promptly returned to Buyer, after which neither Party shall have any further rights, duties or obligations hereunder, except as expressly provided in this Agreement to the contrary. If Buyer does not so terminate this Agreement after receiving Seller's written notice, then the Unacceptable Exceptions together with other exceptions not objected to by Buyer shall become Permitted Exceptions (the "*Permitted Exceptions*").

Section 2.04 **Feasibility Period.**

(a) Seller shall allow Buyer and its agents, employees, contractors, and consultants access to the Property to conduct soil and engineering tests, inspections of equipment, personal property, lines and other components of the System and to conduct any other tests Buyer deems necessary or appropriate in its sole and absolute discretion to determine the feasibility of the Property for Buyer's intended use (the "*Feasibility Study*"), for a period of **one hundred eighty (180) days** after the Effective Date (the "*Feasibility Period*"). Buyer shall bear all costs and expenses of its investigation and restore the Property to its condition prior to such investigation, ordinary wear and tear excepted. Seller shall defend, hold harmless and indemnify the Buyer from and against any and all losses, damages, diminutions in value, liabilities, deficiencies, claims, actions, judgments, settlements, interest, awards, penalties, fines, costs, or expenses of any kind, including professional fees and attorneys' fees, that are suffered or incurred by the Seller or to which the Seller may otherwise become subject to at any time arising out of or as a result of Buyer's due diligence.

(b) If Buyer finds the Property unacceptable for any reason or no reason, then Buyer, in its sole and absolute discretion, may terminate this Agreement by written notice to Seller on or before the expiration of the Feasibility Period. If Buyer so terminates this Agreement, the Title Company shall, upon demand by Buyer, promptly return the Earnest Money to Buyer and thereafter neither Party shall have any further rights, duties or obligations to the other hereunder.

(c) Seller shall deliver to Buyer within ten (10) business days after the Effective Date of this Agreement, the most recent title commitments, title policies, surveys, environmental site assessments, preliminary plats and site plans, any cross access and easement documents in connection with the Property, any development agreements affecting the Property, lease agreements affecting the Property, any customer lists for the System and any other documents Buyer may reasonably request related to the Property and/or the System.

Section 2.05 **Other Termination Rights.** In addition to any other rights and remedies set out herein (including but not limited to the termination rights in Sections 2.03, 2.04, 3.02(b) and 5.02), the Buyer shall have the right to terminate this Agreement as set out below:

(a) At any time up to and including the Closing Date if the regulatory bodies required to approve the sale of the System and the Property to the Buyer have not fully and unconditionally approved the sale upon the terms set out herein. In Buyer's sole and absolute discretion, Buyer may terminate this Agreement if the necessary regulatory approvals are not fully and unconditionally granted to Buyer in a form satisfactory to Buyer (as determined in Buyer's sole and absolute discretion) prior to the Closing by giving written notification of such termination to Seller, and upon such termination the Buyer shall receive a prompt return of the Earnest Money.

(b) In the event that, prior to the Closing, all or any portion of the Property is taken, condemned, expropriated, or made the subject of any eminent domain proceedings, or any of the foregoing is threatened (interchangeably, a "Taking"), Buyer may elect to either move to Closing and receive any Taking proceeds, plus an assignment of Seller's right, title, and interest thereto and claim therefor, as full satisfaction for the Taking, or Buyer may terminate this Agreement. Buyer shall notify Seller as to which option it elects within five (5) days prior to the Closing. If Buyer does not receive written notice of a Taking more than five (5) days prior to the Closing, the Closing Date shall be postponed to a date that is not less than five (5) days after Buyer's receipt of written notice of a Taking.

Section 2.06. **Effect of Termination.** Subject to Article V, upon the termination of this Agreement, the Title Company shall pay the Earnest Money to the appropriate party in accordance with the terms and conditions of this Agreement, and upon such payment being made the parties shall have no further liability hereunder (except with respect to liabilities of Seller accruing prior to such termination and those obligations hereunder which survive the termination of this Agreement).

ARTICLE III **REPRESENTATIONS, WARRANTIES AND COVENANTS**

Section 3.01 **Representations, Warranties and Covenants of Seller.** Seller hereby represents and warrants to Buyer that the facts recited below are true, complete and accurate as of the date hereof and will continue to be true, complete and accurate at Closing:

(a) Seller is a corporation duly formed and in good standing under the laws of the State of Florida, is qualified to conduct business in the State of Florida and has the requisite power and authority to enter into and to perform the terms of this Agreement without obtaining any further consents or approvals from, or the taking of any other actions with respect to, any third parties, except approvals from the Florida Public Service Commission. Seller is not subject to any law, order, decree, restriction or agreement that prohibits or would be violated by this Agreement or the consummation of the transactions contemplated hereby. The execution and delivery of this Agreement and the consummation of the transaction contemplated hereby have been duly authorized by all requisite action of Seller. This Agreement constitutes, and each document and instrument contemplated hereby to be created and delivered by Seller, when executed and delivered, shall constitute the legal, valid, and binding obligation by Seller, enforceable against Seller in accordance with its respective terms (subject to bankruptcy, reorganization and other similar laws affecting the enforcement of creditors' rights generally).

(b) Neither the execution, delivery and performance of this Agreement, nor the consummation of the transactions contemplated hereby is prohibited by, or requires Seller to obtain any consent, authorization, approval or registration under any law, statute, rule, regulation, judgment, order, writ, injunction or decree which is binding upon Seller, other than any regulatory approvals disclosed in writing to Buyer.

(c) Seller has and will have at Closing good, merchantable, and insurable title, in fee simple, to the Property, free and clear of all mortgages, liens, claims, or other encumbrances (except those required by the Title Company in the Title Commitment to be fully satisfied with the Purchase Price at the Closing).

(d) To be best of Seller's Knowledge there are no pending or threatened condemnation, liens, claims, other encumbrances, special assessments, or similar proceedings or charges affecting the Property or Seller by any governmental authority.

(e) Seller is not a foreign corporation, foreign partnership, foreign trust, or foreign estate, or non-resident alien for purposes of US income taxation, pursuant to Section 1445 of the Internal Revenue Code.

(f) Seller has not: (i) filed any voluntary or had involuntarily filed against it in any court or with any governmental body pursuant to any statute either of the United States or of any State, a petition in bankruptcy or insolvency or seeking to effect any plan or other arrangement with creditors, or seeking the appointment of a receiver; (ii) had a receiver, conservator or liquidating agent or similar person appointed for all or a substantial portion of its assets; (iii) suffered the attachment or other judicial seizure of all, or substantially all of its assets; (iv) given notice to any person or governmental body of insolvency; or (v) made an assignment for the benefit of its creditors or taken any other similar action for the protection or benefit of its creditors. Seller is not insolvent and will not be rendered insolvent by the performance of its obligations under this Agreement.

(g) There are no leases affecting any portion of the Property except such leases disclosed to Buyer in writing by Seller and there are no options, rights of first refusal or contracts granting any rights to acquire any right, title or interest in any portion of the Property, except as listed in the Title Commitment, if any.

(h) Seller has not received any notice of any violation of any ordinance, regulation, law or statute of any government agency or instrumentality pertaining to the Property and/or the System or any portion thereof which has not been complied with in all respects.

(i) There is no action, suit, proceeding or claim affecting Seller, the Property and/or the System, relating to or arising out of any lease, option or contract affecting the Property or the System, or the ownership, operation, use or occupancy of the Property or the System, pending or being prosecuted in any court or by or before any agency or other governmental instrumentality nor, to the best of Seller's Knowledge, has any such action, suit, proceeding or claim been threatened or asserted. There is no proceeding pending or presently being prosecuted in connection with the assessed valuation or taxes of other impositions payable in respect of any portion of the Property.

(j) No work has been performed or is in progress at, and no materials have been furnished to, the Property which might give rise to mechanic's, materialman's or other liens against the Property.

(k) The Property currently has or will have at Seller's sole cost and expense prior to the Closing cross access and easements rights and benefits providing pedestrian and vehicular access to and from the Property and all components within the System necessary to operate the same.

(l) The buildings and improvements, if any, that constitute part of the Immovable Property are structurally sound and there are no defects known to Seller that have not been disclosed to the Buyer in writing by Seller.

(m) To the best of Seller's Knowledge, there are no pending or contemplated zoning changes, variances, special zoning exceptions, conditions or agreements affecting, or potentially affecting the Property or any part thereof.

(n) Except as has been disclosed to Seller in writing by Buyer, the Property complies with all applicable laws of all governmental or quasi-governmental authorities having jurisdiction over, against or affecting the Property. Seller has not received written notice of any, and there are no violations of any laws, similar rules and regulations relating and/or applicable to the ownership, use and operation of the Property as it is now operated, and/or other licenses or permits, which remain uncured. All governmental or quasi-governmental occupancy and use permits, licenses, consents, approvals, permits, authorizations, certificates, and other requirements of the authorities necessary or required for the continued use and operation of the System and/or the Property for the purposes for which the same are intended (collectively, "*Approvals*"), if any, have been unconditionally and finally issued and paid for and are in full force and effect in accordance with the respective terms thereof. All work or conditions required to be performed or fulfilled pursuant to the Approvals (on or off-site) have been fully performed in accordance with the requirements thereof and the Property fully complies with the Approvals.

(o) To the best of Seller's Knowledge, there is no fact or condition which materially and adversely affects the business, operations, affairs, properties or condition of Seller or the Property, which has not been set forth

in this Agreement or in the other documents, certificates or written statements furnished to Buyer in connection with the transactions contemplated hereby.

(p) To the best of Seller's Knowledge, no representation or warranty made by Seller in this Agreement, in any Exhibit attached hereto, or in any letter or certificate furnished to Buyer pursuant to the terms hereof, each of which is incorporated herein by reference and made a part hereof, contains any untrue statement of a fact or omits to state a fact necessary to make the statements contained herein or therein not misleading.

(q) Environmental Matters.

(i) Except as disclosed on the attached EXHIBIT E, to be attached hereto at least thirty (30) days prior to the conclusion of the Feasibility Period and made a part hereof, to the best of Seller's Knowledge, the Property is currently and has been in compliance with all Environmental Laws (as defined below) and Seller has not received any: (i) Environmental Notice (as defined below) or Environmental Claim (as defined below); or (ii) written request for information pursuant to Environmental Law, which, in each case, either remains pending or unresolved, or is the source of ongoing obligations or requirements as of the Closing.

(ii) Except as disclosed on the attached EXHIBIT F, to be attached hereto at least thirty (30) days prior to the conclusion of the Feasibility Period and made a part hereof, to the best of Seller's Knowledge, Seller has obtained and is in material compliance with all Environmental Permits (as defined below) (each of which is disclosed on EXHIBIT F) necessary for operating the System or use of the Property and all such Environmental Permits are in full force and effect and shall be maintained in full force and effect by Seller through the Closing in accordance with Environmental Law, and Seller is not aware of any condition, event or circumstance that might prevent or impede, after the Closing, the operation of the System as currently conducted or the ownership, lease, operation or use of the Property. With respect to any such Environmental Permits, Seller has undertaken, or will undertake prior to the Closing, all measures necessary to facilitate transferability of the same, and Seller is not aware of any condition, event or circumstance that might prevent or impede the transferability of the same and has not received any Environmental Notice or written communication regarding any material adverse change in the status or terms and conditions of the same.

(iii) None of the Property is listed on, or to the best of Seller's Knowledge, has been proposed for listing on, the National Priorities List (or CERCLIS) under CERCLA (as defined below), or any similar state list.

(iv) To the best of Seller's Knowledge, there has been no Release of Hazardous Materials (as defined below) in contravention of Environmental Law with respect to the Property or any real property currently or formerly owned, leased or operated by Seller in connection with the System, and Seller has not received an Environmental Notice that any of the Property or real property currently or formerly owned, leased or operated by Seller in connection with the System (including soils, groundwater, surface water, buildings and other structure located thereon) has been contaminated with any Hazardous Material which could reasonably be expected to result in an Environmental Claim against, or a violation of Environmental Law or term of any Environmental Permit by, Seller.

(v) To the best of Seller's Knowledge, no underground storage tanks are located on the Immovable Property and no construction debris has been buried on or under the Immovable Property.

(vi) EXHIBIT G, to be attached hereto at least thirty (30) days prior to the conclusion of the Feasibility Period and made a part hereof, contains a complete and accurate list of all off-site Hazardous Materials treatment, storage, or disposal facilities or locations used by Seller and, to the best of Seller's Knowledge, any predecessors in connection with the System or the Property as to which Seller may retain liability, and none of these facilities or locations has been placed or proposed for placement on the National Priorities List (or CERCLIS) under CERCLA, or any similar state list, and Seller has not received any Environmental Notice regarding potential liabilities with respect to such off-site Hazardous Materials treatment, storage, or disposal facilities or locations used by Seller.

(vii) Seller has not retained or assumed, by contract or operation of Law, any liabilities or obligations of third parties under Environmental Law.

(viii) Seller has provided or otherwise made available to Buyer, within thirty (30) days of the Effective Date, and listed in EXHIBIT H, to be attached hereto within thirty (30) days of the Effective Date and made a part hereof: (i) any and all environmental reports, studies, audits, records, sampling data, site assessments, risk assessments, economic models and other similar documents with respect to the Property or any real property currently or formerly owned, leased or operated by Seller in connection with the System which are in the possession or control of Seller related to compliance with Environmental Laws, Environmental Claims or an Environmental Notice or the Release of Hazardous Materials; and (ii) any and all material documents concerning planned or anticipated capital expenditures required to reduce, offset, limit or otherwise control pollution and/or emissions, manage waste or otherwise ensure compliance with current or future Environmental Laws (including, without limitation, costs of remediation, pollution control equipment and operational changes).

(ix) Seller is not aware of nor reasonably anticipates, as of the Closing, any condition, event or circumstance concerning the Release or regulation of Hazardous Materials that might, after the Closing, prevent, impede or materially increase the costs associated with the ownership, lease, operation, performance or use of the System and Property as currently carried out.

Section 3.02 Covenants of Seller.

(a) Seller will own, operate, use and manage the System and the Property only in the ordinary course of business consistent with past practice and in any event will ensure that, any provisions of this Agreement to the contrary notwithstanding, (i) the physical and environmental condition of the Property is the same at the time of the Closing as it is as of the Effective Date, only ordinary wear and tear as to the physical condition excepted, and (ii) Seller's title to the Immovable Property and the survey condition of the Immovable Property is the same at the time of the Closing as it is as of the Effective Date, only improvements to the title condition or survey condition performed or undertaken by Seller to address Unacceptable Exceptions excepted.

(b) Seller shall maintain current hazard insurance in force on the Property until the Closing Date. The risk of loss to the Property shall not pass to Buyer unless and until delivery of possession of the Property is delivered to Buyer. If an event of casualty occurs to the Property prior to Closing, the Buyer may elect to either move to Closing and accept any insurance proceeds and deductible, plus an assignment of all of Seller's right, title, and interest in and to any and all insurance claims, as full satisfaction for the damage to the Property or the Buyer may terminate this Agreement. Buyer shall notify Seller as to which option it elects within five (5) days prior to the Closing, but if Buyer does not receive written notice of such casualty more than five (5) days prior to the Closing, the Closing Date shall be postponed to a date that is not less than five (5) days after Buyer's receipt of written notice of such casualty.

(c) Seller agrees to execute any documents required by the controlling governing authority to replat or rezone the Property.

(d) Seller agrees that from the Effective Date until either the termination of this Agreement or until after the Closing that Seller will not file any notices, requests, compliance documents, pleadings, or any other documents with any governmental or quasi-governmental authority that has jurisdiction over Seller in the operation, regulation or oversight of the System or any other endeavors of Seller (whether related to the System or not) without first providing at least ten (10) days prior notice to the Buyer for review and comment on such filing.

Section 3.03. Certain Definitions.

The following definitions apply in this Agreement:

(a) "CERCLA" means the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended by the Superfund Amendments and Reauthorization Act of 1986, 42 U.S.C. §§ 9601 et seq.

(b) “*Environmental Claim*” means any action, governmental order, lien, fine, penalty, or, as to each, any settlement or judgment arising therefrom, by or from any person alleging liability of whatever kind or nature (including liability or responsibility for the costs of enforcement proceedings, investigations, cleanup, governmental response, removal or remediation, natural resources damages, property damages, personal injuries, medical monitoring, penalties, contribution, indemnification and injunctive relief) arising out of, based on or resulting from: (a) the presence, Release (as defined below) of, or exposure to, any Hazardous Materials; or (b) any actual or alleged non-compliance with any Environmental Law or term or condition of any Environmental Permit.

(c) “*Environmental Notice*” means any applicable law, and any governmental order or binding agreement with any governmental authority: (a) relating to pollution (or the cleanup thereof) or the protection of natural resources, endangered or threatened species, human health or safety, or the environment (including ambient air, soil, surface water or groundwater, or subsurface strata); or (b) concerning the presence of, exposure to, or the management, manufacture, use, containment, storage, recycling, reclamation, reuse, treatment, generation, discharge, transportation, processing, production, disposal or remediation of any Hazardous Materials.

(d) “*Environmental Laws*” means any written directive, notice of violation or infraction, or notice respecting any Environmental Claim relating to actual or alleged non-compliance with any Environmental Law or any term or condition of any Environmental Permit. The term “Environmental Laws” includes, without limitation, the following (including their implementing regulations and any state analogs): the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended by the Superfund Amendments and Reauthorization Act of 1986, 42 U.S.C. §§ 9601 et seq.; the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act of 1976, as amended by the Hazardous and Solid Waste Amendments of 1984, 42 U.S.C. §§ 6901 et seq.; the Federal Water Pollution Control Act of 1972, as amended by the Clean Water Act of 1977, 33 U.S.C. §§ 1251 et seq.; the Toxic Substances Control Act of 1976, as amended, 15 U.S.C. §§ 2601 et seq.; the Emergency Planning and Community Right-to-Know Act of 1986, 42 U.S.C. §§ 11001 et seq.; the Clean Air Act of 1966, as amended by the Clean Air Act Amendments of 1990, 42 U.S.C. §§ 7401 et seq.; and the Occupational Safety and Health Act of 1970, as amended, 29 U.S.C. §§ 651 et seq.

(e) “*Environmental Permits*” means any permit, letter, clearance, consent, waiver, closure, exemption, decision or other action required under or issued, granted, given, authorized by or made pursuant to Environmental Law.

(f) “*Hazardous Materials*” means: (a) any material, substance, chemical, waste, product, derivative, compound, mixture, solid, liquid, mineral or gas, in each case, whether naturally occurring or manmade, that is hazardous, acutely hazardous, toxic, or words of similar import or regulatory effect under Environmental Laws; and (b) any petroleum or petroleum-derived products, radon, radioactive materials or wastes, asbestos in any form, lead or lead-containing materials, urea formaldehyde foam insulation and polychlorinated biphenyls.

(g) “*Knowledge*” or “*Seller’s Knowledge*” means the actual knowledge of Seller and each of Seller’s Representatives; in each case, after due inquiry.

(h) “*Release*” means any actual or threatened release, spilling, leaking, pumping, pouring, emitting, emptying, discharging, injecting, escaping, leaching, dumping, abandonment, disposing or allowing to escape or migrate into or through the environment (including, without limitation, ambient air (indoor or outdoor), surface water, groundwater, land surface or subsurface strata or within any building, structure, facility or fixture).

(i) “*Representatives*” in relation to a person means such person’s managers, shareholders, members, officers, directors, employees, agents, advisors, affiliates, successors, and permitted assigns and for the avoidance of doubt the Representatives of Seller.

Section 3.04 Indemnification. From and after the Closing, Seller shall defend, hold harmless and indemnify the Buyer and/or Buyer’s Representatives (as defined below) (collectively, “*Indemnified Party*”) from and against any and all losses, damages, diminutions in value, liabilities, deficiencies, claims, actions, judgements, settlements, interest, awards, penalties, fines, costs, or expenses of any kind, including professional fees and attorneys’ fees, that are suffered or incurred by the Indemnified Party or to which the Indemnified Party may otherwise become

subject to at any time (collectively, "*Losses*") arising out of or as a result of: (i) any inaccuracy in or breach of any representation, warranty and/or covenant made by Seller in this Agreement; (ii) any breach or non-fulfillment of any covenant, agreement or obligation to be performed by Seller pursuant to this Agreement; (iii) any actual or alleged liability of Seller and/or Seller's Representatives, or any actual or alleged liability of Buyer that derives from any such liability of Seller and/or Seller's Representatives, whether such liability arises before or after the Closing; and (d) any claim by a third party based upon, resulting from or arising out of (A) the business, operations, properties, assets or obligations of Seller conducted, existing or arising on or prior to the Closing; (B) any inaccuracy in or breach of any representation or warranty made by Seller in this Agreement, or any breach or non-fulfillment of any covenant, agreement or obligation to be performed by Seller pursuant to this Agreement; (C) any negligent or more culpable act or omission of Seller or its Representatives (including any reckless or willful misconduct) in connection with the performance of its obligations under this Agreement; or (D) any failure by Seller or its Representatives to comply with any applicable federal, state or local laws, regulations or codes in the performance of its obligations under this Agreement. Notwithstanding anything to the contrary in this Agreement, Seller is not obligated to indemnify, hold harmless, or defend Indemnified Party against any claim (whether direct or indirect) if such claim or corresponding Losses arise out of or result from Indemnified Party's gross negligence or more culpable act or omission (including recklessness or willful misconduct).

ARTICLE IV **CLOSING**

Section 4.01 Closing.

(a) Subject to the terms and conditions of this Agreement, the Closing of the purchase and sale of the Property pursuant to this Agreement (the "*Closing*") shall take place at the Title Company forty-five (45) days after the later of the expiration of the Feasibility Period and the approval by any regulatory bodies in a form satisfactory to Buyer as set forth in more detail in Section 2.05(a), or (i) such earlier date as is elected by Buyer by giving not less than three (3) days prior notice to Seller, or (ii) such later date as agreed in writing by Seller and Buyer (the "*Closing Date*").

(b) At the Closing, Seller shall deliver to Buyer the following:

(i) A certificate of good standing for Seller plus the requisite duly executed corporate approvals for the sale;

(ii) A general warranty deed in executed form, conveying good, merchantable, and insurable title in fee simple to all of the Immovable Property, free and clear of any and all mortgages, liens, encumbrances, claims, conditions, easements, assessments, and restrictions, except for the Permitted Exceptions, if any;

(iii) A duly executed bill of sale, conveying all of the Movable Property described in EXHIBIT B, free and clear of any and all mortgages, liens, claims, restrictions, and encumbrances;

(iv) A duly executed termination of lease, terminating any existing lease agreements encumbering or relating to the Property;

(v) A duly executed assignment of any interest in any other Property used and/or useful in the operation of the System that is owned by Seller;

(vi) Such other instruments and documents that are customarily executed by a seller of immovable property in the county in which the Property is located, including, but not limited to, resolutions or unanimous written consents of the Board of Directors of Seller, and if required the shareholders of Seller, to authorize the sale of the Property to Buyer pursuant to this Agreement;

(vii) Tax statements for calendar year of Closing;

(viii) Possession of the Property;

(ix) If requested by Buyer, and to the extent assignable, duly executed, conveyances and assignments to Buyer of any and all consents, authorizations, variances, waivers, licenses, permits, and approvals from any federal, state, county, municipal, or other governmental or quasi-governmental agency, department, board, commission, bureau, or other entity or instrumentality relating to the Property, including, without limitation, those relating to environmental, foundation, use, utilities, building, fire, traffic, and zoning heretofore or hereafter held by or granted to Seller (collectively, the "*Approvals*"). No additional consideration shall be due by Buyer for the Approvals, it being understood and agreed by Seller that the Purchase Price covers the Property, the Approvals, and the Claims (as hereinafter defined); and

(x) If requested by Buyer, duly executed assignments to Buyer, with full substitution and subrogation, of any and all claims, actions, rights, causes of action, rights of action, and warranties, whether arising in contract, tort, or otherwise, including, but not limited to, environmental claims, actions, rights, causes of action, rights of action, and warranties, that Seller has or may have against any and all persons and entities as a result of any apparent or non-apparent damage to, destruction of, or diminution in value of the Property, or any part thereof, occurring prior to the Closing (collectively, the "*Claims*"). No additional consideration shall be due by Buyer for the Claims, it being understood and agreed by Seller that the Purchase Price covers the Property, the Approvals, and the Claims.

(c) At the Closing, Buyer shall deliver to Seller the following:

(i) The Purchase Price; and

(ii) Such other instruments and documents that are customarily executed by a buyer of immovable property in the county in which the Property is located.

Section 4.02 Closing Costs and Prorations. Buyer and Seller hereby covenant and agree that:

(a) Seller shall pay the costs of any roll back taxes, one-half (1/2) of the escrow fee charged by the Title Company, and Seller's attorneys' fees and expenses. Seller shall also pay all fees, costs, and expenses for title curative work and any other work that Seller agrees to perform or undertake in order to address any Unacceptable Exceptions and/or to otherwise enable Seller to sell and deliver to Buyer good, merchantable, and insurable fee simple title to the Property as required by this Agreement.

(b) Buyer shall pay all remaining title fees charged by the Title Company, recording fees, and Buyer's attorneys' fees.

(c) All ad valorem real estate taxes and assessments levied or assessed against the Property shall be prorated according to the calendar year as of the Closing Date, based on the most recent tax bill and assessments levied for the same.

ARTICLE V

DEFAULTS AND REMEDIES

Section 5.01 Buyer's Default and Seller's Remedies.

(a) Buyer's Default. Buyer shall be in default under this Agreement if and only if any and all conditions to be satisfied under the terms of this Agreement prior to Closing have been satisfied (or duly waived) and Buyer fails or refuses to perform Buyer's obligations at Closing for any reason other than a default by Seller. For the avoidance of doubt, a termination under Section 2.04 will not constitute an event of default by Buyer.

(b) Seller's Remedies. If Buyer is in default under this Agreement, the sole and exclusive remedy of Seller, shall be receipt of the Earnest Money. Buyer and Seller agree that in such case the Earnest Money shall be liquidated or stipulated damages under Florida law for a breach or default by Buyer under this Agreement and/or any other actions or claims that could arise out of or are related to this Agreement because of the difficulty, inconvenience,

and uncertainty of ascertaining actual damages for such default. Therefore, in no event shall Buyer be liable for or Seller be entitled to any actual damages or any other type of damages or remedy under any action or claim that could arise out of or that could any way relate to this Agreement other than the right to receive the stipulated amount of the Earnest Money as full satisfaction of Seller's claims.

Section 5.02 **Seller's Defaults and Buyer's Remedies.**

(a) **Seller's Defaults.** Seller shall be in default under this Agreement on the occurrence of any of one or more of the following events:

- (i) Any breach of a representation or warranty made by Seller in this Agreement or failure of any such representation or warranty to be true, accurate and complete; or
- (ii) Any breach or non-fulfillment of any covenant, agreement or obligation to be performed by Seller pursuant to this Agreement.

(b) **Buyer's Remedies.** If Seller defaults under this Agreement (whether before or after the Closing or before termination or after termination in relation to provision that survive termination) Buyer may:

- (i) If such default is identified prior to Closing, terminate this Agreement by written notice to Seller and Title Company, in which event the Title Company shall promptly refund the Earnest Money to Buyer;
- (ii) Enforce specific performance of this Agreement against Seller; and/or
- (iii) Pursue such other remedies as may be available at law or in equity, including a suit for any damages and the right to recover attorneys' fees and costs.

Section 5.03 **Attorneys' Fees.** If either party defaults under this Agreement, and the non-defaulting party employs an attorney to enforce the terms hereof, such non-defaulting party shall be entitled to reasonable attorneys' fees and costs from the defaulting party.

Section 5.04 **Survival.** The provisions of this Section 5 and of Article III, Article VI, Article VII shall survive the termination of this Agreement. The provisions of Article III shall survive the Closing for a period of five (5) years. All other provisions of this Agreement shall survive Closing unless otherwise expressly stated.

**ARTICLE VI
COMMISSIONS**

Section 6.01 **Commission.** No commissions are due and/or owing for the procurement of this Agreement to any third parties. Seller shall defend, indemnify, and hold harmless Buyer from and against any and all claims by any person or entity for brokerage fees, brokerage commissions, finder's or other fees, which shall include, but shall not be limited to, any and all court costs, attorneys' fees and other costs and expenses relating thereto, alleged to be due to any broker and/or agent with whom Seller has dealt in connection with this Agreement or the sale of the Property to Buyer, and Buyer shall defend, indemnify, and hold harmless Seller from and against any and all claims by any person or entity for brokerage fees, brokerage commissions, finder's or other fees, which shall include, but shall not be limited to, any and all court costs, attorneys' fees and other costs and expenses relating thereto, alleged to be due to any broker and/or agent with whom Buyer has dealt in connection with this Agreement or the purchase of the Property by Buyer.

**ARTICLE VII
MISCELLANEOUS PROVISIONS**

Section 7.01 **Effective Date of Agreement.** The term "Effective Date" as used herein shall mean the date this Agreement has been fully executed by Seller and Buyer, as indicated by their signatures below, and a signed copy thereof is delivered to and acknowledged by the Title Company.

Section 7.02 **Notices.** All notices, demands and requests which may be given or which are required to be given by either party to the other, and any exercise of a right of termination provided by this Agreement, shall be in writing and shall be deemed effective when sent to the address or telecopy number of the party to receive such notice set forth below if effected by telecopy, e-mail or other electronic transmission, hand delivery, by Federal Express or other reputable courier service, or when deposited in any post office or mail receptacle regularly maintained by the United States Government, certified or registered mail, return receipt requested, postage prepaid, addressed as follows:

If to Buyer:

Josiah M. Cox
Central States Water Resources, Inc.
1650 Des Peres Road, Suite 303
St. Louis, MO 63131

with a copy to:

James A. Beckemeier
Beckemeier LeMoine Law
13421 Manchester Rd., Suite 103
Saint Louis, Missouri 63131
Phone: (314) 965-2277
Facsimile: (314) 965-0127
E-mail: jim@bl-stl.com

If to Seller:

Kevin R. Burge, President
Aquarina Utilities, Inc.
PO Box 1114
Fellsmere, FL 32948
Phone: (772) 708-7946
Facsimile: _____
E-Mail: aquarinautilities@bellsouth.net

with a copy to:

Dean Mead Law Firm
420 S. Orange Ave., Suite 700
Orlando, FL 32801
Attn: Martin S. Friedman
Phone: (407) 310-2077
Facsimile: (407) 423-1831
E-Mail: mfriedman@deanmead.com

Section 7.03 **Governing Law.** THIS AGREEMENT SHALL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF FLORIDA AND ALL PROCEEDINGS OR OBLIGATIONS HEREUNDER SHALL BE MADE AND ARE PERFORMABLE IN BREVARD COUNTY, FLORIDA.

Section 7.04 **Successors and Assigns.** This Agreement shall apply to, inure to the benefit of and be binding upon and enforceable against the parties hereto and their respective heirs, administrators, successors and assigns. Buyer shall have the right to assign this Agreement to another entity or affiliate by providing written notice to Seller of such assignment. However, Seller shall not have the right to assign this Agreement without the written consent of the Buyer.

Section 7.05 **Counterparts and Amendments.** This Agreement may be executed in multiple counterparts, each of which shall be deemed an original, and all of which shall constitute but one and the same instrument. This Agreement may only be amended by a written document signed by each of the parties hereto, which document shall make specific reference to this Agreement.

Section 7.06 Time. Time is of the essence in the performance of each term, condition, and covenant contained in this Agreement. No extension of time for performance of any obligation or act shall be deemed an extension of time for performance of any other obligation or act. If any date for performance of any term, condition or provision hereof shall fall on a Saturday, Sunday or legal holiday, then the time of such performance shall be extended to the next business day.

Section 7.07 Severability. This Agreement is intended to be performed in accordance with, and only to the extent permitted by, all applicable laws, ordinances, rules and regulations. If any provision of this Agreement or the application thereof to any person or circumstance shall, for any reason and to any extent, be invalid or unenforceable, the remainder of this Agreement and the application of such provision to other persons or circumstances shall not be affected thereby but shall be enforced to the greatest extent permitted by law.

Section 7.08 Entire Agreement. Buyer and Seller each acknowledges and agrees that at all times each have intended that none of the preliminary negotiations concerning this Agreement would be binding on any party. This Agreement and the Exhibits attached hereto prior to the Closing Date contain all the covenants, conditions, agreements and understandings between the parties and shall supersede all prior covenants, conditions, agreements, letters of intent, term sheets, and understandings between Seller and Buyer with respect to the purchase and sale of the Property and all other matters contained in this Agreement.

Section 7.9 Final Exhibits. The legal description of the Immovable Property contained in the Survey shall be substituted for the legal description of the Immovable Property used in EXHIBIT A as of the date hereof without the necessity of the parties executing any additional amendments to this Agreement. EXHIBIT C shall be included as part of this Agreement when, and in the form, notified to Seller by Buyer in writing. EXHIBIT D shall be included as part of this Agreement if and when it is in the form, agreed by Seller and Buyer in writing prior to Closing. With regard to EXHIBITS E, F, and G, in the event Seller fails to provide a list of all relevant information for the respective Exhibit at least thirty (30) days prior to the end of the Feasibility Period, Buyer will assume there is no such relevant information and the respective Exhibit will be marked "None."

Section 7.10 Buyer Exchange. Seller and Buyer agree to cooperate should the other elect to purchase the Property or other real property as part of a like-kind exchange under IRC section 1031. Any contemplated exchange shall not impose upon the cooperating party any additional liability or financial obligation, and Buyer or Seller, as appropriate agrees to hold the other harmless from any liability that might arise from such exchange. This Agreement is not subject to or contingent upon either party's ability to acquire a suitable exchange property or effectuate an exchange. In the event any exchange contemplated by Buyer or Seller should fail to occur, for whatever reason, the sale of the Property shall nonetheless be consummated as provided herein.

Section 7.11 Rollback Taxes, Standby Fees and Special Assessments. If this sale results in the assessment after Closing of additional taxes, standby fees or special assessments for periods of Seller's ownership (including taxes assessed as a result of a change in ownership or usage), the additional taxes, fees or assessments plus any penalties and interest shall be paid by Seller to Buyer within fifteen (15) days of receipt by Buyer of a statement for such taxes, fees or assessments.

Section 7.12 Ambiguities Not to Be Construed against Party Who Drafted Agreement. The rule of construction that ambiguities in a document will be construed against the party who drafted it will not be applied in interpreting this Agreement.

Section 7.13 No Special Relationship. The parties' relationship is an ordinary commercial relationship of seller and buyer, and they do not intend to create and have not created the relationship of principal and agent, partnership, joint venture, or any other special relationship.

Section 7.14 Confidentiality. The parties will keep confidential this Agreement, this transaction, and all information learned in the course of this transaction, except to the extent disclosure is required by law or court order or to enable third parties to advise or assist Buyer to investigate the Property or either party to close this transaction.

Section 7.15 Business Day. As used in this Agreement, the term "business day" means Monday through Friday of each week, except for days on which banks in Brevard County, Florida are closed for business. If the final

date of any period which is set out any section of this Agreement falls upon a day which is not a business day, then, and in such event, the time of such period will be extended to the next business day.

Section 7.16 Further Assurances. From the date hereof, Seller and Buyer each agrees to do such things, perform such acts and make, execute, acknowledge and deliver such documents as may be reasonably necessary and customary to complete the transactions contemplated by this Agreement. In particular, Seller and Buyer each agrees to do such things as may be reasonably necessary with respect to the transfer of the Property.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the parties hereto have caused this Agreement to be executed under proper authority and effective and binding as of the date first set above.

BUYER:

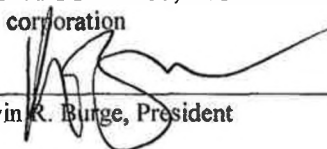
CENTRAL STATES WATER RESOURCES, INC.,
a Missouri corporation

By: 
Josiah Cox (Jan 18, 2021 12:13 CST)

Josiah M. Cox, President

SELLER:

AQUARINA UTILITIES, INC.
a Florida corporation

By: 
Kevin R. Burge, President

RECEIPT OF EARNEST MONEY

The undersigned Title Company hereby acknowledges its receipt of an executed copy of this Agreement and, the Earnest Money provided herein and, further, agrees to comply with and be bound by the terms and provisions of this Agreement, without demand, including, without limitation, those terms relating to the disposition of the Earnest Money.

Name of Title Company

By: _____

Name: _____

Title: _____

Date: _____

EXHIBIT A

Description of the Immovable Property

(The legal description(s) of the Land, Improvements thereon, Easements, & Rights of Way shall be determined by survey and title commitments, which shall be inserted prior to the Closing).

[TO BE INSERTED PRIOR TO CONCLUSION OF THE FEASIBILITY PERIOD]

EXHIBIT B

Description of the Movable Property

(tools, devices, equipment, furniture, fixtures, machinery, supplies, and other tangible items)

[TO BE PROVIDED BY SELLER PRIOR TO CONCLUSION OF THE FEASIBILITY PERIOD]

EXHIBIT C

Service Area Map

(area in which the System service lines, plant, pipes, manholes, meters, lift or pump stations and appurtenances, utility facilities, etc. are located)

[SERVICE AREA MAP & LEGAL DESCRIPTION TO BE INSERTED PRIOR TO CLOSING]

EXHIBIT D
[Purchase Price Allocation]
[TO BE INSERTED PRIOR TO CLOSING]

EXHIBIT E
[Environmental Non-Compliance]

[TO BE PROVIDED BY SELLER THIRTY (30) DAYS PRIOR TO CONCLUSION OF THE FEASIBILITY
PERIOD]

EXHIBIT F

[List of Permits and Non-Compliance with Permits]

[TO BE PROVIDED BY SELLER THIRTY (30) DAYS PRIOR TO CONCLUSION OF THE FEASIBILITY
PERIOD]

EXHIBIT G

[Off-site Hazardous Materials Locations]

[TO BE PROVIDED BY SELLER THIRTY (30) DAYS PRIOR TO CONCLUSION OF THE FEASIBILITY
PERIOD]

EXHIBIT H

[Reports, Studies, Audits, Records, Data, Site Assessment, Economic Models, etc.]

[TO BE PROVIDED BY SELLER WITHIN THIRTY (30) DAYS OF THE EFFECTIVE DATE]

ADDENDUM TO PURCHASE AND SALE AGREEMENT

THIS ADDENDUM is made between the undersigned parties as of this 28th day of January, 2021 to that certain Purchase and Sale Agreement dated January 18, 2021 (the "Contract") between Central States Water Resources, Inc., a Missouri corporation ("Buyer") and Aquarina Utilities, Inc., a Florida corporation ("Seller"). Buyer and Seller make the following terms and conditions part of the Contract and any references to the Contract shall be inclusive of all terms and conditions set forth in this Addendum:


1. **Escrow Agent.** Seller and Buyer authorize WhiteBird, PLLC, as Escrow Agent or Closing Agent (hereinafter "Title Company") to receive, deposit and hold funds and other property in escrow and, subject to collection, disburse them in accordance with the terms of this Contract. The parties agree that Title Company will not be liable to any person for misdelivery of escrowed items to Seller or Buyer, unless the misdelivery is due to Title Company's willful breach of this Contract or gross negligence. If Title Company has doubt as to Title Company's duties or obligations under this Contract, Title Company may, at Title Company's option, (a) hold the escrowed items until the parties mutually agree to its disbursement or until a court of competent jurisdiction or arbitrator determines the rights of the parties or (b) deposit the escrowed items with the clerk of the court having jurisdiction over the matter and file an action in interpleader. Upon notifying the parties of such action, Title Company will be released from all liability except for the duty to account for items previously delivered out of escrow. If Title Company is a licensed real estate broker, Title Company will comply with Chapter 475, Florida Statutes. In any suit in which Title Company interpleads the escrowed items or is made a party because of acting as Title Company hereunder, Title Company will recover reasonable attorney's fees and costs incurred, with these amounts to be paid from and out of the escrowed items and charged and awarded as court costs in favor of the prevailing party.

[Signatures on Following Page]

IN WITNESS WHEREOF, the parties hereto have caused this Addendum to be executed under property authority and effective and binding as of the date first set forth above.

BUYER:

CENTRAL STATES WATER RESOURCES, INC., a
Missouri corporation

By: 
Josiah Cox (Jan 28, 2021 17:20 CST)

Name: Josiah Cox

Title: President

BUYER:

AQUARINA UTILITIES, INC., a Florida corporation

By: 

Name: Kevin Burge

Title: President

TITLE COMPANY:

WHITEBIRD, PLLC, a Florida professional limited
liability company

By: 

Name: Bradley F. White

Title: Manager

Addendum to Purchase and Sale Agreement - CSWR - Aquarina.docx

Final Audit Report

2021-01-28

Created:	2021-01-28
By:	Kimberly Faulkner (kfaulkner@cswrgroup.com)
Status:	Signed
Transaction ID:	CBJCHBCAABAApWlaJJeJT-11I45AwK5wDY_aAWbQws

"Addendum to Purchase and Sale Agreement - CSWR - Aquarina.docx" History






-  Document created by Kimberly Faulkner (kfaulkner@cswrgroup.com)
2021-01-28 - 11:07:32 PM GMT- IP address: 68.3.235.228
-  Document emailed to Josiah Cox (jcox@cswrgroup.com) for signature
2021-01-28 - 11:08:11 PM GMT
-  Email viewed by Josiah Cox (jcox@cswrgroup.com)
2021-01-28 - 11:19:42 PM GMT- IP address: 107.77.221.130
-  Document e-signed by Josiah Cox (jcox@cswrgroup.com)
Signature Date: 2021-01-28 - 11:20:10 PM GMT - Time Source: server- IP address: 107.77.221.130
-  Agreement completed.
2021-01-28 - 11:20:10 PM GMT

EXHIBIT 2

Settlement Statement

Your Order Summary

FILE #	2263-00002	PROPERTY ADDRESS	235 Aquarina Boulevard Melbourne Beach, FL 32951	TITLE BY	WhiteBird, PLLC
PREPARED	05/05/2022			OUR ADDRESS	2101 Waverly Place Suite 100 Melbourne, FL 32901
SETTLEMENT	05/16/2022	BUYER	CSWR-Florida Utility Operating Company, LLC	OUR PHONE #	(321) 327-5580
DISBURSEMENT	05/16/2022	SELLER	Aquarina Utilities, Inc.	ATTORNEY	Bradley White
SETTLEMENT LOCATION	730 East Strawbridge Avenue Melbourne, FL 32901	LENDER			

Charges

SELLER DEBIT	SELLER CREDIT	PRIMARY CHARGES & CREDITS	BUYER DEBIT	BUYER CREDIT
	\$2,500,000.00	Sales Price of Property	\$2,500,000.00	
		Deposit		\$12,500.00
SELLER DEBIT	SELLER CREDIT	PRORATIONS/ADJUSTMENTS	BUYER DEBIT	BUYER CREDIT
\$3,638.25		Real Estate Taxes 01/01/2022 to 05/16/2022		\$3,638.25
SELLER DEBIT	SELLER CREDIT	GOVERNMENT RECORDING AND TRANSFER CHARGES	BUYER DEBIT	BUYER CREDIT
		Government recording charges	\$106.70	
\$17,500.00		State tax/stamps Deed \$17,500.00 Mortgage \$ to Recording Department		
		--Record Easement to Recording Department \$66.45		
SELLER DEBIT	SELLER CREDIT	TITLE CHARGES	BUYER DEBIT	BUYER CREDIT
\$500.00		Title services and lender's title insurance	\$1,500.00	
		Owner's title insurance to Fidelity National Title Insurance Company	\$10,251.25	
		--Title Search Fees (4) to Fidelity Title \$1,000.00		
		--Closing Fee to WhiteBird, PLLC \$1,000.00		
		Owner's FL Survey Endorsement to Fidelity National Title Insurance Company	\$100.00	
SELLER DEBIT	SELLER CREDIT	MISCELLANEOUS CHARGES	BUYER DEBIT	BUYER CREDIT
		Payoff/Transfer to Farm Credit	\$169,985.88	
		Payoff to SBA	\$157,183.02	
SELLER DEBIT	SELLER CREDIT	TOTALS	BUYER DEBIT	BUYER CREDIT
\$21,638.25	\$2,500,000.00		\$2,839,126.85	\$16,138.25

CASH FROM BUYER \$2,822,988.60

CASH TO SELLER \$2,478,361.75

Acknowledgement

We/I have carefully reviewed this settlement statement and find it to be a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction and further certify that I have received a copy of this settlement statement.

We/I authorize WhiteBird, PLLC to cause the funds to be disbursed in accordance with this statement.

Buyer

CSWR-Florida Utility Operating Company, LLC Inc., a Missouri Corporation

By: _____

Josiah M. Cox, President

_____ Date

Seller

Aquarina Utilities, Inc., a Florida Corporation

By: _____

Kevin R. Burge, President

_____ Date

Settlement Agency

Beth Orelchene 5-16-2022

Settlement Agent

_____ Date

Acknowledgement

We/I have carefully reviewed this settlement statement and find it to be a true and accurate statement of all receipts and disbursements made on my account or by me in this transaction and further certify that I have received a copy of this settlement statement.

We/I authorize WhiteBird, PLLC to cause the funds to be disbursed in accordance with this statement.

Buyer

CSWR-Florida Utility Operating Company, LLC Inc., a Missouri Corporation

By: 

Josiah M. Cox, President

5/13/2022

Date

Seller

Aquarina Utilities, Inc., a Florida Corporation

By: _____

Kevin R. Burge, President

Date

Settlement Agency

 5-16-2022

Settlement Agent

Date

EXHIBIT 3



Florida Department of Environmental Protection

Central District
3319 Maguire Boulevard, Suite 232
Orlando, Florida 32803-3767

Rick Scott
Governor

Carlos Lopez-Cantera
Lt. Governor

Noah Valenstein
Secretary

August 28, 2017

Kevin R. Burge, Manager
Aquarina Utilities, Inc.
235 Aquarina Boulevard
Melbourne Beach, FL 32941
AquarinaUtilities@bellsouth.net

Re: Compliance Assistance Offer
Aquarina Utilities
PW Facility ID# 3054060

Aquarina Beach Community WWTF
DW Facility ID# FLA010352
Brevard County

Dear Mr. Burge:

Inspections were conducted at your facilities on July 26, 2017, under the authority of Section 403.091, Florida Statutes (F.S.) . During these inspections, potential non-compliance with the requirements under Chapter 403, F.S., Chapter 62-160, Chapter 62-555, Chapter 62-600, and Chapter 62-602, Florida Administrative Code (F.A.C.) were observed. The purpose of this letter is to offer you compliance assistance as a means of resolving this/these matter(s).

Please see the attached inspection reports for a full account of Department observations and recommendations. We request you review the item(s) of concern noted in the attached inspection reports and respond in writing within **15 days** of receipt of this Compliance Assistance Offer. Your written response should either:

1. Describe what you have done or provide a time schedule to address the items of concern noted in the attached reports (see "Deficiencies" section of the reports)
2. Provide information that either mitigates the concerns or demonstrates them to be invalid, or
3. Arrange for one of our inspectors to visit your facilities to discuss the item(s) of concern.

It is the Department's desire that you are able to adequately address the items of concern so that this matter can be closed. Your failure to respond appropriately may result in the initiation of formal enforcement proceedings.

Please address your response and any questions to Manuel F. Cardona of the Central District Office at 407-897-4134 or via e-mail at Manuel.Cardona@dep.state.fl.us. We look forward to your cooperation with this matter.

Sincerely,

A handwritten signature in black ink, appearing to read 'Reggie Phillips', with a stylized, cursive script.

Reggie Phillips, Manager
Central District
Florida Department of Environmental Protection

Enclosures: Inspection Reports

State of Florida
Department of Environmental Protection
Central District
SANITARY SURVEY REPORT

Plant Name AQUARINA UTILITIES County Brevard PWS ID # 3054060
Plant Location 235 Aquarina Blvd., Melbourne Beach, FL 32951 Phone 321-327-2930
Owner Name Aquarina Utilities, Inc. Phone 321-327-2930
Owner Address P.O. Box 308, Jensen Beach, FL 34958
Contact Person Kevin Burge Title Director Phone 772-708-7946
This Survey Date 7/26/17 Last Survey Date 1/14/14 Last Compliance Inspection Date 4/30/09

PWS TYPE: Community

PLANT CATEGORY & CLASS: (2C)

MAX-DAY DESIGN CAPACITY: 86,400 gpd

PWS STATUS: Approved

TREATMENT PROCESSES IN USE

Hypochlorination, reverse osmosis, cartridge filter, packed tower aeration, and corrosion control.

SERVICE AREA CHARACTERISTICS

Subdivision _____
Food Service: ☐ Yes ☐ No ☒ N/A
Number of Service Connections 300
Population Served 750 Basis Operator

OPERATION & MAINTENANCE LOG: Yes

Location Water treatment plant
Comments _____

CERTIFIED OPERATOR: Yes

Operator(s) & Certification Class-Number:
Kevin Burge A-16321, Cal Schmidt C-14796, and
Ron Chupka C8536

Hrs/day: *Required* 1 *Actual* 8
Days/wk: *Required* 5+2 *Actual* 6+1
Non-consecutive Days? ☐ Yes ☐ No ☒ N/A
Comments _____

MONTHLY OPERATION REPORTS (MORs)

MORs submitted regularly? ☒ Yes ☐ No ☐ N/A
Data missing from MORs? ☒ No ☐ Yes ☐ N/A
Average Day (from MORs) 43,151 gpd
Maximum Day (from MORs) *121,000 gpd 07/2017
Comments *Permitted max-day capacity was exceeded on July 2017. Circumstances appear to be unusual but will continue to be monitored.

Flow Measuring Device Flow Meter
Meter Size & Type Sensus
Date Last Calibrated 9/8/17

RAW WATER SOURCE

☒ GROUND; Number of Wells 2
☐ PURCHASED from PWS ID # _____
☐ Emergency Water Source _____
Emergency Water Capacity _____

STANDBY POWER SOURCE: Yes

Source Baldor diesel
Capacity of Standby (kW) 475
Switchover: ☒ Automatic ☐ Manual
Hrs Operated Under Load 4 hrs/mo.
What equipment does it operate?
☒ Well Pumps All
☒ High Service Pumps All
☒ Treatment Equipment All
Satisfy avg. daily demand? ☒ Yes ☐ No ☐ Unknown
Audio-visual alarm? ☐ Yes ☒ No
Comments A/V alarm required.

PLANS AND MAPS

Coliform Sampling Plan ☒ Yes ☐ No ☐ N/A
D/DBP Monitoring Plan ☒ Yes ☐ No ☐ N/A
Lead and Copper Plan ☒ Yes ☐ No ☐ N/A
Distribution System Map ☒ Yes ☐ No ☐ N/A
Emergency Response Plan ☒ Yes ☐ No ☐ N/A
Comments _____

PREVENTIVE MAINTENANCE/O&M

Operation & Maintenance Manual ☒ Yes ☐ No
Preventive Maintenance Program ☒ Yes ☐ No
Flushing Program ☒ Yes ☐ No ☐ N/A
Records ☒ Yes ☐ No ☐ N/A
Isolation Valve Exercise ☒ Yes ☐ No ☐ N/A
Records ☒ Yes ☐ No ☐ N/A
Comments System has five dead-end mains.

CROSS CONNECTION CONTROL

BFPAs None observed # Tested N/A
WWTP RPZ N/A Date Tested N/A
Written Plan Inadequate Date 3/19/09
Comments Written plan not specific to system

GROUND WATER SOURCE

Well Number (Florida Unique Well ID #)		1 (AAC2808) North	2 (AAC2807) Irrigation	3 (AAH7648) South
Year Drilled		1981	1981	Unknown
Depth Drilled		595'	590'	Unknown
Drilling Method		Cable tool	Cable tool	Unknown
Type of Grout		Neat cement	Neat cement	Unknown
Static Water Level		39'	39'	Unknown
Pumping Water Level		Artesian	Artesian	Unknown
Design Well Yield		Unknown	Unknown	Unknown
Test Yield		Unknown	Unknown	Unknown
Actual Yield (if different than rated capacity)		600 gpm	600 gpm	Unknown
Strainer		Unknown	Unknown	Unknown
Length (outside casing)		400'	400'	Unknown
Diameter (outside casing)		18"	18"	18"
Material (outside casing)		Black steel	Black steel	Black steel
Well Contamination History		None	None	None
Is inundation of well possible?		No	Unknown	No
6' X 6' X 4" Concrete Pad		Yes	Unknown	Yes
SET BACKS	Septic Tank	>100'	Unknown	>100'
	Reuse Water	>100'	Unknown	>100'
	WW Plumbing	>100'	Unknown	>100'
	Other Sanitary Hazard	None observed	Unknown	None observed
PUMP	Type	Artesian	Artesian	Artesian
	Manufacturer Name	Berkley	N/A	N/A
	Model Number	B37PM8	N/A	N/A
	Rated Capacity (gpm)	Unknown	N/A	N/A
	Motor Horsepower	10	N/A	N/A
Well casing 12" above grade?		Yes	Unknown	Yes
Well Casing Sanitary Seal		OK	Unknown	OK
Raw Water Sampling Tap		Yes	Unknown	Yes
Above Ground Check Valve		Yes	Unknown	Yes
Security		Yes	Unknown	Yes
Well Vent Protection		N/A	N/A	N/A

COMMENTS Well #1 pumps to the GST. Well # 3 pumps to the RO system.

CHLORINATION (Disinfection)

Type: ☐ Gas ☒ Hypo
Make Pulsatron Capacity 30 gpd
Chlorine Feed Rate 50% stroke; 50 spm
Avg. Amount of Cl₂ gas used N/A
Chlorine Residuals: Plant 2.28 Remote 0.24
Remote tap location Tennis Court
DPD Test Kit: ☐ On-site ☒ With operator
☐ None ☐ Not Used Daily
Injection Points Into aerator catchment tank
Booster Pump Info N/A
Comments _____

AERATION (Gases, Fe, & Mn Removal)

Type Forced draft Capacity 78 gpm
Aerator Condition Good
Visible Algae Growth None
Protective Screen Condition Good
Frequency of Cleaning Every 2 years
Date Last Inspected/Cleaned 2015
Comments _____

FILTRATION (Suspended Solids Removal)

Type Hytrex Cartridge Filters
Size 5 micron No. of Units 2
Length of Filter Runs 4-6 months
Type of Filter Media Vertical wound cartridge
Is media visible? No Clean after BW? N/A
Filter Rate 80 gpm BW Rate N/A
Filter Capacity 80 gpm
Cracks/Cementation/Channeling None observed
Effluent Stability OK Algae Growth None observed
Turbidity in clearwell? No
Head Loss Gauge Yes
Comments Filters changed in lieu of backwash.

REVERSE OSMOSIS (Dissolved Solids Removal)

Make Codeline (2 stage) Pressure 230 psi
No. of Modules 4 Permeate Cap. 55 gpm
Blend Rate (GPM) 14
Chemicals Used AF 600
Waste-to-product Ratio 1:3
Pre-treatment Filtration, antiscalant
Effluent Quality: TDS (mg/L) N/A
Waste Disposal Site WWTP
IW Permit # & Expir. Date N/A
Comments _____

STORAGE FACILITIES

(G) Ground (C) Clearwell (E) Elevated
(B) Bladder (H) Hydropneumatic / flow-through

Tank Type/Number	G	H	C
Capacity (gal)	150,000	3,000	350
Material	Concrete	Steel	FG
Gravity Drain	Yes	Yes	Yes
By-Pass Piping	No	Yes	No
Protected Openings	Yes	Yes	Yes
Sight Glass or Level Indicator	Yes	Yes	No
PRV/ARV	N/A	PRV	N/A
Pressure Gauge	N/A	Yes	N/A
On/Off Pressure	8'/12'	45/55	N/A
Access Secured	Yes	Yes	Yes
Access Manhole	Yes	Yes	Yes
Tank Sample Tap Location	Discharge piping	On tank	Discharge piping
Date of Inspection	2013/02	2013/02	N/A
Date of Cleaning	2013/02	2013/02	2015

Comments _____

HIGH SERVICE PUMPS

Pump #	H1/H2	T1/T2	B1/B2	RO Feed
Type	Centrifugal	Centrifugal	Centrifugal	Vertical turbine
Make	Ampco	Sta-Rite	Ampco	Grundfos
Model	2x1/2ZC2	Unknown	2X1	Unknown
Capacity (gpm)	175	Unknown	Unknown	Unknown
Motor HP	15	1	7.5	15
Date Installed	6/13	6/13	6/13	6/13

Comments _____

ANTISCALANT

Meets NSF 60 & 61 AF600 - Yes
Comments _____

DEFICIENCIES:

Areas of Concern	Rule	Corrective Action	Date Corrected	Significant Deficiency?
Inadequate Cross-Connection Control Plan (CCCP) on file.	62-555.360(2)	Submit a CCCP that is specific to the distribution system.	Not yet corrected. Per email from Holly Burge dated 8/18/17, a customized draft CCC plan will be completed by 8/25/17.	No
No audio-visual alarm for power failure at site where standby power is required.	62-555.320(14) (f)	Provide an audio-visual alarm system that will activate in the event of any power failure.	Not yet corrected. Per email from Holly Burge dated 8/18/17, a new control panel and auto-dialer should be installed by 9/1/17.	No

MONITORING REMINDER:

- Nitrate and nitrite samples are required to be collected from the point of entry (POE) to the distribution system annually. The 2017 results have not been received. Early sampling is recommended.
- Monitoring schedules are available on the Central District's FTP site: <ftp://ftp.dep.state.fl.us/pub/outgoing/Water/>

COMMENTS:

- Suppliers of water shall submit written notification to the Department before beginning work or alterations to the public water system. Each notification shall be submitted to the appropriate Department of Environmental Protection District Office or Approved County Health Department and shall include the following: a description of the scope, purpose, and location of the work or alterations; and assurance that the work or alterations will comply with applicable requirements listed in Rule 62-555.330, F.A.C. Suppliers of water may begin such work or alterations 14 days after providing notification to the Department unless they are advised by the Department that the notification is incomplete or that a construction permit is required.
- Suppliers of water shall telephone the SWO at 1-800-320-0519 immediately (i.e., within two hours) after discovery of any actual or suspected sabotage or security breach, or any suspicious incident, involving a public water system. [Rule 62-555.350(10)(a), F.A.C.]
- Suppliers of water shall telephone, and speak directly to a person at, the appropriate DEP District Office as soon as possible, but never later than noon of the next business day, in the event of any of the following emergency or abnormal operating conditions:
 - The occurrence of any abnormal color, odor, or taste in a public water system's raw or finished water;
 - The failure of a public water system to comply with applicable disinfection requirements; or
 - The breakdown of any water treatment or pumping facilities, or the break of any water main, in a public water system if the breakdown or break is expected to adversely affect finished-water quality, interrupt water service to 150 or more service connections or 350 or more people, interrupt water service to any one service connection for more than eight hours, or necessitate the issuance of a precautionary "boil water" notice in accordance with the Department of Health's "Guidelines for the Issuance of Precautionary Boil Water Notices" as adopted in Rule 62-555.335, F.A.C. [Rule 62-555.350(10)(b), F.A.C.]

COMMENTS(continued):

- Suppliers of water shall notify affected water customers in writing or via telephone, newspaper, radio, or television; and telephone, and speak directly to a person at, the appropriate DEP District Office by no later than the previous business day before taking PWS components out of operation for planned maintenance or repair work if the work is expected to adversely affect finished-water quality, interrupt water service to 150 or more service connections or 350 or more people, interrupt water service to any one service connection for more than eight hours, or necessitate the issuance of a precautionary "boil water" notice in accordance with the Department of Health's "Guidelines for the Issuance of Precautionary Boil Water Notices" as adopted in Rule 62-555.335, F.A.C. [Rule 62-555.350(10)(d), F.A.C.]
- Suppliers of water shall issue precautionary "boil water" notices as required or recommended in the Department of Health's "Guidelines for the Issuance of Precautionary Boil Water Notices" as adopted in Rule 62-555.335, F.A.C. [Rule 62-555.350(11), F.A.C.]



Inspector Signature

Manuel F. Cardona
Printed Name

Environmental Specialist
Title

8/25/17
Date



Reviewer Signature

Reggie Phillips
Printed Name

Environmental Manager
Title

8/25/17
Date

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
WASTEWATER COMPLIANCE INSPECTION REPORT

Facility Name and Physical Address Aquarina Beach Community WWTF 235 Aquarina Boulevard Melbourne, FL 32941	WAFR ID FLA010352 Facility Phone # 772-708-7946	County Brevard	Entry Date 7/26/2017 Exit Date 7/26/2017	Entry Time 10:15 AM Exit Time 11:45 PM
---	--	--------------------------	---	---

LAT	27	°	55	'	14.6139	"
LONG	80	°	29	'	24.3537	"

Name(s) of Field Representatives(s) and Title Kevin R. Burge, Manager <small>Click or tap here to enter text.</small>	Operator Certification # A-14972	Email aquarinautilities@bellsouth.net <small>Click or tap here to enter text.</small>	Phone 772-405-8090 <small>Click or tap here to enter text.</small>
--	--	--	---

Name & Address of Permittee / Designated Rep. Kevin R. Burge Aquarina Utilities, Inc. P.O. Box 308 Jensen Beach, FL 34958 <small>Click or tap here to enter text.</small>	Title Manager	Email aquarinautilities@bellsouth.net	Phone 772-405-8090
---	-------------------------	---	------------------------------

Inspection Type	C	E	I		Samples Taken(Y/N): N	Sample ID#: N/A	Samples Split (Y/N) : N/A
------------------------	---	---	---	--	------------------------------	------------------------	----------------------------------

☒ **Domestic**

 ☐ **Industrial**

FACILITY COMPLIANCE AREAS EVALUATED							
IC = In Compliance; MC = Minor Out of Compliance; NC = Out of Compliance; SC = Significant out of Compliance; NA = Not Applicable; NE = Not Evaluated Significant Non-Compliance Criteria Should be Reviewed when Out of Compliance Ratings Are Given in Areas Marked by a "♦"							
	PERMITS/ORDERS		SELF MONITORING PROGRAM		FACILITY OPERATIONS		EFFLUENT/DISPOSAL
IC	1. ♦ Permit	NE	3. Laboratory	IC	6. Facility Site Review	NC	9. ♦ Effluent Quality
NA	2. ♦ Compliance Schedules	NC	4. Sampling	NC	7. Flow Measurement	IC	10. ♦ Effluent Disposal
		NC	5. ♦ Records & Reports	IC	8. ♦ Operation & Maintenance	IC	11. Biosolids
						NA	12. Groundwater
NA	14. Other					NA	13. ♦ SSO Survey

Facility and/or Order Compliance Status:	<input type="checkbox"/> In-Compliance	<input checked="" type="checkbox"/> Out-Of -Compliance	<input type="checkbox"/> Significant-Out-Of-Compliance
---	--	--	--

Recommended Actions: Compliance Assistance Offer		
Name(s) and Signature(s) of Inspector(s) Manuel F. Cardona <small>Click here to enter text</small>	District Office/Phone Number CD/407-897-4134	Date 8/25/2017
Name and Signature of Reviewer Reggie Phillips 	District Office/Phone Number CD/407-897-4132	Date 8/25/2017

Single Event Violations				
Check for Yes	Evaluation Area	Description	Finding Description	Finding ID
<input type="checkbox"/>	Effluent Disposal	General	Operation of unpermitted disposal system at a permitted facility.	EDUN
<input type="checkbox"/>	Laboratory	General	The laboratory is not certified by the Department of Health.	LNCE
<input type="checkbox"/>	Permit	General	Unauthorized discharge from the collection system with a high potential for water quality or health impacts	UNBP
<input type="checkbox"/>	Permit	General	The facility is operating without a wastewater permit.	UPHI
<input type="checkbox"/>	Records and Reports	General	Falsification of any record or report	FARR
<input checked="" type="checkbox"/>	Records and Reports	General	The Permittee failed to report noncompliance to the Department within 24 hours as required by 62-620.610(20), F.A.C.	RSWP

Facility Treatment Summary: An existing 0.099 mgd annual average daily flow (AADF) permitted capacity extended aeration domestic wastewater treatment plant consisting of influent screening, aeration, secondary clarification, filtration, chlorination, and aerobic digestion of biosolids with effluent disposal to two drainfields.

1. Permit: In-Compliance

Current Permit available on-site?	Yes
Date Permit issued	3/24/13
Date Permit Expires	3/23/18
Permit Renewal Application due by	9/24/17
Administrative or Judicial Orders?	N/A

1.1 Comments: Application for permit renewal is due before 9/24/17.

2. Compliance Schedules: Not Applicable

Compliance Schedule in Permit met?	Not Applicable
Compliance Schedules in Order are being met?	Not Applicable

3. Laboratory: Not Evaluated

Contract Lab Name and Certification #	Pace Analytical Laboratories
Facility DOH Certification #	E86240

3.1 Observation: Current lab certification was onsite.

4. Sampling: Out-of-Compliance

Sampling conducted during inspection?	No
Sampling observed during inspection?	No
Sampling conducted at locations identified by the permit?	Yes
Safe access to sampling locations?	Yes

4.1 Deficiency: The handheld HACH chlorine meter and secondary standards have not been annually verified with primary standards.

Rule/Permit Reference:

DEP SOP 001/01 FT 2000 3.2.3.2- Instruments with pre-set factory calibration should be verified with primary standards before first use and at least annually.

DEP SOP 001/01 FT 2000 3.2.5.2- At a minimum, verify the values of the secondary standards annually or when the meter fails to meet verification requirements with secondary standard; more frequent calibration verifications are required for discharge permit compliance measurements or other regulatory requirements.

Corrective Action: Perform annual verification of the secondary gel standards and chlorine meter with primary standards within 30 days.

- 4.2 Deficiency: The #10 pH buffer solution used to check the calibration of the pH meter was in use beyond its expiration date.

Rule/Permit Reference: DEP SOP FT1000

4.1. Standard and Reagent Documentation: Document information about standards and reagents used for calibrations, verifications, and sample measurements.

4.1.1. Note the date of receipt, the expiration date and the date of first use for all standards and reagents.

4.1.1.1. Document acceptable verification of any standard used after its expiration date.

Corrective Action: Per email from Holly Burge dated 8/18/17, new buffer solution has been ordered.

5. Records and Reports: Out-of-Compliance

Documents/Records reviewed	Timeframe
Discharge Monitoring Reports (DMRs)	From 07/31/16 to 06/30/17

- 5.1 Deficiency: Several transcription errors were noted for Fecal Coliform, CBOD, and TSS for the DMR review period.

Rule/Permit Reference: Parts A and B of DEP Form 62-620.910(10), F.A.C. shall be completed and submitted monthly and in a timely manner so as to be received by the appropriate District Office of the Department by the twenty-eighth (28th) of the month following the month of operation.

Corrective Action: Ensure that data entered for Parts A and B of DEP Form 62-620.910(10), is correct and complete.

- 5.2 Observation: A copy of the operations and maintenance manual was onsite.
- 5.3 Observation: Copies of operator certifications are onsite and are current.
- 5.4 Observation: A bound and numbered logbook was onsite. Operator staffing is in accordance with the permit.

6. Facility Site Review: In-Compliance

- 6.1 Observation: *General* - The facility grounds are properly secured.
- 6.2 Observation: *Headworks*- The headworks contains a barscreen which is raked daily and dropped into a disposal shoot to ground level.
- 6.3 Observation: *Aeration Basin* - The facility contains one (1) circular ring aeration basin around the clarifier. The contents in the aeration chambers were brown in color and appeared to be adequately mixed. Some duckweed growth was observed. No excessive noise or odor was noted.
- 6.4 Observation: *Clarifier* – The facility contains one (1) circular clarifier with a functional rake arm. The weirs appeared level. Some algae growth noted. No sludge pop-ups were noted. Effluent was slightly cloudy.

- 6.5 Observation: Disinfection - Chlorine gas is used for disinfection. Chlorine contact chamber is covered. The chlorine cylinder is stored in a shed with screened ventilation.
- 6.6 Observation: Filtration- The facility has two (2) sand filters which continually backwash.
- 6.7 Observation: Digester - The digester had room and was free from excessive odors. No vectors were present.

7. Flow Measurement: Out-of-Compliance

Flow meter present and location as per permit?	Yes
Easy access to flow meter?	Yes
Date of last flow meter calibration	6/16/16

- 7.1 Deficiency: ETM calibration is overdue.
Rule/Permit Reference: A meter shall be utilized to measure flow and calibrated at least once every 12 months. [62-600.200(25) (b), F.A.C.]
Corrective Action: Have the ETMs calibrated within 30 days.
7.2 Observation: ETM calibrations are performed by the Florida Rural Water Association.

8. Operation and Maintenance: In-Compliance

Facility being operated as per permit?	Yes
--	-----

9. Effluent Quality: Out-of-Compliance

DMRs review period	From 07/31/16 to 06/30/17
Any exceedances?	Yes

- 9.1 Deficiency: The Total Suspended Solids (TSS) Monthly Maximum result reported on the DMR for September 2016 exceeded the monthly maximum limit of 10.0 mg/L (12.5 mg/L). The exceedance was not reported to the Department within 24 hours.

Rule/Permit Reference: Per permit condition IX.20.a.(2), The permittee shall report to the Department's Central District Office any noncompliance which may endanger health or the environment. Any information shall be provided orally within 24 hours from the time the permittee becomes aware of the circumstances. A written submission shall also be provided within five days of the time the permittee becomes aware of the circumstances. The written submission shall contain: a description of the noncompliance and its cause; the period of noncompliance including exact dates and time, and if the noncompliance has not been corrected, the anticipated time it is expected to continue; and steps taken or planned to reduce, eliminate, and prevent recurrence of the noncompliance.

a. The following shall be included as information which must be reported within 24 hours under this condition:

(2) Any upset which causes any reclaimed water or the effluent to exceed any limitation in the permit.

Corrective Action: Per email from Holly Burge date 8/18/17, notification will be provided to the Department within 24 hours of awareness of the exceedance.

10. Effluent Disposal: In-Compliance

Facility discharging?	Yes
Discharge location(s) as per permit?	Yes

- 10.1 Observation: Drain fields vegetation is maintained. No effluent ponding was noted. Drain fields are rotated every two weeks.

11. Biosolids: In-Compliance

- 11.1 Observation: The facility has not hauled biosolids within the last five years, therefore no hauling records are available onsite. Operator stated that in the event of future hauling, the biosolids will be sent to BCUD South Beaches in accordance with the permitted agreement.

12. Groundwater Quality: Not Applicable

DMRs review period	Not Applicable
Any exceedances?	Not Applicable
All monitoring wells accessible, secured & locked?	Not Applicable

13. SSO Survey: Not Applicable

Does the facility have an Operation and Maintenance Manual for their collection system?	Not Applicable
Does the facility track spills in their collection system?	Not Applicable
How does the facility follow up on spills?	Not Applicable
Does the facility have procedures for minimizing spills?	Not Applicable
Are those procedures included in the Operation and Maintenance Manual or in a separate document?	Not Applicable
How often is the manual updated?	Not Applicable

14. Other: Not Applicable

EXHIBIT 4



250,000 Gallon Plant Ground Storage Tank Inspection Report

Melbourne, Florida

Prepared for:
Kevin Burge
Aquarina Utility

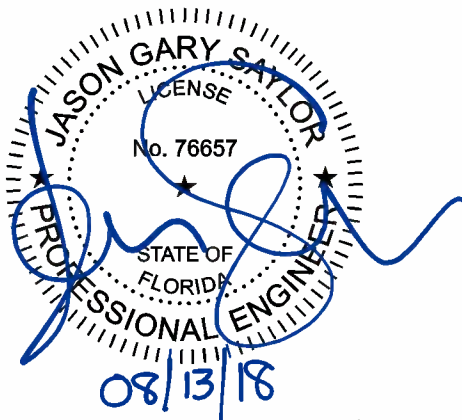
Prepared by:
Tim McDaniel
Water System Consultant

Date:
July 17, 2018

Reviewed by:
Jason G. Saylor, P.E.
Director, Engineering
Utility Service Company, Inc.



Date:
August 13, 2018



Utility Service Co., Inc.
1230 Peachtree Street NE · Suite 1100 - Promenade · Atlanta, GA 30309
Toll-free: 855.526.4413 | Fax: 888.600.5876 | utilityservice.com

General Information

INTRODUCTION

On July 17, 2018, Utility Service Co., Inc. conducted a washout inspection of the 250,000-gallon Ground Storage Tank located at 435 Aquarina Blvd. in Melbourne, FL. The purpose of the inspection was to determine the condition of the coatings and structure, and evaluate the tank for compliance with current sanitation, safety & security guidelines and regulations published by AWWA, OSHA, Florida Department of Environmental Protection, US EPA, and the US Dept. of Homeland Security.

In this report, you will find a description of the current condition of this tank along with photographs to support the recommendations.

The determinations and recommendations made within this report with respect to the condition, integrity, or appearance of the structure are based upon visual observations made during the condition assessment. The condition assessment did not include an evaluation of the structural design, structural integrity, or structural tolerances of the tank or any components. Extensive testing or investigation of the structure to determine the extent of material damage, deterioration, or degradation was not completed.

TANK DETAILS

CAPACITY:	250,000 Gallons	DESIGN:	Concrete Ground Storage Tank
INSPECTION DATE:	7-17-2018	INSPECTOR:	Garrett DuPree
CONSTRUCTION STYLE:	Concrete	CONSTRUCTION DATE:	Estimated 1972
BUILDER:	Crom	HEIGHT/ DIMENSION:	22ft x 44ft dia.
LADDER GATE:	N/A	SAFETY CLIMB EQUIPMENT:	Rigid Rail
EXTERIOR COATING:	Acrylic	EXTERIOR LEAD/ CHROMIUM PRESENCE:	N/A
INTERIOR COATING:	N/A	INTERIOR LEAD/CHROMIUM PRESENCE:	N/A

ESTIMATED REPLACEMENT VALUE

The replacement cost of this tank is estimated at \$190,000 to \$225,000.

Exterior Coatings Conditions

TANK SHELL

The exterior coating is in good condition, with minor cracks only showing in a couple of areas. Overall the coating is protecting the substrate.

TANK ROOF

Coating on tank roof is in good condition and continues to protect the substrate.

RECOMMENDATIONS

- None at this time.
-

Interior Conditions

ROOF AND AREA ABOVE HIGH WATER LEVEL

There is no coating on the interior of the tank. The concrete appears to be in good condition. There are small areas in the roof where the reinforcement support is visible and some corrosion is occurring.

FLOOR AND SIDEWALLS

The floor appears to be in good condition, with very little sediment present. Sediment was removed with pressure washing.

Minor cracking and iron staining is present on the sidewalls. Overall, the sidewalls appeared to be in good condition.

Following the cleaning, the entire tank was disinfected per AWWA "Spray Method #2".

RECOMMENDATIONS

- None at this time.
-

Safety/Sanitation/Structure/Security

SAFETY

Ladders

Ladders were found to be in good condition.

Shell Access Hatch

Tank is equipped with a one standard Crom shell access manway that was found to be in good condition.

Secondary Roof Access Hatch

Tank is equipped with a roof hatch access hatch that was found to be in good condition. Hatch cover seals with gasket to frame.

Aviation Warning Lights

N/A

SANITATION

Roof Hatch

Hatch cover seals with gasket to frame. Gasket in good condition.

Center Roof Vent

Center venter screens were intact and in good condition.

Overflow

This tank is equipped with four (4) overflow outlets at edge of tank roof. All screens were intact.

STRUCTURE

Foundation

Foundation was not visible for inspection, with grass growing directly up to tank base.

No issues noted at tank base.

SECURITY

Site

The tank is located within a fenced area.

SUMMARY AND RECOMMENDATIONS

SUMMARY

Overall the tank is in good condition with no significant deficiencies to report.

RECOMMENDATIONS

- No recommendations at this time.

250,000 Gallon Aquarina GST Tank Melbourne, Florida



Photo #1



Photo #2



Photo #3



Photo #4



Photo #5



Photo #6



Photo #7



Photo #8



Photo #9



Photo #10



Photo #11



Photo #12



Photo #13



Photo #14



Photo #15



Photo #16



Photo #17

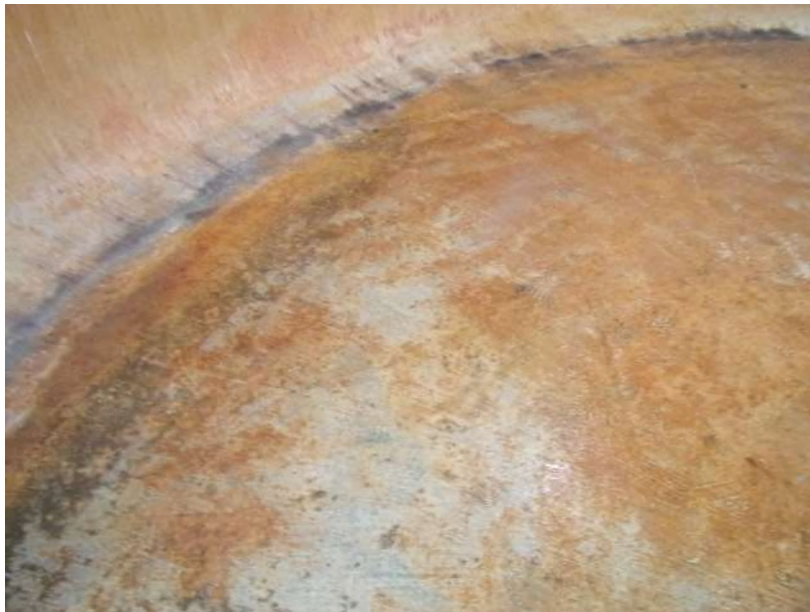


Photo #18



Photo #19



Photo #20



Photo #21



Photo #22



Photo #23



5,000 Gallon Aquarina Pressure Vessel Inspection Report

Melbourne, Florida

Prepared For:

Kevin Burge
Aquarina Utilities

Prepared By:

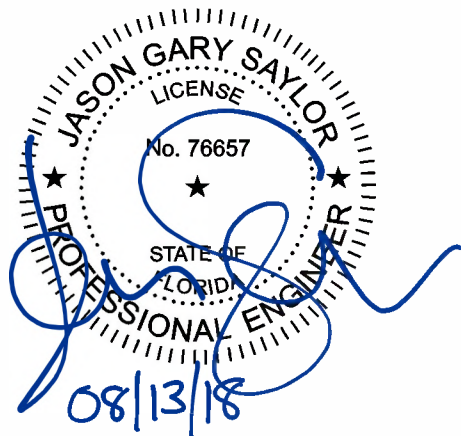
Tim McDaniel
Water System Consultant

Date: July 17, 2018

Reviewed By:

Jason G. Saylor, P.E.
Director, Engineering
Utility Service Co., Inc.

Date: August 13, 2018



General Information

INTRODUCTION

On July 17, 2018, Utility Service Co., Inc. conducted a washout inspection of the 5,000-gallon Aquarina Blvd. pressure vessel. The purpose of the inspection was to determine the condition of the coatings and structure and evaluate the tank for compliance with current sanitation, safety & security regulations and guidelines in accordance AWWA, OSHA, Florida Department of Environmental Protection, US EPA and the US Dept. of Homeland Security.

In this report, you will find a description of the current condition of this tank along with photographs to support the recommendations.

The determinations and recommendations made within this report with respect to the condition, integrity, or appearance of the structure are based upon visual observations and did not include any evaluation of the structural design, structural integrity, or structural tolerances of the tank or any components. Extensive testing or investigation of the structure to determine the extent of material damage, deterioration, or degradation was not completed.

TANK DETAILS

CAPACITY:	5,000 Gallons	DESIGN:	Pressure Vessel
INSPECTION DATE:	July 17, 2018	INSPECTOR:	Garrett DuPree Stephen Yeomans
CONSTRUCTION STYLE:	Welded	CONSTRUCTION DATE:	1993
BUILDER:	Dixie Southern	HEIGHT/ DIMENSION:	22ft x 5ft dia.
LADDER GATE:	N/A	SAFETY CLIMB EQUIPMENT:	N/A
EXTERIOR COATING:	Alkyd	EXTERIOR LEAD/ CHROMIUM PRESENCE:	BDL
INTERIOR COATING:	Epoxy	INTERIOR LEAD/CHROMIUM PRESENCE:	BDL

ESTIMATED REPLACEMENT VALUE

The replacement cost is estimated at \$40,000.00, to \$50,000.00 for the tank alone.

Exterior Coatings Conditions

TANK SHELL

Exterior shell coating is in good condition. No corrosion was noted, and the coating continues to protect the substrate. Some algae is present on the underside of the tank.

TANK ROOF

Exterior coating on the roof appeared to be in good condition as well.

RECOMMENDATIONS

- Pressure washing to remove algae from the bottom of the tank and remove the salt because of environment would help keep the coating intact.

Interior Conditions

ROOF AND AREA ABOVE HIGH WATER LEVEL

Interior coating is starting break down and corrosion is present on most of the weld seams. The end caps are showing surface rust across a five-foot by one-foot area. The roof panels in between the weld seams are in good condition.

SIDEWALLS

Coating in the middle area of the tank is beginning to break down. Areas below the water level appear to be in good condition. However, corrosion is present along the entire area around the tank at the waterline. Some of the coating has broken down and steel is showing. The inside area of the manway had tuberculation around the perimeter. When washed it showed the coating is compromised in those areas.

FLOOR

The floor had sediment the entire length of the tank however it was only 1/4 inch deep. The openings, drain, and fill line all had tuberculation. These areas around the weld seams are starting to pit.

RECOMMENDATIONS

- Power tool cleaning of the corroded areas should be completed and repairs to areas of metal loss (pitting) and recoating utilizing a 100% solids epoxy to minimize the cure time.
- Abrasive blasting of the interior of this tank at this time is not cost efficient or recommended, however waiting to do any repairs to the coating in a pressure vessel will allow corrosion and pitting to continue, which may compromise the pressure capacity of the vessel (due to metal thickness losses). Therefore, completion of the interior coating repairs is strongly recommended within the next year.

SAFETY

Access Hatch

This tank is equipped with one access opening that is in good condition.

SANITATION

Roof Openings

The only roof openings are for the pressure relief and air control valves. No issues noted.

STRUCTURE

Foundation and Saddles

The tank is supported by three steel saddles on concrete piers. All three saddles are corroded in various areas near the bottom plates. Metal loss is evident. The tank is also secured to the foundation by a steel braided cables attached to bolts in the foundation.

Tank Shell

The tank shell appears to be in good condition with no visible metal loss.

SECURITY

Site: Tank is located within a protected area.

RECOMMENDATIONS

- Complete repairs to corroded areas of tank saddles as soon as possible to ensure tank is properly supported.

5,000 Gallon Pressure Vessel Aquarina Utilities Melbourne, Florida





Photo #1



Photo #2



Photo #3



Photo #4



Photo #5



Photo #6



Photo #7



Photo #8



Photo #9



Photo #10



Photo #11



Photo #12



Photo #13

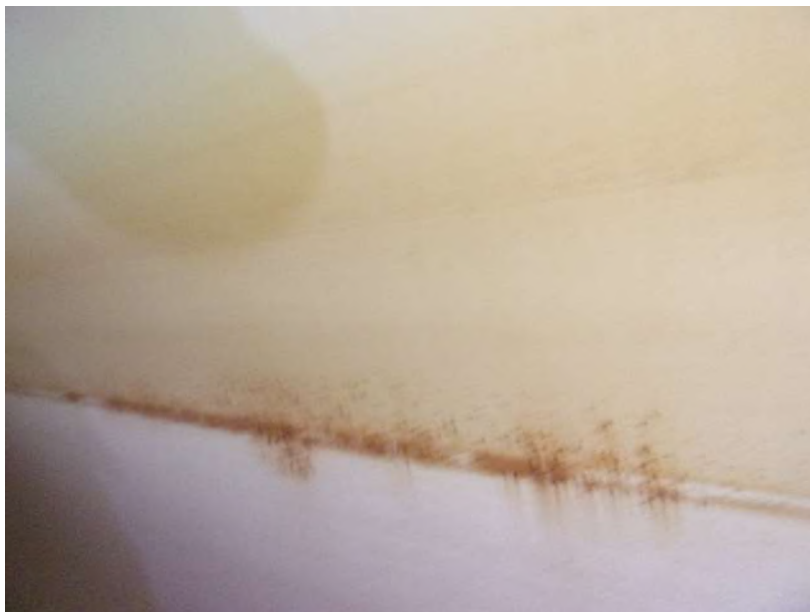


Photo #14



Photo #15



Photo #16



Photo #17



Photo #18



Photo #19



Photo #20

EXHIBIT 5



FLORIDA DEPARTMENT OF Environmental Protection

Central District Office
3319 Maguire Blvd., Suite 232
Orlando, Florida 32803

Ron DeSantis
Governor

Jeanette Nuñez
Lt. Governor

Shawn Hamilton
Interim Secretary

September 10, 2021

Kevin Burge, President
Aquarina Utilities INC
P.O. Box 1114
Fellsmere, FL 32948
Aquarinautilities@bellsouth.net

Re: Compliance Assistance Offer
Aquarina Utilities
PW System ID No.: 3054060
Brevard County

Dear Mr. Burge:

A file review was conducted on your facility on September 9, 2021. During this file review, potential non-compliance was noted. The purpose of this letter is to offer compliance assistance as a means of resolving this matter.

Specifically, Department records indicate your facility did not perform required testing for *bacteriological* sampling/testing, which were required to be performed monthly per rule 62-550, Florida Administrative Code (F.A.C) or according to your permit.

We request you review the item(s) of concern noted and respond in writing within **15 days** of receipt of this Compliance Assistance Offer. Your written response should include one of the following:

1. Describe what has been done to resolve the non-compliance issue or provide a schedule describing how/when the issue will be addressed.
 - Distribute a public notice in accordance with 62-560.410 F.A.C. Submit a draft of the public notice to the Department prior to issuance.
 - Provide documentation on steps that have been taken to prevent future sampling omissions.
 - Contact the Department to determine if increased sampling is required, or
2. Provide the requested information, or information that mitigates the concerns or demonstrates them to be invalid.

It is the Department's desire that you are able adequately address the aforementioned issues so that this matter can be closed. Your failure to respond promptly may result in the initiation of formal enforcement proceedings.

Aquarina Utilities; System ID No.: 3054060
Compliance Assistance Offer
Page 2 of 2
September 10, 2021

Please address your response and any questions to Nichole Shumard of the Central District Office at 407-897-2957 or via e-mail at Nichole.Shumard@FloridaDEP.gov. We look forward to your cooperation with this matter.

Sincerely,

A handwritten signature in black ink that reads "David Smicherko". The signature is written in a cursive style with a large, stylized 'D' and 'S'.

David Smicherko, Environmental Manager
Central District
Florida Department of Environmental Protection

cc: Nichole Shumard, David Smicherko, FDEP

EXHIBIT 6



PWS CERTIFICATION OF DELIVERY OF PUBLIC NOTICE

INSTRUCTIONS: The supplier of water, within ten days of completion of each public notification requirement pursuant to Part IV of Chapter 62-560, Florida Administrative Code, shall submit to the appropriate Department of Environmental Protection District Office or Approved County Health Department a completed DEP Form 62-555.900(22), Certification of Delivery of Public Notice, and include with the form a representative copy of each type of notice distributed, published, posted, and made available to the persons served by the system, and the media. All information provided on this form shall be typed or printed in ink.

I. General Information

Public Water System (PWS) Name: Aquarina Utilities, Inc.		
PWS ID: 3054060		
PWS Type: <input checked="" type="checkbox"/> Community <input type="checkbox"/> Non-Transient Non-Community <input type="checkbox"/> Transient Non-Community		
PWS Owner: Aquarina Utilities, Inc.		
Contact Person: Kevin Burge	Contact Person's Title: Director	
Contact Person's Mailing Address: Po Box 1114		
City: Fellsmere	State: FL	Zip Code: 32948
Contact Person's Telephone Number: (772) 708-7946	Contact Person's Fax Number: N/A	
Contact Person's E-Mail Address: aquarinautilities@bellsouth.net		

II. Certification

For Violation/Situation: Aquarina was on reduced monitoring for lead and copper. We were required to sample between June and September 2021. We missed that sampling window and now are required to sample twice a year starting in 2022.

Date of Occurrence: 2021

Consultation Date:

Delivery Methods:	<input type="checkbox"/> Radio/TV	<input checked="" type="checkbox"/> Mail	<input type="checkbox"/> Newspaper	<input type="checkbox"/> Hand Delivery	<input type="checkbox"/> Posting	<input checked="" type="checkbox"/> Other(describe)
Delivery Date/s:		12/11/2021				12/11/2021 posted on website

I am duly authorized to sign this form on behalf of the public water system identified in Part I of this form. I certify that the information provided on this form is correct to the best of my knowledge and that public notice has been provided to consumers in accordance with the delivery, content, and format requirements and deadlines in Chapter 62-560, Florida Administrative Code.

	Kevin R. Burge	Director
Signature and Date	Printed or Typed Name	Title

IMPORTANT INFORMATION ABOUT YOUR DRINKING WATER

Monitoring Requirements Not Met for Aquarina Utilities

We are required to monitor your drinking water for specific contaminants on a regular basis. Results of regular monitoring are an indicator of whether or not our drinking water meets health standards. During 2021, we did not monitor for lead and copper, and therefore cannot be sure of the quality of our drinking water during that time.

Some people who drink water containing specific contaminants could become seriously ill. Health effects language for individual contaminants can be obtained by visiting the EPA website at:

https://www.ecfr.gov/cgi-bin/text-idx?SID=c075a7243829807472f26dfc79367b2e&mc=true&node=ap40.25.141_1211.b&rgn=div9.

What should I do?

There is nothing you need to do at this time. You do not need to boil your water or use an alternative water supply.

What happened? What is being done?

Aquarina was on reduced monitoring for lead and copper. We were required to sample between June and September 2021. We missed that sampling window and now are required to sample twice a year starting in 2022. One sampling event in the first 6 months and 1 sampling event in the other 6 months. We are currently having a difficult time finding customers that are willing to participate in the sampling. If you are a full-time resident of Aquarina and are willing to participate, please contact Buddy or e-mail us at aquarinautilities@bellsouth.net.

For more information, please contact Kevin Burge at 772-708-7946 or aquarinautilities@bellsouth.net.

Please share this information with all the other people who drink this water, especially those who may not have received this notice directly (for example, people in apartments, nursing homes, schools, and businesses). You can do this by posting this notice in a public place or distributing copies by hand or mail.

This notice is being sent to you by Aquarina Utilities State Water System ID#: 3044060. Date distributed: 11 December 2021_____

EXHIBIT 7

CHAPTER 7 – PROBLEMS, DEFICIENCIES AND CORRECTIVE ACTION(S)

The following are recommendations based on the data and the site evaluation.

Problem/Deficiency	Consequences	Recommendations	Completion Time
Exceeding TSS limits periodically including as recently as March 2017.	Violation of permit and rule.	Change the media and also evaluate any other issues that may be impacting the TSS. With the filters, the TSS should almost never exceed 10 mg/L.	July 1, 2018.
Severe corrosion at the filters around the grating.	Maintenance is a requirement of the rule and the permit.	Address any corrosion at the plant but especially the most severe areas at the top of the filters and at the grating.	July 1, 2018.
Presence of grit and/or sand has not been evaluated since last permit. Do not haul from digester so will need to address sand and grit separately.	Presence will reduce capacity and effectiveness of the plant.	Pull down the level in the aeration basin and evaluate the level of grit and/or sand. Remove excessive grit and sand.	July 1, 2018.
The cells of the drainfield are not rotated in accordance with the permit. The cells need to be allowed to “rest” before re-use.	Violation of the permit.	Repair the gate to the drainfield so that the operator can access the cells to rotate in accordance with the permit.	Repair gate and begin rotating cells per permit: January 31, 2018.
Exceeding Nitrate limits periodically but not recently.	Violation of permit and rule.	Currently the trend for Nitrate and Total Nitrogen is for decrease. If the plant begins to exceed Nitrate limits or the Total Nitrogen becomes elevated (because of not denitrifying the influent), then begin cycling the blowers.	Continue to evaluate both Nitrate and Total Nitrogen on a routine basis.

Elliott, Gene

From: MARK CADENHEAD <mark_cadenhead@bellsouth.net>
Sent: Tuesday, January 30, 2018 3:37 PM
To: Elliott, Gene
Cc: Judy, Dennise
Subject: Aquarina

Hello Gene,

Got your message. Sorry, am traveling today.

When I visited the plant, the cell of the drainfield in use was 'flooded' or saturated. The gate was not functioning and the operator on site had to get in a golf cart and go all the way around a part of the property to get access to the cells of the drainfield; and then walk a good distance. Kevin was with me so he switched the effluent discharge to the other cell and then in a day or so sent me photos of the previous cell dried and seemingly okay. When the agency visited, he was having the cells rotated on schedule and apparently everything looked good. I think the situation was a matter of "inconvenience" to the on-site operator and not rotating on schedule versus with the drainfield itself. It has functioned at the current loading rate historically and is doing well now. My point to getting the gate fixed (sooner versus later I agree) is that the on-site guy is much more likely to rotate per the permit if he can just walk 20 steps and do it. So to clarify my notes on the site visit check list, I did receive photos a couple days later that gave me assurance that the issue was with staff and not with the drainfield itself.

I hope this helps. The soil is very sandy and can take the loading I think. It has operated successfully for years and appears to be doing so now that the on-site guy realizes that there are reasons to not saturate the cells.

Hope this helps.

Mark

Thank you. Mark Cadenhead, P. E., MBA, President Cadenhead Environmental Engineering Services, Inc. 1982 SR 44, #201 New Smyrna Beach, FL 32168 Phone: 904 307-6824

EXHIBIT 8

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

ANNUAL REPORT

OF

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

WS949-17-AR

Aquarina Utilities, Inc.

Exact Legal Name of Respondent

517-W / 450-S

Certificate Numbers

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2017

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2018 JUL 10 AM 5:19



INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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

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

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

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

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

A handwritten signature in black ink that reads "CJNW CPAs".

CJN&W CPAs
July 6, 2018

General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create a permanent record, such as by typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule of the page with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
11. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
12. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
13. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility

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EXECUTIVE SUMMARY

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT December 31, 2017

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

- | | | |
|---------------------|--------------------|--|
| YES
(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 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 report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

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

 (signature of the chief executive officer of the utility)

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

 (signature of the chief financial officer of the utility)

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2017

Aquarina Utilities, Inc.
 (Exact Name of Utility)

County: Brevard

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

P.O. Box 1114
 Fellsmere, FL 32948

Telephone: (772) 708-8350

e-Mail Address: aquarinautilities@bellsouth.net

WEB Site: N/A

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

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

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

Telephone: (727) 791-4020

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

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

Telephone: (772) 708-8350

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

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

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

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

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

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

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
December 31, 2017

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2017
--

COMPANY PROFILE

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

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

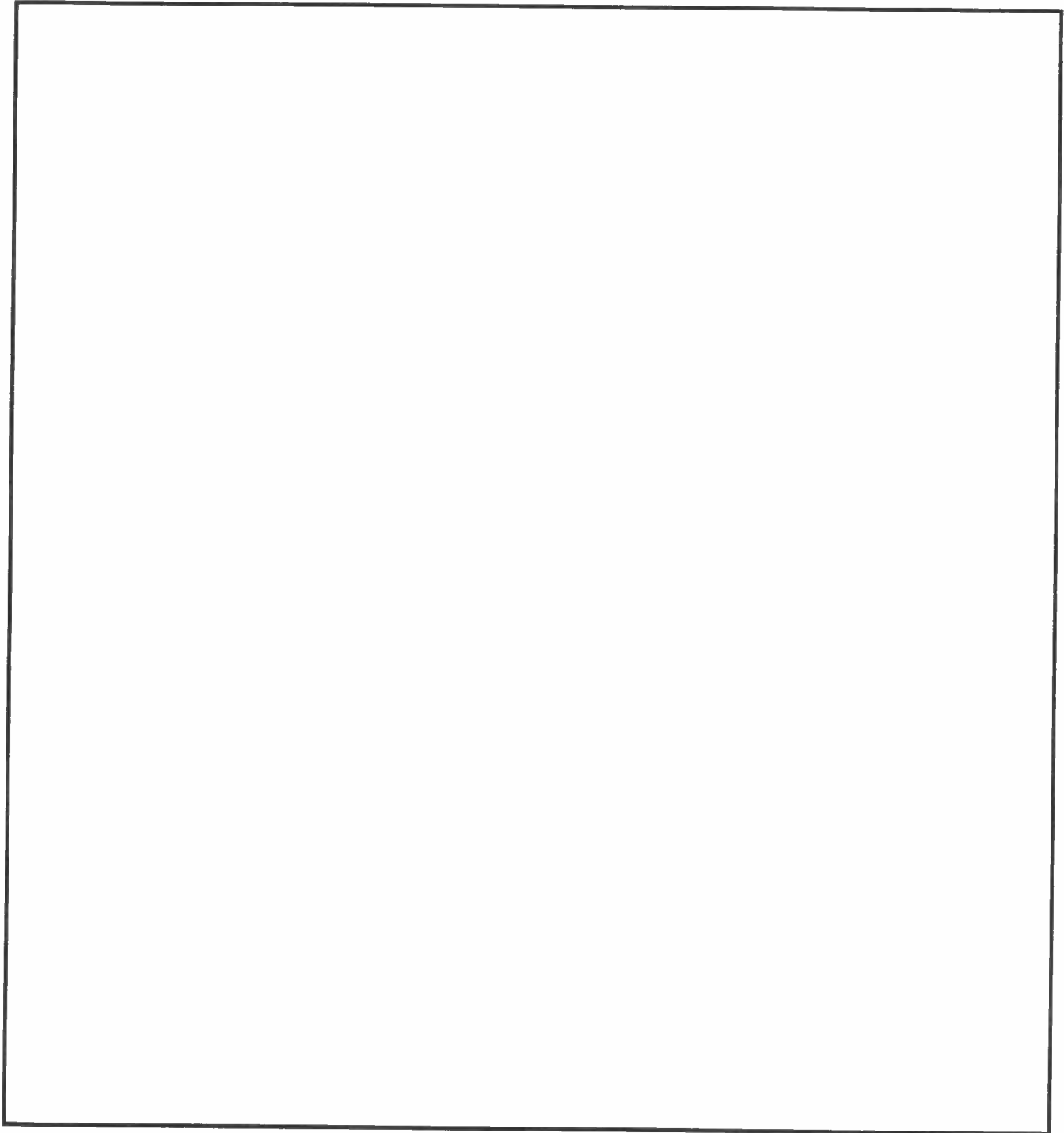
- (A) Aquarina Utilities, Inc. purchased the water and wastewater company that services the Aquarina development of Melbourne Beach and its associated communities on February 18th, 2011 from Compass Bank, which held the property and assets formerly owned by Service Management Systems Inc. in foreclosure.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

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT December 31, 2017
--

PARENT / AFFILIATE ORGANIZATION CHART
Current as of 12/31/17

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



UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT December 31, 2017
--

COMPENSATION OF OFFICERS

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

(1) Compensation per contract for direct labor

COMPENSATION OF DIRECTORS

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

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
December 31, 2017

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

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

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

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
December 31, 2017

AFFILIATION OF OFFICERS AND DIRECTORS

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

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

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
December 31, 2017

BUSINESSES WHICH ARE A BYPRODUCT, COPRODUCT OR JOINT PRODUCT RESULT OF PROVIDING WATER OR SEWER SERVICE

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

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

YEAR OF REPORT December 31, 2017
--

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

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

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

E-10(a)

YEAR OF REPORT
December 31, 2017

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

3. The columnar instructions follow:

**NAME OF COMPANY
OR RELATED PARTY
(a)**

DESCRIPTION OF ITEMS
(b)

**SALE OR
PURCHASE
PRICE
(c)**

**NET
BOOK
VALUE
(d)**

GAIN
OR
LOSS
(e)

**FAIR
MARKET
VALUE
(f)**

None

\$

§

19

\$

FINANCIAL SECTION

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

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

* Not Applicable for Class B Utilities

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
December 31, 2017

COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

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

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

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

* Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
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				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
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	990,431	990,431
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(604,063)	(577,075)
Total Net C.I.A.C.			386,368	413,356
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 687,699	\$ 784,571

COMPARATIVE OPERATING STATEMENT

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

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

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

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

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

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

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

NOTES:

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

**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	\$ -	%	11.16 %	%
Preferred Stock		%	- %	%
Long Term Debt	894,689	100.00 %	5.72 %	5.7205 %
Customer Deposits		%	2.00 %	%
Tax Credits - Zero Cos		%	- %	%
Tax Credits - Weighted Cos		%	- %	%
Deferred Income Taxes		%	- %	%
Other (Explain)		%	- %	%
		%	- %	%
Total	\$ 894,689	100.00 %		5.72 %

- (1) If the Utility's capital structure is not used, explain which capital structure is used.

- (2) Should equal amounts on Schedule F-6, Column (g).
- (3) Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.

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

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate	<u>None</u> %
Commission order approving AFUDC rate _____	

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

UTILITY NAME: Aquarina Utilities, Inc.

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SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (g)
Common Equity	\$ (771,756)	\$ -	\$ -	\$ 771,756	\$ -	\$ -
Preferred Stock	-					-
Long Term Debt	894,689					894,689
Customer Deposits	-					
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Income Taxes						
Other (Explain):						
Notes Payable - Assoc Co	-					-
Total	\$ 122,933	\$ -	\$ -	\$ 771,756	\$ -	\$ 894,689

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

(e) Remove negative equity

UTILITY NAME: Aquarina Utilities, Inc

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**UTILITY PLANT
ACCOUNTS 101 - 106**

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

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

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

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

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

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

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

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

UTILITY NAME: Aquarina Utilities, Inc

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other items may be grouped by classes of property

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 13

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

UTILITY NAME: Aquarina Utilities, Inc

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INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123-127

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

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

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

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

UTILITY NAME: Aquarina Utilities, Inc

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately

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

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately

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

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

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

UTILITY NAME: Aquarina Utilities, Inc

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UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT

Report the net discount and expense or premium separately for each security issue

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

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182

Report each item separately

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

UTILITY NAME: Aquarina Utilities, Inc.

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MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186

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

UTILITY NAME: Aquarina Utilities, Inc

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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

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

* Account 204 not applicable for Class B utilities

**BONDS
ACCOUNT 221**

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

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

STATEMENT OF RETAINED EARNINGS (Members Equity)

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223

Report each advance separately.

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

OTHER LONG TERM DEBT
ACCOUNT 224

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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NOTES PAYABLE (ACCTS. 232 AND 234)

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

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233

Report each account payable separately.

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

ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427

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

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

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

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

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

F-20

UTILITY NAME: Aquarina Utilities, Inc.

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**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: Aquarina Utilities, Inc

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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

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

UTILITY NAME: Aquarina Utilities, Inc

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

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

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

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

WATER OPERATION SECTION

UTILITY NAME: Aquarina Utilities, Inc.

WATER LISTING OF SYSTEM GROUPS

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

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

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

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

[illegible]

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

YEAR OF REPORT
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SCHEDULE OF YEAR END WATER RATE BASE

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

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

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

YEAR OF REPORT
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WATER OPERATING STATEMENT

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

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

YEAR OF REPORT
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WATER UTILITY PLANT ACCOUNTS

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

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

W-4(a)
 GROUP 1 - POTABLE

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

YEAR OF REPORT
 December 31, 2017

WATER UTILITY PLANT MATRIX

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

W-4(b)
 GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2017

BASIS FOR WATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 December 31, 2017

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

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

* Specify nature of transaction.
 Use () to denote reversal entries.
 Note (1): Includes adjustments from Docket No. 150010-WS

W-6(a)
 GROUP 1 - POTABLE

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

YEAR OF REPORT
 December 31, 2017

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

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

W-6(b)
 GROUP 1 - POTABLE

YEAR OF REPORT
December 31, 2017

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

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

[illegible]

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

YEAR OF REPORT
 December 31, 2017

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

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

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

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

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

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

YEAR OF REPORT
 December 31, 2017

WATER OPERATING REVENUE

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

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

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

YEAR OF REPORT
 December 31, 2017

WATER UTILITY EXPENSE ACCOUNTS

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

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

YEAR OF REPORT
December 31, 2017

WATER EXPENSE ACCOUNT MATRIX

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

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2017

PUMPING AND PURCHASED WATER STATISTICS

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

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

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery

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

N/A

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

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

YEAR OF REPORT
December 31, 2017

SCHEDULE OF YEAR END WATER RATE BASE

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

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

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

(3) Calculation consistent with last rate proceeding.

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

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

W-2

GROUP 2 - NON-POTABLE

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

YEAR OF REPORT
 December 31, 2017

WATER OPERATING STATEMENT

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

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

YEAR OF REPORT
December 31, 2017

WATER UTILITY PLANT ACCOUNTS

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

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

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

YEAR OF REPORT
 December 31, 2017

WATER UTILITY PLANT MATRIX

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2017

BASIS FOR WATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 December 31, 2017

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

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

* Specify nature of transaction.
 Use () to denote reversal entries.
 Note (1): Includes adjustments from Docket No. 150010-WS

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

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

YEAR OF REPORT
 December 31, 2017

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

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

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

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

December 31, 2017

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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:

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2017

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

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

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	WATER (b)
Balance first of year (1)	\$ 20,978
Debits during year:	
Accruals charged to Account	894
Other Debits (specify):	
Rounding	1
	-
Total debits	895
Credits during year (specify):	-
Total credits	
Balance end of year	\$ 21,873

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

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

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

YEAR OF REPORT
 December 31, 2017

WATER OPERATING REVENUE

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

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

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

YEAR OF REPORT
December 31, 2017

WATER UTILITY EXPENSE ACCOUNTS

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

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

YEAR OF REPORT
December 31, 2017

WATER EXPENSE ACCOUNT MATRIX

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

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

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

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

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery _____

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

N/A

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

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

YEAR OF REPORT
December 31, 2017

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
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CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNITS

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

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTION:

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

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

ERC Calculation:

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

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
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OTHER WATER SYSTEM INFORMATION

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

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

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

WASTEWATER OPERATION SECTION

UTILITY NAME: Aquarina Utilities, Inc.

WASTEWATER LISTING OF SYSTEM GROUPS

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

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

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

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

[illegible]

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

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

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

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

(3) Calculation consistent with last rate proceeding.

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

WASTEWATER OPERATING STATEMENT

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

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
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WASTEWATER UTILITY PLANT ACCOUNTS

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

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

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

S-4(a)
GROUP 1

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

YEAR OF REPORT
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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 1,050						
352	Franchises							
353	Land and Land Rights		\$ -	\$ -	\$ 33,680	\$ -	\$ -	\$ -
354	Structure and Improvements				22,002			
355	Power Generation Equipment							
360	Collection Sewers - Force		164,230					
361	Collection Sewers - Gravity		328,394					
362	Special Collecting Structures							
363	Services to Customers		170,960					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			50,256				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				704,033			
381	Plant Sewers							
382	Outfall Sewer Lines				144,908			
389	Other Plant / Miscellaneous Equipment				6,383			
390	Office Furniture & Equipment							
391	Transportation Equipment							30,930
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							565
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							3,449
Total Wastewater Plant		\$ 1,050	\$ 663,584	\$ 50,256	\$ 911,006	\$ -	\$ -	\$ 34,944

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

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2017

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2017

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

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

* Specify nature of transaction.

Use () to denote reversal entries.

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

UTILITY NAME Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2017

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

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

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

December 31, 2017

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

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

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2017

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

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

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

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

(1) Adjusted per Docket No. 150010-WS

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

YEAR OF REPORT
 December 31, 2017

WASTEWATER OPERATING REVENUE

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

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

S-9(a)
 GROUP 1

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

YEAR OF REPORT
December 31, 2017

WASTEWATER OPERATING REVENUE

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2017

WASTEWATER UTILITY EXPENSE ACCOUNTS

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

S-10(a)
GROUP 1

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2017

WASTEWATER UTILITY EXPENSE ACCOUNTS

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

S-10(b)
GROUP 1

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

YEAR OF REPORT
 December 31, 2017

CALCULATION OF THE WASTEWATER SYSTEMS EQUIVALENT RESIDENTIAL UNIT:

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

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTION:

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

Use one of the following methods:

- 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.
- If no historical flow data are available, use:

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

For wastewater only utilities:

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

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

NOTE: Total gallons treated includes both treated and purchased treatment

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

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

YEAR OF REPORT
 December 31, 2017

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

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

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

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

YEAR OF REPORT
December 31, 2017

OTHER WASTEWATER SYSTEM INFORMATION

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

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

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

Company: Aquarina Utilities, Inc.

For the Year Ended December 31, 2017

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues per Sch. F-3	Gross Water Revenues per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	-	\$ -
Total Metered Sales ((461.1 - 461.5)	157,752	157,759	(7)
Total Fire Protection Revenue (462.1 - 462.2	-	-	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	260,276	260,276	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474	19,173	19,173	-
Total Water Operating Revenue	\$ 437,201	\$ 437,208	\$ (7)
LESS: Expense for Purchased Water from FPSC-Regulated Utility	-	-	-
Net Water Operating Revenues	\$ 437,201	\$ 437,208	\$ (7)
<p>Explanations:</p> <p>Difference due to a refund to customer. No amended annual report to be filed due to immaterial amount of refund.</p>			
<p>Instructions:</p> <p>For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).</p>			

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

Company: Aquarina Utilities, Inc.

For the Year Ended December 31, 2017

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

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

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

ANNUAL REPORT

OF

WS949-18-AR

Aquarina Utilities, Inc.

Exact Legal Name of Respondent

517-W / 450-S

Certificate Numbers

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2018

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Public Service Commission
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2019 JUN 11 AM 8:55
PSC/REGISTRATION DIVISION



INDEPENDENT ACCOUNTANTS' COMPILATION REPORT

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

Management is responsible for the financial statements of Aquarina Utilities, Inc., included in the accompanying Annual Report, which comprise the statement of assets, liabilities, and equity of Aquarina Utilities, Inc. as of December 31, 2018 and the statement of revenue and expenses for the year ended December 31, 2018 in accordance with the requirements of the Public Service Commission of the State of Florida. We have performed a compilation engagement in accordance with Standards for Accounting and Review Services promulgated by the Accounting and Review Services committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or the completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the financial statements included in the accompanying Annual Report.

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

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

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

CJN&W CPAs

CJN&W CPAs
June 4, 2019

General Instructions

1. Prepare this report in conformity with the 1984 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent enter the words "Not Applicable". Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which will create a permanent record, such as by typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added provided the format of the added schedule matches the format of the schedule of the page with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. Water and wastewater system pages should be grouped together by system and all pages in the water and wastewater sections should be numbered consecutively at the bottom of the page where noted. For example, if the water system pages total 50 pages, they should be grouped by system and numbered from 1 to 50.
11. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
12. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
13. The report should be filled out in quadruplicate and the original and two copies returned by March 31 of the year following the date of the report. The report should be returned to:

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

The fourth copy should be retained by the utility

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EXECUTIVE SUMMARY

CERTIFICATION OF ANNUAL REPORT

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
December 31, 2018

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 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 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 the chief executive officer of the utility) *

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

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

- * Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2018

Aquarina Utilities, Inc.
 (Exact Name of Utility)

County: Brevard

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

P.O. Box 1114
 Fellsmere, FL 32948

Telephone: (772) 708-8350

e-Mail Address: aquarinautilities@bellsouth.net

WEB Site: N/A

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

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

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

Telephone: (727) 791-4020

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

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

Telephone: (772) 708-8350

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

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

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

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

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

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

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

- E-3

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2018
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COMPANY PROFILE

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

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

(A) Aquarina Utilities, Inc. purchased the water and wastewater company that services the Aquarina development of Melbourne Beach and its associated communities on February 18th, 2011 from Compass Bank, which held the property and assets formerly owned by Service Management Systems Inc. in foreclosure.

(B) The Company provides water and sewer services only. *Also irrigation & fire protection.*

(C) The Utility's goals continue to be the improvement of facilities and service and earn a fair rate of return on its investment in plant in service.

(D) Water and sewer services only.

(E) The Utility is currently looking to expand it's customer base on the island, to bringing consistent Service to neighborhoods currently struggling with water quality issues

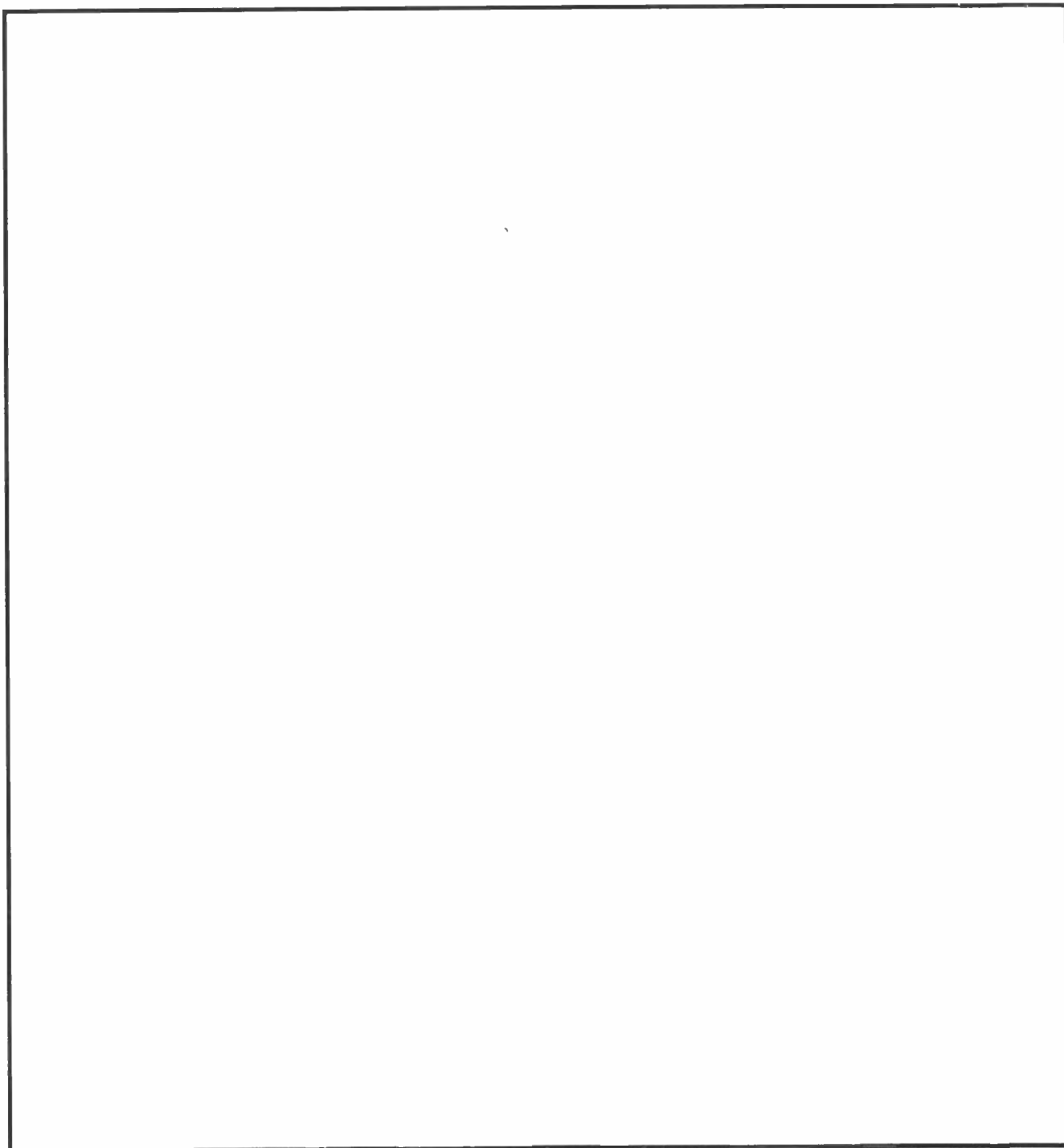
(F) None

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT December 31, 2018
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PARENT / AFFILIATE ORGANIZATION CHART
Current as of 12/31/18

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



UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT December 31, 2018
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COMPENSATION OF OFFICERS

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

(1) Compensation per contract for direct labor

COMPENSATION OF DIRECTORS

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

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
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BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

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

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

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
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AFFILIATION OF OFFICERS AND DIRECTORS

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

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)

YEAR OF REPORT
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<p>Complete the following for any business which is conducted as a byproduct, coproduct or joint product as a result of providing water and/or sewer service. This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenues and expenses segregated out as nonutility also.</p>						
BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCT. NO. (c)	REVENUES GENERATED (d)	ACCT. NO. (e)	EXPENSES INCURRED (f)	ACCT. NO. (g)
None	\$		\$		\$	

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
December 31, 2018

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

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

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

YEAR OF REPORT
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Part II. Specific Instructions: Sale, Purchase and Transfer of Asset

3. The columnar instructions follow:
 - (a) Enter name of related party or company
 - (b) Describe briefly the type of assets purchased, sold or transferred.
 - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
 - (d) Enter the net book value for each item reported.
 - (e) Enter the net profit or loss for each item (column (c) - column (d)).
 - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

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

FINANCIAL SECTION

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
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COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 4,356,122	\$ 4,194,516
108-110	Less: Accumulated Depreciation and Amortization	F-8	(3,601,251)	(3,526,539)
Net Plant			754,871	667,977
114-115	Utility Plant Acquisition Adjustments (Net	F-7		
116*	Other Plant Adjustments (specify			
Total Net Utility Plant			754,871	667,977
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 and Investments				
CURRENT AND ACCRUED ASSETS				
131	Cash		6,674	(7,387)
132	Special Deposits	F-9	14	-
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectable Accounts	F-11	9,510	18,856
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Materials and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172*	Rents Receivable			
173*	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		-
Total Current and Accrued Assets			16,198	11,469

* Not Applicable for Class B Utilities

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
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COMPARATIVE BALANCE SHEET - ASSETS AND OTHER DEBITS

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13		
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey and Investigation Charge			
184	Clearing Accounts			
185*	Temporary Facilities			
186	Misc. Deferred Debits	F-14	4,782	6,957
187*	Research & Development Expenditure:			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			4,782	6,957
TOTAL ASSETS AND OTHER DEBITS			\$ 775,851	\$ 686,403

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
204	Preferred Stock Issued	F-15		
202,205*	Capital Stock Subscribed			
203,206*	Capital Stock Liability for Conversion			
207*	Premium on Capital Stock			
209*	Reduction in Par or Stated Value of Capital Stock			
210*	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid-in Capital		271,078	227,878
212	Discount on Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings (Deficit) (Members Equity)	F-16	(954,946)	(1,001,930)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital (Deficit)			(682,868)	(773,052)
LONG TERM DEBT				
221	Bonds	F-15		
222*	Reacquire Bonds			
223	Advances from Associated Companies	F-17	488,365	534,120
224	Other Long Term Debt	F-17	367,422	360,569
Total Long Term Debt			855,787	894,689
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		45,715	30,613
232	Notes Payable	F-18		-
233	Accounts Payable to Associated Co.	F-18		-
234	Notes Payable to Associated Co.	F-18		
235	Customer Deposits		63	63
236	Accrued Taxes		11,601	21,061
237	Accrued Interest	F-19	126,891	126,661
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current and Accrued Liabilities	F-20	54,527	
Total Current and Accrued Liabilities			238,797	178,398

* Not Applicable for Class B Utilities

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2018

COMPARATIVE BALANCE SHEET - EQUITY CAPITAL AND LIABILITIES

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	CURRENT YEAR (d)	PREVIOUS YEAR (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				
261	Property Insurance Reserve			
262	Injuries and Damages Reserve			
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	990,431
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(628,856)	(604,063)
Total Net C.I.A.C.			364,135	386,368
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation			
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other			
Total Accum. Deferred Income Taxes				
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 775,851	\$ 686,403

UTILITY NAME: Aquarina Utilities, Inc.

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COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 613,254	\$ 688,578
469.530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		613,254	688,578
401	Operating Expenses	F-3(b)	477,911	477,946
403	Depreciation Expense	F-3(b)	68,188	74,716
	Less: Amortization of CIAC	F-22	(26,987)	(24,793)
	Net Depreciation Expense		41,201	49,923
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	67,754	63,335
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		586,866	591,204
	Net Utility Operating Income		26,388	97,374
469/530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (Losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Page F-3(c)]		26,388	97,374

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3* (f)	SEWER SCHEDULE S-3* (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 500,491	\$ 188,087	N/A
-		
500,491	188,087	-
317,552	160,394	
51,177	23,539	
(9,720)	(15,073)	
41,457	8,466	-
43,710	19,625	
402,719	188,485	
97,772	(398)	
97,772	(398)	N/A

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

UTILITY NAME: Aquarina Utilities, Inc.YEAR OF REPORT
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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (d)	PREVIOUS YEAR (c)	CURRENT YEAR (e)
Total Utility Operating Income [from Page F-3(a)]			\$ 26,388	\$ 97,374
OTHER INCOME AND DEDUCTIONS				
415	Revenues From Merchandising, Jobbing and Contract Deductions			
416	Costs and Expenses of Merchandising, Jobbing and Contract Work			
419	Interest and Dividend Income		-	
421	Miscellaneous Nonutility Revenue			
426	Miscellaneous Nonutility Expenses			(600)
Total Other Income and Deductions				(600)
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income			
409.20	Income Taxes			
410.20	Provision for Deferred Income Taxes			
411.20	Provision for Deferred Income Taxes - Credit			
412.20	Investment Tax Credits - Net			
412.30	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable to Other Income				
INTEREST EXPENSE				
427	Interest Expense	F-19	60,934	49,790
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			60,934	49,790
EXTRAORDINARY ITEMS				
433	Extraordinary Income			
434	Extraordinary Deductions			
409.30	Income Taxes, Extraordinary Items			
Total Extraordinary Items				
NET INCOME			(34,546)	46,984

Explain Extraordinary Income:

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 2,630,400	\$ 1,725,722
	Less:			
	Nonused and Useful Plant (1)			
108.1	Accumulated Depreciation	F-8	(2,140,060)	(1,461,191)
110.1	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(389,698)	(603,293)
252	Advances for Construction	F-20		
Subtotal			100,642	(338,762)
272	Add: Accumulated Amortization of Contribution: in Aid of Construction	F-22	215,721	413,135
Subtotal			316,363	74,373
114	Plus or Minus Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		39,694	20,049
	Other (Specify):			
	Completed construction not classified		-	-
RATE BASE			\$ 356,057	\$ 94,422
NET UTILITY OPERATING INCOME			\$ 97,772	\$ (398)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			27.46 %	- - %

NOTES:

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

**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	855,787	100.00 %	5.69 %	5.6855 %
Customer Deposits		%	- %	%
Tax Credits - Zero Cos		%	- %	%
Tax Credits - Weighted Cos		%	- %	%
Deferred Income Taxes		%	- %	%
Other (Explain)		%	- %	%
		%	- %	%
Total	\$ 855,787	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 proceeding using current annual report year end amounts and cost rates

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING THE YEAR

Current Commission approved AFUDC rate	<u>None</u> %
Commission order approving AFUDC rate	<u></u>

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
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SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURIS. ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE USED FOR AFUDC CALCULATION (g)
Common Equity	\$ (682,868)	\$ -	\$ -	\$ 682,868	\$ -	\$ -
Preferred Stock	-					-
Long Term Debt	855,787					855,787
Customer Deposits	-					
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Income Taxes						
Other (Explain):						
Notes Payable - Assoc Co	-					-
Total	\$ 172,919	\$ -	\$ -	\$ 682,868	\$ -	\$ 855,787

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

(e) Remove negative equity

UTILITY NAME: Aquarina Utilities, Inc

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	SEWER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts Utility Plant In Service	\$ 2,630,400	\$ 1,725,722	N/A	\$ 4,356,122
102	Utility Plant Leased to Others				
103	Property Held for Future Use				
104	Utility Plant Purchased or Sold				
105	Construction Work in Progress				
106	Completed Construction Not Classified				
Total Utility Plant		\$ 2,630,400	\$ 1,725,722	N/A	\$ 4,356,122

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

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

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

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 2,088,887	\$ 1,437,652	N/A	\$ 3,526,539
Credits during year:				
Accruals charged:				
to Account 108.1 (1)	51,177	23,539		74,716
to Account 108.2 (2)				
to Account 108.3 (2)				
Other Accounts (Specify)				
Rounding		-		
	(4)			(4)
Salvage				
Other Credits (specify) :				
Total credits	51,173	23,539		74,712
Debits during year:				
Rounding	-	-		
Cost of removal				
Other debits (specify)				
Total debits				
Balance end of year	\$ 2,140,060	\$ 1,461,191	N/A	\$ 3,601,251

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

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

UTILITY NAME: Aquarina Utilities, Inc

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other items may be grouped by classes of property

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

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

Report hereunder all special deposits carried in Accounts 132 and 13

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

UTILITY NAME: Aquarina Utilities, Inc

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INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123-127

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

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

ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Combined Water & Wastewater	\$ 9,510	
Wastewater		
Other		
Total Customer Accounts Receivable		\$ 9,510
OTHER ACCOUNTS RECEIVABLE (Acct. 142):		
	\$ -	
Total Other Accounts Receivable		
NOTES RECEIVABLE (Acct. 144):		
	\$ -	
Total Notes Receivable		
Total Accounts and Notes Receivable		9,510
ACCUMULATED PROVISION FOR UNCOLLECTABLE ACCOUNTS (Account 143):		
Balance First of Year	\$ -	
Add: Provision for uncollectables for current year	282	
Others		
Total Additions	282	
Deduct accounts written off during year:		
Utility accounts	282	
Others		
Total accounts written off	282	
Balance end of year		-
Total Accounts and Notes Receivable - Net		\$ 9,510

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately

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

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately

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

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

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

UTILITY NAME: Aquarina Utilities, Inc

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

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

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182

Report each item separately

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
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MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1): Rate Case Expense	\$ 2,319	\$ 4,638
Total Deferred Rate Case Expense	\$ 2,319	\$ 4,638
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): None	\$ -	\$ -
	-	-
	-	-
	-	-
Total Other Deferred Debits	NONE	NONE Balance Error
REGULATORY ASSETS (Class A Utilities: Account 186.3): None	\$ -	144 \$ -
Total Regulatory Assets	\$ -	\$ -
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ 2,319	\$ 4,638

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

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

* Account 204 not applicable for Class B utilities

**BONDS
ACCOUNT 221**

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

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

STATEMENT OF RETAINED EARNINGS (Members Equity)

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance beginning of year (Deficit)	\$ (1,001,930)
439	Changes to account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	
	Total Credits	
	Debits:	-
		-
	Total Debits	
435	Balance transferred from Income	46,984
436	Appropriations of Retained Earnings:	
	Total appropriations of Retained Earning:	
437	Dividends declared: Preferred stock dividends declared	
438	Common stock dividends declared	
	Total Dividends Declared	
	Year end Balance	(954,946)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	
	Total Retained Earnings (Deficit	\$ (954,946)

Notes to Statement of Retained Earnings:

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2018

ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
Aquarina Waterworks	-
Holly & Keven Burge	480,351
Reginald Burge	8,014
Total	\$ 488,365

OTHER LONG TERM DEBT
ACCOUNT 224

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE* (c)	
DEP State of Florida Revolving Fund	%		\$ 5,227
Issued 6/15/2000 and maturity 12/15/2019	3.12 %	Fixed	
Reginald Burge	%		154,147
Issued 8/30/2015 and maturity 9/2020	6.00 %	Fixed	
Heather Hackney	%		38,857
Issued 11/15/2017 and maturity 7/15/19	6.00 %	Fixed	
Heather Hackney	%		72,090
Issued 8/30/2015 and maturity 9/2020	6.00 %	Fixed	
BB&T - BMC Sierra	%		20,534
Issued 6/16/16 and maturity 06/2021	4.29 %	Fixed	
Citizens One Auto Finance	%		76,567
Issued 7/27/18 and maturity 7/27/2023	4.29 %	Fixed	
	%		
Total			\$ 367,422

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
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NOTES PAYABLE (ACCTS. 232 AND 234)

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

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

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

DESCRIPTION OF DEBT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Deb					
BB&T	\$ -	427.0	\$ 1,914	\$ 1,914	\$ -
FL Dept of Environmental Protection	-	427.0	\$ 547	\$ 547	-
Reginald Burge	19,625	427.0	\$ 10,961	\$ 10,326	20,260
Heather Hackney	30,200	427.0	5,368	35,568	
Citizens Bank	-	427.0	973	973	-
Capital One	-	427.0	110	110	
Kevin & Holly Burge	76,836	427.0	29,917	122	106,631
Total Account No. 237.1	126,661		49,790	49,560	126,891
ACCOUNT NO. 237.2 - Accrued Interest in Other Liabilitie					
None	\$ -	427.0	\$ -	-	-
	\$ -	427.0	\$ -	-	
Total Account 237.2	-				
Total Account 237 (1)	\$ 126,661		\$ 49,790	\$ 49,560	\$ 126,891
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 49,790		
Less Capitalized Interest Portion of AFUDC:					
None					
Net Interest Expensed to Account No. 427 (2)			\$ 49,790		

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION (a)	BALANCE END OF YEAR (b)
	\$ -
BB&T Spectrum	20,117
Capital One Spark Business	14,335
Chase Ink	16,317
Chase Ink	3,758
Total Miscellaneous Current and Accrued Liabilities	\$ 54,527

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2018

**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT
December 31, 2018

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ 387,863	\$ 602,568	N/A	\$ 990,431
Add credits during year	1,835	725		2,560
Less debits charged during	-	-		-
Total Contributions In Aid of Construction	\$ 389,698	\$ 603,293	\$ -	\$ 992,991

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

DESCRIPTION (a)	WATER (b)	SEWER (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance First of year _ _ _ _ _	\$ 206,002	\$ 398,061	N/A	\$ 604,063
Debits during year Rounding	9,720	15,073		24,793
Credits during year (specify)	1	(1)		
Total Accumulated Amortization of Contributions In Aid of Construction	\$ 215,721	\$ 413,135		\$ 628,856

UTILITY NAME: Aquarina Utilities, Inc

YEAR OF REPORT December 31, 2018

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

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

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

DESCRIPTION (a)	REFERENCE (b)	AMOUNT (c)
Net income for the year	<u>F-3 (c)</u>	\$ 46,984
Reconciling items for the year:		
Taxable income not reported on the books:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deductions recorded on books not deducted for return:		
_____	_____	-
_____	_____	_____
_____	_____	_____
_____	_____	_____
Income recorded on books not included in return:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Deduction on return not charged against book income:		
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Federal tax net income	_____	\$ 46,984
Computation of tax:		
The Utility is a partnership, therefore this schedule is not applicable		

WATER OPERATION SECTION

UTILITY NAME: Aquarina Utilities, Inc.

WATER LISTING OF SYSTEM GROUPS

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

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

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

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

[illegible]

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

YEAR OF REPORT
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SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,573,737
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(1,299,947)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(353,913)
252	Advances for Construction	F-20	
	Subtotal		(80,123)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	192,954
	Subtotal		112,831
114	Plus or Minus Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		21,676
	Other (Specify): Completed Construction not Classified		-
	WATER RATE BASE		\$ 134,507
	UTILITY OPERATING INCOME	W-3	\$ (28,263)
ACHIEVED RATE OF RETURN (Water Operating Income/Water Rate Base)			-- %

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

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

YEAR OF REPORT
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WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	195,144
469	Less: Guaranteed Revenue and AFP	W-9	
	Net Operating Revenues		195,144
401	Operating Expenses	W-10(a)	173,407
403	Depreciation Expense	W-6(a)	39,340
	Less: Amortization of CIAC	W-8(a)	(8,825)
	Net Depreciation Expense		30,515
406	Amortization of Utility Plant Acquisition Adjustmen	F-7	
407	Amortization Expense (Other than CIAC	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		8,323
408.11	Property Taxes		3,486
408.12	Payroll Taxes		7,676
408.13	Other Taxes & License		
408	Total Taxes Other Than Income		19,485
409.1	Income Taxes		-
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credi		
412.10	Investment Tax Credits Deferred to Future Period		
412.11	Investment Tax Credits Restored to Operating Incom		
	Utility Operating Expenses		223,407
	Utility Operating Income (Loss)		(28,263)
469	Add Back: Guaranteed Revenue (and AFPI	W-9	-
413	Income From Utility Plant Leased to Other:		
414	Gains (Losses) From Disposition of Utility Propert		
420	Allowance for Funds Used During Constructio		
	Total Utility Operating Income (Loss)		\$ (28,263)

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

YEAR OF REPORT
 December 31, 2018

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 397		\$ -	\$ 397
302	Franchises				
303	Land and Land Rights	37,582		-	37,582
304	Structure and Improvements	18,945	9,820	-	28,765
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	116,507		-	116,507
308	Infiltration Galleries and Tunnels				
309	Supply Mains	2,057		-	2,057
310	Power Generation Equipment				
311	Pumping Equipment	54,958		-	54,958
320	Water Treatment Equipment	338,352	21,680	-	360,032
330	Distribution Reservoirs and Standpipes	625,448			625,448
331	Transmission and Distribution Mains	154,712	-	-	155,799
333	Services	39,865		-	39,865
334	Meters and Meter Installations	53,279	4,879	-	58,158
335	Hydrants	-		-	-
336	Backflow Prevention Devices	4,408			4,408
339	Other Plant / Miscellaneous Equipment	7,003	-	-	7,003
340	Office Furniture and Equipment				
341	Transportation Equipment	51,228	27,369		78,597
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	900			900
344	Laboratory Equipment	2,000			2,000
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	-			
348	Other Tangible Plant	1,261			1,261
TOTAL WATER PLANT		\$ 1,508,902	\$ 63,748	\$ -	\$ 1,573,737

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

W-4(a)
GROUP 1 - POTABLE

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

YEAR OF REPORT
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WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 397	\$ 397				
302	Franchises						
303	Land and Land Rights	37,582		\$ 37,582	\$ -	\$ -	\$ -
304	Structure and Improvements	28,765		28,765	-		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	116,507		116,507			
308	Infiltration Galleries and Tunnels						
309	Supply Main Aquarina Utilities, Inc. / Brevard	2,057		2,057			
310	Power Generation Equipment						
311	Pumping Equipment	54,958		54,958			
320	Water Treatment Equipment	360,032			360,032		
330	Distribution Reservoirs and Standpipes	625,448				625,448	
331	Transmission and Distribution Mains	155,799				155,799	
333	Services	39,865				39,865	
334	Meters and Meter Installations	58,158				58,158	
335	Hydrants						
336	Backflow Prevention Devices	4,408				4,408	
339	Other Plant / Miscellaneous Equipment	7,003				7,003	
340	Office Furniture and Equipment						
341	Transportation Equipment	78,597					78,597
342	Stores Equipment						
343	Tools, Shop and Garage Equipment	900					900
344	Laboratory Equipment	2,000					2,000
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant	1,261					1,261
	TOTAL WATER PLANT	\$ 1,573,737	\$ 397	\$ 239,869	\$ 360,032	\$ 890,681	\$ 82,758

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
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BASIS FOR WATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 December 31, 2018

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c) (1)	ACCRUALS (d)	OTHER CREDITS * €	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 324	\$ 10	\$ -	\$ 10
302	Franchises				
304	Structure and Improvements	18,945	149	-	149
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	116,507	-		
308	Infiltration Galleries and Tunnels				
309	Supply Mains	917	64		64
310	Power Generation Equipment				
311	Pumping Equipment	16,383	2,747		2,747
320	Water Treatment Equipment	338,352	493		493
330	Distribution Reservoirs and Standpipes	606,099	16,887		16,887
331	Transmission and Distribution	83,583	3,617		3,617
333	Services	24,633	997		997
334	Meters and Meter Installations	19,649	2,786		2,786
335	Hydrants				
336	Backflow Prevention Devices	1,323	294		294
339	Other Plant / Miscellaneous Equipment	800	280		280
340	Office Furniture and Equipment				
341	Transportation Equipment	31,352	10,820		10,820
342	Stores Equipment				
343	Tools, Shop and Garage Equipment	148	60		60
344	Laboratory Equipment	334	133		133
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	-	-		
348	Other Tangible Plant	1,261	3		3
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,260,610	\$ 39,340	\$ -	\$ 39,340

* Specify nature of transaction.
 Use () to denote reversal entries.
 Note (1): Includes adjustments from Docket No. 150010-WS

W-6(a)
 GROUP 1 - POTABLE

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

YEAR OF REPORT
 December 31, 2018

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 334
302	Franchises					
304	Structure and Improvements					19,094
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					116,507
308	Infiltration Galleries and Tunnels					
309	Supply Mains					981
310	Power Generation Equipment					
311	Pumping Equipment					19,130
320	Water Treatment Equipment					338,845
330	Distribution Reservoirs and Standpipes					622,986
331	Transmission and Distribution					87,200
333	Services					25,630
334	Meters and Meter Installations					22,435
335	Hydrants					
336	Backflow Prevention Devices					1,617
339	Other Plant / Miscellaneous Equipment					1,080
340	Office Furniture and Equipment					
341	Transportation Equipment					42,172
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					208
344	Laboratory Equipment					467
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					1,261
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 1,299,947

W-6(b)
 GROUP 1 - POTABLE

YEAR OF REPORT
December 31, 2018

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance First of Year		\$ 352,078
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charge	W-8(a)	1,835
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	
Total Credits		1,835
Less debits charged during the year (All debits charged during the year must be explained below)		-
Total Contributions In Aid of Construction		\$ 353,913

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

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2018

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)
Connection Fee	2	\$ 15	\$ 30
Extension Fee	1	500	500
Extension Fee	1	50	50
Capacity Charge	1	780	780
Installation Fee	1	75	75
Installation Fee	1	150	150
Capacity Fee	1	250	250
			-
Total Credits			\$ 1,835

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

DESCRIPTION (a)	WATER (b)
Balance first of year (1)	\$ 184,129
Debits during year:	
Accruals charged to Account	8,825
Other Debits (specify):	
Rounding	-
Total debits	8,825
Credits during year (specify):	
	-
Total credits	
Balance end of year	\$ 192,954

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

YEAR OF REPORT
December 31, 2018

ADDITIONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OF CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE "CASH" OR "PROPERTY" (b)	WATER (c)
N/A		
Total Credits		N/A

W-8(b)
GROUP 1 - POTABLE

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

YEAR OF REPORT
 December 31, 2018

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	288	293	\$ 123,012
461.2	Metered Sales to Commercial Customers	7	4	2,825
461.3	Metered Sales to Industrial Customers		-	
461.4	Metered Sales to Public Authorities			
461.5	Metered Sales to Multiple Family Dwellings	6	6	46,145
	Total Metered Sales	301	303	171,982
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers	-	-	-
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	301	303	171,982
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			23,162
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$ 23,162
	Total Water Operating Revenues			\$ 195,144

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

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

YEAR OF REPORT
 December 31, 2018

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 64,546	\$ 8,068	\$ 8,068
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	7,251		
610	Purchased Water			
615	Purchased Power	20,483	20,483	
616	Fuel for Power Production	152	152	
618	Chemicals	3,554	3,554	
620	Materials and Supplies	5,921	1,480	1,480
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	3,427		
633	Contractual Services - Legal	456		
634	Contractual Services - Mgt. Fees	1,936		
635	Contractual Services - Testing	1,530	765	
636	Contractual Services - Other	31,281	4,469	4,469
641	Rental of Building/Real Property	4,000		
642	Rental of Equipment	8,787		
650	Transportation Expense	3,168		
656	Insurance - Vehicle	3,270		
657	Insurance - General Liability	2,974		
658	Insurance - Workmens Comp			
659	Insurance - Other	(172)		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other	773		
670	Bad Debt Expense	94		
675	Miscellaneous Expense:	9,976	2,494	
Total Water Utility Expenses:		\$ 173,407	\$ 41,465	\$ 14,016

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2018

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)
\$ 8,068	\$ 8,068	\$ 8,068	\$ 8,069	\$ 8,069	\$ 8,069
					7,251
1,480		1,481			
					3,427
					456
					1,936
764					
4,469	4,469	8,937	4,470		
					4,000
		8,787			
					3,168
					3,270
					2,974
					(172)
					773
2,494		2,494		94	
					2,494
\$ 17,275	\$ 12,536	\$ 29,768	\$ 12,538	\$ 8,163	\$ 37,646

W-10(b)
GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT

December 31, 2018

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		1,331	-	1,331	1,310
February		1,457	-	1,457	1,350
March		1,680	-	1,680	1,590
April		1,609	-	1,609	1,760
May		1,012	-	1,012	1,550
June		957	-	957	920
July		1,529	-	1,529	1,120
August		1,254	-	1,254	1,320
September		1,101	-	1,101	1,130
October		1,156	-	1,156	1,170
November		1,329	-	1,329	1,190
December		1,344	-	1,344	1,210
Total for year	N/A	15,759	N/A	15,759	15,620

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

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery

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

N/A

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

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

YEAR OF REPORT
December 31, 2018

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,056,663
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	W-6(b)	(840,113)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	(35,785)
252	Advances for Construction	F-20	
	Subtotal		180,765
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	22,767
	Subtotal		203,532
114	Plus or Minus Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		18,018
	Other (Specify): Completed Construction not Classified		-
	WATER RATE BASE		\$ 221,550
	UTILITY OPERATING INCOME	W-3	\$ 126,035
AVERAGE RATE OF RETURN (Water Operating Income/Water Rate Base)			56.89 %

- NOTES: (1) Class A calculate consistent with last rate proceeding. Class B estimated if not known.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and
 Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.
- (4) Non-Potable water sales artificially high this year. Expected to decrease significantly going forward.

W-2

GROUP 2 - NON-POTABLE

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

YEAR OF REPORT
December 31, 2018

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	305,347
469	Less: Guaranteed Revenue and AFP	W-9	
	Net Operating Revenues		305,347
401	Operating Expenses	W-10(a)	144,145
403	Depreciation Expense	W-6(a)	11,837
	Less: Amortization of CIAC	W-8(a)	(895)
	Net Depreciation Expense		10,942
406	Amortization of Utility Plant Acquisition Adjustmer	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		13,063
408.11	Property Taxes		3,486
408.12	Payroll Taxes		7,676
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		24,225
409.1	Income Taxes		-
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credi		
412.10	Investment Tax Credits Deferred to Future Period		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		179,312
	Utility Operating Income		126,035
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	-
413	Income From Utility Plant Leased to Other:		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 126,035

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

YEAR OF REPORT
December 31, 2018

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 653		\$ -	\$ 653
302	Franchises				
303	Land and Land Rights	24,498			24,498
304	Structure and Improvements	-	-		-
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	115,430			115,430
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	23,143			23,143
310	Power Generation Equipment				-
311	Pumping Equipment	103,143			103,143
320	Water Treatment Equipment	39,669			39,669
330	Distribution Reservoirs and Standpipes	512,792			512,792
331	Transmission and Distribution Mains	153,779			153,779
333	Services	-			-
334	Meters and Meter Installations	35,513	4,520		40,033
335	Hydrants	10,050			10,050
336	Backflow Prevention Devices	-			-
339	Other Plant / Miscellaneous Equipment	6,104	-		6,104
340	Office Furniture and Equipment				
341	Transportation Equipment	-	27,369		27,369
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment	-			-
344	Laboratory Equipment	-			-
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment	-			-
348	Other Tangible Plant	-			-
TOTAL WATER PLANT		\$ 1,024,774	\$ 31,889	\$ -	\$ 1,056,663

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2018

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 653	\$ 653				
302	Franchises						
303	Land and Land Rights	24,498		\$ 24,498	\$ -	\$ -	\$ -
304	Structure and Improvements				-		
305	Collecting and Impounding Reservoirs						
306	Lake, River and Other Intakes						
307	Wells and Springs	115,430		115,430			
308	Infiltration Galleries and Tunnels						
309	Supply Mai Aquarina Utilities, Inc. / B	23,143		23,143			
310	Power Generation Equipment						
311	Pumping Equipment	103,143		103,143			
320	Water Treatment Equipment	39,669			39,669		
330	Distribution Reservoirs and Standpipes	512,792				512,792	
331	Transmission and Distribution Mains	153,779				153,779	
333	Services						
334	Meters and Meter Installations	40,033				40,033	
335	Hydrants	10,050				10,050	
336	Backflow Prevention Devices						
339	Other Plant / Miscellaneous Equipment	6,104				6,104	
340	Office Furniture and Equipment						
341	Transportation Equipment	27,369					27,369
342	Stores Equipment						
343	Tools, Shop and Garage Equipment						
344	Laboratory Equipment						
345	Power Operated Equipment						
346	Communication Equipment						
347	Miscellaneous Equipment						
348	Other Tangible Plant						
	TOTAL WATER PLANT	\$ 1,056,663	\$ 653	\$ 266,214	\$ 39,669	\$ 722,758	\$ 27,369

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

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2018

BASIS FOR WATER DEPRECIATION CHARGES

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

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

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

YEAR OF REPORT
 December 31, 2018

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c) (1)	ACCRUALS (d)	OTHER CREDITS * €	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 533	\$ 16		\$ 16
302	Franchises				
304	Structure and Improvements				
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs	115,430	-		
308	Infiltration Galleries and Tunnels				
309	Supply Mains	14,971	724		724
310	Power Generation Equipment				
311	Pumping Equipment	59,722	5,157		5,157
320	Water Treatment Equipment	39,669	-		
330	Distribution Reservoirs and Standpipes	512,792	-		
331	Transmission and Distribution	76,436	3,583		3,583
333	Services				
334	Meters and Meter Installations	3,053	1,889		1,889
335	Hydrants	5,145	223		223
336	Backflow Prevention Devices				
339	Other Plant / Miscellaneous Equipment	526	244		244
340	Office Furniture and Equipment				
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant		1		1
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 828,277	\$ 11,837	\$ -	\$ 11,837

* Specify nature of transaction.
 Use () to denote reversal entries.
 Note (1): Includes adjustments from Docket No. 150010-WS

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

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

YEAR OF REPORT
 December 31, 2018

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i+j) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 549
302	Franchises					
304	Structure and Improvements					
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					115,430
308	Infiltration Galleries and Tunnels					
309	Supply Mains					15,695
310	Power Generation Equipment					
311	Pumping Equipment					64,879
320	Water Treatment Equipment					39,669
330	Distribution Reservoirs and Standpipes					512,792
331	Transmission and Distribution					80,019
333	Services					
334	Meters and Meter Installations					4,942
335	Hydrants					5,368
336	Backflow Prevention Devices					
339	Other Plant / Miscellaneous Equipment					770
340	Office Furniture and Equipment					
341	Transportation Equipment					
342	Stores Equipment					
343	Tools, Shop and Garage Equipment					
344	Laboratory Equipment					
345	Power Operated Equipment					
346	Communication Equipment					
347	Miscellaneous Equipment					
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 840,113

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

YEAR OF REPORT
December 31, 2018

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

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

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2018

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

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

ACCUMULATED AMORTIZATION OF CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 272

DESCRIPTION (a)	WATER (b)
Balance first of year (1)	\$ 21,873
Debits during year:	
Accruals charged to Account	895
Other Debits (specify):	
Rounding	-
	-
Total debits	895
Credits during year (specify):	
	1
Total credits	1
Balance end of year	\$ 22,767

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

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

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

YEAR OF REPORT
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ADDITIONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OF CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

[illegible]

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

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

YEAR OF REPORT
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WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
460	Water Sales: Unmetered Water Revenue			
	Metered Water Revenue:			
461.1	Metered Sales to Residential Customers	-	-	\$ -
461.2	Metered Sales to Commercial Customers	-	-	-
461.3	Metered Sales to Industrial Customers	-	-	-
461.4	Metered Sales to Public Authorities	-	-	-
461.5	Metered Sales to Multiple Family Dwellings	-	-	-
	Total Metered Sales			
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
	Total Fire Protection Revenue			
464	Other Sales to Public Authorities			
465	Sales to Irrigation Customers	123	120	305,347
466	Sales for Resale			
467	Interdepartmental Sales			
	Total Water Sales	123	120	305,347
469	Other Water Revenues: Guaranteed Revenues			
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			-
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			
	Total Water Operating Revenues			\$ 305,347

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

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

YEAR OF REPORT
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WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 64,546	\$ 8,068	\$ 8,068
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	7,251		
610	Purchased Water			
615	Purchased Power	20,483	20,483	
616	Fuel for Power Production	152	152	
618	Chemicals	486	486	
620	Materials and Supplies	5,664	1,415	1,415
631	Contractual Services - Engineering			
632	Contractual Services - Accounting	3,427		
633	Contractual Services - Legal	456		
634	Contractual Services - Mgt. Fees	1,936		
635	Contractual Services - Testing		-	
636	Contractual Services - Other	15,492	2,213	2,213
641	Rental of Building/Real Property	4,000		
642	Rental of Equipment	1,600		
650	Transportation Expense	3,168		
656	Insurance - Vehicle	3,270		
657	Insurance - General Liability	2,974		
658	Insurance - Workmens Comp			
659	Insurance - Other	(172)		
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other	773		
670	Bad Debt Expense	94		
675	Miscellaneous Expense	8,545	2,137	
Total Water Utility Expenses		\$ 144,145	\$ 34,956	\$ 11,697

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2018

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)
\$ 8,068	\$ 8,068	\$ 8,068	\$ 8,069	\$ 8,069	\$ 8,069
					7,251
1,416		1,416			
					3,427
					456
					1,936
-					
2,213	2,213	4,425	2,212		
					4,000
		1,600			
					3,168
					3,270
					2,974
					(172)
					773
2,136		2,136		94	2,136
\$ 13,835	\$ 10,281	\$ 17,646	\$ 10,281	\$ 8,163	\$ 37,289

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

UTILITY NAME: Aquarina Utilities, Inc.SYSTEM NAME / COUNTY: Aquarina Utilities, Inc. / BrevardYEAR OF REPORT
December 31, 2018

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		11,022	-	11,022	11,022
February		12,073	-	12,073	12,073
March		13,807	-	13,807	13,792
April		14,056	-	14,056	14,056
May		14,355	-	14,355	14,355
June		5,756	-	5,756	5,736
July		15,166	-	15,166	15,166
August		14,874	-	14,874	14,869
September		10,230	-	10,230	10,219
October		15,831	-	15,831	15,831
November		16,002	-	16,002	16,002
December		13,644	-	13,644	13,515
Total for year	N/A	156,816	N/A	156,816	156,636

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

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery _____

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

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

W-11

GROUP 2 - NON-POTABLE

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

YEAR OF REPORT
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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 & Disinfectior		
LIME TREATMENT			
Unit rating (i.e., GPM, pounds per gallon):	N/A	Manufacturer	N/A
FILTRATION			
Type and size of area:	(R/O) 5 mm prefilters (polypropylene) & filmtec or hydranautic membrane		
Pressure (in square feet)	7,920 lb/ft2	Manufacturer	Siemens
Gravity (in GPM/square feet)	-	Manufacturer	-

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT

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CALCULATION OF THE WATER SYSTEMS EQUIVALENT RESIDENTIAL UNIT:

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	293	293
5/8"	Displacement	1.0	101	101
3/4"	Displacement	1.5		
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0	-	
2"	Displacement, Compound or Turbine	8.0	35	280
3"	Displacement	15.0	-	
3"	Compound	16.0		
3"	Turbine	17.5	2	35
4"	Displacement or Compound	25.0		
4"	Turbine	30.0	2	60
6"	Displacement or Compound	50.0		
6"	Turbine	62.5	1	63
8"	Compound	80.0		
8"	Turbine	90.0	1	90
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents:				935

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTION:

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

Use one of the following methods:

- 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.
- If no historical flow data are available, use:

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

ERC Calculation:

$$\begin{array}{rcl}
 ERC = & 15,620 \text{ gallons, divided by} & \\
 & 350 \text{ gallons per day} & \\
 & \underline{365 \text{ days}} & \\
 & 122 \text{ ERC's} &
 \end{array}$$

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

YEAR OF REPORT
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OTHER WATER SYSTEM INFORMATION

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

1. Present ERC's * that system can efficiently serve.	<u>122</u>
2. Maximum number of ERC's * which can be served.	<u>600</u>
3. Present system connection capacity (in ERC's *) using existing lines.	<u>264</u>
4. Future system connection capacity (in ERC's *) upon service area buildout.	<u>550</u>
5. Estimated annual increase in ERC's *.	<u>2</u>
6. Is the utility required to have fire flow capacity?	<u>Yes</u>
If so, how much capacity is required?	<u>PSC is working to determine the amount.</u>
7. Attach a description of the fire fighting facilities.	<u>Designated pump and capacity, 39 hydrants</u>
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.	<u>None</u>
9. When did the company last file a capacity analysis report with the DEP?	<u>Unknown</u>
10. If the present system does not meet the requirements of DEP rules:	
a. Attach a description of the plant upgrade necessary to meet the DEP rules.	<u>N/A</u>
b. Have these plans been approved by DEP?	<u>N/A</u>
c. When will construction be	<u>N/A</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order of the DEP?	<u>No</u>
11. Department of Environmental Protection ID #	<u>3054060</u>
12. Water Management District Consumptive Use Permit #	<u>1719</u>
a. Is the system in compliance with the requirements of the CUP?	<u>Yes</u>
b. If not, what are the utility's plans to gain compliance?	<u>N/A</u>

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

WASTEWATER OPERATION SECTION

UTILITY NAME: Aquarina Utilities, Inc.

WASTEWATER LISTING OF SYSTEM GROUPS

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

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

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

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

[illegible]

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

YEAR OF REPORT
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SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,725,722
	Less:		
	Nonused and Useful Plant (1)		
108.1	Accumulated Depreciation	S-6(b)	(1,461,191)
110.1	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	(603,293)
252	Advances for Construction	F-20	
	Subtotal		(338,762)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	413,135
	Subtotal		74,373
	Plus or Minus		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		20,049
	Other (Specify): Completed Construction not Classified		-
	WASTEWATER RATE BASE		\$ 94,422
	UTILITY OPERATING INCOME	S-3	\$ (398)
ACHIEVED RATE OF RETURN (Wastewater Operating Income/Wastewater Rate Base)			-- %

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

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

(3) Calculation consistent with last rate proceeding.

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

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

YEAR OF REPORT
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WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WASTEWATER UTILITY (d)
400	UTILITY OPERATING INCOME		
	Operating Revenues	S-9	\$ 188,087
530	Less: Guaranteed Revenue and AFP	S-9	
	Net Operating Revenues		188,087
401	Operating Expenses	S-10(a)	160,394
403	Depreciation Expense	S-6(a)	23,539
	Less: Amortization of CIAC	S-8(a)	(15,073)
	Net Depreciation Expense		8,466
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC) (Loss on plant abandonment)	F-8	
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		8,464
408.11	Property Taxes		3,486
408.12	Payroll Taxes		7,675
408.13	Other Taxes & Licenses		
408	Total Taxes Other Than Income		19,625
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Period		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		188,485
	Utility Operating Income (Loss)		(398)
530	Add Back:		
	Guaranteed Revenue (and AFPI)		
413	Income From Utility Plant Leased to Other:		
414	Gains (Losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income (Loss)		\$ (398)

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
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WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)(1)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,050	\$ -	\$ -	\$ 1,050
352	Franchises				
353	Land and Land Rights	33,680			33,680
354	Structure and Improvements	22,002			22,002
355	Power Generation Equipment				
360	Collection Sewers - Force	164,230			164,230
361	Collection Sewers - Gravity	328,394			328,394
362	Special Collecting Structures				
363	Services to Customers	170,960			170,960
364	Flow Measuring Devices	-			
365	Flow Measuring Installations	-			
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	50,256	3,914		54,170
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	704,033	11,221		715,254
381	Plant Sewers				
382	Outfall Sewer Lines	144,908			144,908
389	Other Plant / Miscellaneous Equipment	6,383	11,721		18,104
390	Office Furniture & Equipment	-			
391	Transportation Equipment	30,930	27,369		58,299
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment	565			565
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	3,449	10,657		14,106
Total Wastewater Plant		\$ 1,660,840	\$ 64,882	\$ -	\$ 1,725,722

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

S-4(a)
GROUP 1

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2018

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL PLANT (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$ 1,050						
352	Franchises						\$ -	
353	Land and Land Rights		\$ -	\$ -	\$ 33,680	\$ -		\$ -
354	Structure and Improvements				22,002			
355	Power Generation Equipment							
360	Collection Sewers - Force		164,230					
361	Collection Sewers - Gravity		328,394					
362	Special Collecting Structures							
363	Services to Customers		170,960					
364	Flow Measuring Devices							
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			54,170				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment & Disposal Equipment				715,254			
381	Plant Sewers							
382	Outfall Sewer Lines				144,908			
389	Other Plant / Miscellaneous Equipment				18,104			
390	Office Furniture & Equipment							
391	Transportation Equipment							58,299
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							565
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							14,106
Total Wastewater Plant		\$ 1,050	\$ 663,584	\$ 54,170	\$ 933,948	\$ -	\$ -	\$ 72,970

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

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT

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BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2018

ANALYSIS OF ENTRIES IN SEWER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS (e)	TOTAL CREDITS (d + e) (f)
351	Organization	\$ 928	\$ 26	\$ -	\$ 26
352	Franchises				
354	Structure and Improvements	22,002	-		
355	Power Generation Equipment				
360	Collection Sewers - Force	164,230	-		
361	Collection Sewers - Gravity	182,249	7,290		7,290
362	Special Collecting Structures				
363	Services to Customers	148,522	4,497		4,497
364	Flow Measuring Devices				
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells				
371	Pumping Equipment	45,973	2,903		2,903
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment & Disposal Equipment	704,033	312		312
381	Plant Sewers				
382	Outfall Sewer Lines	144,908	-		
389	Other Plant / Miscellaneous Equipment	1,644	681		681
390	Office Furniture & Equipment				
391	Transportation Equipment	19,510	7,437		7,437
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment	204	38		38
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant	3,449	355		355
Total Depreciable Wastewater Plant in Service		\$ 1,437,652	\$ 23,539	\$ -	\$ 23,539

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

UTILITY NAM Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2018

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-k) (k)
351	Organization	\$ -	\$ -	\$ -	\$ -	\$ 954
352	Franchises					
354	Structure and Improvements					22,002
355	Power Generation Equipment					
360	Collection Sewers - Force					164,230
361	Collection Sewers - Gravity					189,539
362	Special Collecting Structures					
363	Services to Customers					153,019
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells					
371	Pumping Equipment					48,876
374	Reuse Distribution Reservoirs					
375	Reuse Transmission and Distribution System					
380	Treatment & Disposal Equipment					704,345
381	Plant Sewers					
382	Outfall Sewer Lines					144,908
389	Other Plant / Miscellaneous Equipment					2,325
390	Office Furniture & Equipment					
391	Transportation Equipment					26,947
392	Stores Equipment					
393	Tools, Shop and Garage Equipment					
394	Laboratory Equipment					242
395	Power Operated Equipment					
396	Communication Equipment					
397	Miscellaneous Equipment					
398	Other Tangible Plant					3,804
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 1,461,191

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

YEAR OF REPORT
December 31, 2018

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (b)
Balance First of Year		\$ 602,568
Add credits during year:		
Contributions Received From Capacity, Capacity, Main Extension and Customer Connection Charge	S-8(a)	725
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		725
Less debits charged during the year (All debits charged during the year must be explained below)		
Total Contributions In Aid of Construction		\$ 603,293

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:

[illegible]

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

YEAR OF REPORT
December 31, 2018

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)
Connection Fee	1	\$ 15	\$ 15
Meter Install Fee	1	75	75
Main Line Extensor	1	635	635
			-
Total Credits			\$ 725

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year (1)	\$ 398,061
Debits during year	
Accruals charged to Account	15,073
Other Debits (specify):	
Rounding	-
Total debits	15,073
Credits during year (specify):	
	(1)
Total credits	(1)
Balance end of year	\$ 413,135

(1) Adjusted per Docket No. 150010-WS

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

YEAR OF REPORT
December 31, 2018

ADDITIONS TO CONTRIBUTION IN AID OF CONSTRUCTION RECEIVED FROM ALL DEVELOPERS OF CONTRACTORS AGREEMENTS FROM WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

[illegible]

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

YEAR OF REPORT
 December 31, 2018

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER CUSTOMERS (d)	AMOUNTS (e)
WASTEWATER SALES				
	Flat Rate Revenues			
521.1	Residential Revenues	23	23	\$ 9,876
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	23	23	9,876
	Measured Revenues			
522.1	Residential Revenues	302	307	\$ 116,564
522.2	Commercial Revenues	4	3	1,623
522.3	Industrial Revenues	-		
522.4	Revenues From Public Authorities	-		
522.5	Multiple Family Dwelling Revenues (Units)	6	6	41,957
522	Total Measured Revenues	335	339	160,144
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
	Total Wastewater Sales	335	339	\$ 170,020
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ -
531	Sale Of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFP)			18,067
	Total Other Wastewater Revenues			\$ 18,067

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

S-9(a)
 GROUP 1

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

YEAR OF REPORT
 December 31, 2018

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS *	YEAR END NUMBER CUSTOMERS	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues			
540.1	Residential Reuse Revenue:			\$ -
540.2	Commercial Reuse Revenues:			
540.3	Industrial Reuse Revenue:			
540.4	Reuse Revenues From Public Authorities:			
540.5	Other Reuse Revenues:			
540	Total Flat Rate Reuse Revenues			
	Measured Reuse Revenues			
541.1	Residential Reuse Revenue:			
541.2	Commercial Reuse Revenues:			
541.3	Industrial Reuse Revenue:			
541.4	Reuse Revenues From Public Authorities:			
541	Total Measured Reuse Revenue:			
544	Reuse Revenues From Other Systems:			
Total Reclaimed Water Sales				
Total Wastewater Operating Revenues				\$ 188,087

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

UTILITY NAME: Aquarina Utilities, Inc.

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

YEAR OF REPORT
December 31, 2018

WASTEWATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 64,546	\$ 6,455	\$ 6,455	\$ 6,455	\$ 6,455	\$ 6,455	\$ 6,455
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	7,251						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power	20,483					20,483	
716	Fuel for Power Production	152					152	
718	Chemicals	860					860	
720	Materials and Supplies	7,046	1,174	1,174	1,174	1,174	1,173	1,173
731	Contractual Services - Engineering							
732	Contractual Services - Accounting	3,427						
733	Contractual Services - Legal	456						
734	Contractual Services - Mgt. Fees	1,936						
735	Contractual Services - Testing	2,505					2,505	
736	Contractual Services - Other	24,613	4,475	2,238	4,475	2,238	4,475	2,238
741	Rental of Building/Real Property	4,000						
742	Rental of Equipment	5,194					5,194	
750	Transportation Expense	3,168						
756	Insurance - Vehicle	3,897						
757	Insurance - General Liability	2,347						
758	Insurance - Workmens Comp.							
759	Insurance - Other	(172)						
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	773						
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	94						
775	Miscellaneous Expenses	7,818	1,421	711	1,421	711	1,421	711
Total Wastewater Utility Expenses		\$ 160,394	\$ 13,525	\$ 10,577	\$ 13,525	\$ 10,577	\$ 42,718	\$ 10,576

S-10(a)
GROUP 1

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS949 - 19 - AR

Aquarina Utilities, Inc.

Exact Legal Name of Respondent

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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Public Service Commission
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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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Parent / Affiliate Organization Chart	E-5		
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FINANCIAL SECTION			
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Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
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Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
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WASTEWATER OPERATION SECTION			
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Wastewater Operating Statement	S-3	Wastewater Utility Expense Accounts	S-9
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EXECUTIVE SUMMARY

UTILITY NAME: Aquaring Utilities, Inc.

YEAR OF REPORT
December 31, 2019

CERTIFICATION OF ANNUAL REPORT

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

YES NO
☒ ☐

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO
☒ ☐

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES 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 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.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

1.	2.	3.	4.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

(Signature of Senior Financial Analyst of the utility) *

Valery B. Brumby
(Signature of Vice President of the utility, Officer of the utility)

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2019

Aquarina Utilities, Inc.County: **Brevard**

(Exact Name of Utility)

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

P.O. Box 1114

Fellsmere, FL 32948

Telephone: (772) 708-8350

E Mail Address: aquarinautilities@bellsouth.netWEB Site: <http://aquarinautilities.com>Sunshine State One-Call of Florida, Inc. Member Number **HQ 2118**

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

Deborah Swain

2025 SW 32 Avenue

Miami, FL 33145

Telephone: (305) 441-0123

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

10475 130th Avenue

Fellsmere, FL 32948

235 Aquarina Blvd

Melbourne Beach, FL 32951

Telephone: (772) 708-8350

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

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

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

Individual

☐

Partnership

☐

Sub S Corporation

☐

1120 Corporation

☒

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Martin Friedman (850) 877-6555	Attorney	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.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

COMPANY PROFILE

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

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2019

PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2019

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

N/A

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2019

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

COMPENSATION OF DIRECTORS

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

YEAR OF REPORT
December 31, 2019

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.

* 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.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
None			

UTILITY NAME: Aquarina Utilities, Inc.**YEAR OF REPORT**
December 31, 2019

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

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

[illegible]

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2019

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

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

- | | |
|--|--|
| <p>1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> (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. |
|--|--|

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

FINANCIAL SECTION

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (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 Provision for Uncollectible Accounts	F-11	9,510	8,483
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		-
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		-
Total Current and Accrued Assets			\$ 16,198	\$ 12,501

* Not Applicable for Class B Utilities

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

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

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed			
203, 206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		271,078	269,991
212	Discount On Capital Stock		-	-
213	Capital Stock Expense		-	-
214-215	Retained Earnings	F-16	(954,946)	(926,090)
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
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				
231	Accounts Payable		45,715	20,671
232	Notes Payable	F-18	-	-
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18	-	
235	Customer Deposits		63	63
236	Accrued Taxes		11,601	11,601
237	Accrued Interest	F-19	126,891	-
238	Accrued Dividends		-	
239	Matured Long Term Debt		-	
240	Matured Interest		-	
241	Miscellaneous Current & Accrued Liabilities	F-20	54,527	61,621
Total Current & Accrued Liabilities			\$ 238,797	\$ 93,956

* Not Applicable for Class B Utilities

UTILITY NAME: Aquarina Utilities, Inc.

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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (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				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
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
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			-
283	Accumulated Deferred Income Taxes - Other			
Total Accumulated Deferred Income Tax			\$ -	\$ -
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 775,851	\$ 772,054

UTILITY NAME: Aquarina Utilities, Inc.

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COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 688,578	\$ 639,910
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
	Net Operating Revenues		\$ 688,578	\$ 639,910
401	Operating Expenses	F-3(b)	\$ 477,946	\$ 447,201
403	Depreciation Expense:	F-3(b)	\$ 74,716	\$ 82,729
	Less: Amortization of CIAC	F-22	24,793	24,930
	Net Depreciation Expense		\$ 49,923	\$ 57,799
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	63,335	62,591
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3	-	
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3	-	
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	-	
	Utility Operating Expenses		\$ 591,204	\$ 567,591
	Net Utility Operating Income		\$ 97,374	\$ 72,320
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		-	-
420	Allowance for Funds Used During Construction			
	Total Utility Operating Income [Enter here and on Page F-3(c)]		\$ 97,374	\$ 72,320

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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COMPARATIVE OPERATING STATEMENT (Cont'd)

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

Explain Extraordinary Income:

NONE

UTILITY NAME: Aquarina Utilities, Inc.

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 2,688,186	\$ 1,741,908
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	2,183,400	1,487,140
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	392,408	604,713
252	Advances for Construction	F-20	-	-
Subtotal			\$ 112,378	\$ (349,945)
272	Add:			
	Accumulated Amortization of Contributions in Aid of Construction	F-22	225,531	428,254
Subtotal			\$ 337,909	\$ 78,309
114	Plus or Minus:			
	Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		19,316	18,512
	Other (Specify):			
RATE BASE			\$ 357,225	\$ 96,821
NET UTILITY OPERATING INCOME			\$ 63,053	\$ 9,267
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			17.65%	9.57%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Aquarina Utilities, Inc.

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**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	\$ -	0.00%	11.16%	0.00%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	989,860	100.00%	5.69%	5.69%
Short Term Debt	-	0.00%	0.00%	0.00%
Customer Deposits	-	0.00%	6.00%	0.00%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	-	0.00%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 989,860	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 proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

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

**APPROVED AFUDC RATE
COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR**

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

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

UTILITY NAME:

Aquarina Utilities, Inc.

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

CLASS OF CAPITAL (a)	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	\$ (655,099)	\$		655,099	\$	\$ -
Preferred Stock						-
Long Term Debt	989,860					989,860
Short Term Debt						-
Customer Deposits						-
Tax Credits - Zero Cost						-
Tax Credits - Weighted Cost						-
Deferred Inc. Taxes						-
Other (Explain) Short Term Debt						-
Total	\$ 334,761	\$ 0	0	655,099	\$ -	\$ 989,860

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

(1) Remove negative equity

UTILITY NAME: Aquarina Utilities, Inc.

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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 2,688,186	\$ 1,741,908	\$	\$ 4,430,094
102	Utility Plant Leased to Other				-
103	Property Held for Future Use		-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress				-
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ 2,688,186	\$ 1,741,908	\$ -	\$ 4,430,094

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

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 2,140,060	\$ 1,461,191		3,601,251
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 56,780	\$ 25,949	\$	\$ 82,729
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				-
To correct prior year accum depreciation	(13,440)	-		(13,440)
				-
Salvage				-
Other Credits (Specify):				
Total Credits	\$ 43,340	\$ 25,949	\$ -	\$ 69,289
Debits during year:				
Book cost of plant retired	-	-		-
Cost of Removal	-	-		-
Other Debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ 2,183,400	\$ 1,487,140	\$ -	\$ 3,670,540
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$			
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$	\$ -
Other Accounts (specify):				-
	-	-		-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

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

UTILITY NAME: Angarina Utilities, Inc.

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$ _____ -	\$ _____	\$ _____	\$ _____ -
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Nonutility Property	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	
Purchased Power Deposits	\$ _____ 14

Total Special Deposits	\$ _____ 14
OTHER SPECIAL DEPOSITS (Account 133):	
\	\$ _____

Total Other Special Deposits	\$ _____ -

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INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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ACCOUNTS AND NOTES RECEIVABLE - NET

ACCOUNTS 141 - 144

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES

ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total	\$ 0

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES

ACCOUNT 146

Report each note receivable from associated companies separately.

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

MISCELLANEOUS CURRENT AND ACCRUED ASSETS

ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$
Total Miscellaneous Current and Accrued Assets	\$ -

UTILITY NAME: Aquarina Utilities, Inc.

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

Report the net discount and expense or premium separately for each security issue

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

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

UTILITY NAME: Aquarina Utilities, Inc.

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MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1) 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:

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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

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

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

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

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STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2 Show separately the state and federal income tax effect of items shown in Account No. 439.

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

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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

DESCRIPTION OF OBLIGATION INCLUDING DATE OF ISSUE AND DATE OF MATURITY (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
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
	%		
	%		
	%		
Total			\$ 398,946

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

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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): 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	\$ -

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

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

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2019
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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

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

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2019

**OTHER DEFERRED CREDITS
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$	\$ -
Total Regulatory Liabilities	\$	\$ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
NONE	\$	\$ -
Total Other Deferred Liabilities	\$	\$ -
TOTAL OTHER DEFERRED CREDITS	\$	\$ -

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2019

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

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

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

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

Aquaring Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal 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. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 33,605
Reconciling items for the year:		
Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		\$ 33,605

Computation of tax :

The Utility is a partnership, therefore this schedule is not applicable.

**WATER
OPERATION
SECTION**

Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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.

[illegible]

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2019

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)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 201,870
Subtotal			\$ 131,756
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		19,316
	Other (Specify):		
WATER RATE BASE			\$ 151,072
WATER OPERATING INCOME		W-3	\$ (18,725)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			-12.40%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WATER OPERATING STATEMENT

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 397	\$		\$ 397
302	Franchises				-
303	Land and Land Rights	37,582			37,582
304	Structures and Improvements	28,765	37,709		66,474
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	116,507			116,507
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	2,057			2,057
310	Power Generation Equipment				-
311	Pumping Equipment	54,958			54,958
320	Water Treatment Equipment	360,032	6,200		366,232
330	Distribution Reservoirs and Standpipes	625,448			625,448
331	Transmission and Distribution Mains	155,799			155,799
333	Services	39,865			39,865
334	Meters and Meter Installations	58,158			58,158
335	Hydrants				-
336	Backflow Prevention Devices	4,408			4,408
339	Other Plant Miscellaneous Equipment	7,003			7,003
340	Office Furniture and Equipment				-
341	Transportation Equipment	78,597			78,597
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment	900			900
344	Laboratory Equipment	2,000			2,000
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant	1,261			1,261
TOTAL WATER PLANT		\$ 1,573,737	\$ 43,909	\$ -	\$ 1,617,646

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

W-4(a)

GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 397	\$ 397	\$	\$	\$	\$
302	Franchises	-	-				
303	Land and Land Rights	37,582		37,582	-	-	-
304	Structures and Improvements	66,474		66,474			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	-					
307	Wells and Springs	116,507		116,507			
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	2,057		2,057			
310	Power Generation Equipment	-					
311	Pumping Equipment	54,958		54,958			
320	Water Treatment Equipment	366,232			366,232		
330	Distribution Reservoirs and Standpipes	625,448				625,448	
331	Transmission and Distribution Mains	155,799				155,799	
333	Services	39,865				39,865	
334	Meters and Meter Installations	58,158				58,158	
335	Hydrants	-				-	
336	Backflow Prevention Devices	4,408				4,408	
339	Other Plant Miscellaneous Equipment	7,003	-			7,003	
340	Office Furniture and Equipment	-					-
341	Transportation Equipment	78,597					78,597
342	Stores Equipment	-					-
343	Tools, Shop and Garage Equipment	900					900
344	Laboratory Equipment	2,000					2,000
345	Power Operated Equipment	-					-
346	Communication Equipment	-					-
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	1,261					1,261
TOTAL WATER PLANT		\$ 1,617,646	\$ 397	\$ 277,578	\$ 366,232	\$ 890,681	\$ 82,758

W-4(b)
GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 334	10	\$ -	\$ 10
302	Franchises				-
304	Structures and Improvements	19,094	1,443		1,443
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	116,507	-		-
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	981	64		64
310	Power Generation Equipment				-
311	Pumping Equipment	19,130	2,748		2,748
320	Water Treatment Equipment	338,845	16,506	(13,440)	3,066
330	Distribution Reservoirs and Standpipes	622,986	2,462		2,462
331	Transmission and Distribution Mains	87,200	3,623		3,623
333	Services	25,630	997		997
334	Meters and Meter Installations	22,435	2,908		2,908
335	Hydrants				-
336	Backflow Prevention Devices	1,617	294		294
339	Other Plant Miscellaneous Equipment	1,080	280		280
340	Office Furniture and Equipment				-
341	Transportation Equipment	42,172	13,100		13,100
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment	208	60		60
344	Laboratory Equipment	467	133		133
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant	1,261			-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1 299 947	\$ 44,628	\$ (13,440)	\$ 31,188

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

W-6(a)
GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

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

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(l) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 344
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	20,537
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	116,507
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	1,045
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	21,878
320	Water Treatment Equipment	-	-	-	-	341,911
330	Distribution Reservoirs and Standpipes	-	-	-	-	625,448
331	Transmission and Distribution Mains	-	-	-	-	90,823
333	Services	-	-	-	-	26,627
334	Meters and Meter Installations	-	-	-	-	25,343
335	Hydrants	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	1,911
339	Other Plant Miscellaneous Equipment	-	-	-	-	1,360
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	55,272
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	268
344	Laboratory Equipment	-	-	-	-	600
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	1,261
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 1,331,137

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

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

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Line Extension	2	500	1,000
Capacity Charge	2	780	1,560
Meter Installation	1	150	150
Total Credits			\$ <u>2,710</u>

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

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

YEAR OF REPORT
December 31, 2019

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		\$ N/A

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WATER OPERATING REVENUE

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 88,348	\$ 11,043	11,043
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water		-	
615	Purchased Power	19,893	-	
616	Fuel for Power Purchased	546	-	546
618	Chemicals	1,271	212	212
620	Materials and Supplies	4,590	574	574
631	Contractual Services-Engineering		-	-
632	Contractual Services - Accounting	3,493	-	-
633	Contractual Services - Legal	2,843	-	-
634	Contractual Services - Mgt. Fees	2,570	-	-
635	Contractual Services - Testing	565	94	94
636	Contractual Services - Other	10,710	1,339	1,339
641	Rental of Building/Real Property	5,600	-	-
642	Rental of Equipment	1,600	-	-
650	Transportation Expenses	4,193	524	524
656	Insurance - Vehicle	468	-	-
657	Insurance - General Liability	2,010	-	-
658	Insurance - Workman's Comp.		-	-
659	Insurance - Other		-	-
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other		-	-
668	Water Resource Conservation Exp.		-	
670	Bad Debt Expense			
675	Miscellaneous Expenses	5,824	728	728
Total Water Utility Expenses		\$ 154,524	\$ 14,514	\$ 15,061

W-10(a)
GROUP 1 - POTABLE

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT

December 31, 2019

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	212	212	212		
574	574	574	574	573	574
-	-	-	-	-	-
-	-	-	-	-	3,493
-	-	-	-	-	2,843
-	-	-	-	-	2,570
94	94	94	94	-	-
1,339	1,339	1,339	1,339	1,339	1,339
-	-	-	-	-	5,600
-	-	-	-	-	1,600
524	524	524	524	524	524
-	-	-	-	-	468
-	-	-	-	-	2,010
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
728	728	728	728	728	728
\$ 34,407	\$ 14,514	\$ 14,514	\$ 14,514	\$ 14,208	\$ 32,792

W-10(b)
GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) (b)+(c)-(d) (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		1,756		1,756	1,472
February		1,608		1,608	1,465
March		1,854		1,854	1,615
April		1,381		1,381	1,766
May		1,099		1,099	1,183
June		950		950	889
July		968		968	1,071
August		933		933	909
September		857		857	900
October		1,234		1,234	824
November		1,144		1,144	1,189
December		1,298		1,298	1,049
Total for Year		15,082	0	15,082	14,332

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery _____

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

N/A

Based on 16hrs/day

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,070,540
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	852,265
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	35,785
252	Advances for Construction	F-20	-
Subtotal			\$ 182,490
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
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			36.47%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WATER OPERATING STATEMENT

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 653	\$		\$ 653
302	Franchises				-
303	Land and Land Rights	24,498			24,498
304	Structures and Improvements		13,750		13,750
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	115,430			115,430
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	23,143			23,143
310	Power Generation Equipment				-
311	Pumping Equipment	103,143			103,143
320	Water Treatment Equipment	39,669			39,669
330	Distribution Reservoirs and Standpipes	512,792			512,792
331	Transmission and Distribution Mains	153,779			153,779
333	Services	-			-
334	Meters and Meter Installations	40,033			40,033
335	Hydrants	10,050	127		10,177
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	6,104			6,104
340	Office Furniture and Equipment				-
341	Transportation Equipment	27,369			27,369
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment				-
344	Laboratory Equipment				-
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant				-
TOTAL WATER PLANT		\$ 1,056,663	\$ 13,877	\$ -	\$ 1,070,540

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 653	\$ 653	\$	\$	\$	\$
302	Franchises	-	-				
303	Land and Land Rights	24,498		24,498	-	-	-
304	Structures and Improvements	13,750		13,750			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	-					
307	Wells and Springs	115,430		115,430			
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	23,143		23,143			
310	Power Generation Equipment	-					
311	Pumping Equipment	103,143		103,143			
320	Water Treatment Equipment	39,669			39,669		
330	Distribution Reservoirs and Standpipes	512,792				512,792	
331	Transmission and Distribution Mains	153,779				153,779	
333	Services	-				-	
334	Meters and Meter Installations	40,033				40,033	
335	Hydrants	10,177				10,177	
336	Backflow Prevention Devices	-				-	
339	Other Plant Miscellaneous Equipment	6,104	-			6,104	
340	Office Furniture and Equipment	-					-
341	Transportation Equipment	27,369					27,369
342	Stores Equipment	-					-
343	Tools, Shop and Garage Equipment	-					-
344	Laboratory Equipment	-					-
345	Power Operated Equipment	-					-
346	Communication Equipment	-					-
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	-					-
TOTAL WATER PLANT		\$ 1,070,540	\$ 653	\$ 279,964	\$ 39,669	\$ 722,885	\$ 27,369

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 549	16	\$ -	\$ 16
302	Franchises				-
304	Structures and Improvements		208		208
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	115,430	-		-
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	15,695	723		723
310	Power Generation Equipment				-
311	Pumping Equipment	64,879	5,157		5,157
320	Water Treatment Equipment	39,669	-		-
330	Distribution Reservoirs and Standpipes	512,792	-		-
331	Transmission and Distribution Mains	80,019	3,576		3,576
333	Services				-
334	Meters and Meter Installations	4,942	2,002		2,002
335	Hydrants	5,368	226		226
336	Backflow Prevention Devices				-
339	Other Plant Miscellaneous Equipment	770	244		244
340	Office Furniture and Equipment				-
341	Transportation Equipment				-
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment				-
344	Laboratory Equipment				-
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant				-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 840,113	\$ 12,152	\$ -	\$ 12,152

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

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

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(l) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 565
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	208
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	115,430
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	16,418
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	70,036
320	Water Treatment Equipment	-	-	-	-	39,669
330	Distribution Reservoirs and Standpipes	-	-	-	-	512,792
331	Transmission and Distribution Mains	-	-	-	-	83,595
333	Services	-	-	-	-	-
334	Meters and Meter Installations	-	-	-	-	6,944
335	Hydrants	-	-	-	-	5,594
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	1,014
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 852,265

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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	W-8(a)	\$
Contributions received from Developer or Contractor Agreements in cash or property	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:

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

YEAR OF REPORT
December 31, 2019

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

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

UTILITY NAME:

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

WATER OPERATING REVENUE

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 88,348	\$ 11,043	11,043
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water		-	
615	Purchased Power	19,893	-	
616	Fuel for Power Purchased	546	546	
618	Chemicals	43	43	
620	Materials and Supplies	3,817	954	954
631	Contractual Services-Engineering		-	-
632	Contractual Services - Accounting	3,493	-	-
633	Contractual Services - Legal	2,843	-	-
634	Contractual Services - Mgt. Fees	2,570	-	-
635	Contractual Services - Testing		-	-
636	Contractual Services - Other	4,397	628	628
641	Rental of Building/Real Property	5,600	-	-
642	Rental of Equipment	1,600	-	-
650	Transportation Expenses	3,917		
656	Insurance - Vehicle	743	-	-
657	Insurance - General Liability	2,010	-	-
658	Insurance - Workman's Comp.		-	-
659	Insurance - Other		-	-
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other		-	-
668	Water Resource Conservation Exp.		-	
670	Bad Debt Expense			
675	Miscellaneous Expenses	4,760	1,190	
Total Water Utility Expenses		\$ 144,581	\$ 14,405	\$ 12,626

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

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2019

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		-		-	-
-		-		-	-
954		954			
-	-	-	-	-	-
-	-	-	-	-	3,493
-	-	-	-	-	2,843
-	-	-	-	-	2,570
628	628	1,256	628		
					5,600
					1,600
					3,917
					743
					2,010
-	-	-	-	-	-
					-
-	-	-	-	-	-
1,190		1,190			1,190
\$ 33,709	\$ 11,672	\$ 14,444	\$ 11,672	\$ 11,043	\$ 35,010

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) (b)+(c)-(d) (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		15,301		15,301	15,301
February		10,065		10,065	10,065
March		9,307		9,307	9,307
April		12,182		12,182	12,182
May		14,712		14,712	14,712
June		16,661		16,661	16,661
July		12,608		12,608	12,608
August		10,716		10,716	10,716
September		4,766		4,766	4,766
October		11,034		11,034	11,034
November		9,832		9,832	9,832
December		5,906		5,906	5,906
Total for Year		133,090	0	133,090	133,090

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery _____

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

N/A

Based on 16hrs/day

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

UTILITY NAME: Aquarina Utilities, Inc.

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): .21 mgd

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

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

LIME TREATMENT

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

FILTRATION

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

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

Gravity (in GPM/square feet) - **Manufacturer:**

UTILITY NAME:

Aquarina Utilities, Inc.

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		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				869

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

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

ERC Calculation:

ERC=

14332 gallons, divided by
 350 gallons per day
 365 days
112 ERC's

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

OTHER WATER SYSTEM INFORMATION

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

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

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

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT December 31, 2019

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

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

**WASTEWATER
OPERATION
SECTION**

Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

WASTEWATER LISTING OF SYSTEM GROUPS

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

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

The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.

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

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

SCHEDULE OF YEAR END WASTEWATER RATE BASE

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

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WASTEWATER OPERATING STATEMENT

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,050		\$	\$ 1,050
352	Franchises				-
353	Land and Land Rights	33,680			33,680
354	Structures and Improvements	22,002	27,500	-	49,502
355	Power Generation Equipment			-	-
360	Collection Sewers - Force	164,230		-	164,230
361	Collection Sewers - Gravity	328,394		-	328,394
361	Manholes			-	-
362	Special Collecting Structures			-	-
363	Services to Customers	170,960		-	170,960
364	Flow Measuring Devices			-	-
365	Flow Measuring Installations			-	-
366	Reuse Services			-	-
367	Reuse Meters and Meter Installations			-	-
370	Receiving Wells			-	-
371	Pumping Equipment	54,170	310	-	54,480
374	Reuse Distribution Reservoirs			-	-
375	Reuse Transmission and Distribution System			-	-
380	Treatment and Disposal Equipment	715,254	10,657	-	725,911
381	Plant Sewers			-	-
382	Outfall Sewer Lines	144,908		-	144,908
389	Other Plant Miscellaneous Equipment	6,480		-	6,480
390	Office Furniture and Equipment			-	-
391	Transportation Equipment	58,299		-	58,299
392	Stores Equipment			-	-
393	Tools, Shop and Garage Equipment			-	-
394	Laboratory Equipment	565		-	565
395	Power Operated Equipment			-	-
396	Communication Equipment			-	-
397	Miscellaneous Equipment			-	-
398	Other Tangible Plant	14,106	(10,657)	-	3,449
Total Wastewater Plant		\$ 1,714,098	\$ 27,810	\$ 0	\$ 1,741,908

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

S-4(a)
GROUP 1

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 1,050	\$	\$	\$	\$	\$	\$
352	Franchises	-						
353	Land and Land Rights				33,680			
354	Structures and Improvements				49,502			
355	Power Generation Equipment							
360	Collection Sewers - Force		164,230					
361	Collection Sewers - Gravity		328,394					
361	Manholes		-					
362	Special Collecting Structures		-					
363	Services to Customers		170,960					
364	Flow Measuring Devices		-					
365	Flow Measuring Installations		-					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			54,480				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				725,911			
381	Plant Sewers				-			
382	Outfall Sewer Lines				144,908			
389	Other Plant Miscellaneous Equipment	-			6,480			
390	Office Furniture and Equipment							-
391	Transportation Equipment							58,299
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							-
394	Laboratory Equipment							565
395	Power Operated Equipment							-
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							3,449
	Total Wastewater Plant	\$ 1,050	\$ 663,584	\$ 54,480	\$ 960,482	\$ -	\$ -	\$ 62,313

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 980
302	Franchises	-	-	-	-	-
354	Structures and Improvements	-	-	-	-	22,432
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	-	164,230
361	Collection Sewers - Gravity	-	-	-	-	196,837
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	157,518
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	-	-	-	-	51,894
	Reuse Transmission and	-	-	-	-	-
375	Distribution System	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	705,264
381	Plant Sewers	-	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-	144,908
389	Other Plant Miscellaneous Equipment	-	-	-	-	2,685
390	Office Furniture and Equipment	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	36,664
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	280
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	3,448
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 1,487,140

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

YEAR OF REPORT
December 31, 2019

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	S-8A	\$ 1,420
Contributions received from Developer or Contractor Agreements in cash or property	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 debits charged to Account 271 during the year below:

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.

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

WASTEWATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Meter Installation	1	150	150
Main Line Extension	2	635	1,270
Total Credits			\$ 1,420

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

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

YEAR OF REPORT
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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

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	23	23	10,330
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	23	23	\$ 10,330
522.1	Measured Revenues: Residential Revenues	307	307	122,464
522.2	Commercial Revenues	3	3	1,631
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues	6	6	39,737
522	Total Measured Revenues	316	316	\$ 163,832
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		339	339	\$ 174,162
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			16,615
Total Other Wastewater Revenues				\$ 16,615

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

521.1 includes accruals

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

WASTEWATER OPERATING REVENUE

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

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

UTILITY NAME; Aquarina Utilities, Inc.

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

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 88,348	\$ 11,043	11,043	11,043	11,043	11,043	11,043
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power	19,893					19,893	
716	Fuel for Power Purchased	546					546	
718	Chemicals	1,139					1,139	
720	Materials and Supplies	4,243	1,061	1,061			1,061	1,061
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	3,493						
733	Contractual Services - Legal	2,843						
734	Contractual Services - Mgt. Fees	2,570						
735	Contractual Services - Testing	1,363					1,363	
736	Contractual Services - Other	4,135	752	376	752	376	752	376
741	Rental of Building/Real Property	5,600					5,600	
742	Rental of Equipment	1,600					1,600	
750	Transportation Expenses	4,193						
756	Insurance - Vehicle	1,905						
757	Insurance - General Liability	572						
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	5,652	1,028	514	1,028	514	1,028	514
Total Wastewater Utility Expenses		\$ 148,096	\$ 13,883	\$ 12,994	\$ 12,823	\$ 11,933	\$ 44,025	\$ 12,994

UTILITY NAME: Aquarina Utilities, Inc.

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

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE	.8 ADMIN. & GENERAL EXPENSES	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE
(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)
701	Salaries and Wages - Employees	\$ 11,043	11,043				
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		3,493				
733	Contractual Services - Legal		2,843				
734	Contractual Services - Mgt. Fees		2,570				
735	Contractual Services - Testing						
736	Contractual Services - Other		752				
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses		4,193				
756	Insurance - Vehicle		1,905				
757	Insurance - General Liability		572				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	-					
775	Miscellaneous Expenses	514	514				
Total Wastewater Utility Expenses		\$ 11,557	\$ 27,886	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2019

SYSTEM NAME / COUNTY :

Aquarina Utilities, Inc. / Brevard**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

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

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

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

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

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

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

For wastewater only utilities:

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

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

NOTE:

Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2019

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

OTHER WASTEWATER SYSTEM INFORMATION

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

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

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

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS949 - 20 - AR

Aquarina Utilities, Inc.

Exact Legal Name of Respondent

517- W / 450 - S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



December 31, 2020

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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	E-1	Business Contracts with Officers, Directors and Affiliates	E-7
General Information	E-2	Affiliation of Officers & Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions with Related Parties. Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
FINANCIAL SECTION			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
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Schedule of Year End Capital Structure	F-5	Bonds	F-15
Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
Utility Plant	F-7	Advances from Associated Companies	F-17
Utility Plant Acquisition Adjustments	F-7	Long Term Debt	F-17
Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense	F-9	Accrued Interest and Expense	F-19
Nonutility Property	F-9	Misc. Current & Accrued Liabilities	F-20
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Accounts Receivable from Associated Companies	F-12	Accumulated Amortization of CIAC	F-23
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Schedule of Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics, Source Supply	W-11
Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERC's	W-13
Contributions In Aid of Construction	W-7	Other Water System Information	W-14
WASTEWATER OPERATION SECTION			
Listing of Wastewater System Groups	S-1	Contributions In Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Utility Expense Accounts	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Operating Revenue	S-10
Analysis of Entries in Wastewater Depreciation Reserve	S-5	Calculation of ERC's	S-11
Basis for Wastewater Depreciation Charges	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

EXECUTIVE SUMMARY

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

CERTIFICATION OF ANNUAL REPORT

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

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

(Signature of Senior Financial Analyst of the utility) *

1.	2.	3.	4.
<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>

(Signature of Vice President of the utility, Officer of the utility) *

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2020

Aquarina Utilities, Inc.County: **Brevard**

(Exact Name of Utility)

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

P.O. Box 1114

Fellsmere, FL 32948

Telephone: (772) 708-8350

E Mail Address: aquarinautilities@bellsouth.netWEB Site: <http://aquarinautilities.com>Sunshine State One-Call of Florida, Inc. Member Number **HQ 2118**

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

Deborah Swain

2025 SW 32 Avenue

Miami, FL 33145

Telephone: (305) 441-0123

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

10475 130th Avenue

235 Aquarina Blvd

Fellsmere, FL 32948

Melbourne Beach, FL 32951

Telephone: (772) 708-8350

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

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

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

Individual

☐

Partnership

☐

Sub S Corporation

☐

1120 Corporation

☒

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Martin Friedman (407) 310-2077	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.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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.

- | |
|---|
| <ul style="list-style-type: none">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 servicesC. The Utility's goals continue to be the improvement of facilities and service an earn a fair rate of return on its investment in plant in service.D. Water and sewer services only.E. The Utility is currently looking to expand it's customer base on the island, to bring consistent service to neighborhoods currently struggling with water quality issues.F. None. |
|---|

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020
--

PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2020

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.

The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b)

N/A

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020
--

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

COMPENSATION OF DIRECTORS

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

<p>YEAR OF REPORT December 31, 2020</p>
--

[illegible]

E-7

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.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
None			

UTILITY NAME: Aquarina Utilities, Inc.

December 31, 2020

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

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

[illegible]

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

-sale, purchase or transfer of various products

[illegible]

Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

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

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

[illegible]

FINANCIAL SECTION

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 4,430,094	\$ 4,527,100
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,670,540	3,655,126
Net Plant			\$ 759,554	\$ 871,974
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 759,554	\$ 871,974
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		\$ 4,005	\$ 16,525
132	Special Deposits	F-9	14	14
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	8,483	24,288
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		-
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		-
Total Current and Accrued Assets			\$ 12,501	\$ 40,827

* Not Applicable for Class B Utilities

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	
184	Clearing Accounts			
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14		
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ -	\$ -
TOTAL ASSETS AND OTHER DEBITS			\$ <u>772,054</u>	\$ <u>912,801</u>

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed			
203, 206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		269,991	575,166
212	Discount On Capital Stock		-	
213	Capital Stock Expense		-	
214-215	Retained Earnings	F-16	(926,090)	(905,150)
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ (655,099)	\$ (328,984)
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	590,914	463,697
224	Other Long Term Debt	F-17	398,946	149,900
Total Long Term Debt			\$ 989,860	\$ 613,597
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		20,671	23,667
232	Notes Payable	F-18	-	228,723
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18	-	
235	Customer Deposits		63	63
236	Accrued Taxes		11,601	11,601
237	Accrued Interest	F-19		-
238	Accrued Dividends		-	
239	Matured Long Term Debt		-	
240	Matured Interest		-	
241	Miscellaneous Current & Accrued Liabilities	F-20	61,621	41,668
Total Current & Accrued Liabilities			\$ 93,956	\$ 305,723

* Not Applicable for Class B Utilities

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (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				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
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	\$ 997,121	\$ 1,000,281
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	653,785	678,792
Total Net C.I.A.C.			\$ 343,336	\$ 321,489
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			-
283	Accumulated Deferred Income Taxes - Other			977
Total Accumulated Deferred Income Tax			\$ -	\$ 977
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 772,054	\$ 912,801

UTILITY NAME: Aquarina Utilities, Inc.

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COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 639,910	\$ 655,200
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 639,910	\$ 655,200
401	Operating Expenses	F-3(b)	\$ 447,201	\$ 503,653
403	Depreciation Expense:	F-3(b)	\$ 82,729	\$ 82,777
	Less: Amortization of CIAC	F-22	24,930	25,007
Net Depreciation Expense			\$ 57,799	\$ 57,770
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	62,591	72,198
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			\$ 567,591	\$ 633,620
Net Utility Operating Income			\$ 72,320	\$ 21,580
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		-	-
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 72,320	\$ 21,580

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>420,658</u>	\$ <u>234,542</u>	\$ <u>-</u>
\$ <u>420,658</u>	\$ <u>234,542</u>	\$ <u>-</u>
\$ <u>338,904</u>	\$ <u>164,748</u>	\$ <u>-</u>
<u>56,017</u> <u>9,882</u>	<u>26,760</u> <u>15,125</u>	<u>-</u>
\$ <u>46,135</u>	\$ <u>11,635</u>	\$ <u>-</u>
<u>-</u> <u>-</u> <u>49,961</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u>	<u>-</u> <u>-</u> <u>22,237</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u>	<u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u> <u>-</u>
\$ <u>435,000</u>	\$ <u>198,620</u>	\$ <u>-</u>
\$ <u>(14,342)</u>	\$ <u>35,922</u>	\$ <u>-</u>
<u>-</u> <u>-</u> <u>-</u> <u>-</u>	<u>-</u> <u>-</u> <u>-</u> <u>-</u>	<u>-</u> <u>-</u> <u>-</u> <u>-</u>
\$ <u><u>(14,342)</u></u>	\$ <u><u>35,922</u></u>	\$ <u><u>-</u></u>

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

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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 97,374	\$ 21,580
415	OTHER INCOME AND DEDUCTIONS Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ -
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		-	
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			\$ -	\$ -
408.2	TAXES APPLICABLE TO OTHER INCOME Taxes Other Than Income		\$ -	\$ -
409.2	Income Taxes			
410.2	Provision for Deferred Income Taxes			
411.2	Provision for Deferred Income Taxes - Credit			
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
427	INTEREST EXPENSE Interest Expense	F-19	\$ 49,790	\$ 13,887
428	Interest Expense	F-13		-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 49,790	\$ 13,887
433	EXTRAORDINARY ITEMS Extraordinary Income		\$ -	\$ -
434	Extraordinary Deductions		-	
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 46,984	\$ 7,693

Explain Extraordinary Income:

NONE

UTILITY NAME: Aquarina Utilities, Inc.

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 2,779,408	\$ 1,747,693
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	2,141,226	1,513,900
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	395,268	605,013
252	Advances for Construction	F-20	-	-
Subtotal			\$ 242,914	\$ (371,220)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	235,413	443,379
Subtotal			\$ 478,327	\$ 72,159
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		42,363	20,594
	Other (Specify):			
RATE BASE			\$ 520,690	\$ 92,752
NET UTILITY OPERATING INCOME			\$ (14,342)	\$ 35,922
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-2.75%	38.73%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Aquarina Utilities, Inc.

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**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	\$ -	0.00%	11.16%	0.00%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	613,597	100.00%	5.69%	5.69%
Short Term Debt	-	0.00%	0.00%	0.00%
Customer Deposits	-	0.00%	6.00%	0.00%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	-	0.00%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 613,597	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
proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

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

CLASS OF CAPITAL (a)	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	\$ (328,984)	\$		328,984	\$	\$ -
Preferred Stock						-
Long Term Debt	613,597					613,597
Short Term Debt						-
Customer Deposits						-
Tax Credits - Zero Cost						-
Tax Credits - Weighted Cost						-
Deferred Inc. Taxes						-
Other (Explain) Short Term Debt						-
Total	\$ 284,613	\$ 0	0	328,984	\$ -	\$ 613,597

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

(1) Remove negative equity

UTILITY NAME: Aquarina Utilities, Inc.

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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 2,779,408	\$ 1,747,693	\$	\$ 4,527,100
102	Utility Plant Leased to Other				-
103	Property Held for Future Use		-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress				-
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ 2,779,408	\$ 1,747,693	\$ -	\$ 4,527,100

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

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 2,183,400	\$ 1,487,140		3,670,540
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 56,017	\$ 26,760	\$	\$ 82,777
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				-
To correct prior year accum depreciation	-	-		-
Salvage				-
Other Credits (Specify):				
Total Credits	\$ 56,017	\$ 26,760	\$ -	\$ 82,777
Debits during year:				
Book cost of plant retired	(98,191)	-		(98,191)
Cost of Removal	-	-		-
Other Debits (specify):				-
Total Debits	\$ (98,191)	\$ -	\$ -	\$ (98,191)
Balance end of year	\$ 2,141,226	\$ 1,513,900	\$ -	\$ 3,655,126
ACCUMULATED AMORTIZATION Account 110				
Balance first of year	\$			
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$	\$ -
Other Accounts (specify):				-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

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

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____ -	\$ _____	\$ _____	\$ _____ -
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

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

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INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water & Wastewater - Combined	\$ 24,288	
_____	_____	
_____	_____	
_____	_____	
Total Customer Accounts Receivable		\$ 24,288
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 24,288
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ -	
Add:	\$ _____	
_____	_____	
_____	_____	
_____	_____	
_____	_____	
_____	_____	
Total Additions	\$ -	
Deduct accounts written off during year:		
_____	_____	
_____	_____	
_____	_____	
Total accounts written off	\$ -	
Balance end of year		\$ -
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 24,288

UTILITY NAME: Aquarina Utilities, Inc.

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES

ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total	\$ 0

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES

ACCOUNT 146

Report each note receivable from associated companies separately.

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

MISCELLANEOUS CURRENT AND ACCRUED ASSETS

ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$
Total Miscellaneous Current and Accrued Assets	\$ -

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

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182

Report each item separately.

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

UTILITY NAME: Aquarina Utilities, Inc.

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**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
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:

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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

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

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

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

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STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (926,090)
439	Changes to Account:	
	Credits:	\$
	Prior Year Adjustments	13,247
	Total Credits:	\$ 13,247
	Debits:	\$
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ 7,693
436	Appropriations of Retained Earnings:	
	Total Appropriations of Retained Earnings	\$ -
437	Dividends Declared:	
	Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared	
	Total Dividends Declared	\$ -
215	Year end Balance	\$ (905,150)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
214	Total Appropriated Retained Earnings	\$
Total Retained Earnings		\$ (905,150)
Notes to Statement of Retained Earnings:		

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Report each advance separately.

OTHER LONG-TERM DEBT
ACCOUNT 224

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

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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232):			
2020 Ford Transit Van	%		\$ 58,594
_____	%		_____
CoBank / Farm Credit Leasing	%		170,129
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
_____	%		_____
Total Account 232			\$ 228,723
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	\$ -

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____
Total Account 237.1	\$ _____ -		\$ _____ -	\$ _____ -	\$ _____ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities _____ _____ _____	\$ _____ _____ _____ -	_____ _____ _____	\$ _____ _____ _____	_____ _____ _____	\$ _____ _____ _____ -
Total Account 237.2	\$ _____		\$ _____ -	\$ _____ -	\$ _____ -
Total Account 237 (1)	\$ _____ -		\$ _____ -	\$ _____ -	\$ _____ -
INTEREST EXPENSED: Total accrual Account 237			\$ _____ -	(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest. (2) Must agree to F-3 (c), Current Year Interest Expense	
Short Term Interest Expense _____ _____		_____ _____ _____	13,887 _____ _____		
Net Interest Expensed to Account No. 427 (2)			\$ 13,887		

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
BB&T Spectrum	\$ 6,854
Capital One Spark Business	11,073
Chase Ink 4732	14,454
Chase Ink 6888	9,287
Total Miscellaneous Current and Accrued Liabilities	\$ <u>41,668</u>

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

OTHER DEFERRED CREDITS
ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____ -
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____ -

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>392,408</u>	\$ <u>604,713</u>	\$ <u>-</u>	\$ <u>997,121</u>
Add credits during year:	\$ <u>2,860</u>	\$ <u>300</u>	\$ <u>-</u>	\$ <u>3,160</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u><u>395,268</u></u>	\$ <u><u>605,013</u></u>	\$ <u><u>-</u></u>	\$ <u><u>1,000,281</u></u>

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	\$ <u>225,531</u>	\$ <u>428,254</u>	\$ <u>-</u>	\$ <u>653,785</u>
Debits during the year:	\$ <u>9,882</u>	<u>15,125</u>	\$ <u>-</u>	\$ <u>25,007</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>235,413</u></u>	\$ <u><u>443,379</u></u>	\$ <u><u>-</u></u>	\$ <u><u>678,792</u></u>

Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal 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. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 7,693
Reconciling items for the year:		
Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		\$ 7,693

Computation of tax :

The Utility is a partnership, therefore this schedule is not applicable.

**WATER
OPERATION
SECTION**

Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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.

[illegible]

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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)	\$ 1,660,914
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,316,435
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	359,483
252	Advances for Construction	F-20	-
Subtotal			\$ (15,004)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 210,857
Subtotal			\$ 195,853
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		21,465
	Other (Specify):		
WATER RATE BASE			\$ 217,319
WATER OPERATING INCOME		W-3	\$ (13,396)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-6.16%</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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	\$ 216,791
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 216,791
401	Operating Expenses	W-10(a)	\$ 171,723
403	Depreciation Expense	W-6(a)	43,456
	Less: Amortization of CIAC	W-8(a)	(8,987)
	Net Depreciation Expense		\$ 34,469
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		8,944
408.11	Property Taxes		3,360
408.12	Payroll Taxes		11,692
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 23,995
409.1	Income Taxes		
410.1	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		
	Utility Operating Expenses		\$ 230,187
	Utility Operating Income		\$ (13,396)
	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		\$ (13,396)

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 397	\$		\$ 397
302	Franchises				-
303	Land and Land Rights	37,582			37,582
304	Structures and Improvements	66,474			66,474
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	116,507			116,507
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	2,057			2,057
310	Power Generation Equipment				-
311	Pumping Equipment	54,958			54,958
320	Water Treatment Equipment	366,232	13,440		379,672
330	Distribution Reservoirs and Standpipes	625,448			625,448
331	Transmission and Distribution Mains	155,799			155,799
333	Services	39,865			39,865
334	Meters and Meter Installations	58,158	87,986	(58,158)	87,986
335	Hydrants				-
336	Backflow Prevention Devices	4,408			4,408
339	Other Plant Miscellaneous Equipment	7,003			7,003
340	Office Furniture and Equipment				-
341	Transportation Equipment	78,597			78,597
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment	900			900
344	Laboratory Equipment	2,000			2,000
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant	1,261			1,261
TOTAL WATER PLANT		\$ 1,617,646	\$ 101,426	\$ (58,158)	\$ 1,660,914

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) REVISED
GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 397	\$ 397	\$	\$	\$	\$
302	Franchises	-	-				
303	Land and Land Rights	37,582		37,582	-	-	-
304	Structures and Improvements	66,474		66,474			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	-					
307	Wells and Springs	116,507		116,507			
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	2,057		2,057			
310	Power Generation Equipment	-					
311	Pumping Equipment	54,958		54,958			
320	Water Treatment Equipment	379,672			379,672		
330	Distribution Reservoirs and Standpipes	625,448				625,448	
331	Transmission and Distribution Mains	155,799				155,799	
333	Services	39,865				39,865	
334	Meters and Meter Installations	87,986				87,986	
335	Hydrants	-				-	
336	Backflow Prevention Devices	4,408				4,408	
339	Other Plant Miscellaneous Equipment	7,003	-			7,003	
340	Office Furniture and Equipment	-					-
341	Transportation Equipment	78,597					78,597
342	Stores Equipment	-					-
343	Tools, Shop and Garage Equipment	900					900
344	Laboratory Equipment	2,000					2,000
345	Power Operated Equipment	-					-
346	Communication Equipment	-					-
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	1,261					1,261
TOTAL WATER PLANT		\$ 1,660,914	\$ 397	\$ 277,578	\$ 379,672	\$ 920,509	\$ 82,758

W-4(b) REVISED
GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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

BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 344	10		\$ 10
302	Franchises				-
304	Structures and Improvements	20,537	2,014		2,014
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	116,507			-
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	1,045	64		64
310	Power Generation Equipment				-
311	Pumping Equipment	21,878	2,748		2,748
320	Water Treatment Equipment	341,911	17,869		17,869
330	Distribution Reservoirs and Standpipes	625,448			-
331	Transmission and Distribution Mains	90,823	3,623		3,623
333	Services	26,627	997		997
334	Meters and Meter Installations	25,343	2,200		2,200
335	Hydrants				-
336	Backflow Prevention Devices	1,911	294		294
339	Other Plant Miscellaneous Equipment	1,360	280		280
340	Office Furniture and Equipment				-
341	Transportation Equipment	55,272	13,100		13,100
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment	268	90		90
344	Laboratory Equipment	600	167		167
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant	1,261			-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,331,137	\$ 43,456	\$ -	\$ 43,456

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (l) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 354
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	22,551
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	116,507
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	1,109
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	24,626
320	Water Treatment Equipment	-	-	-	-	359,780
330	Distribution Reservoirs and Standpipes	-	-	-	-	625,448
331	Transmission and Distribution Mains	-	-	-	-	94,446
333	Services	-	-	-	-	27,624
334	Meters and Meter Installations	(58,158)	-	-	(58,158)	(30,615)
335	Hydrants	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	2,205
339	Other Plant Miscellaneous Equipment	-	-	-	-	1,640
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	68,372
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	358
344	Laboratory Equipment	-	-	-	-	767
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	1,261
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (58,158)	\$ -	\$ -	\$ (58,158)	\$ 1,316,435

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>356,623</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>2,860</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>N/A</u>
Total Credits		\$ <u>2,860</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u></u>
Total Contributions In Aid of Construction		\$ <u>359,483</u>

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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

WATER CIAC SCHEDULE "A"

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Main Line Extension	2	500	1,000
Capacity Charge	2	780	1,560
Meter Installation	2	150	300
Total Credits			\$ 2,860

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 201,870
Debits during the year:	
Accruals charged to Account 272	\$ 8,987
Other debits (specify) :	
Total debits	\$ 8,987
Credits during the year (specify) :	
	\$ -
Total credits	\$ -
Balance end of year	\$ 210,857

YEAR OF REPORT
December 31, 2020

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		\$ N/A _____

FILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	293		142,833
461.2	Sales to Commercial Customers	7		2,578
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings	6		52,722
461.6	Other Revenues			
Total Metered Sales		306	-	\$ 198,132
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		306	-	\$ 198,132
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			17,425
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			1,234
Total Other Water Revenues				\$ 18,659
Total Water Operating Revenues				\$ 216,791

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 100,797	\$ 12,600	12,600
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water		-	
615	Purchased Power	14,798	-	
616	Fuel for Power Purchased	213	-	213
618	Chemicals	4,741	790	790
620	Materials and Supplies	5,954	744	744
631	Contractual Services-Engineering		-	-
632	Contractual Services - Accounting	5,687	-	-
633	Contractual Services - Legal	1,086	-	-
634	Contractual Services - Mgt. Fees	3,032	-	-
635	Contractual Services - Testing	671	112	112
636	Contractual Services - Other	9,299	1,162	1,162
641	Rental of Building/Real Property	4,000	-	-
642	Rental of Equipment	1,600	-	-
650	Transportation Expenses	3,484	435	435
656	Insurance - Vehicle	1,578	-	-
657	Insurance - General Liability	2,687	-	-
658	Insurance - Workman's Comp.		-	-
659	Insurance - Other		-	-
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other		-	-
668	Water Resource Conservation Exp.		-	
670	Bad Debt Expense			
675	Miscellaneous Expenses	12,096	1,512	1,512
Total Water Utility Expenses		\$ 171,723	\$ 17,356	\$ 17,568

W-10(a)
GROUP 1 - 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)
\$ 12,600	12,600	12,600	12,600	12,600	\$ 12,600
14,798		-		-	-
-		-		-	-
790	790	790	790		
744	744	744	744	744	744
-	-	-	-	-	-
-	-	-	-	-	5,687
-	-	-	-	-	1,086
-	-	-	-	-	3,032
112	112	112	112	-	-
1,162	1,162	1,162	1,162	1,162	1,162
-	-	-	-	-	4,000
-	-	-	-	-	1,600
435	435	435	435	435	435
-	-	-	-	-	1,578
-	-	-	-	-	2,687
-	-	-	-	-	-
-	-	-	-	-	-
					-
					-
1,512	1,512	1,512	1,512	1,512	1,512
\$ 32,154	\$ 17,356	\$ 17,356	\$ 17,356	\$ 16,453	\$ 36,124

W-10(b)
GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		1,386	0	1,386	1,448
February		1,456	340	1,116	1,116
March		1,853	245	1,608	1,608
April		1,522	0	1,522	1,586
May		1,522	62	1,460	1,460
June		1,354	0	1,354	1,463
July		1,410	110	1,300	1,300
August		1,178	78	1,100	1,100
September		1,107	0	1,107	1,225
October		967	0	967	975
November		1,082	160	922	922
December		1,221	106	1,115	1,114
Total for Year		16,058	1,101	14,957	15,317

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery _____

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

N/A

Based on 16hrs/day

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

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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)	\$ 1,118,493
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	824,793
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	35,785
252	Advances for Construction	F-20	-
Subtotal			\$ 257,915
272	Add:		
	Accumulated Amortization of		
	Contributions in Aid of Construction	W-8(a)	\$ 24,557
Subtotal			\$ 282,472
114	Plus or Minus:		
	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		20,898
	Other (Specify):		
WATER RATE BASE			\$ 303,370
WATER OPERATING INCOME		W-3	\$ (946)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-0.31%</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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	\$ 203,867
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 203,867
401	Operating Expenses	W-10(a)	\$ 167,182
403	Depreciation Expense	W-6(a)	12,561
	Less: Amortization of CIAC	W-8(a)	(895)
	Net Depreciation Expense		\$ 11,666
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		9,482
408.11	Property Taxes		3,360
408.12	Payroll Taxes		13,123
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 25,965
409.1	Income Taxes		
410.1	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.1	Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Amortized		
	Utility Operating Expenses		\$ 204,813
	Utility Operating Income		\$ (946)
	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		\$ (946)

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 653	\$		\$ 653
302	Franchises				-
303	Land and Land Rights	24,498			24,498
304	Structures and Improvements	13,750			13,750
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	115,430			115,430
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	23,143			23,143
310	Power Generation Equipment				-
311	Pumping Equipment	103,143			103,143
320	Water Treatment Equipment	39,669			39,669
330	Distribution Reservoirs and Standpipes	512,792			512,792
331	Transmission and Distribution Mains	153,779			153,779
333	Services	-			-
334	Meters and Meter Installations	40,033	87,986	(40,033)	87,986
335	Hydrants	10,177			10,177
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	6,104			6,104
340	Office Furniture and Equipment				-
341	Transportation Equipment	27,369			27,369
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment				-
344	Laboratory Equipment				-
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant				-
TOTAL WATER PLANT		\$ 1,070,540	\$ 87,986	\$ (40,033)	\$ 1,118,493

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 653	\$ 653	\$	\$	\$	\$
302	Franchises	-	-				
303	Land and Land Rights	24,498		24,498	-	-	-
304	Structures and Improvements	13,750		13,750			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	-					
307	Wells and Springs	115,430		115,430			
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	23,143		23,143			
310	Power Generation Equipment	-					
311	Pumping Equipment	103,143		103,143			
320	Water Treatment Equipment	39,669			39,669		
330	Distribution Reservoirs and Standpipes	512,792				512,792	
331	Transmission and Distribution Mains	153,779				153,779	
333	Services	-				-	
334	Meters and Meter Installations	87,986				87,986	
335	Hydrants	10,177				10,177	
336	Backflow Prevention Devices	-				-	
339	Other Plant Miscellaneous Equipment	6,104	-			6,104	
340	Office Furniture and Equipment	-					-
341	Transportation Equipment	27,369					27,369
342	Stores Equipment	-					-
343	Tools, Shop and Garage Equipment	-					-
344	Laboratory Equipment	-					-
345	Power Operated Equipment	-					-
346	Communication Equipment	-					-
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	-					-
TOTAL WATER PLANT		\$ 1,118,493	\$ 653	\$ 279,964	\$ 39,669	\$ 770,838	\$ 27,369

GROUP 2 - NON-POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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

BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 565	16	\$ -	\$ 16
302	Franchises				-
304	Structures and Improvements	208	417		417
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	115,430			-
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	16,418	723		723
310	Power Generation Equipment				-
311	Pumping Equipment	70,036	5,157		5,157
320	Water Treatment Equipment	39,669			-
330	Distribution Reservoirs and Standpipes	512,792			-
331	Transmission and Distribution Mains	83,595	3,576		3,576
333	Services				-
334	Meters and Meter Installations	6,944	2,200		2,200
335	Hydrants	5,594	226		226
336	Backflow Prevention Devices				-
339	Other Plant Miscellaneous Equipment	1,014	244		244
340	Office Furniture and Equipment				-
341	Transportation Equipment				-
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment				-
344	Laboratory Equipment				-
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant				-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 852,265	\$ 12,561	\$ -	\$ 12,561

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (l) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 581
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	625
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	-	-	-	-	17,141
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	75,193
320	Water Treatment Equipment	-	-	-	-	39,669
330	Distribution Reservoirs and Standpipes	-	-	-	-	512,792
331	Transmission and Distribution Mains	-	-	-	-	87,171
333	Services	-	-	-	-	-
334	Meters and Meter Installations	(40,033)	-	-	(40,033)	(30,889)
335	Hydrants	-	-	-	-	5,820
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	1,258
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ (40,033)	\$ -	\$ -	\$ (40,033)	\$ 824,793

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

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

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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 (a)	WATER (b)
Balance first of year	\$ _____ 23,662
Debits during the year:	
Accruals charged to Account 272	\$ _____ 895
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ _____ 895
Credits during the year (specify) :	
_____	\$ _____ -
_____	_____
Total credits	\$ _____ -
Balance end of year	\$ _____ 24,557

YEAR OF REPORT
December 31, 2020

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

[illegible]

FILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers			
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
461.6	Other Revenues			
Total Metered Sales		-	-	\$
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers	118		202,914
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		118	-	\$ 202,914
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			954
Total Other Water Revenues				\$ 954
Total Water Operating Revenues				\$ 203,867

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 100,796	\$ 12,600	12,600
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits			
610	Purchased Water		-	
615	Purchased Power	14,798	-	
616	Fuel for Power Purchased	213	213	
618	Chemicals	42	42	
620	Materials and Supplies	5,634	1,408	1,408
631	Contractual Services-Engineering		-	-
632	Contractual Services - Accounting	5,687	-	-
633	Contractual Services - Legal	1,086	-	-
634	Contractual Services - Mgt. Fees	3,032	-	-
635	Contractual Services - Testing		-	-
636	Contractual Services - Other	10,636	1,519	1,519
641	Rental of Building/Real Property	4,000	-	-
642	Rental of Equipment	1,600	-	-
650	Transportation Expenses	3,484		
656	Insurance - Vehicle	1,578	-	-
657	Insurance - General Liability	2,687	-	-
658	Insurance - Workman's Comp.		-	-
659	Insurance - Other		-	-
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other		-	-
668	Water Resource Conservation Exp.		-	
670	Bad Debt Expense			
675	Miscellaneous Expenses	11,910	2,977	
Total Water Utility Expenses		\$ 167,182	\$ 18,760	\$ 15,527

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

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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)
\$ 12,600	12,600	12,600	12,600	12,600	\$ 12,600
14,798		-		-	-
-		-		-	-
1,408		1,408			
-	-	-	-	-	-
-	-	-	-	-	5,687
-	-	-	-	-	1,086
-	-	-	-	-	3,032
1,519	1,519	3,039	1,519		
					4,000
					1,600
					3,484
					1,578
					2,687
-	-	-	-	-	-
					-
					-
-	-	-	-	-	-
2,977		2,977			2,977
\$ 33,303	\$ 14,119	\$ 20,024	\$ 14,119	\$ 12,600	\$ 38,731

W-10(b)

GROUP 2 - NON-POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		5,958	0	5,958	5,958
February		4,990	0	4,990	4,990
March		5,907	50	5,857	5,857
April		6,771	0	6,771	6,771
May		9,324	0	9,324	9,324
June		8,783	50	8,733	8,733
July		9,614	0	9,614	9,614
August		7,492	0	7,492	7,492
September		8,769	50	8,719	8,719
October		6,856	0	6,856	6,856
November		6,736	0	6,736	6,736
December		6,622	50	6,572	6,572
Total for Year		87,822	200	87,622	87,622

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery _____

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

N/A

Based on 16hrs/day

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): .21 mgd

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

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

LIME TREATMENT

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

FILTRATION

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

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

Gravity (in GPM/square feet) - Manufacturer:

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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	297	297
5/8"	Displacement	1.0	100	100
3/4"	Displacement	1.5		0
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	33	264
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5	4	70
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0	2	60
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0	1	90
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				894

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

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

ERC Calculation:

ERC=

8982 gallons, divided by
 350 gallons per day
 297 SFR Customers
86 ERC's

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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. 86
2. Maximum number of ERCs * which can be served. 600
3. Present system connection capacity (in ERCs *) using existing lines. 264
4. Future connection capacity (in ERCs *) upon service area buildout. 550
5. Estimated annual increase in ERCs *. 2
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. Designated pump and capacity, 41 hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? Unknown
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3054060
12. Water Management District Consumptive Use Permit # 1719-9
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? N/A

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

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT December 31, 2020
--

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	198,132	198,132	-
Total Fire Protection Revenue	-		-
Other Sales to Public Authorities	-		-
Sales to Irrigation Customers	202,914	202,914	-
Sales for Resale	-		-
Interdepartmental Sales	-		-
Total Other Water Revenue	19,612	19,536	76
Total Water Operating Revenue	420,658	420,582	76
Less: Expense for Purchased Water from FPSC Regulated Utility			-
Net Water Operating Revenues	420,658	420,582	76
Reconciliation: Miscellaneous Service Revenues charged to CIAC in error.			
Instructions: For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).			

**WASTEWATER
OPERATION
SECTION**

Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

WASTEWATER LISTING OF SYSTEM GROUPS

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

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

The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.

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

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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	\$ 1,747,693
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,513,900
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	605,013
252	Advances for Construction	F-20	
Subtotal			\$ (371,220)
272	Add:		
	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 443,379
Subtotal			\$ 72,159
114	Plus or Minus:		
	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		20,594
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 92,752
WASTEWATER OPERATING INCOME		S-3	\$ 35,922
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			38.73%

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

SYSTEM NAME / COUNTY :

Aquarina Utilities, Inc. / Brevard**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 234,542
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
	Net Operating Revenues		\$ 234,542
401	Operating Expenses	S-10A	\$ 164,748
403	Depreciation Expense	S-6A	26,760
	Less: Amortization of CIAC	S-8A	(15,125)
	Net Depreciation Expense		\$ 11,635
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		8,617
408.11	Property Taxes		3,360
408.12	Payroll Taxes		10,261
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 22,237
409.1	Income Taxes		
410.1	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 198,620
	Utility Operating Income		\$ 35,922
530	Add Back:		
	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		\$ 35,922

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,050		\$	\$ 1,050
352	Franchises				-
353	Land and Land Rights	33,680			33,680
354	Structures and Improvements	49,502		-	49,502
355	Power Generation Equipment			-	-
360	Collection Sewers - Force	164,230		-	164,230
361	Collection Sewers - Gravity	328,394		-	328,394
361	Manholes			-	-
362	Special Collecting Structures			-	-
363	Services to Customers	170,960		-	170,960
364	Flow Measuring Devices			-	-
365	Flow Measuring Installations			-	-
366	Reuse Services			-	-
367	Reuse Meters and Meter Installations			-	-
370	Receiving Wells			-	-
371	Pumping Equipment	54,480		-	54,480
374	Reuse Distribution Reservoirs			-	-
375	Reuse Transmission and Distribution System			-	-
380	Treatment and Disposal Equipment	725,911	5,785	-	731,696
381	Plant Sewers			-	-
382	Outfall Sewer Lines	144,908		-	144,908
389	Other Plant Miscellaneous Equipment	6,480		-	6,480
390	Office Furniture and Equipment			-	-
391	Transportation Equipment	58,299		-	58,299
392	Stores Equipment			-	-
393	Tools, Shop and Garage Equipment			-	-
394	Laboratory Equipment	565		-	565
395	Power Operated Equipment			-	-
396	Communication Equipment			-	-
397	Miscellaneous Equipment			-	-
398	Other Tangible Plant	3,449		-	3,449
Total Wastewater Plant		\$ 1,741,908	\$ 5,785	\$ 0	\$ 1,747,693

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 1,050	\$	\$	\$	\$	\$	\$
352	Franchises	-						
353	Land and Land Rights				33,680			
354	Structures and Improvements				49,502			
355	Power Generation Equipment							
360	Collection Sewers - Force		164,230					
361	Collection Sewers - Gravity		328,394					
361	Manholes		-					
362	Special Collecting Structures		-					
363	Services to Customers		170,960					
364	Flow Measuring Devices		-					
365	Flow Measuring Installations		-					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			54,480				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				731,696			
381	Plant Sewers				-			
382	Outfall Sewer Lines				144,908			
389	Other Plant Miscellaneous Equipment	-			6,480			
390	Office Furniture and Equipment							-
391	Transportation Equipment							58,299
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							-
394	Laboratory Equipment							565
395	Power Operated Equipment							-
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							3,449
Total Wastewater Plant		\$ 1,050	\$ 663,584	\$ 54,480	\$ 966,266	\$ -	\$ -	\$ 62,313

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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

BASIS FOR WASTEWATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO.	ACCT. ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d + e)
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	\$ 980	\$ 26		\$ 26
302	Franchises				-
354	Structures and Improvements	22,432	861		861
355	Power Generation Equipment				-
360	Collection Sewers - Force	164,230			-
361	Collection Sewers - Gravity	196,837	7,298		7,298
362	Special Collecting Structures				-
363	Services to Customers	157,518	4,499		4,499
364	Flow Measuring Devices				-
365	Flow Measuring Installations				-
366	Reuse Services				-
367	Reuse Meters and Meter Installations				-
370	Receiving Wells				-
371	Pumping Equipment	51,894	2,586		2,586
375	Reuse Transmission and Distribution System				-
380	Treatment and Disposal Equipment	705,264	1,376		1,376
381	Plant Sewers				-
382	Outfall Sewer Lines	144,908			-
389	Other Plant Miscellaneous Equipment	2,685	360		360
390	Office Furniture and Equipment				-
391	Transportation Equipment	36,664	9,717		9,717
392	Stores Equipment				-
393	Tools, Shop and Garage Equipment				-
394	Laboratory Equipment	280	38		38
395	Power Operated Equipment				-
396	Communication Equipment				-
397	Miscellaneous Equipment				-
398	Other Tangible Plant	3,448			-
Total Depreciable Wastewater Plant in Service		\$ 1,487,140	\$ 26,760	\$ -	\$ 26,760

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,006
302	Franchises	-	-	-	-	-
354	Structures and Improvements	-	-	-	-	23,293
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	-	164,230
361	Collection Sewers - Gravity	-	-	-	-	204,135
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	162,017
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	-	-	-	-	54,480
	Reuse Transmission and					-
375	Distribution System	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	706,640
381	Plant Sewers	-	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-	144,908
389	Other Plant Miscellaneous Equipment	-	-	-	-	3,045
390	Office Furniture and Equipment	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	46,381
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	318
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	3,448
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 1,513,900

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

YEAR OF REPORT
December 31, 2020

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 604,713
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ 300
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	-
		-
Total Credits		\$ 300
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 605,013

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

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

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	2	150	300
			-
Total Credits			\$ 300

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 428,254
Debits during the year:	
Accruals charged to Account 272	\$ 15,125
Other debits (specify) :	
Total debits	\$ 15,125
Credits during the year (specify) :	
	\$
Total credits	\$ -
Balance end of year	\$ 443,379

YEAR OF REPORT
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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

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	23		17,240
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	23	-	\$ 17,240
522.1	Measured Revenues: Residential Revenues	307		143,919
522.2	Commercial Revenues	3		1,962
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues	6		52,644
522	Total Measured Revenues	316	-	\$ 198,526
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		339	-	\$ 215,766
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			18,776
Total Other Wastewater Revenues				\$ 18,776

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: 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			\$ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			\$ -
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ -
Total Wastewater Operating Revenues				\$ 234,542

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

UTILITY NAME: Aquarina Utilities, Inc.

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

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 100,797	\$ 12,600	12,600	12,600	12,600	12,600	12,600
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits							
710	Purchased Sewage Treatment							
711	Sludge Removal Expense							
715	Purchased Power	14,813					14,813	
716	Fuel for Power Purchased	213					213	
718	Chemicals	810					810	
720	Materials and Supplies	5,606	1,402	1,402			1,402	1,402
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	5,688						
733	Contractual Services - Legal	1,086						
734	Contractual Services - Mgt. Fees	3,032						
735	Contractual Services - Testing	1,232					1,232	
736	Contractual Services - Other	3,760	684	342	684	342	684	342
741	Rental of Building/Real Property	4,000					4,000	
742	Rental of Equipment	1,600						
750	Transportation Expenses	3,484						
756	Insurance - Vehicle	1,848						
757	Insurance - General Liability	2,319						
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	14,460	2,629	1,314	2,629	1,314	2,629	1,314
Total Wastewater Utility Expenses		\$ 164,748	\$ 17,314	\$ 15,657	\$ 15,912	\$ 14,256	\$ 38,382	\$ 15,657

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE	.8 ADMIN. & GENERAL EXPENSES	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE
(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)
701	Salaries and Wages - Employees	\$ 12,600	12,600				
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		5,688				
733	Contractual Services - Legal		1,086				
734	Contractual Services - Mgt. Fees		3,032				
735	Contractual Services - Testing						
736	Contractual Services - Other		684				
741	Rental of Building/Real Property						
742	Rental of Equipment		1,600				
750	Transportation Expenses		3,484				
756	Insurance - Vehicle		1,848				
757	Insurance - General Liability		2,319				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	-					
775	Miscellaneous Expenses	1,314	1,314				
Total Wastewater Utility Expenses		\$ 13,914	\$ 33,655	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

SYSTEM NAME / COUNTY :

Aquarina Utilities, Inc. / Brevard

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	321	321
5/8"	Displacement	1.0	8	8
3/4"	Displacement	1.5		0
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	7	56
3"	Displacement	15.0	1	15
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				413

**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:

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

For wastewater only utilities:

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

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

NOTE:

Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

8,981,554	=	77
Totals Gallons Treated	/365 days) / 321 SFR	

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2020
--

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

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>.99 mgd</u>	<u> </u>	<u> </u>
Basis of Permit Capacity (1)	<u>AADF</u>	<u> </u>	<u> </u>
Manufacturer	<u>Schreiber</u>	<u> </u>	<u> </u>
Type	<u>Extended Air / Activated Sludge</u>	<u> </u>	<u> </u>
Hydraulic Capacity	<u>.99 mgd</u>	<u> </u>	<u> </u>
Average Daily Flow	<u>.398 mgd</u>	<u> </u>	<u> </u>
Total Gallons of Wastewater Treated	<u>15,317,788</u>	<u> </u>	<u> </u>
Method of Effluent Disposal	<u>Drain Field</u>	<u> </u>	<u> </u>

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2020

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 77
2. Maximum number of ERCs* which can be served 354
3. Present system connection capacity (in ERCs*) using existing lines 354
4. Future connection capacity (in ERCs*) upon service area buildout 550
5. Estimated annual increase in ERCs* 11
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
None
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Unknown
If so, when? Unknown. System designed and permitted for reuse at flows > 1 mgd
9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement?
10. When did the company last file a capacity analysis report with the DEP? 9/2012
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA 010352-005-DW31

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

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT December 31, 2020
--

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

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Total Flat-Rate Revenues	17,240	17,240	0
Total Measured Revenues	198,526	198,526	0
Revenues from Public Authorities	0		
Revenues from Other Systems	0		
Interdepartmental Revenues	0		
Total Other Wastewater Revenues	18,776	18,700	76
Reclaimed Water Sales			
Total Wastewater Operating Revenue	234,542	234,466	76
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			
Net Wastewater Operating Revenues	234,542	234,466	76
Reconciliation: Miscellaneous Service Revenues charged to CIAC in error.			
Instructions: For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).			

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS949 - 21 - AR

Aquarina Utilities, Inc.

Exact Legal Name of Respondent

517- W / 450 - S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



December 31, 2021

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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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General Information	E-2	Affiliation of Officers & Directors	E-8
Directory of Personnel Who Contact the FPSC	E-3	Businesses which are a Byproduct, Coproduct or Joint Product Result of Providing Service	E-9
Company Profile	E-4	Business Transactions with Related Parties. Part I and II	E-10
Parent / Affiliate Organization Chart	E-5		
Compensation of Officers & Directors	E-6		
FINANCIAL SECTION			
Comparative Balance Sheet - Assets and Other Debits	F-1	Unamortized Debt Discount / Expense / Premium	F-13
Comparative Balance Sheet - Equity Capital and Liabilities	F-2	Extraordinary Property Losses	F-13
Comparative Operating Statement	F-3	Miscellaneous Deferred Debits	F-14
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Capital Structure Adjustments	F-6	Statement of Retained Earnings	F-16
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Accumulated Depreciation	F-8	Notes Payable	F-18
Accumulated Amortization	F-8	Accounts Payable to Associated Companies	F-18
Regulatory Commission Expense - Amortization of Rate Case Expense	F-9	Accrued Interest and Expense	F-19
Nonutility Property	F-9	Misc. Current & Accrued Liabilities	F-20
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Basis for Water Depreciation Charges	W-5	Water Treatment Plant Information	W-12
Analysis of Entries in Water Depreciation Reserve	W-6	Calculation of ERC's	W-13
Contributions In Aid of Construction	W-7	Other Water System Information	W-14
WASTEWATER OPERATION SECTION			
Listing of Wastewater System Groups	S-1	Contributions In Aid of Construction	S-7
Schedule of Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Utility Expense Accounts	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Operating Revenue	S-10
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Basis for Wastewater Depreciation Charges	S-6	Wastewater Treatment Plant Information	S-12
		Other Wastewater System Information	S-13

EXECUTIVE SUMMARY

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

CERTIFICATION OF ANNUAL REPORT

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

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

(Signature of Senior Financial Analyst of the utility) *

1.	2.	3.	4.
<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>	<input checked="checked" type="checkbox"/>

(Signature of Vice President of the utility, Officer of the utility) *

* Each of the four items must be certified YES or NO. Each item need not be certified by both officers. The items being certified by the officer should be indicated in the appropriate area to the left of the signature.

NOTICE: Section 837.06, Florida Statutes, provides that any person who knowingly makes a false statement in writing with the intent to mislead a public servant in the performance of his duty shall be guilty of a misdemeanor of the second degree.

ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2021

Aquarina Utilities, Inc.County: **Brevard**

(Exact Name of Utility)

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

P.O. Box 1114

Fellsmere, FL 32948

Telephone: (772) 708-8350

E Mail Address: aquarinautilities@bellsouth.netWEB Site: <http://aquarinautilities.com>Sunshine State One-Call of Florida, Inc. Member Number **HQ 2118**

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

Deborah Swain

2025 SW 32 Avenue

Miami, FL 33145

Telephone: (305) 441-0123

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

10475 130th Avenue

235 Aquarina Blvd

Fellsmere, FL 32948

Melbourne Beach, FL 32951

Telephone: (772) 708-8350

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

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

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

Individual

☐

Partnership

☐

Sub S Corporation

☐

1120 Corporation

☒

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

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

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
Martin Friedman (407) 310-2077	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.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

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.

- | |
|---|
| <ul style="list-style-type: none">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 servicesC. The Utility's goals continue to be the improvement of facilities and service an earn a fair rate of return on its investment in plant in service.D. Water and sewer services only.E. The Utility is currently looking to expand it's customer base on the island, to bring consistent service to neighborhoods currently struggling with water quality issues.F. None. |
|---|

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

PARENT / AFFILIATE ORGANIZATION CHART

Current as of December 31, 2021

Complete below an organizational chart that show all parents, subsidiaries and affiliates of the utility.

The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b)

N/A

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021
--

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

COMPENSATION OF DIRECTORS

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

YEAR OF REPORT

[illegible]

E-7

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.

NAME (a)	PRINCIPLE OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
None			

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

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

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

[illegible]

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, 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 | -material and supplies furnished |
| -computer services | -leasing of structures, land, and equipment |
| -engineering & construction services | -rental transactions |
| -repairing and servicing of equipment | -sale, purchase or transfer of various products |

[illegible]

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

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

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

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

FINANCIAL SECTION

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 4,527,100	\$ 4,611,390
108-110	Less: Accumulated Depreciation and Amortization	F-8	3,655,126	3,769,442
Net Plant			\$ 871,974	\$ 841,948
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 871,974	\$ 841,948
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		\$ 16,525	\$ 19,997
132	Special Deposits	F-9	14	14
133	Other Special Deposits	F-9		
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	24,288	31,874
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		-
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Misc. Current and Accrued Assets	F-12		-
Total Current and Accrued Assets			\$ 40,827	\$ 51,884

* Not Applicable for Class B Utilities

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ -	\$ -
182	Extraordinary Property Losses	F-13	-	-
183	Preliminary Survey & Investigation Charges		-	
184	Clearing Accounts			
185 *	Temporary Facilities		-	-
186	Misc. Deferred Debits	F-14		
187 *	Research & Development Expenditures		-	-
190	Accumulated Deferred Income Taxes		-	-
Total Deferred Debits			\$ -	\$ -
TOTAL ASSETS AND OTHER DEBITS			\$ <u>912,801</u>	\$ <u>893,832</u>

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

UTILITY NAME: Aquarina Utilities, Inc.

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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 1,000	\$ 1,000
204	Preferred Stock Issued	F-15	-	-
202, 205 *	Capital Stock Subscribed			
203, 206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		575,166	548,320
212	Discount On Capital Stock		-	
213	Capital Stock Expense		-	
214-215	Retained Earnings	F-16	(905,150)	(938,831)
216	Reacquired Capital Stock		-	-
218	Proprietary Capital (Proprietorship and Partnership Only)		-	-
Total Equity Capital			\$ (328,984)	\$ (389,511)
LONG TERM DEBT				
221	Bonds	F-15	-	-
222 *	Reacquired Bonds		-	-
223	Advances from Associated Companies	F-17	463,697	514,890
224	Other Long Term Debt	F-17	149,900	149,900
Total Long Term Debt			\$ 613,597	\$ 664,790
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		23,667	18,847
232	Notes Payable	F-18	228,723	248,382
233	Accounts Payable to Associated Companies	F-18		
234	Notes Payable to Associated Companies	F-18	-	
235	Customer Deposits		63	63
236	Accrued Taxes		11,601	16,355
237	Accrued Interest	F-19		-
238	Accrued Dividends		-	
239	Matured Long Term Debt		-	
240	Matured Interest		-	
241	Miscellaneous Current & Accrued Liabilities	F-20	41,668	27,643
Total Current & Accrued Liabilities			\$ 305,723	\$ 311,291

* Not Applicable for Class B Utilities

UTILITY NAME: Aquarina Utilities, Inc.

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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (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				
261	Property Insurance Reserve		\$ -	\$ -
262	Injuries & Damages Reserve		-	-
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	\$ 1,000,281	\$ 1,011,341
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	678,792	704,076
Total Net C.I.A.C.			\$ 321,489	\$ 307,265
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			-
283	Accumulated Deferred Income Taxes - Other		977	
Total Accumulated Deferred Income Tax			\$ 977	\$ -
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 912,801	\$ 893,832

UTILITY NAME: Aquarina Utilities, Inc.

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COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 655,200	\$ 703,589
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 655,200	\$ 703,589
401	Operating Expenses	F-3(b)	\$ 503,653	\$ 559,534
403	Depreciation Expense:	F-3(b)	\$ 82,777	\$ 114,314
	Less: Amortization of CIAC	F-22	25,007	25,283
Net Depreciation Expense			\$ 57,770	\$ 89,031
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	72,198	80,884
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			\$ 633,621	\$ 729,449
Net Utility Operating Income			\$ 21,580	\$ (25,860)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	-	-
413	Income From Utility Plant Leased to Others		-	-
414	Gains (losses) From Disposition of Utility Property		-	-
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 21,580	\$ (25,860)

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 451,557	\$ 252,031	\$ -
\$ 451,557	\$ 252,031	\$ -
\$ 334,928	\$ 224,606	\$ -
65,483 10,132	48,832 15,125	-
\$ 55,351	\$ 33,707	\$ -
- - 48,238 - - - - - -	- - 32,646 - - - - - -	- - - - - - - - -
\$ 438,517	\$ 290,958	\$ -
\$ 13,040	\$ (38,927)	\$ -
- - - -	- - - -	- - - -
\$ 13,040	\$ (38,927)	\$ -

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

UTILITY NAME: Aquarina Utilities, Inc.

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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 21,580	\$ (25,860)
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ -	\$ 400
416	Costs & Expenses of Merchandising Jobbing, and Contract Work			
419	Interest and Dividend Income		-	
421	Nonutility Income			
426	Miscellaneous Nonutility Expenses			
Total Other Income and Deductions			\$	\$ 400
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$	\$ -
409.2	Income Taxes			
410.2	Provision for Deferred Income Taxes			
411.2	Provision for Deferred Income Taxes - Credit			
412.2	Investment Tax Credits - Net		-	-
412.3	Investment Tax Credits Restored to Operating Income		-	-
Total Taxes Applicable To Other Income			\$ -	\$ -
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 13,887	\$ 8,221
428	Interest Expense	F-13		-
429	Amortization of Premium on Debt	F-13	-	-
Total Interest Expense			\$ 13,887	\$ 8,221
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ -	\$
434	Extraordinary Deductions		-	
409.3	Income Taxes, Extraordinary Items		-	-
Total Extraordinary Items			\$ -	\$ -
NET INCOME			\$ 7,693	\$ (33,681)

Explain Extraordinary Income:

NONE

UTILITY NAME: Aquarina Utilities, Inc.

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 2,853,145	\$ 1,758,245
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	2,206,711	1,562,732
110	Accumulated Amortization	F-8	-	-
271	Contributions In Aid of Construction	F-22	405,278	606,063
252	Advances for Construction	F-20	-	-
Subtotal			\$ 241,156	\$ (410,550)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	245,546	458,531
Subtotal			\$ 486,702	\$ 47,981
114	Plus or Minus: Acquisition Adjustments (2)	F-7	-	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-	-
	Working Capital Allowance (3)		41,866	28,076
	Other (Specify):			
RATE BASE			\$ 528,568	\$ 76,057
NET UTILITY OPERATING INCOME			\$ 13,040	\$ (38,927)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			2.47%	-51.18%

NOTES :

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Aquarina Utilities, Inc.

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**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	\$ -	0.00%	11.16%	0.00%
Preferred Stock	-	0.00%	0.00%	0.00%
Long Term Debt	664,790	100.00%	5.69%	5.69%
Short Term Debt	-	0.00%	0.00%	0.00%
Customer Deposits	-	0.00%	6.00%	0.00%
Tax Credits - Zero Cost	-	0.00%	0.00%	0.00%
Tax Credits - Weighted Cost	-	0.00%	0.00%	0.00%
Deferred Income Taxes	-	0.00%	0.00%	0.00%
Other (Explain) Short Term Debt	-	0.00%	0.00%	0.00%
Total	\$ 664,790	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 proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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

CLASS OF CAPITAL (a)	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	\$ (389,511)	\$		389,511	\$	\$ -
Preferred Stock						-
Long Term Debt	664,790					664,790
Short Term Debt						-
Customer Deposits						-
Tax Credits - Zero Cost						-
Tax Credits - Weighted Cost						-
Deferred Inc. Taxes						-
Other (Explain) Short Term Debt						-
Total	\$ 275,278	\$ 0	0	389,511	\$ -	\$ 664,790

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

(1) Remove negative equity

UTILITY NAME: Aquarina Utilities, Inc.

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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 2,853,145	\$ 1,758,245	\$	\$ 4,611,390
102	Utility Plant Leased to Other				-
103	Property Held for Future Use		-		-
104	Utility Plant Purchased or Sold				-
105	Construction Work in Progress				-
106	Completed Construction Not Classified				-
	Total Utility Plant	\$ 2,853,145	\$ 1,758,245	\$ -	\$ 4,611,390

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

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 2,141,228	\$ 1,513,900		3,655,128
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 65,483	\$ 48,832	\$	\$ 114,314
Account 108.2 (2)				-
Account 108.3 (2)				-
Other Accounts (specify):				-
To correct prior year accum depreciation	-	-		-
Salvage				-
Other Credits (Specify):				
Total Credits	\$ 65,483	\$ 48,832	\$ -	\$ 114,314
Debits during year:				
Book cost of plant retired	-	-		-
Cost of Removal	-	-		-
Other Debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ 2,206,711	\$ 1,562,732	\$ -	\$ 3,769,442
ACCUMULATED AMORTIZATION Account 110				
Balance first of year	\$			
Credit during year:				
Accruals charged to:				
Account 110.2 (2)	\$ -	\$ -	\$	\$ -
Other Accounts (specify):	-	-		-
Total credits	\$ -	\$ -	\$ -	\$ -
Debits during year:				
Book cost of plant retired				-
Other debits (specify):				-
Total Debits	\$ -	\$ -	\$ -	\$ -
Balance end of year	\$ -	\$ -	\$ -	\$ -

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

UTILITY NAME: Aquarina Utilities, Inc.

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

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

NONUTILITY PROPERTY (ACCOUNT 121)

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

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
	\$ _____ -	\$ _____	\$ _____	\$ _____ -
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Nonutility Property	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127

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

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

UTILITY NAME: Aquarina Utilities, Inc.

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ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water & Wastewater - Combined	\$ 4,392	
_____	_____	
_____	_____	
_____	_____	
Total Customer Accounts Receivable		\$ 4,392
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ -
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ -
Total Accounts and Notes Receivable		\$ 4,392
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ -	
Add:	\$ _____	
_____	_____	
_____	_____	
_____	_____	
_____	_____	
Total Additions	\$ -	
Deduct accounts written off during year:		
_____	_____	
_____	_____	
_____	_____	
Total accounts written off	\$ -	
Balance end of year		\$ -
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 4,392

UTILITY NAME: Aquarina Utilities, Inc.

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$
Total	\$ 0

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

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

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$
Total Miscellaneous Current and Accrued Assets	\$ -

UTILITY NAME: Aquarina Utilities, Inc.

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

Report the net discount and expense or premium separately for each security issue.

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): NONE	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ _____ -
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ _____ -

EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182

Report each item separately.

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

UTILITY NAME: Aquarina Utilities, Inc.

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MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
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:

Aquarina Utilities, Inc.

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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

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

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -

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

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STATEMENT OF RETAINED EARNINGS

- 1 Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
- 2 Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (905,150)
439	Changes to Account: Credits: Prior Year Adjustments	\$ _____ _____
	Total Credits:	\$ -
	Debits: _____	\$ _____ _____
	Total Debits:	\$ -
435	Balance Transferred from Income {income/(loss)}	\$ (33,681)
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ -
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____ _____
438	Common Stock Dividends Declared _____	_____ _____
	Total Dividends Declared	\$ -
215	Year end Balance	\$ (938,831)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ <u>(938,831)</u>
Notes to Statement of Retained Earnings:		

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Report each advance separately.

OTHER LONG-TERM DEBT
ACCOUNT 224

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

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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232):			
2020 Ford Transit Van	%		\$ 40,635
2021 GMC 1500 Pickup	%		57,540
CoBank / Farm Credit Leasing	%		150,207
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ 248,382
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	\$ -

UTILITY NAME: Aquarina Utilities, Inc.

ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____	_____	\$ _____	\$ _____	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Account 237.1	\$ _____ -	_____	\$ _____ -	\$ _____ -	\$ _____ -
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities	\$ _____	_____	\$ _____	_____	\$ _____
_____	_____ -	_____	_____	_____	_____ -
_____	_____	_____	_____	_____	_____
Total Account 237.2	\$ _____	_____	\$ _____ -	\$ _____ -	\$ _____ -
Total Account 237 (1)	\$ _____ -	_____	\$ _____ -	\$ _____ -	\$ _____ -
INTEREST EXPENSED:		_____	\$ _____ -	(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest. (2) Must agree to F-3 (c), Current Year Interest Expense	
Total accrual Account 237		_____	\$ _____ -		
Short Term Interest Expense		_____	8,221		
_____		_____	_____		
Net Interest Expensed to Account No. 427 (2)			\$ 8,221		

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Capital One Spark Business	\$ 7,872
Chase Ink 4732	12,988
Chase Ink 6888	6,784
Total Miscellaneous Current and Accrued Liabilities	\$ 27,643

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

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

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

OTHER DEFERRED CREDITS
ACCOUNT 253

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____ -
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
NONE	\$ _____	\$ _____ -
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____ -
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____ -

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>395,268</u>	\$ <u>605,013</u>	\$ <u>-</u>	\$ <u>1,000,281</u>
Add credits during year:	\$ <u>10,010</u>	\$ <u>1,050</u>	\$ <u>-</u>	\$ <u>11,060</u>
Less debit charged during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Contribution In Aid of Construction	\$ <u><u>405,278</u></u>	\$ <u><u>606,063</u></u>	\$ <u><u>-</u></u>	\$ <u><u>1,011,341</u></u>

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	\$ <u>235,414</u>	\$ <u>443,379</u>	\$ <u>-</u>	\$ <u>678,793</u>
Debits during the year:	\$ <u>10,132</u>	\$ <u>15,152</u>	\$ <u>-</u>	\$ <u>25,283</u>
Credits during the year	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>245,546</u></u>	\$ <u><u>458,531</u></u>	\$ <u><u>-</u></u>	\$ <u><u>704,076</u></u>

Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

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

- 1 The reconciliation should include the same detail as furnished on Schedule M-1 of the federal 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. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (33,681)
Reconciling items for the year:		
Taxable income not reported on books:		
Deductions recorded on books not deducted for return:		
Income recorded on books not included in return:		
Deduction on return not charged against book income:		
Federal tax net income		\$ (33,681)

Computation of tax :

The Utility is a partnership, therefore this schedule is not applicable.

**WATER
OPERATION
SECTION**

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021
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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.

[illegible]

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

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)	\$ 1,733,802
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	1,367,137
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	369,493
252	Advances for Construction	F-20	-
Subtotal			\$ (2,828)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 220,094
Subtotal			\$ 217,266
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		22,538
	Other (Specify):		
WATER RATE BASE			\$ 239,804
WATER OPERATING INCOME		W-3	\$ (8,808)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-3.67%</u>

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

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

(3) Calculation consistent with last rate proceeding.

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

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

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	\$ 237,959
469	Less: Guaranteed Revenue and AFPI	W-9	-
	Net Operating Revenues		\$ 237,959
401	Operating Expenses	W-10(a)	\$ 180,302
403	Depreciation Expense	W-6(a)	50,702
	Less: Amortization of CIAC	W-8(a)	(9,237)
	Net Depreciation Expense		\$ 41,465
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		10,117
408.11	Property Taxes		3,466
408.12	Payroll Taxes		11,417
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 24,999
409.1	Income Taxes		
410.1	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.1	Deferred Income Taxes - Credit		-
412.1	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Amortized		
	Utility Operating Expenses		\$ 246,767
	Utility Operating Income		\$ (8,808)
	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		\$ (8,808)

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

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

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 397	\$		\$ 397
302	Franchises				-
303	Land and Land Rights	37,582			37,582
304	Structures and Improvements	66,474			66,474
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	116,507			116,507
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	2,057			2,057
310	Power Generation Equipment				-
311	Pumping Equipment	54,958	4,889		59,847
320	Water Treatment Equipment	379,672			379,672
330	Distribution Reservoirs and Standpipes	625,448			625,448
331	Transmission and Distribution Mains	155,799			155,799
333	Services	39,865			39,865
334	Meters and Meter Installations	87,986	1,148		89,134
335	Hydrants				-
336	Backflow Prevention Devices	4,408			4,408
339	Other Plant Miscellaneous Equipment	7,003			7,003
340	Office Furniture and Equipment				-
341	Transportation Equipment	78,597	66,852		145,449
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment	900			900
344	Laboratory Equipment	2,000			2,000
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant	1,261			1,261
TOTAL WATER PLANT		\$ 1,660,914	\$ 72,888	\$ -	\$ 1,733,802

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Additions are netted against all Commission Ordered Adjustments.

W-4(a)
GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 397	\$ 397	\$	\$	\$	\$
302	Franchises	-	-				
303	Land and Land Rights	37,582		37,582	-	-	-
304	Structures and Improvements	66,474		66,474			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	-					
307	Wells and Springs	116,507		116,507			
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	2,057		2,057			
310	Power Generation Equipment	-					
311	Pumping Equipment	59,847		59,847			
320	Water Treatment Equipment	379,672			379,672		
330	Distribution Reservoirs and Standpipes	625,448				625,448	
331	Transmission and Distribution Mains	155,799				155,799	
333	Services	39,865				39,865	
334	Meters and Meter Installations	89,134				89,134	
335	Hydrants	-				-	
336	Backflow Prevention Devices	4,408				4,408	
339	Other Plant Miscellaneous Equipment	7,003	-			7,003	
340	Office Furniture and Equipment	-					-
341	Transportation Equipment	145,449					145,449
342	Stores Equipment	-					-
343	Tools, Shop and Garage Equipment	900					900
344	Laboratory Equipment	2,000					2,000
345	Power Operated Equipment	-					-
346	Communication Equipment	-					-
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	1,261					1,261
TOTAL WATER PLANT		\$ 1,733,802	\$ 397	\$ 282,467	\$ 379,672	\$ 921,657	\$ 149,610

W-4(b)
GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40		2.50%
302	Franchises			
304	Structures and Improvements	33		3.03%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	32		3.13%
310	Power Generation Equipment	17		5.88%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	15		6.67%
344	Laboratory Equipment	15		6.67%
345	Power Operated Equipment	12		8.33%
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 354	10		\$ 10
302	Franchises				-
304	Structures and Improvements	22,551	2,014		2,014
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	116,507			-
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	1,109	64		64
310	Power Generation Equipment				-
311	Pumping Equipment	24,626	2,870		2,870
320	Water Treatment Equipment	359,780	17,258		17,258
330	Distribution Reservoirs and Standpipes	625,448			-
331	Transmission and Distribution Mains	94,446	3,623		3,623
333	Services	27,624	997		997
334	Meters and Meter Installations	(30,615)	4,428		4,428
335	Hydrants				-
336	Backflow Prevention Devices	2,205	294		294
339	Other Plant Miscellaneous Equipment	1,640	280		280
340	Office Furniture and Equipment				-
341	Transportation Equipment	68,372	18,670		18,670
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment	358	60		60
344	Laboratory Equipment	767	133		133
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant	1,261			-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,316,435	\$ 50,702	\$ -	\$ 50,702

* To correct prior year accum depreciation
 Use () to denote reversal entries.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (l) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 364
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	24,565
305	Collecting and Impounding Reservoirs	-	-	-	-	-
306	Lake, River and Other Intakes	-	-	-	-	-
307	Wells and Springs	-	-	-	-	116,507
308	Infiltration Galleries and Tunnels	-	-	-	-	-
309	Supply Mains	-	-	-	-	1,173
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	27,496
320	Water Treatment Equipment	-	-	-	-	377,038
330	Distribution Reservoirs and Standpipes	-	-	-	-	625,448
331	Transmission and Distribution Mains	-	-	-	-	98,069
333	Services	-	-	-	-	28,620
334	Meters and Meter Installations	-	-	-	-	(26,187)
335	Hydrants	-	-	-	-	-
336	Backflow Prevention Devices	-	-	-	-	2,499
339	Other Plant Miscellaneous Equipment	-	-	-	-	1,920
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	87,042
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	418
344	Laboratory Equipment	-	-	-	-	900
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	1,261
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 1,367,137

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>359,483</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>10,010</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>N/A</u>
Total Credits		\$ <u>10,010</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u></u>
Total Contributions In Aid of Construction		\$ <u>369,493</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

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	7	500	3,500
Plant Capacity Charge	7	780	5,460
Meter Installation Charge	7	150	1,050
Total Credits			\$ 10,010

**ACCUMULATED AMORTIZATION OF WATER
CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 210,857
Debits during the year:	
Accruals charged to Account 272	\$ 9,237
Other debits (specify) :	
Total debits	\$ 9,237
Credits during the year (specify) :	
	\$ -
Total credits	\$ -
Balance end of year	\$ 220,094

YEAR OF REPORT
December 31, 2021

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

[illegible]

FILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

STEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	293		154,709
461.2	Sales to Commercial Customers	4		3,505
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings	6		55,632
461.6	Other Revenues			
Total Metered Sales		303	-	\$ 213,845
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$ -
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		303	-	\$ 213,845
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			19,871
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			4,243
Total Other Water Revenues				\$ 24,113
Total Water Operating Revenues				\$ 237,959

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
Accruals are recorded in account 461.1.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 100,714	\$ 12,589	12,589
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	167	21	21
610	Purchased Water		-	
615	Purchased Power	15,825	-	
616	Fuel for Power Purchased	275	-	275
618	Chemicals	6,760	1,127	1,127
620	Materials and Supplies	9,301	1,163	1,163
631	Contractual Services-Engineering		-	-
632	Contractual Services - Accounting	6,869	-	-
633	Contractual Services - Legal	335	-	-
634	Contractual Services - Mgt. Fees	17,109	-	-
635	Contractual Services - Testing	1,758	293	293
636	Contractual Services - Other	5,054	632	632
641	Rental of Building/Real Property	4,000	-	-
642	Rental of Equipment	1,600	-	-
650	Transportation Expenses	2,984	373	373
656	Insurance - Vehicle	995	-	-
657	Insurance - General Liability	2,047	-	-
658	Insurance - Workman's Comp.		-	-
659	Insurance - Other		-	-
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other		-	-
668	Water Resource Conservation Exp.		-	
670	Bad Debt Expense			
675	Miscellaneous Expenses	4,508	563	563
Total Water Utility Expenses		\$ 180,302	\$ 16,761	\$ 17,036

W-10(a)
GROUP 1 - POTABLE

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021
--

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)
\$ 12,589	12,589	12,589	12,589	12,589	\$ 12,589
21	21	21	21	21	\$ 21
15,825		-		-	-
-		-		-	-
1,127	1,127	1,127	1,127		
1,163	1,163	1,163	1,163	1,162	1,163
-	-	-	-	-	-
-	-	-	-	-	6,869
-	-	-	-	-	335
-	-	-	-	-	17,109
293	293	293	293	-	-
632	632	632	632	632	632
-	-	-	-	-	4,000
-	-	-	-	-	1,600
373	373	373	373	373	373
-	-	-	-	-	995
-	-	-	-	-	2,047
-	-	-	-	-	-
-	-	-	-	-	-
					-
-	-	-	-	-	-
563	563	563	563	563	563
\$ 32,586	\$ 16,761	\$ 16,761	\$ 16,761	\$ 15,341	\$ 48,297

W-10(b)
GROUP 1 - POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		1,533	318	1,215	1,215
February		1,273	322	951	1,379
March		1,597	397	1,200	1,200
April		1,526	0	1,526	1,652
May		1,266	288	978	978
June		1,062	0	1,062	1,210
July		1,354	215	1,139	1,139
August		1,235	0	1,235	1,409
September		1,235	0	1,235	1,251
October		1,235	135	1,100	1,100
November		1,079	97	982	982
December		1,197	0	1,197	1,216
Total for Year		15,592	1,772	13,820	14,731

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:

N/A

Based on 16hrs/day

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Potable Well #2	1.0 mgd	.32 mgd	Aquifer

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

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)	\$ 1,119,343
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	839,573
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	W-7	35,785
252	Advances for Construction	F-20	-
Subtotal			\$ 243,985
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 25,452
Subtotal			\$ 269,436
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		19,328
	Other (Specify):		
WATER RATE BASE			\$ 288,764
WATER OPERATING INCOME		W-3	\$ 21,848
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			7.57%

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

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	\$ 213,599
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 213,599
401	Operating Expenses	W-10(a)	\$ 154,626
403	Depreciation Expense	W-6(a)	14,780
	Less: Amortization of CIAC	W-8(a)	(895)
	Net Depreciation Expense		\$ 13,886
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	
408.1	Taxes Other Than Income		9,550
	Utility Regulatory Assessment Fee		
408.11	Property Taxes		
408.12	Payroll Taxes		13,688
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 23,239
409.1	Income Taxes		
410.1	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.1	Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Amortized		
	Utility Operating Expenses		\$ 191,751
	Utility Operating Income		\$ 21,848
	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		\$ 21,848

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 653	\$		\$ 653
302	Franchises				-
303	Land and Land Rights	24,498			24,498
304	Structures and Improvements	13,750			13,750
305	Collecting and Impounding Reservoirs				-
306	Lake, River and Other Intakes				-
307	Wells and Springs	115,430			115,430
308	Infiltration Galleries and Tunnels				-
309	Supply Mains	23,143			23,143
310	Power Generation Equipment				-
311	Pumping Equipment	103,143			103,143
320	Water Treatment Equipment	39,669			39,669
330	Distribution Reservoirs and Standpipes	512,792			512,792
331	Transmission and Distribution Mains	153,779			153,779
333	Services	-			-
334	Meters and Meter Installations	87,986	850		88,836
335	Hydrants	10,177			10,177
336	Backflow Prevention Devices	-			-
339	Other Plant Miscellaneous Equipment	6,104			6,104
340	Office Furniture and Equipment				-
341	Transportation Equipment	27,369			27,369
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment				-
344	Laboratory Equipment				-
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant				-
TOTAL WATER PLANT		\$ 1,118,493	\$ 850	\$ -	\$ 1,119,343

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Additions are netted against all Commission Ordered Adjustments.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

WATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 INTANGIBLE PLANT	.2 SOURCE OF SUPPLY AND PUMPING PLANT	.3 WATER TREATMENT PLANT	.4 TRANSMISSION AND DISTRIBUTION PLANT	.5 GENERAL PLANT
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
301	Organization	\$ 653	\$ 653	\$	\$	\$	\$
302	Franchises	-	-				
303	Land and Land Rights	24,498		24,498	-	-	-
304	Structures and Improvements	13,750		13,750			
305	Collecting and Impounding Reservoirs	-					
306	Lake, River and Other Intakes	-					
307	Wells and Springs	115,430		115,430			
308	Infiltration Galleries and Tunnels	-					
309	Supply Mains	23,143		23,143			
310	Power Generation Equipment	-					
311	Pumping Equipment	103,143		103,143			
320	Water Treatment Equipment	39,669			39,669		
330	Distribution Reservoirs and Standpipes	512,792				512,792	
331	Transmission and Distribution Mains	153,779				153,779	
333	Services	-				-	
334	Meters and Meter Installations	88,836				88,836	
335	Hydrants	10,177				10,177	
336	Backflow Prevention Devices	-				-	
339	Other Plant Miscellaneous Equipment	6,104	-			6,104	
340	Office Furniture and Equipment	-					-
341	Transportation Equipment	27,369					27,369
342	Stores Equipment	-					-
343	Tools, Shop and Garage Equipment	-					-
344	Laboratory Equipment	-					-
345	Power Operated Equipment	-					-
346	Communication Equipment	-					-
347	Miscellaneous Equipment	-					-
348	Other Tangible Plant	-					-
TOTAL WATER PLANT		\$ 1,119,343	\$ 653	\$ 279,964	\$ 39,669	\$ 771,688	\$ 27,369

W-4(b)

GROUP 2 - NON-POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
301	Organization	40		2.50%
302	Franchises			
304	Structures and Improvements	33		3.03%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs	30		3.33%
308	Infiltration Galleries and Tunnels			
309	Supply Mains	32		3.13%
310	Power Generation Equipment	17		5.88%
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment	22		4.55%
330	Distribution Reservoirs and Standpipes	37		2.70%
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices	15		6.67%
339	Other Plant Miscellaneous Equipment	25		4.00%
340	Office Furniture and Equipment	15		6.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	15		6.67%
344	Laboratory Equipment			
345	Power Operated Equipment	12		8.33%
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
301	Organization	\$ 581	16	\$ -	\$ 16
302	Franchises				-
304	Structures and Improvements	625	417		417
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	17,141	723		723
310	Power Generation Equipment				-
311	Pumping Equipment	75,193	5,157		5,157
320	Water Treatment Equipment	39,669			-
330	Distribution Reservoirs and Standpipes	512,792			-
331	Transmission and Distribution Mains	87,171	3,576		3,576
333	Services				-
334	Meters and Meter Installations	(30,889)	4,421		4,421
335	Hydrants	5,820	226		226
336	Backflow Prevention Devices				-
339	Other Plant Miscellaneous Equipment	1,258	244		244
340	Office Furniture and Equipment				-
341	Transportation Equipment				-
342	Stores Equipment				-
343	Tools, Shop and Garage Equipment				-
344	Laboratory Equipment				-
345	Power Operated Equipment				-
346	Communication Equipment				-
347	Miscellaneous Equipment				-
348	Other Tangible Plant				-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 824,793	\$ 14,780	\$ -	\$ 14,780

* Specify nature of transaction
Use () to denote reversal entries.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION (CONT'D)

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (l) (k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 597
302	Franchises	-	-	-	-	-
304	Structures and Improvements	-	-	-	-	1,042
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	-	-	-	-	17,864
310	Power Generation Equipment	-	-	-	-	-
311	Pumping Equipment	-	-	-	-	80,350
320	Water Treatment Equipment	-	-	-	-	39,669
330	Distribution Reservoirs and Standpipes	-	-	-	-	512,792
331	Transmission and Distribution Mains	-	-	-	-	90,747
333	Services	-	-	-	-	-
334	Meters and Meter Installations	-	-	-	-	(26,468)
335	Hydrants	-	-	-	-	6,046
336	Backflow Prevention Devices	-	-	-	-	-
339	Other Plant Miscellaneous Equipment	-	-	-	-	1,502
340	Office Furniture and Equipment	-	-	-	-	-
341	Transportation Equipment	-	-	-	-	-
342	Stores Equipment	-	-	-	-	-
343	Tools, Shop and Garage Equipment	-	-	-	-	-
344	Laboratory Equipment	-	-	-	-	-
345	Power Operated Equipment	-	-	-	-	-
346	Communication Equipment	-	-	-	-	-
347	Miscellaneous Equipment	-	-	-	-	-
348	Other Tangible Plant	-	-	-	-	-
TOTAL WATER ACCUMULATED DEPRECIATION		\$ -	\$ -	\$ -	\$ -	\$ 839,573

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>35,785</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u></u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>N/A</u>
Total Credits		\$ <u>-</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u></u>
Total Contributions In Aid of Construction		\$ <u>35,785</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.

Explain all debits charged to Account 271 during the year below:

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

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 (a)	WATER (b)
Balance first of year	\$ 24,557
Debits during the year:	
Accruals charged to Account 272	\$ 895
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 895
Credits during the year (specify) :	
_____	\$ -
_____	_____
Total credits	\$ -
Balance end of year	\$ 25,452

YEAR OF REPORT
December 31, 2021

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		\$ N/A _____

FILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

STEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers			
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
461.6	Other Revenues			
Total Metered Sales		-	-	\$
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers	119		210,101
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		119	-	\$ 210,101
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			3,498
Total Other Water Revenues				\$ 3,498
Total Water Operating Revenues				\$ 213,599

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
Accruals are recorded in account 461.1.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

WATER UTILITY EXPENSE ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 100,714	\$ 12,589	12,589
603	Salaries and Wages - Officers, Directors and Majority Stockholders			
604	Employee Pensions and Benefits	167	21	21
610	Purchased Water		-	
615	Purchased Power	15,825	-	
616	Fuel for Power Purchased	275	275	
618	Chemicals	50	50	
620	Materials and Supplies	7,277	1,819	1,819
631	Contractual Services-Engineering		-	-
632	Contractual Services - Accounting	6,869	-	-
633	Contractual Services - Legal	335	-	-
634	Contractual Services - Mgt. Fees	3,377	-	-
635	Contractual Services - Testing		-	-
636	Contractual Services - Other	3,827	547	547
641	Rental of Building/Real Property	4,000	-	-
642	Rental of Equipment	1,600	-	-
650	Transportation Expenses	2,984		
656	Insurance - Vehicle	995	-	-
657	Insurance - General Liability	2,047	-	-
658	Insurance - Workman's Comp.		-	-
659	Insurance - Other		-	-
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other		-	-
668	Water Resource Conservation Exp.		-	
670	Bad Debt Expense			
675	Miscellaneous Expenses	4,284	1,071	
Total Water Utility Expenses		\$ 154,626	\$ 16,372	\$ 14,976

W-10(a)
GROUP 2 - NON-POTABLE

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

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)
\$ 12,589	12,589	12,589	12,589	12,589	\$ 12,589
21	21	21	21	21	\$ 21
15,825		-		-	-
-		-		-	-
1,819		1,819			
-	-	-	-	-	-
-	-	-	-	-	6,869
-	-	-	-	-	335
-	-	-	-	-	3,377
547	547	1,093	547		
					4,000
					1,600
					2,984
					995
					2,047
-	-	-	-	-	-
					-
-	-	-	-	-	-
1,071		1,071			1,071
\$ 31,872	\$ 13,157	\$ 16,594	\$ 13,157	\$ 12,610	\$ 35,888

W-10(b)

GROUP 2 - NON-POTABLE

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January		7,468	230	7,238	7,238
February		6,570	0	6,570	6,570
March		5,833	0	5,833	5,833
April		7,823	250	7,573	7,573
May		7,177	0	7,177	7,177
June		8,770	0	8,770	8,770
July		7,936	198	7,738	7,738
August		9,117	0	9,117	8,117
September		8,448	0	8,448	8,448
October		7,809	123	7,686	7,686
November		7,776	0	7,776	7,776
December		7,639	0	7,639	7,639
Total for Year		92,366	801	91,565	90,565

If water is purchased for resale, indicate the following:

Vendor N/A

Point of delivery _____

If water is sold to other water utilities for redistribution, list names of such utilities below:

N/A

Based on 16hrs/day

each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Non-Potable Well #1 (irrigation only)	1.0 mgd	.38mgd	Aquifer

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): .21 mgd

Location of measurement of capacity
(i.e. Wellhead, Storage Tank): Distribution Point

Type of treatment (reverse osmosis,
(sedimentation, chemical, aerated, etc.): Reverse Osmosis & Disinfection

LIME TREATMENT

Unit rating (i.e., GPM, pounds
per gallon): N/A Manufacturer: N/A

FILTRATION

Type and size of area: R/O 5 mm prefilters (polypropylene) & filmtec or hydranautic membrane

Pressure (in square feet): 7,920 lb/ft2 Manufacturer: Siemens

Gravity (in GPM/square feet) - Manufacturer:

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

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	101	101
3/4"	Displacement	1.5		0
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	29	232
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5	2	35
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0	2	60
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0	1	90
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Water System Meter Equivalents				824

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

Provide a calculation used to determine the value of one water equivalent residential connection (ERC).

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:

$$ERC = (\text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day})$$

ERC Calculation:

ERC=

14760 gallons, divided by
 350 gallons per day
 293 SFR Customers
144 ERC's

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
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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. 144
2. Maximum number of ERCs * which can be served. 600
3. Present system connection capacity (in ERCs *) using existing lines. 264
4. Future connection capacity (in ERCs *) upon service area buildout. 550
5. Estimated annual increase in ERCs *. 2
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. Designated pump and capacity, 41 hydrants
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
None
9. When did the company last file a capacity analysis report with the DEP? Unknown
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules. N/A
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3054060
12. Water Management District Consumptive Use Permit # 1719-9
 - a. Is the system in compliance with the requirements of the CUP? Yes
 - b. If not, what are the utility's plans to gain compliance? N/A

* An ERC is determined based on the calculation on the bottom of Page W-13.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations

YEAR OF REPORT December 31, 2021

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	213,845	213,845	-
Total Fire Protection Revenue	-		-
Other Sales to Public Authorities	-		-
Sales to Irrigation Customers	210,101	212,101	(2,000)
Sales for Resale	-		-
Interdepartmental Sales	-		-
Total Other Water Revenue	27,611	21,233	6,379
Total Water Operating Revenue	451,557	447,179	4,379
Less: Expense for Purchased Water from FPSC Regulated Utility			-
Net Water Operating Revenues	451,557	447,179	4,379
Reconciliation:			
	Typo	\$	(2,000)
	Initial Connection Fee not included		
	Commercial Building Cor		38
	Commercial Building Cor		38
	Phoenix Park Constructio		190
	Non-Utility Income		
	The Hammocks Condo re		3,000
	U.S. Water -flushing		3,113
		\$	4,379
Instructions:			
For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).			

**WASTEWATER
OPERATION
SECTION**

Aquarina Utilities, Inc.

YEAR OF REPORT
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WASTEWATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 and S-12) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-12) should be completed for each group and arranged by group number.

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
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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	\$ 1,758,245
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6B	1,562,733
110	Accumulated Amortization	F-8	-
271	Contributions In Aid of Construction	S-7	606,063
252	Advances for Construction	F-20	
Subtotal			\$ (410,551)
272	Add:		
	Accumulated Amortization of Contributions in Aid of Construction	S-8A	\$ 458,531
Subtotal			\$ 47,980
114	Plus or Minus:		
	Acquisition Adjustments (2)	F-7	-
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	-
	Working Capital Allowance (3)		28,076
	Other (Specify):		-
WASTEWATER RATE BASE			\$ 76,056
WASTEWATER OPERATING INCOME		S-3	\$ (38,927)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			-51.18%

NOTES (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

SYSTEM NAME / COUNTY :

Aquarina Utilities, Inc. / Brevard**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9A	\$ 252,031
530	Less: Guaranteed Revenue (and AFPI)	S-9A	-
Net Operating Revenues			\$ 252,031
401	Operating Expenses	S-10A	\$ 224,606
403	Depreciation Expense	S-6A	48,832
	Less: Amortization of CIAC	S-8A	(15,125)
Net Depreciation Expense			\$ 33,707
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	-
408.1	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		16,570
408.11	Property Taxes		3,466
408.12	Payroll Taxes		12,611
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 32,646
409.1	Income Taxes		
410.1	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.1	Provision for Deferred Income Taxes - Credit		
412.1	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		-
Utility Operating Expenses			\$ 290,958
Utility Operating Income			\$ (38,927)
530	Add Back:		
	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			\$ (38,927)

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 1,050		\$	\$ 1,050
352	Franchises				-
353	Land and Land Rights	33,680			33,680
354	Structures and Improvements	49,502		-	49,502
355	Power Generation Equipment			-	-
360	Collection Sewers - Force	164,230		-	164,230
361	Collection Sewers - Gravity	328,394		-	328,394
361	Manholes			-	-
362	Special Collecting Structures			-	-
363	Services to Customers	170,960		-	170,960
364	Flow Measuring Devices			-	-
365	Flow Measuring Installations			-	-
366	Reuse Services			-	-
367	Reuse Meters and Meter Installations			-	-
370	Receiving Wells			-	-
371	Pumping Equipment	54,480		-	54,480
374	Reuse Distribution Reservoirs			-	-
375	Reuse Transmission and Distribution System			-	-
380	Treatment and Disposal Equipment	731,696		-	731,696
381	Plant Sewers			-	-
382	Outfall Sewer Lines	144,908		-	144,908
389	Other Plant Miscellaneous Equipment	6,480	10,552	-	17,032
390	Office Furniture and Equipment			-	-
391	Transportation Equipment	58,299		-	58,299
392	Stores Equipment			-	-
393	Tools, Shop and Garage Equipment			-	-
394	Laboratory Equipment	565		-	565
395	Power Operated Equipment			-	-
396	Communication Equipment			-	-
397	Miscellaneous Equipment			-	-
398	Other Tangible Plant	3,449		-	3,449
Total Wastewater Plant		\$ 1,747,693	\$ 10,552	\$ 0	\$ 1,758,245

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.
Additions are netted against all Commission Ordered Adjustments.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT	.2 COLLECTION PLANT	.3 SYSTEM PUMPING PLANT	.4 TREATMENT AND DISPOSAL	.5 RECLAIMED WASTEWATER TREATMENT PLANT	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT	.7 GENERAL PLANT
(a)	(b)	(g)	(h)	(i)	(j)	(i)	(j)	(k)
351	Organization	\$ 1,050	\$	\$	\$	\$	\$	\$
352	Franchises	-						
353	Land and Land Rights				33,680			
354	Structures and Improvements				49,502			
355	Power Generation Equipment							
360	Collection Sewers - Force		164,230					
361	Collection Sewers - Gravity		328,394					
361	Manholes		-					
362	Special Collecting Structures		-					
363	Services to Customers		170,960					
364	Flow Measuring Devices		-					
365	Flow Measuring Installations		-					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells							
371	Pumping Equipment			54,480				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				731,696			
381	Plant Sewers				-			
382	Outfall Sewer Lines				144,908			
389	Other Plant Miscellaneous Equipment	-			17,032			
390	Office Furniture and Equipment							-
391	Transportation Equipment							58,299
392	Stores Equipment							-
393	Tools, Shop and Garage Equipment							-
394	Laboratory Equipment							565
395	Power Operated Equipment							-
396	Communication Equipment							-
397	Miscellaneous Equipment							-
398	Other Tangible Plant							3,449
Total Wastewater Plant		\$ 1,050	\$ 663,584	\$ 54,480	\$ 976,818	\$ -	\$ -	\$ 62,313

NOTE: Any adjustments made to reclassify property from one account to another must be footnoted.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
351	Organization	40		2.50%
352	Franchises			
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment	20		5.00%
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures	30		3.33%
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	25		4.00%
371	Pumping Equipment	18		5.56%
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers			
382	Outfall Sewer Lines	18		5.56%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment			
393	Tools, Shop and Garage Equipment	15		6.67%
394	Laboratory Equipment	15		6.67%
395	Power Operated Equipment	12		8.33%
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant	15		6.67%
Wastewater Plant Composite Depreciation Rate *				

* If depreciation rates prescribed by this Commission are on a total composite basis, entries should be made on this line only.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

NO.	ACCT. ACCOUNT NAME	BALANCE AT BEGINNING OF YEAR	ACCRUALS	OTHER CREDITS *	TOTAL CREDITS (d + e)
(a)	(b)	(c)	(d)	(e)	(f)
301	Organization	\$ 1,006	\$ 26		\$ 26
302	Franchises				-
354	Structures and Improvements	23,293	1,547		1,547
355	Power Generation Equipment				-
360	Collection Sewers - Force	164,230			-
361	Collection Sewers - Gravity	204,135	7,298		7,298
362	Special Collecting Structures				-
363	Services to Customers	162,017	4,499		4,499
364	Flow Measuring Devices				-
365	Flow Measuring Installations				-
366	Reuse Services				-
367	Reuse Meters and Meter Installations				-
370	Receiving Wells				-
371	Pumping Equipment	54,480			-
375	Reuse Transmission and Distribution System				-
380	Treatment and Disposal Equipment	706,640	25,056		25,056
381	Plant Sewers				-
382	Outfall Sewer Lines	144,908			-
389	Other Plant Miscellaneous Equipment	3,045	653		653
390	Office Furniture and Equipment				-
391	Transportation Equipment	46,381	9,717		9,717
392	Stores Equipment				-
393	Tools, Shop and Garage Equipment				-
394	Laboratory Equipment	318	38		38
395	Power Operated Equipment				-
396	Communication Equipment				-
397	Miscellaneous Equipment				-
398	Other Tangible Plant	3,448			-
Total Depreciable Wastewater Plant in Service		\$ 1,513,900	\$ 48,832	\$ -	\$ 48,832

* Specify nature of transaction.
Use () to denote reversal entries.

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO.	ACCOUNT NAME	PLANT RETIRED	SALVAGE AND INSURANCE	COST OF REMOVAL AND OTHER CHARGES	TOTAL CHARGES (g-h+i)	BALANCE AT END OF YEAR (c+f-j)
(a)	(b)	(g)	(h)	(i)	(j)	(k)
301	Organization	\$ -	\$ -	\$ -	\$ -	\$ 1,032
302	Franchises	-	-	-	-	-
354	Structures and Improvements	-	-	-	-	24,840
355	Power Generation Equipment	-	-	-	-	-
360	Collection Sewers - Force	-	-	-	-	164,230
361	Collection Sewers - Gravity	-	-	-	-	211,433
362	Special Collecting Structures	-	-	-	-	-
363	Services to Customers	-	-	-	-	166,516
364	Flow Measuring Devices	-	-	-	-	-
365	Flow Measuring Installations	-	-	-	-	-
366	Reuse Services	-	-	-	-	-
367	Reuse Meters and Meter Installations	-	-	-	-	-
370	Receiving Wells	-	-	-	-	-
371	Pumping Equipment	-	-	-	-	54,480
	Reuse Transmission and					-
375	Distribution System	-	-	-	-	-
380	Treatment and Disposal Equipment	-	-	-	-	731,696
381	Plant Sewers	-	-	-	-	-
382	Outfall Sewer Lines	-	-	-	-	144,908
389	Other Plant Miscellaneous Equipment	-	-	-	-	3,698
390	Office Furniture and Equipment	-	-	-	-	-
391	Transportation Equipment	-	-	-	-	56,098
392	Stores Equipment	-	-	-	-	-
393	Tools, Shop and Garage Equipment	-	-	-	-	-
394	Laboratory Equipment	-	-	-	-	356
395	Power Operated Equipment	-	-	-	-	-
396	Communication Equipment	-	-	-	-	-
397	Miscellaneous Equipment	-	-	-	-	-
398	Other Tangible Plant	-	-	-	-	3,448
Total Depreciable Wastewater Plant in Service		\$ -	\$ -	\$ -	\$ -	\$ 1,562,733

* Specify nature of transaction.
Use () to denote reversal entries.

YEAR OF REPORT
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**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 605,013
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8A	\$ 1,050
Contributions received from Developer or Contractor Agreements in cash or property	S-8B	-
		-
Total Credits		\$ 1,050
Less debits charged during the year (All debits charged during the year must be explained below)		\$
Total Contributions In Aid of Construction		\$ 606,063

Explain all debits charged to Account 271 during the year below:

[illegible]

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

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	7	\$150	1,050
			-
Total Credits			\$ 1,050

**ACCUMULATED AMORTIZATION OF WASTEWATER
CONTRIBUTIONS IN AID OF CONSTRUCTION**

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 443,379
Debits during the year:	
Accruals charged to Account 272	\$ 15,125
Other debits (specify) :	
Total debits	\$ 15,152
Credits during the year (specify) :	
	\$
Total credits	\$ -
Balance end of year	\$ 458,531

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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)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
NONE		\$ -
Total Credits		\$ -

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues	23		13,535
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	23	-	\$ 13,535
522.1	Measured Revenues: Residential Revenues	293		157,645
522.2	Commercial Revenues	3		2,025
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues	6		57,017
522	Total Measured Revenues	302	-	\$ 216,688
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		325	-	\$ 230,223
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			21,809
Total Other Wastewater Revenues				\$ 21,809

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.
521.1 includes accruals

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
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SYSTEM NAME / COUNTY Aquarina Utilities, Inc. / Brevard

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: 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			\$ -
541.1	Measured Reuse Revenues: Residential Reuse Revenues			
541.2	Commercial Reuse Revenues			
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From Public Authorities			
541	Total Measured Reuse Revenues			\$ -
544	Reuse Revenues From Other Systems			
Total Reclaimed Water Sales				\$ -
Total Wastewater Operating Revenues				\$ 252,031

* Customer is defined by Rule 25-30.210(1), Florida Administrative Code.

UTILITY NAME: Aquarina Utilities, Inc.

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SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	CURRENT YEAR	.1 COLLECTION EXPENSES- OPERATIONS	.2 COLLECTION EXPENSES- MAINTENANCE	.3 PUMPING EXPENSES - OPERATIONS	.4 PUMPING EXPENSES - MAINTENANCE	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
701	Salaries and Wages - Employees	\$ 100,714	\$ 12,589	12,589	12,589	12,589	12,589	12,589
703	Salaries and Wages - Officers, Directors and Majority Stockholders							
704	Employee Pensions and Benefits	167	21	21	21	21	21	21
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	18,810					18,810	
715	Purchased Power	16,065					16,065	
716	Fuel for Power Purchased	275					275	
718	Chemicals	721					721	
720	Materials and Supplies	7,505	1,876	1,876			1,876	1,876
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	6,869						
733	Contractual Services - Legal	335						
734	Contractual Services - Mgt. Fees	18,609						
735	Contractual Services - Testing	1,196					1,196	
736	Contractual Services - Other	36,344	6,608	3,304	6,608	3,304	6,608	3,304
741	Rental of Building/Real Property	4,000					4,000	
742	Rental of Equipment	1,600						
750	Transportation Expenses	2,984						
756	Insurance - Vehicle	995						
757	Insurance - General Liability	2,011						
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense							
775	Miscellaneous Expenses	5,404	982	491	982	491	982	491
Total Wastewater Utility Expenses		\$ 224,606	\$ 22,077	\$ 18,282	\$ 20,200	\$ 16,405	\$ 63,145	\$ 18,282

S-10(a)
GROUP 1

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021
--

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	ACCOUNT NAME	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ 12,589	12,589				
703	Salaries and Wages - Officers, Directors and Majority Stockholders						
704	Employee Pensions and Benefits	21	21				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		6,869				
733	Contractual Services - Legal		335				
734	Contractual Services - Mgt. Fees		18,609				
735	Contractual Services - Testing						
736	Contractual Services - Other		6,608				
741	Rental of Building/Real Property						
742	Rental of Equipment		1,600				
750	Transportation Expenses		2,984				
756	Insurance - Vehicle		995				
757	Insurance - General Liability		2,011				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	-					
775	Miscellaneous Expenses	491	491				
Total Wastewater Utility Expenses		\$ 13,101	\$ 53,113	\$ -	\$ -	\$ -	\$ -

UTILITY NAME:

Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021

SYSTEM NAME / COUNTY :

Aquarina Utilities, Inc. / Brevard**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	293	293
5/8"	Displacement	1.0	10	10
3/4"	Displacement	1.5		0
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0	8	64
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				380

**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:

$$\text{ERC} = (\text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day})$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

NOTE:

Total gallons treated includes both treated and purchased treatment.

ERC Calculation:

8,993,160	=	78
Totals Gallons Treated	/365 days) / 316 SFR	

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT December 31, 2021
--

SYSTEM NAME / COUNTY : Aquarina Utilities, Inc. / Brevard

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	<u>.99 mgd</u>	<u> </u>	<u> </u>
Basis of Permit Capacity (1)	<u>AADF</u>	<u> </u>	<u> </u>
Manufacturer	<u>Schreiber</u>	<u> </u>	<u> </u>
Type	<u>Extended Air / Activated Sludge</u>	<u> </u>	<u> </u>
Hydraulic Capacity	<u>.99 mgd</u>	<u> </u>	<u> </u>
Average Daily Flow	<u>.398 mgd</u>	<u> </u>	<u> </u>
Total Gallons of Wastewater Treated	<u>15,317,788</u>	<u> </u>	<u> </u>
Method of Effluent Disposal	<u>Drain Field</u>	<u> </u>	<u> </u>

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit
(i.e. average annual daily flow, etc.)

UTILITY NAME: Aquarina Utilities, Inc.

YEAR OF REPORT
December 31, 2021

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 78
2. Maximum number of ERCs* which can be served 354
3. Present system connection capacity (in ERCs*) using existing lines 354
4. Future connection capacity (in ERCs*) upon service area buildout 550
5. Estimated annual increase in ERCs* 11
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system
None
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? Unknown
If so, when? Unknown. System designed and permitted for reuse at flows > 1 mgd
9. Has the utility been required by the DEP or water management district to implement reuse? No
If so, what are the utility's plans to comply with this requirement?
10. When did the company last file a capacity analysis report with the DEP? 9/2012
11. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading. N/A
 - e. Is this system under any Consent Order with DEP? No
12. Department of Environmental Protection ID # FLA 010352-005-DW31

* An ERC is determined based on the calculation on S-11.

Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Wastewater Operations

YEAR OF REPORT December 31, 2021
--

UTILITY NAME: **Aquarina Utilities, Inc.**

(A)	(B)	(C)	(D)
Accounts	Gross Wastewater Revenues per Sch S-9	Gross Wastewater Revenues per RAF Return	Difference (B)-(C)
Gross Revenues:			
Total Flat-Rate Revenues	13,535	13,535	0
Total Measured Revenues	216,688	216,688	0
Revenues from Public Authorities	0		
Revenues from Other Systems	0		
Interdepartmental Revenues	0		
Total Other Wastewater Revenues	21,809	21,543	266
Reclaimed Water Sales			
Total Wastewater Operating Revenue	252,031	251,765	266
Less: Expense for Purchased Wastewater from FPSC Regulated Utility			
Net Wastewater Operating Revenues	252,031	251,765	266
Reconciliation:	Initial Connection Fee not included: <div style="display: flex; justify-content: flex-end; align-items: flex-end;"> <div style="margin-right: 20px;">Commercial Building Corp</div> <div style="text-align: right;">76</div> </div> <div style="display: flex; justify-content: flex-end; align-items: flex-end;"> <div style="margin-right: 20px;">Phoenix Park Construcion</div> <div style="text-align: right;">190</div> </div> <div style="display: flex; justify-content: flex-end; align-items: flex-end; border-top: 1px solid black; border-bottom: 3px double black;"> <div style="margin-right: 20px;">\$</div> <div style="text-align: right;">266</div> </div>		
Instructions:	For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).		

EXHIBIT 9



**AQUARINA
UTILITIES, INC.
WATER SYSTEM
ASSESSMENT**

**ENGINEERING
MEMORANDUM**

210 South Florida Avenue | Suite 220
Lakeland, Florida 33801
800.426.4262

woodardcurran.com
COMMITMENT & INTEGRITY DRIVE RESULTS

0233748.02
**Central States Water
Resources**
July 2021

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Appendix E:	Sanitary Survey Report
Appendix F:	Vendor Recommendations

EXECUTIVE SUMMARY

An engineering evaluation for the Aquarina Utilities Water Treatment Plant in Melbourne Beach, FL was conducted by Woodard & Curran to provide feedback and guidance to Central States Water Resources on regulatory compliance, permitting, technical items and recommendations for repair or improvements. The evaluation herein is based on a site visit conducted on March 10, 2021, reports submitted by the utility to the Florida Department of Environmental Protection, and technical documents provided by Aquarina Utilities.

1. INTRODUCTION

1.1 General System Information

Aquarina Utilities owns and operates a private Water Treatment Plant (WTP) to service the Aquarina Beach and Country Club development. The Aquarina development consists of residential units, a country club and golf shop. The WTP and wastewater treatment plant (WWTP) are enclosed in a fenced in area. Please see Appendix A for a site map.

A summary of the main parameters for the wastewater system is included below in Table 1-1.

Table 1-1: Aquarina System Information

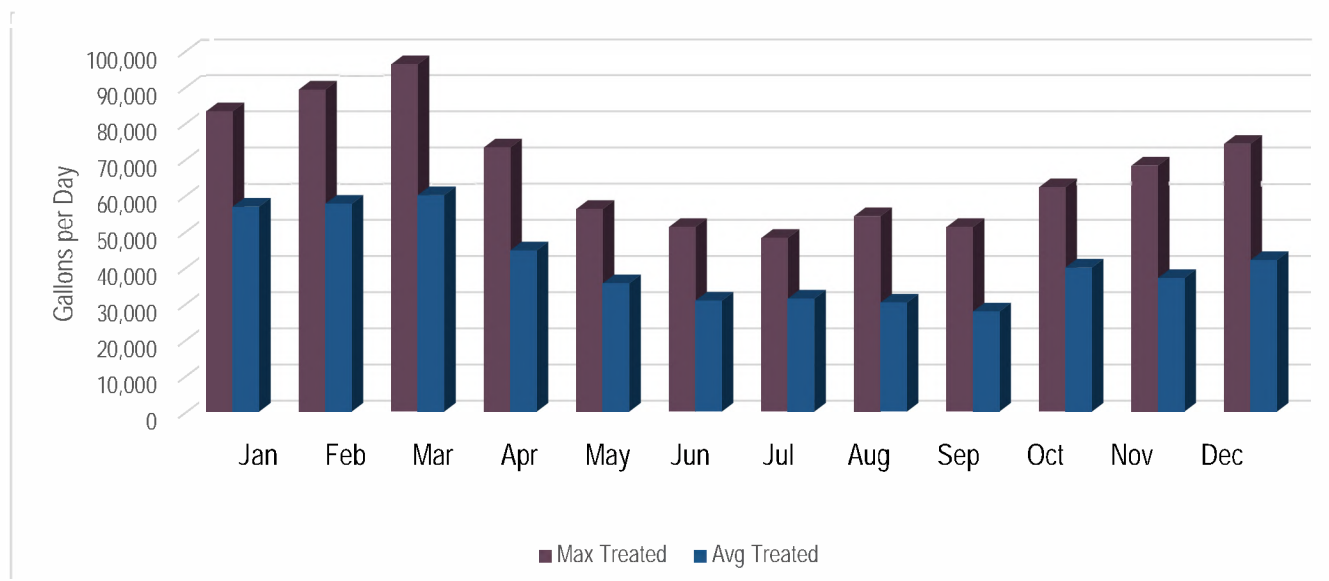
Water System Name	Aquarina Utilities
PWD ID Number	3054060
Classification	Community
Plant Category & Class	2C
Street Address	235 Aquarina Blvd.
City, State	Melbourne Beach, FL
County	Brevard
Owner	Kevin Burge
Contact	Kevin Burge
Population Served	750
Number of Service Connections	300
Pending Developments	Possibility of an additional 450 units to be built
Average Day Water Use (2019)	41,129 gpd
Maximum Day Water Use (2019)	96,000 gpd*
Max-Day Design Capacity (Permitted)	86,400 gpd
Water Source	Ground water well

*Owner attributed exceedance to design capacity to failures in meter reading process, which has since been updated. See Section 3-1 for more information.

1.2 Water Use

Monthly average day and maximum day water usage by the Aquarina development are shown in Figure 1-1.

Figure 1-1: Aquarina Average Water Use 2019



Source: 2019 Monthly Reporting

2. WATER TREATMENT FACILITY

2.1 Facility Description

There are two separate water systems for the Aquarina development. The fire and irrigation water system are separate from the potable water system that serves the residential community and golf course club house.

Well 1 provides water for the fire and irrigation system. Well 1 is an artesian well with a booster pump located at the well to supplement flow. Water is pumped from Well 1 to a 1.25-million-gallon storage tank. Two variable frequency drive booster pumps move water from this storage tank to distribution. The distribution network provides water to fire hydrants and irrigation systems.

Well 2 provides water for the potable system. Well 2 is an artesian well and has two booster pumps located inside the water treatment facility to supplement flow. Water is pumped from Well 2 to the treatment system, where it first passes through a cartridge filter.

The filtered water then splits, with 80% of the water going to a reverse osmosis (RO) treatment system and 20% bypassed. The water that is diverted to the RO treatment system is pre-treated with an anti-scalant. The water is treated by one of two RO systems on site, with the RO units operating in duty/standby mode and alternated by system operators periodically.

After RO treatment, the water combines with the untreated bypass water and passes through an aeration tower for hydrogen sulfide removal. After the aeration tower, treated water collects in a 350-gallon clear well where chlorine is injected for disinfection. From the clear well, two booster pumps transfer finished water to a 250,000-gallon concrete ground storage tank. Two high-service booster pumps then transfer finished water from atmospheric storage to a 5,000-gallon steel hydropneumatic tank that maintains pressure in the potable water distribution system.

The main components for the Aquarina WTP are outlined in Table 2-1.

Table 2-1: Main System Components

Purpose	Type	Details	Age (Source)	Condition
Source	Well 1	595 feet deep	1981 (Sanitary Survey)	Fair
Source	Well 2	590 feet deep	1981 (Sanitary Survey)	Fair
Treatment	Reverse Osmosis	US Filter, ValueMax, 80 gpm	2006 (Purchase Documents)	Fair
Treatment	Reverse Osmosis	Evoqua, Vantage M83, 60 gpm	2016 (Purchase Documents)	Good
Treatment	Aeration	Aeration Tower, 78 gpm	Unknown	Fair
Treatment	Disinfection	Sodium Hypochlorite	Unknown	Fair
Booster Pump	Booster Pump 1 & 2 - Well #2	End Suction, 7.5 HP	Pump 1 - 2021 (Site Photos) Pump 2 - 2013 (Sanitary Survey)	Fair
Booster Pump	ValueMax RO Pump	Vertical Turbine, 15 HP	2006 (Purchase Documents)	Fair
Booster Pump	Vantage M83 RO Pump	Vertical Turbine, 20 HP	2016 (Purchase Documents)	Fair
Booster Pump	Transfer Pump 1 & 2 - To Storage	End Suction, 1.5 HP	2013 (Sanitary Survey)	Fair
Booster Pump	High Service Pump 1 & 2 - To Distribution	End Suction, 15 HP	2013 (Sanitary Survey)	Fair
Booster Pump	Fire & Irrigation Pump 1 & 2	Vertical Turbine, 60 HP	2003 (Drawings in Panel)	Poor
Storage	Atmospheric Storage	Concrete - 250,000 gallons	1972 (Tank Inspection Report)	Fair
Storage	Clear well	350-gallons, fiberglass	Unknown	Fair
Storage	Pressurized Storage	5,000-gallons, steel	1993 (Tank Inspection Report)	Poor
Storage	Atmospheric Storage - Fire & Irrigation	1.25-million gallons, concrete	Unknown	Fair
Back-up Power	Generator	Baldor, diesel 475 kW	Unknown	Poor

2.1.1 Source

2.1.1.1 Well #1 – Irrigation and Fire Suppression Well

Well #1 provides water to the fire and irrigation system for Aquarina development that is separate from the potable system. The well is a true artesian well, therefore a submersible well pump is not necessary since groundwater pressure naturally conveys the well water to ground surface. An end-suction centrifugal pump is located at the well head to pump the water to storage. Water from Well #1 is pumped directly to a 1.25-million-gallon storage tank, bypassing any treatment. From the storage tank, water is pumped to a separate distribution network that supplies the fire hydrants and lawn irrigation systems.

Well #1 is considered a backup to the primary drinking water well (Well #2). Water from Well #1 can be diverted to the WTP by opening a valve located at the treatment plant entrance. This well is sampled monthly for bacteria.

The well is located just outside the fence that encloses the WTP and the WWTP. The well has its own separate fence that is kept locked. The well has an 18-inch diameter casing, is 595-feet deep, and has a reported yield of 600 gpm. The well is a true artisan well with an end-suction pump located at the well head to supplement flow.

The Aquarina WWTP is located within 1000-foot radius of the well and is listed as a low level of concern in the FL Source Water Assessment & Protection (SWAP) Program Results.

Figure 2-1: Well #1 Irrigation and Fire Suppression Well



2.1.1.2 Well #2 – Drinking Water Well

Well #2 is the system's primary source for drinking water. The well is located within the locked fenced that encloses the WTP and the WWTP, near the entrance. See layout map in Appendix A. The well was drilled in 1981, is 18-inches in diameter, 590-feet deep and has a reported yield of 600 gpm.

The well is a true artesian well, therefore a submersible well pump is not necessary since groundwater pressure naturally brings the well water to ground surface. A sample tap is locating on the well, however a vent is not present. There are two end-suction pumps located inside the treatment building that alternate pumping to supplement the flow provided by the well to move water through the subsequent treatment processes.

The Aquarina WWTP is located within 1000-foot radius of the well and is listed as a low level of concern in the FL SWAP Program Results. Refer to Appendix B for the Source Water Assessment & Protection (SWAP) Assessment.

Figure 2-2: Well #2 – Drinking Water Well



2.1.1.3 Well #3 – Not Used

There is a third well listed in the Sanitary Survey, which is in front of the Marlins Condominium Building. The owner of Aquarina Utilities noted that the well is not used or plumbed into the system. A photo of the well described is shown in Figure 2-3.

Figure 2-3: Abandoned Well 3



2.1.2 Treatment

2.1.2.1 Reverse Osmosis

After the well water is pretreated with a particulate filter, the water splits, with 80% treated through the RO system and 20% bypassing the RO system.

An anti-scalant is added as a pretreatment measure to prevent the membranes from fouling. Aquarina uses Pretreat Plus 0100 from King Lee Technologies, certified NSF/ANSI Standard 60. The anti-scalant is diluted to a ratio of 2 gallons of anti-scalant to 50 gallons of water and is stored in a 55-gallon day tank. The solution is pumped using a Pulsation 30 gpd peristaltic pump set at 35%.

There are two RO units in the treatment system: a ValueMax VL Series prepackaged system manufactured by US Filters and a Vantage M83 prepackaged system by Evoqua. Only the ValueMax vessel is typically active. The operators switch flow to the Evoqua vessel weekly for a few hours to exercise the system and keep the membrane saturated.

Reject from the RO process is conveyed to an on-site pump station, which pumps to the headworks of the WWTP. The FDEP has required that chlorides and sodium be included in the list of WWTP effluent parameters monitored and reported for compliance. Based on elevated levels of chlorides and sodium in the wastewater effluent, the FDEP will likely require a groundwater monitoring plan be implemented and incorporated into the WWTP permit. Based on the outcome of the groundwater monitoring plan, the FDEP may require that RO reject be managed and disposed of off-site in the future.

US Filter System

The ValueMax System is a low-pressure thin film composite (TFC) membrane system with 4 vessels and 3 membranes per vessel. The system is designed for a feed flow rate of 80 gpm and a recovery rate of 75% (60 gpm product water). The system was installed in 2006. The water is pretreated with a 5-micron vertical-wound cartridge filter. The water is pressurized with a 15 HP vertical turbine pump from 40 psi to 250 psi. Downstream of pumping, the RO treated water travels past a partially closed ball valve, reduced to 140 psi at the inlet to the membrane vessels.

It does not appear this unit is still in production and US Filter has been purchased by another company since 2006, when the system was originally installed.

Figure 2-4: ValueMax RO System



Evoqua System

The Evoqua prepackaged system is a Vantage M83 RO system, and was installed in 2016 for redundancy. The system was designed for a feed rate of 60 gpm and a recovery rate of 75% (45 gpm product water). There are 3 vessels with 3 membranes per vessel. The water is pretreated with a 5-micron vertical-wound cartridge filter. The water is pressurized prior to the membrane filtration with a 20 HP vertical turbine pump.

Figure 2-5: Vantage M83 RO System



2.1.2.2 Aeration

After the well water is treated by the RO system and blended with the untreated bypass water, the combined water flows into an aeration tower to remove hydrogen sulfide. The capacity of the system is 78 gpm. A Dayton belt drive fan and blower located inside the treatment building are used to blow air up the tower while water flow into the top of the tower and travels downward. The water then collects in a 350-gallon fiberglass clearwell.

Figure 2-6: Aeration Tower and Clearwell



2.1.2.3 Disinfection

The water is disinfected within the 350-gallon fiberglass clearwell with liquid sodium hypochlorite. Chlorine is stored in a 55-gallon day tank located inside the water treatment building. There is a spare 100-gallon day tank on site. The chlorine is 12% strength and injected with a Pulastron 30 GPD peristaltic pump set at 30%. The average chlorine residual in 2019 was 0.6 mg/L.

Figure 2-7: Chlorine Treatment



2.1.3 Pumps

There are four pairs of pumps at the Aquarina site for the potable water system, as well as source and distribution pumps for the Fire and Irrigation system. The pumps are outlined below in Table 2-2.

Table 2-2: Pumps

Function	Type	Horsepower	Volts	Phase	Set Points	System Served
Well #1: Booster Pump	End Suction	No Name Plate	No Name Plate	No Name Plate	Not Known	Fire & Irrigation
Well #2: Booster Pump 1 & 2	End Suction	7.5	208-230/460	3	10/18 feet	Potable
U.S. Filer ValueMax RO Pump	Vertical Turbine	15	230/460	3	N/A	Potable
Evoqua Vantage M83 RO Pump	Vertical Turbine	20	230/460	3	N/A	Potable
Transfer Pump 1 & 2 – To Treated Water Storage	End suction	1.5	208-230/115V	1	Lead 14/24 – inches Lag 14/26 – inches	Potable
High Service Pump 1 & 2 – To Distribution	End Suction	15	208-230/450	3	Lead – 48/58 psi Lag – 44/55 psi	Potable
Fire & Irrigation Pumps 1 & 2	Vertical Turbine	60	460	3	65 psi - VFD	Fire & Irrigation

Potable System Pumps

Water enters the treatment system via two booster pumps in the water treatment building that pull water from Well #2, shown in Figure 2-8. The pumps alternate and turn on when the ground level storage tank reaches 10 feet and turn off when it is filled to 18 feet.

Figure 2-8: Well #2 Booster Pumps



Each RO prepacked skid includes a vertical turbine pump that increases the pressure to the membrane system. One skid is set to turn on when the well booster pump turns on and operates until the booster pump turns off.

After aeration treatment, the water collects in a 350-gallon clearwell. The transfer pumps move water from the clearwell to the ground level storage tank, shown in Figure 2-9. The transfer pumps turn on when the clearwell reaches a height of 24 inches and turn off when the level reaches 14 inches.

Figure 2-9: Transfer Pumps



The high service pumps convey water from the ground level storage tank to the potable water distribution system, shown in Figure 2-10. The pressure in the distribution system is maintained by a hydropneumatic tank, and the high service pump turns on when the pressure drops to 48 psi and turns off when the pressure increases to 58 psi.

Figure 2-10: High Service Pumps



Fire & Irrigation System Pumps

Well #1 provides water to the 1.25-million-gallon storage tank. An end-suction centrifugal pump is located at the well head to pump the water to storage.

The fire and irrigation pumps maintain pressure in a separate distribution system that supplies water to the fire hydrants and lawn irrigation systems. The pumps have VFDs and maintain system pressure at 65 psi. Untreated water is pumped from a 1.25-million-gallon storage tank to the distribution system. There is a third pump shown in Figure 2-11 that is not active or connected to the system.

Figure 2-11: Fire and Irrigation Pumps



2.1.4 Storage

2.1.4.1 Ground Level Storage Tank

Treated potable water is stored in a 250,000-gallon ground level concrete storage tank. The tank was built around 1972 and last inspected in July of 2018. The inspection report states the tank is in good condition, with screen vents and overflows on the roof, and a hatch that is in good condition. The tank level is shown on a PLC panel in the water treatment room, and there is a visual level indicator on the side of the tank. The tank is located approximately 60 feet West of the water treatment plant.

The tank has no bypass piping, and the Aquarina community cannot be supplied with water when the tank is offline.

Figure 2-12: Ground Level Storage Tank



2.1.4.2 Hydropneumatic Tank

The distribution system pressure is maintained by a steel 5,000-gallon hydropneumatic tank located next to the water treatment building. The tank is pressurized by the high service pumps. The tank is equipped with a sight tube and pressure gauge for quick reference.

The air compressor on top of the tank is not used and there is a portable air compressor in the water treatment building that is used periodically when the water level begins to get too high. The tank was last inspected in 2018. It was noted in the tank inspection report that the interior coating was beginning to deteriorate and there was corrosion on the weld seams.

It was also noted the tank saddles showed corrosion and metal loss. Refer to Appendix C for the Tank Inspection Report.

Figure 2-13: Hydropneumatic Tank



2.1.4.3 Fire and Irrigation Storage Tank

A 1.25-million-gallon concrete storage tank receives untreated water from Well #1, which is used to supply the fire hydrants and irrigation system. The tank inlet is located on the top and water passes through an aerator to release hydrogen sulfide prior to entering the tank. The storage tank is not considered part of the potable water system and is not regularly inspected.

Figure 2-14: Fire and Irrigation Storage Tank



2.1.5 Building

The water treatment system, electrical equipment, and potable water pumps are in a concrete masonry unit (CMU) building located near the entrance of the WTP and WWTP area. The building is approximately 29-feet by 31-feet.

There is an 8-foot opening in the front with a roll up garage door. A trough set within the floor and covered with a metal gate collects liquid from within the building interior. The owner did not know where the trough ultimately drains to.

There is limited chemical containment for the sodium hypochlorite located onsite with an approximate 8-inch-high concrete wall around the day tanks. This would hold roughly 40 gallons of chemical, however there are cinder blocks beneath one chemical drum reducing the capacity of the chemical containment.

The Recommended Standards for Water Works, Section 5.1.9 d-2, states there should be containment to prevent accidental discharge of the largest tank. As the sodium hypochlorite is stored in a 55-gallon drum, additional containment should be provided.

There is similar containment for the anti-scalant, however there is a floor drain within the containment area.

There is an emergency eyewash and shower onsite. The eyewash station was functional, but the overhead shower is shutoff, possibly due to leaks. There is no fire extinguisher in the building, however there is one located near the generator. There is a workspace for maintaining logbooks and a sink and lab site for residuals testing. The building appears to be in good condition; however, the door is typically left open, and wildlife was witnessed entering the building interior.

Figure 2-15: Water Treatment Building



Figure 2-16: Emergency Shower, Drains, and Chemical Containment



2.1.6 Back-Up Power

The treatment facility is equipped with a Baldor diesel generator to provide emergency power all the water pumps and treatment equipment for both the WTP and WWTP should the site lose primary distribution power. The generator size is 475 kW and is paired with an automatic transfer switch. There is a diesel storage tank onsite (500 gallons) and a fire extinguisher. The generated is exercised 6-8 hours a week and is thought to be original to the site.

Figure 2-17: Emergency Generator



2.2 Permit Information

2.2.1 Water Quality and MCL Exceedances

There was no water quality or MCL exceedances reported in the WTP's annual drinking water quality reports for the previous three years. Please refer to Appendix D for the Draft 2020 Consumer Confidence Report. Additionally, there were no positive bacteria samples recorded during 2019 monthly bacteria samples. The average chlorine distribution residual in 2019 was 0.6 mg/L. The distribution chlorine residual is checked by an operator onsite with the monthly bacteria sampling being conducted by a certified lab for compliance reporting.

2.2.2 Compliance and Violation History

The most recent sanitary survey for the plant was conducted on December 18, 2020 and stated no deficiencies were noted during the inspection. There were a few violations listed in the Florida Department of Environmental Protection information portal in the last ten years. These violations are listed below and were generally related to failure to monitor for contaminants, and none are currently open. Please refer to Appendix E for the Sanitary Survey Report.

- In 2016 there was a violation for failure to monitor for bacteria and a failure to conduct assessment monitoring.
- In 2013 there was a violation for failure to monitor for nitrate.
- In 2012 there was a violation for failure to conduct assessment monitoring for bacteria.

2.3 Recommended Repairs and Improvements

2.3.1 General Plant

It is recommended remote monitoring be installed to alert operations staff of any issues and to continuously log information. Mission Monitoring would be suitable for achieving this and should be installed at this site. Prior to the installation of the Mission Monitoring System, a licensed electrical contractor should conduct a site visit to ensure that the monitoring system can be installed safely.

If any electrical code or safety items are identified, repairs should be made prior to the installation of the monitoring system.

Remote monitoring of the following parameters is recommended.

- Flow (instantaneous and totalized)
- Well 1 and 2 Pump Run Hours
- High Service Pump 1 and 2 Run Hours
- Well #1: Booster Pump fault
- Well #2: Booster Pump 1 & 2 fault
- U.S. Filer ValueMax RO Pump fault
- Evoqua Vantage M83 RO Pump fault
- Transfer Pump 1 & 2 fault– To Treated Water Storage
- High Service Pump 1 & 2 fault – To Distribution fault
- Fire & Irrigation Pumps 1 & 2 fault
- U.S. Filter ValueMax RO system general alarm/fault
- Evoqua Vantage M83 RO system general alarm/fault
- Potable Storage Tank Level
- Irrigation Storage Tank Level
- Chlorine Level
- Generator Active

2.3.1.1 Electrical Items

Vendors have indicated that they will not install their equipment in panels that do not meet code or that are significantly deteriorated. As such, it is recommended a licensed electrical contractor conduct a visit to the site to make a final recommendation based on national and local electrical codes and provide a detailed cost estimate for the work.

The generator is original to the site, shows signs of deterioration and passed its expected life span. This should be replaced to ensure a reliable and safe backup power.

2.3.2 Water Treatment and Pumping

A continuous in-line chlorine analyzer should be installed to monitor the concentration of chlorine and report back to Mission Monitoring. This would allow the operations staff to track if the dose is lower or higher than the target range. Currently, onsite testing of chlorine is monitored by grab samples taken by the operator. There is a HACH CL-17 chlorine analyzer onsite, but it is not plumbed in or appear to be functioning.

There is a 4-inch Master meter on after the hydropneumatic tank, going out to the distribution system. This meter should be replaced with meters that has a 4-20 mA connection so that it can report flow back to the Mission Monitoring system.

The chemical containment at the site should be addressed to meet 10 State Standards. There is a 55-gallon and 100-gallon tank of chlorine onsite. The spare 100-gallon should be removed to reduce the amount of chemical storage and prevent degradation of chlorine strength over time. The cinderblocks within the chemical containment should be removed. A 55-gallon day tank for the anti-scalent is stored in an area with a floor drain. A secondary containment bin or pallet should be purchased for the anti-scalent tank.

It was noted in the hydropneumatic tank inspection report that the interior coating was beginning to deteriorate and there was corrosion on the weld seams. The tank interior should be sand blasted and re-coated with minimum of 5 mils DFT with epoxy to prevent further corrosion as noted in the tank inspection report. After the hydropneumatic tank has been rehabbed, it should be inspected, and pressure tested.

The Fire and Irrigation pumps are located outside without any protection. The pumps show signs of deterioration, as shown in Figure 2-18. The owner noted frequent degradation of equipment due to the corrosive environment near the ocean. A structure should be built around the pumps for protection.

Figure 2-18: Fire and Irrigation Pump Condition



3. WATER DISTRIBUTION SYSTEM

3.1 Distribution System Description

3.1.1 General Distribution

There are two distribution systems for Aquarina Utilities.

Non-Potable Distribution

There is a non-potable system that supplies the fire hydrants and residential lawn irrigation systems. The golf course on the site is not connected to Aquarina Utilities and they provide their own irrigation supply. The water mains for fire/irrigation are 12-14" in size and made of PVC. There are gate valves located throughout the system. The valve box covers are labeled "Reuse" and are painted green to distinguish from the potable system. There are approximately 25 fire hydrants on the non-potable system made from various manufacturers. Distribution system plans from various projects and expansions are located in the Aquarina office, however there are no digital copies of the plans nor is there a comprehensive distribution system map.

Potable Distribution

The potable system water mains are generally 4-8" in size and made of PVC. There are gate valves located throughout the system and are exercised yearly. The owner reported the system is mostly looped with dead ends at Osprey Village, River Oaks, Tidewater, and A1A South. There are six blow-off point, located at: Osprey village, River oaks, Beach Club, Blue Heron, A1A South, and Tidewater A1A.

The owner stated there has been discussions over the past few years to add about 450 units to the system which would double the number of services. There is no timeline for when this buildout may happen.

The Aquarina system provides water to eighteen sub-associations, listed below:

- Blue Heron
- Crane's Point
- Egret Trace Condo
- The Hammock Condo
- Hawks Nest
- Les Villas
- Maritime Hammocks
- The Marlin Condo
- Matanilla Reef
- Ocean Breeze
- Ocean Dunes Condo
- Osprey Villas
- Pelican Beach
- River Oaks
- Sandpiper Cove
- Sea Hawk
- Spoonbill
- Tidewater Condo

3.1.2 Services

In 2020 the system upgraded to Kamstrup smart meters which eliminated the need to manually read the service meters. The meters are in a lease-to-own contract and the owner pays approximately \$2,000 a month for 15 years. The owner stated there is a dual check-valve on all the service lines after the service meters. The mid-rise buildings have an RPZ after the service meter. The owner stated he does not test these backflow prevention devices because they are on the private side of the service meter.

3.2 Recommended Repairs and Improvements

None.

4. CAPITAL ESTIMATES

4.1 Triage Repairs

Repairs needed to address safety and liability hazards, as well as upgrades needed to bring Aquarina to normal operating conditions are summarized with cost estimates in Table 4-1. The total cost estimate for Triage Repairs at the Aquarina WTP is: \$25,000.

Table 4-1: General Plant Triage Repairs

Recommendation	Estimate
Upgrade Electrical	\$15,000
Mission Monitoring at Well	\$10,000
Total	\$25,000

4.2 Improvements and Other Repairs

Recommendations were provided to increase the reliability for Aquarina to supply consistent and safe drinking water, and for improved operation and maintenance. The recommendations and cost estimates are summarized in Table 4-2 through Table 4-3. The total cost estimate for Capital Improvements at the Aquarina WTP is: \$245,500.

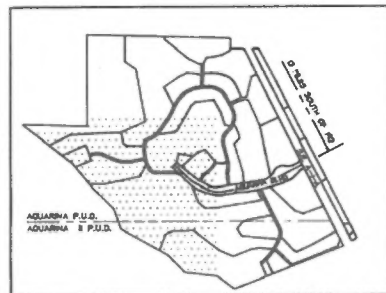
Table 4-2: General Plant Capital Improvements

Recommendation	Estimate
Replace Generator (serves both WTP and WWTP)	\$120,000
Total	\$120,000

Table 4-3: Water Treatment and Pumping Capital Improvements

Recommendation	Estimate
Address Chemical Containment	\$1,000
Continuous Chlorine Analyzer	\$7,000
Transmitters and Other Monitoring Equipment	\$5,500
Replace Distribution Flow Meter	\$4,000
Interior Hydropneumatic Tank Coating	\$8,000
Replace Fire and Irrigation Pumps	\$65,000
Install Structure around Fire and Irrigation Pumps to Prevent Corrosion	\$35,000
Total	\$125,500

APPENDIX A: SITE PLAN



INDEX MAP

LEGEND:

- CONTOUR LINE
- EXISTING WATER LINE
- EXISTING NON-POTABLE WATER
- EXISTING SANITARY SEWER
- PROPOSED WATER LINE
- PROPOSED NON-POTABLE WATER
- PROPOSED SANITARY SEWER
- EXIST. STORM SEWER
- PROPOSED STORM SEWER
- TRACT LINE
- JURISDICTIONAL WETLAND LINE
- SHORE LINE

- ⊗ EXISTING FIRE HYDRANT
- ⊗ PROPOSED FIRE HYDRANT
- ⊗ SANITARY MANHOLE
- ⊗ EXISTING SANITARY MANHOLE
- ⊗ MITERED END SECTION
- CONTROL STRUCTURE
- STORM INLET
- EXIST. STORM INLET
- EXIST. STORM MANHOLE
- ⊕ TEE
- ⊕ BEND
- ⊕ END CAP W/BLOW-OFF ASSEMBLY
- ⊕ GATE VALVE
- ⊕ REDUCER

AQUARINA P.U.D.
AQUARINA II P.U.D.

APPROXIMATE LIMITS OF SHORE
LINE APRIL 20, 1993

SCALE: 1"=100'

AQUARINA DEVELOPMENTS, INC.
235 HAMMOCK SHORE DRIVE
MELBOURNE BEACH, FLORIDA 32951

AQUARINA/AQUARINA II P.U.D.

NO.	DATE	REVISION	REASON
1	1/17/94		REVISED PER COUNTY COMMENTS
2			
3			
4			
5			
6			
7			

FLEIS ASSOCIATES

SOUTHEAST BANK BUILDING
1080 HIGHWAY A1A, SUITE 200
SATELLITE BEACH, FLORIDA 32937

ENGINEERS / PLANNERS / DEVELOPERS

EDWARD M. FLEIS
P.E. NO. 30632

DATE

THIS DOCUMENT IS NOT TO BE USED
FOR CONSTRUCTION UNLESS SIGNED
HEREBY

DATE

DESIGNED BY:	RCR	DATE	10/26/93
DRAWN BY:	RR	DATE	10/26/93
CHECKED BY:	RCR	DATE	10/26/93
APPROVED BY:	ETP	DATE	10/26/93
ACAD CODE:	92573C12		
PROJECT NO:	92570		

MASTER
UTILITY PLAN III

C-12

SHEET 12 OF 24

PLAT BOOK 62, PAGES 32-33
STAGE 3, TRACT 1, UNIT 2 OF THE PLAT OF "AQUARIANA P.U.D. STAGE 1, TRACTS 5 & 6, STAGE 2, TRACTS B, D, & H, STAGE 3, STAGE 4, TRACTS B, I, & X, STAGE 5" C&D, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGIN AT THE NORTHEASTERLY CORNER OF SAID STAGE 3, TRACT 1, UNIT 2 AND THENCE 62°05'00" ALONG THE EASTERLY LINE OF STAGE 3, TRACT 1, UNIT 2 A DISTANCE OF 966.21' FEET TO THE SOUTHEASTERLY CORNER OF STAGE 3, TRACT 1, UNIT 2; THENCE RUN S63°09'00" W ALONG THE SOUTHERLY LINE OF STAGE 3, TRACT 1, UNIT 2 A DISTANCE OF 290.45' FEET; THENCE S78°13'34" W 113.20' FEET TO THE SOUTHWESTERLY CORNER OF STAGE 3, TRACT 1, UNIT 2; THENCE RUN N11°48'26" W 290.45' FEET TO THE SOUTHWESTERLY CORNER OF STAGE 3, TRACT 1, UNIT 2; THENCE RUN N65°10'27" E ALONG THE NORTHERLY LINE OF STAGE 3, TRACT 1, UNIT 2 A DISTANCE OF 290.45' FEET TO THE POINT OF BEGINNING.
CONTAINING 181 ACRES MORE OR LESS.

1. NO INSTRUMENTS OF RECORD REFLECTING EASEMENTS, RIGHTS-OF-WAY AND/OR OWNERSHIP WERE FURNISHED TO THE SURVEYOR EXCEPT AS SET FORTH IN CHICAGO TITLE INSURANCE COMPANY PLAT CERTIFICATION REPORT DATED MARCH 20, 2014. NO TITLE RECORD IS REFLECTED ON THE PLAT, AND NO ADJACENT RECORDS REFLECTED THAT ARE NOT DEPICTED BY THIS SURVEY THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

2. THE SURVEYOR INTENDED TO LOCATE ANY UNDERGROUND FOUNDATIONS, UNDERGROUND ENCROACHMENTS OR UNDERGROUND IMPROVEMENTS, EXCEPT AT LOCATIONS SHOWN WITH HORIZONTAL OR VERTICAL TIES.

3. THE BEARINGS ARE BASED ON THE PLAT OF THE LINE OF STATE ROAD A-1-A BEING N26°51'00"W AS SHOWN ON THE RECORD PLAT.

4. COORDINATES ARE BASED UPON AN ASSUMED DATUM.

5. THE ROADWAY BEARINGS AND DISTANCES ARE PLAT AND MEASURED, UNLESS NOTED OTHERWISE.

6. STATIONS AND OFFSETS ARE BASED ON A CONTROL LINE RUNNING FROM CENTER OF M-160 TO M-160 AND M-160 TO M-160.

7. DENOTES ABOVE GROUND LOCATIONS OF UNDERGROUND UTILITIES PROVIDED BY THE CLIENT. THE SURVEYOR WAS UNABLE TO VERIFY THE UNDERGROUND LOCATIONS. THE CLIENT HAS AN IN-CHARGE PERSON WHO HAS BEEN VERIFIED BY THE CHICAGO FLOOD INSURANCE RATE MAP 12009CG07116, DATED MARCH 17, 2014, COMMUNITY 120992, FIRE INDEX DATE MARCH 17, 2014.

8. THE PROPERTY PARCEL IS LOCATED IN SECTIONS 25 & 36, TOWNSHIP 29 SOUTH, RANGE 38 EAST.

9. ELEVATIONS ARE BASED ON THE NATIONAL GEODETIC VERTICAL DATUM OF 1929.

10. THE 100' BENCH MARK IS LOCATED ON THE EAST SIDE OF THE ROAD.

11. PROJECT BENCH MARKS ARE AS DEPICTED HEREON. ELEVATIONS DERIVED FROM THIS SURVEY'S COAST & GEODETIC SURVEY BENCH MARK Q-304 1970.

12. CERTAIN FEATURES ARE NOT SHOWN BECAUSE OF SCALE DUE TO SCALE LIMITATIONS. THEY ARE PLOTTED TO THE CENTER OF THE FEATURE.

POINT	NORTH	EAST	EL	STA	O/S	DESC
4338	6759.1	8358.9	5.53	+49.3,	2.7'L	4" 45B
4539	6708.3	8343.5	5.49	+41.0, S,	25.9'L	4" 22.5B
4541	6726.2	8390.6	x xx	+11.7,	23.4'R	3/4" WS X2
4543	6671.8	8345.8	x xx	+65.1,	29.5'L	3/4" WS X2
4544	6628.5	8367.5	6.67	+27.4,	20.3'L	4" 22.5B
4546	6640.1	8411.9	x xx	+10.4,	22.4'R	3/4" WS X2
4547	6595.8	8394.8	5.95	+28.9,	17.7'L	3/4" SADDLE
4548	6593.2	8389.9	x xx	+286.3,	23.9'L	3/4" WS X2
4550	6566.5	8468.9	5.75	+17.3,	24.6'R	3/4" WS X2
4569	6507.3	8451.4	x xx	+180.0,	24.5'L	2" WS
4570	6512.4	8453.4	7.00	+163.0,	19.9'L	1" SADDLE
4571	6510.8	8449.9	x xx	+183.9,	23.7'L	3/4" WS
4573	6513.8	8448.6	x xx	+186.9,	22.9'L	3/4" WS X2
4574	6516.1	8446.9	x xx	+189.8,	22.9'L	3/4" WS
4592	6482.4	8518.6	x xx	+20.1,	14.9'R	1" WS X2
4593	6444.6	8476.8	6.59	+14.5,	41.2'L	4" 45B
4594	6467.7	8469.9	7.42	+152.8,	9.4'L	4" 45B
4596	6365.9	8413.5	6.66	+220.5,	19.7'L	4" 45B
4597	6366.5	8393.0	6.53	+238.7,	10.3'L	4" 45B
4598	6369.9	8390.6	7.28	+239.4,	6.2'L	4" 45B
4599	6371.0	8389.8	6.44	+239.5,	4.8'L	4" 45B
4638	6777.7	8339.1	5.38	+70.7,	19.3'L	4" WW
4639	6772.4	8353.1	5.36	+63.3,	6.4'L	4" 45B
4641	6760.2	8348.6	x xx	+52.0,	12.7'L	3/4" WS
4668	6535.8	8440.5	5.83	+209.5,	16.4'L	4" 45B
4682	6753.2	8286.1	6.34	+54.9,	76.5'L	4" 90B
4681	6779.9	8272.0	x xx	(EXISTING)	4" WW	

POINT	NORTH	EAST	EL	STA	0/0	DESCP
5079	6498.7	8627.9	7.00	+40-30.3,	6.4" R	x"8" TEE
5077	6497.5	8625.2	7.02	+0-27.4,	6.5" R	NPWV
4650	6448.9	8530.7	7.48	+086.0,	6.5" R	8" 90B
4554	6524.6	8490.4	5.99	+170.9,	17.1" R	8"x6" TEE
4598	6508.3	8458.9	6.38	+176.4,	17.9" L	6"x6" TEE
4566	6510.9	8457.8	7.42	+179.2,	17.3" L	6" NPWV
4567	6512.6	8457.0	7.09	+180.1,	16.9" L	6" TEE
4561	6504.4	8453.5	7.18	+176.5,	24.6" L	6" 90VB DDCV
4565	6502.0	8449.1	11.98	+177.1,	29.5" L	6" 90VB DDCV
5047	6499.6	8444.4	7.07	+178.0,	34.8" L	6"x6" TEE
5046	6495.9	8446.0	7.01	+174.9,	35.1" L	6" 90B
5044	6499.5	8451.3	11.69	+173.8,	29.3" L	6" 90VB x 4" RED
5048	6500.0	8424.7	7.14	+182.0,	56.3" L	6" NPW
5537	6563.9	8464.2	5.85	+128.1,	19.3" R	8" NPW
4536	6648.2	8396.8	6.13	+326.0,	15.0" R	8" 22.5B
4533	6712.7	8381.1	5.99	+399.9,	11.9" R	8" 22.5B
4532	6724.2	8384.8	5.28	+410.7,	12.3" R	8" 45B
4684	6768.9	8360.1	7.29	+458.8,	0.0" R	8" NPWV
4683	6771.7	8359.0	5.97	+461.6,	0.6" L	12"x8" TEE & CAP
4685	6774.5	8364.2	6.22	+463.6,	4.9" R	12"x8" TEE
4688	6777.1	8368.9	8.24	+465.4,	10.0" R	12" NPWV
4686	6777.3	8363.1	7.57	+466.5,	4.3" R	8" NPWV
4687	6781.5	8361.0	6.20	+471.0,	2.9" R	8" 90B
4680	6728.4	8258.3	5.59	+34.8,	106.9" L	8" 90B
4679	6729.1	8257.5	6.80	+35.6,	107.6" L	8" NPWV TIE TO EXISTING
4689	6815.8	8453.1	8.31	+50.3,	99.2" R	6" NPWV TIE TO EXISTING
4690	6820.5	8456.4	7.79	+500.6,	104.2" R	6" 45B
4691	6828.4	8455.7	13.79	+42.4,	103.9" R	6" TEE

90VB - DEGREE OF PIPE BEND
 90V - DEGREE OF VERTICAL PIPE BEND
 A/C - ARC LENGTH
 AD - AIR CONDITIONER
 AS - ASPHALT
 BC - BACK OF CURB
 BM - BENCHMARK
 BSG - BELLSOUTH CONCRETE
 BUL - BULL
 CAG - CURB AND GUTTER
 CCB - CONCRETE BLOCK
 CATV - CABLE TELEVISION
 CB - CATCH BASIN
 CC - CONCRETE BLOCK AND STUCCO
 CCL - COASTAL STRUCTURE CONTROL LINE
 CCCL - CONCRETE SLAB
 CH BRG CL - CHORD BEARING
 CL - CENTERLINE
 CLM - CHAIN LINK FENCE
 CM - CONCRETE MOUND
 COM - COMMERCIAL
 CO - CLEAN OUT
 COL - COLLUM
 COM - COMMERCIAL
 CON - CONCRETE
 COR - CORNER
 D - DELTA
 D/W - DRIVEWAY
 DS - DRAINAGE EASEMENT
 DSC - DESCRIPTION
 DIP - DITCH OR DRAIN PIPE
 DR - DRIP LINE
 DS - DEPARTMENT OF TRANSPORTATION
 DUL - DRAINAGE STRUCTURE
 DYL - DOUBLE YELLOW LINE
 EB - ELECTRIC BOX
 E - ELEVATION
 ELEC - ELECTRIC
 EM - ELECTRIC METER
 EOP - EDGE OF PAVEMENT
 EOW - EDGE OF WATER
 ESMT - EASEMENT
 EX - EXISTING
 FF - FINISHED FLOOR
 FH - FIRE HYDRANT
 FM - FENCE
 FN - FOUND
 FTBL & GA - FLOW, POWER AND GUY ANCHOR
 GL - GUYANCHOR LOT
 GV - GATE VALVE
 ICV - IRRIGATION CONTROL VALVE
 INV - INVERT
 IR - IRON PIPE
 IR - IRON ROD
 IRC - IRON REBAR AND CAST
 ISL - ISLAND
 L - LINEAR FEET
 LIQ - LIQUID
 LND - LANDSCAPING
 LPT - LIGHT POLE
 M - MEASURED
 MES - MITERED END SECTION
 MH - MANHOLE
 MSC - MISCELLANEOUS
 MIP - METAL LIGHT POLE
 NAO - NAIL AND NICK
 NAW - NORTH AMERICAN VERTICAL DATUM
 NVD - NORTH AMERICAN VERTICAL DATUM
 NPW - NON-POTABLE WATER
 NPWS - NON-POTABLE WATER SERVICE
 NRT - NOTABLE WATER VALVE
 NR - NON-RADIAL
 N/S - NORTH
 OH - OVER-HAND
 OHW - OVERHEAD WIRE
 ORB - OFFICIAL RECORDS BOOK
 P - PLAT
 P.O.B. - POINT OF BEGINNING
 P.U.D. - PLANNED UNIT DEVELOPMENT
 PB - PLAT BOOK
 PC - POINT OF CURVATURE
 PCB - POINT OF COMPOUND CURVATURE
 PCP - PERMANENT CONTROL POINT
 PG - PALM
 PLM - PALM
 PRC - POINT OF REVERSE CURVE
 PRE - PREVIOUS
 PRM - PERMANENT REFERENCE MONUMENT
 PT - POINT
 PUD - PUBLIC UTILITY & DRAINAGE
 PUV - POTABLE WATER CHLORINE PIPE
 PVM - PAVEMENT
 PW - POTABLE WATER
 R - RADIUS
 R - RADIUS
 R - RIGHT-OF-WAY
 RAD - RADIAL
 RCP - RESIDENCE CURE PIPE
 RED - REDUCER
 RES - RESIDENCE
 RFG - RANGE
 RNM - RED PAINT MARK
 S/S - SANITARY SEWER SERVICE
 S/W - SIDEWALK
 SW - SWATH BUTTONWOOD
 STD - STORM DRAIN
 SEC - SECTION
 SH - SPRINKLER HEAD
 SPL - SPLIT LIGHT
 SMH - SANITARY MANHOLE
 SPC - STATE PLANE COORDINATES
 SS - SANITARY SEWER
 STA - STATION
 STL - STORY
 SWL - SOLID YELLOW LINE
 SYL - SOLID WHITE LINE
 T - TOP OF BANK
 TRANS - TRANSFORMER
 TWP - TOWNSHIP
 UB - UTILITY BOX
 UL - UTILITY EASEMENT
 V - VEGETATION LINE
 VL - WITH
 WL - WOOD
 W - WATERLINE
 WM - WATER METER
 WPP - WOOD POWER POLE
 WS - WATER SERVICE
 W - WATER VALVE

TYPE: UTILITY AS-BUILT SURVEY
FIELD SURVEY DATE: JUNE 2011
PROJECT NO.: 13044AB
DRAWN BY: RRB
CHECKED BY: RRB
SCALE: 1" = 30'

APPENDIX B: SOURCE WATER ASSESSMENT & PROTECTION PROGRAM
RESULTS



- » SWAPP
- » Homepage
- » Search By County
- » Search by PWS Name or Number
- » How to Help?

Definitions

- » Aquifers
- » Public Water Systems
- » Assessment
- » Potential Contaminants
- » Susceptibility
- » Prevention

Contact Us

- » Email
- » Mailing Address
- » Source Water Protection Workshop

EPA Source Water Protection website



Source Water Assessment & Protection Program

Results for: 2019

AQUARINA UTILITIES

235 AQUARINA BLVD
MELBOURNE BEACH, FL 32951

Public Water System ID: 3054060

Previously Known As:

AQUARINA DEVELOPMENT
SERVICE MANAGEMENT SYSTEMS, INC

County: BREVARD

DEP Regulatory Office: DEP Central District
3319 Maguire Blvd, Suite 232
Orlando, FL 32803
407-897-4100

Public Water System Type : COMMUNITY

Public Water System Source : GROUND

Primary Use: SUBDIVISION

Population Served: 750

Size of Assessment Area:

GROUND: For this system, a 1000-foot radius circle around each well was used to define the assessment area.

Number of Wells: 2

Well ID	Owner ID	FLUWID Status	Well Depth(ft)	Aquifer
4207	WELL#1 BACKUP 450'/595'350GPM	<u>AAC2808</u> ACTIVE	595	Floridan Aquifer
4209	WELL#3 FLOWING 400'/590'	<u>AAH7648</u> ACTIVE	Not Available	Floridan Aquifer

Results:

GROUND WATER:

Number of Unique Potential Contaminant Sources: 2

Facility Type	Facility Class	Status	Name	Affected Well	Susceptibility Score	Concern Level
<u>DOMESTIC WASTEWATER</u>	WASTEWATER SITE	A	Aquarina Beach Community WWTF	4209	<u>0.01</u>	<u>LOW</u>
<u>DOMESTIC WASTEWATER</u>	WASTEWATER SITE	A	Aquarina Beach Community WWTF	4207	<u>0.01</u>	<u>LOW</u>
<u>DOMESTIC WASTEWATER</u>	WASTEWATER FACILITY	A	Aquarina Beach Community WWTF	4209	<u>0.01</u>	<u>LOW</u>
<u>DOMESTIC WASTEWATER</u>	WASTEWATER FACILITY	A	Aquarina Beach Community WWTF	4207	<u>0.01</u>	<u>LOW</u>

Last updated: February 19, 2020

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M.S. 49 Tallahassee, Florida
32399 850-245-2118 (phone) /
850-245-2128 (fax)

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APPENDIX C: TANK INSPECTIONS REPORTS



5,000 Gallon Aquarina Pressure Vessel Inspection Report

Melbourne, Florida

Prepared For:

Kevin Burge
Aquarina Utilities

Prepared By:

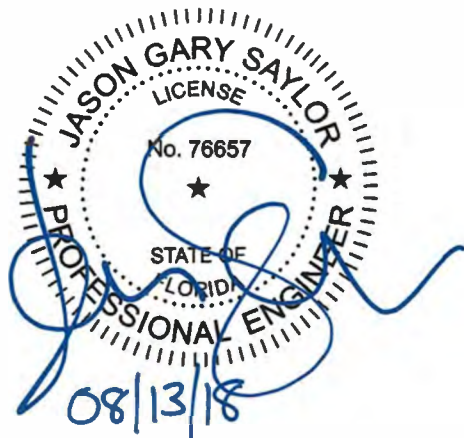
Tim McDaniel
Water System Consultant

Date: July 17, 2018

Reviewed By:

Jason G. Saylor, P.E.
Director, Engineering
Utility Service Co., Inc.

Date: August 13, 2018



General Information

INTRODUCTION

On July 17, 2018, Utility Service Co., Inc. conducted a washout inspection of the 5,000-gallon Aquarina Blvd. pressure vessel. The purpose of the inspection was to determine the condition of the coatings and structure and evaluate the tank for compliance with current sanitation, safety & security regulations and guidelines in accordance AWWA, OSHA, Florida Department of Environmental Protection, US EPA and the US Dept. of Homeland Security.

In this report, you will find a description of the current condition of this tank along with photographs to support the recommendations.

The determinations and recommendations made within this report with respect to the condition, integrity, or appearance of the structure are based upon visual observations and did not include any evaluation of the structural design, structural integrity, or structural tolerances of the tank or any components. Extensive testing or investigation of the structure to determine the extent of material damage, deterioration, or degradation was not completed.

TANK DETAILS

CAPACITY:	5,000 Gallons	DESIGN:	Pressure Vessel
INSPECTION DATE:	July 17, 2018	INSPECTOR:	Garrett DuPree Stephen Yeomans
CONSTRUCTION STYLE:	Welded	CONSTRUCTION DATE:	1993
BUILDER:	Dixie Southern	HEIGHT/ DIMENSION:	22ft x 5ft dia.
LADDER GATE:	N/A	SAFETY CLIMB EQUIPMENT:	N/A
EXTERIOR COATING:	Alkyd	EXTERIOR LEAD/ CHROMIUM PRESENCE:	BDL
INTERIOR COATING:	Epoxy	INTERIOR LEAD/CHROMIUM PRESENCE:	BDL

ESTIMATED REPLACEMENT VALUE

The replacement cost is estimated at \$40,000.00, to \$50,000.00 for the tank alone.

Exterior Coatings Conditions

TANK SHELL

Exterior shell coating is in good condition. No corrosion was noted, and the coating continues to protect the substrate. Some algae is present on the underside of the tank.

TANK ROOF

Exterior coating on the roof appeared to be in good condition as well.

RECOMMENDATIONS

- Pressure washing to remove algae from the bottom of the tank and remove the salt because of environment would help keep the coating intact.

Interior Conditions

ROOF AND AREA ABOVE HIGH WATER LEVEL

Interior coating is starting break down and corrosion is present on most of the weld seams. The end caps are showing surface rust across a five-foot by one-foot area. The roof panels in between the weld seams are in good condition.

SIDEWALLS

Coating in the middle area of the tank is beginning to break down. Areas below the water level appear to be in good condition. However, corrosion is present along the entire area around the tank at the waterline. Some of the coating has broken down and steel is showing. The inside area of the manway had tuberculation around the perimeter. When washed it showed the coating is compromised in those areas.

FLOOR

The floor had sediment the entire length of the tank however it was only 1/4 inch deep. The openings, drain, and fill line all had tuberculation. These areas around the weld seams are starting to pit.

RECOMMENDATIONS

- Power tool cleaning of the corroded areas should be completed and repairs to areas of metal loss (pitting) and recoating utilizing a 100% solids epoxy to minimize the cure time.
- Abrasive blasting of the interior of this tank at this time is not cost efficient or recommended, however waiting to do any repairs to the coating in a pressure vessel will allow corrosion and pitting to continue, which may compromise the pressure capacity of the vessel (due to metal thickness losses). Therefore, completion of the interior coating repairs is strongly recommended within the next year.

SAFETY

Access Hatch

This tank is equipped with one access opening that is in good condition.

SANITATION

Roof Openings

The only roof openings are for the pressure relief and air control valves. No issues noted.

STRUCTURE

Foundation and Saddles

The tank is supported by three steel saddles on concrete piers. All three saddles are corroded in various areas near the bottom plates. Metal loss is evident. The tank is also secured to the foundation by a steel braided cables attached to bolts in the foundation.

Tank Shell

The tank shell appears to be in good condition with no visible metal loss.

SECURITY

Site: Tank is located within a protected area.

RECOMMENDATIONS

- **Complete repairs to corroded areas of tank saddles as soon as possible to ensure tank is properly supported.**

5,000 Gallon Pressure Vessel

Aquarina Utilities

Melbourne, Florida





Photo #1



Photo #2



Photo #3



Photo #4



Photo #5



Photo #6



Photo #7

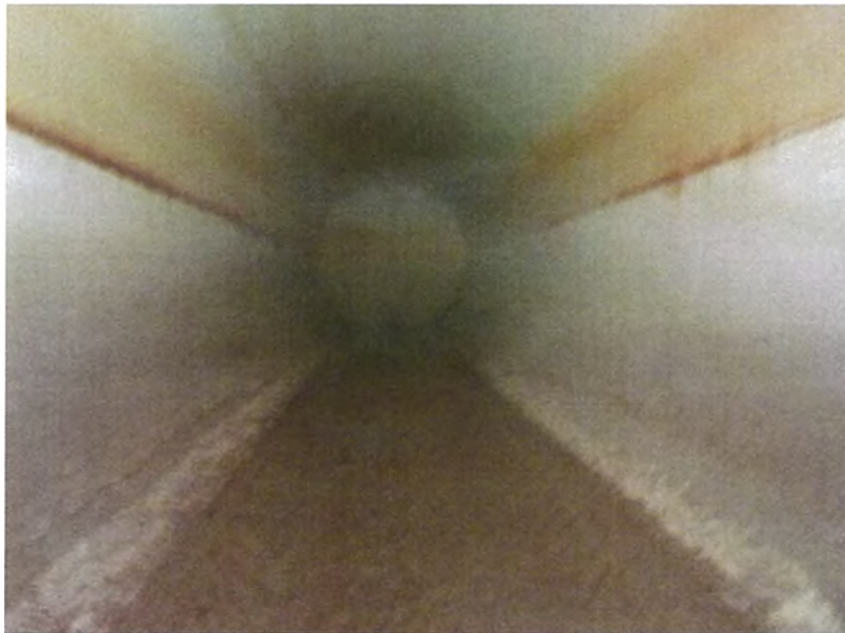


Photo #8



Photo #9

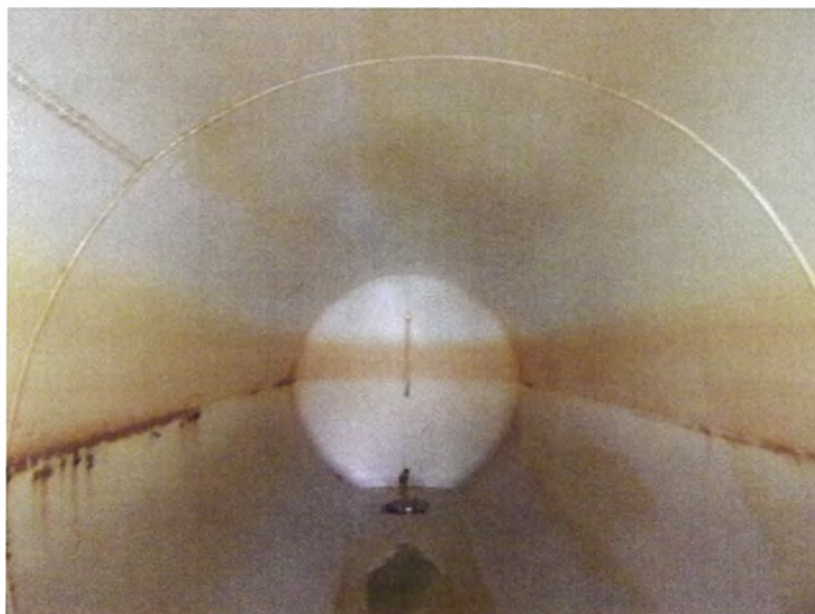


Photo #10



Photo #11

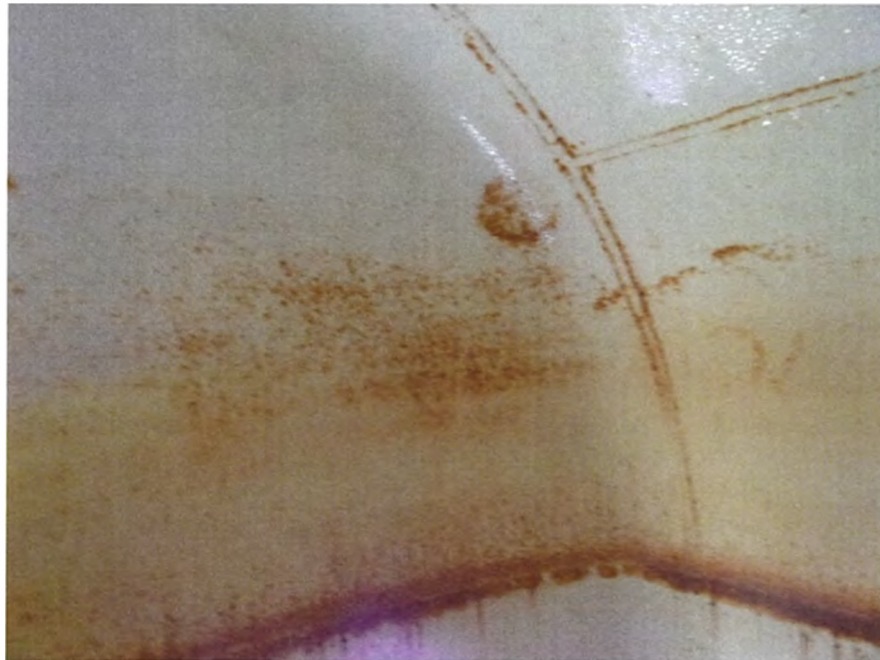


Photo #12

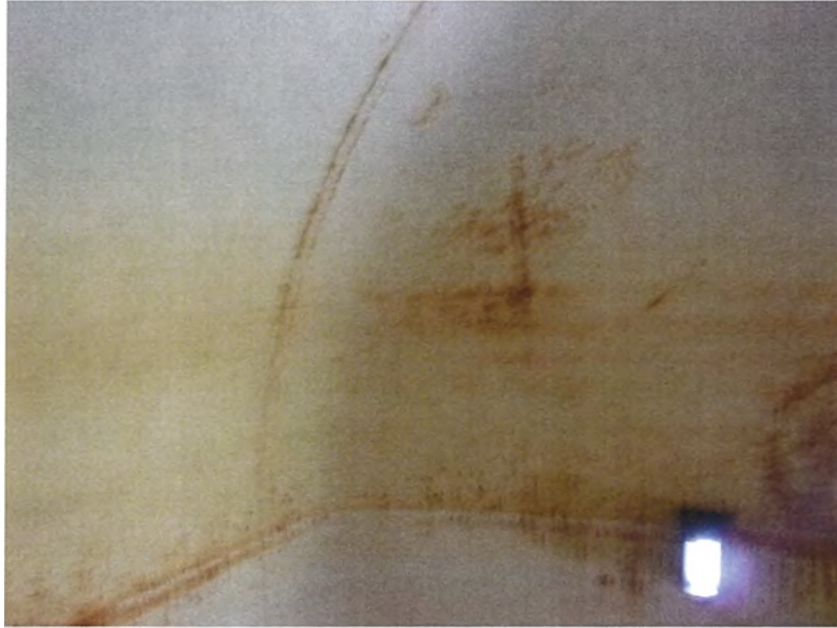


Photo #13

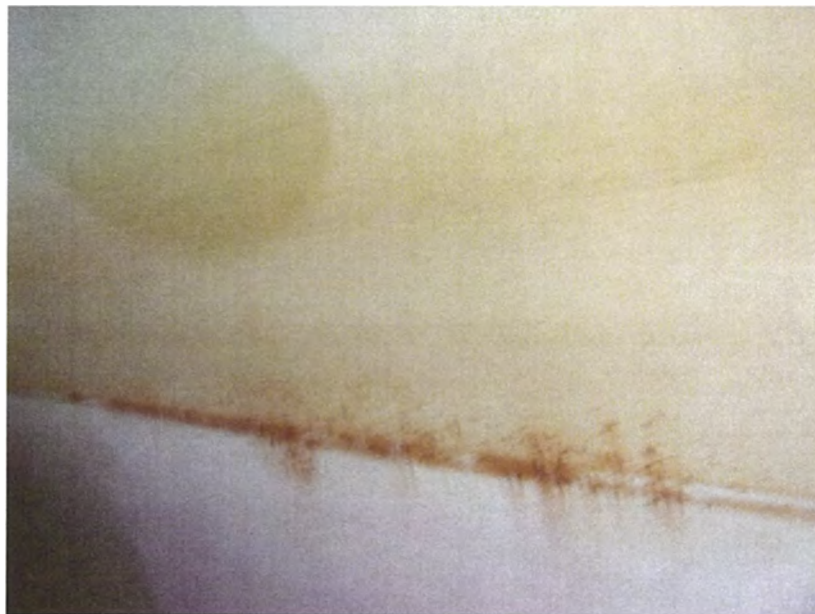


Photo #14



Photo #15



Photo #16



Photo #17



Photo #18



Photo #19



Photo #20

250,000 Gallon Plant Ground Storage Tank Inspection Report

Melbourne, Florida

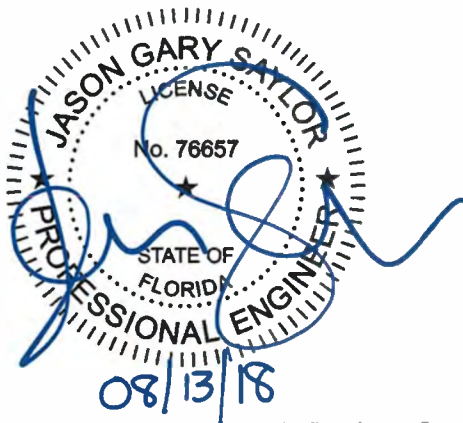
Prepared for:
Kevin Burge
Aquarina Utility

Prepared by:
Tim McDaniel
Water System Consultant

Date:
July 17, 2018

Reviewed by:
Jason G. Saylor, P.E.
Director, Engineering
Utility Service Company, Inc.

Date:
August 13, 2018



General Information

INTRODUCTION

On July 17, 2018, Utility Service Co., Inc. conducted a washout inspection of the 250,000-gallon Ground Storage Tank located at 435 Aquarina Blvd. in Melbourne, FL. The purpose of the inspection was to determine the condition of the coatings and structure, and evaluate the tank for compliance with current sanitation, safety & security guidelines and regulations published by AWWA, OSHA, Florida Department of Environmental Protection, US EPA, and the US Dept. of Homeland Security.

In this report, you will find a description of the current condition of this tank along with photographs to support the recommendations.

The determinations and recommendations made within this report with respect to the condition, integrity, or appearance of the structure are based upon visual observations made during the condition assessment. The condition assessment did not include an evaluation of the structural design, structural integrity, or structural tolerances of the tank or any components. Extensive testing or investigation of the structure to determine the extent of material damage, deterioration, or degradation was not completed.

TANK DETAILS

CAPACITY:	250,000 Gallons	DESIGN:	Concrete Ground Storage Tank
INSPECTION DATE:	7-17-2018	INSPECTOR:	Garrett DuFree
CONSTRUCTION STYLE:	Concrete	CONSTRUCTION DATE:	Estimated 1972
BUILDER:	Crom	HEIGHT/ DIMENSION:	22ft x 44ft dia.
LADDER GATE:	N/A	SAFETY CLIMB EQUIPMENT:	Rigid Rail
EXTERIOR COATING:	Acrylic	EXTERIOR LEAD/ CHROMIUM PRESENCE:	N/A
INTERIOR COATING:	N/A	INTERIOR LEAD/CHROMIUM PRESENCE:	N/A

ESTIMATED REPLACEMENT VALUE

The replacement cost of this tank is estimated at \$190,000 to \$225,000.

Exterior Coatings Conditions

TANK SHELL

The exterior coating is in good condition, with minor cracks only showing in a couple of areas. Overall the coating is protecting the substrate.

TANK ROOF

Coating on tank roof is in good condition and continues to protect the substrate.

RECOMMENDATIONS

- None at this time.
-

Interior Conditions

ROOF AND AREA ABOVE HIGH WATER LEVEL

There is no coating on the interior of the tank. The concrete appears to be in good condition. There are small areas in the roof where the reinforcement support is visible and some corrosion is occurring.

FLOOR AND SIDEWALLS

The floor appears to be in good condition, with very little sediment present. Sediment was removed with pressure washing.

Minor cracking and iron staining is present on the sidewalls. Overall, the sidewalls appeared to be in good condition.

Following the cleaning, the entire tank was disinfected per AWWA "Spray Method #2".

RECOMMENDATIONS

- None at this time.
-

Safety/Sanitation/Structure/Security

SAFETY

Ladders

Ladders were found to be in good condition.

Shell Access Hatch

Tank is equipped with a one standard Crom shell access manway that was found to be in good condition.

Secondary Roof Access Hatch

Tank is equipped with a roof hatch access hatch that was found to be in good condition. Hatch cover seals with gasket to frame.

Aviation Warning Lights

N/A

SANITATION

Roof Hatch

Hatch cover seals with gasket to frame. Gasket in good condition.

Center Roof Vent

Center venter screens were intact and in good condition.

Overflow

This tank is equipped with four (4) overflow outlets at edge of tank roof. All screens were intact.

STRUCTURE

Foundation

Foundation was not visible for inspection, with grass growing directly up to tank base.
No issues noted at tank base.

SECURITY

Site

The tank is located within a fenced area.

SUMMARY AND RECOMMENDATIONS

SUMMARY

Overall the tank is in good condition with no significant deficiencies to report.

RECOMMENDATIONS

- **No recommendations at this time.**

250,000 Gallon Aquarina GST Tank Melbourne, Florida



Photo #1



Photo #2



Photo #3



Photo #4



Photo #5



Photo #6



Photo #7



Photo #8



Photo #9



Photo #10



Photo #11



Photo #12



Photo #13



Photo #14



Photo #15



Photo #16



Photo #17



Photo #18



Photo #19



Photo #20



Photo #21



Photo #22



Photo #23

APPENDIX D: CONSUMER CONFIDENCE REPORT

2020 Water Quality Report

Aquarina Utilities, Inc.



We are pleased to present to you an Annual Water Quality Report for the year 2020. This report is designed to inform you about the quality water and services provided to you under Aquarina Utilities, Inc. during the past year.

Aquarina Utilities, Inc. is a family owned and operated Florida business committed to providing you with quality water in the year to come. Our constant goal is to provide you with a safe and dependable supply of drinking water. We want you to understand the efforts we make to continually improve the water treatment process and protect our water resources. We are committed to ensuring the quality of your water. Your drinking water is drawn from two potable wells (drawing from 595 feet deep into the Floridan Aquifer), located within the Aquarina development, and treated with a completely updated system, including purification by a reverse-osmosis system and chlorine disinfection, before delivery to your home. We monitor the system closely and employ the added security of remote notification by a computer should any change be needed to ensure that our water processing is proceeding smoothly. We continue to make improvements to both our facility and process, working to achieve our goal of the best quality water service for you, our valued customers.

This report shows the 2020 water quality results and what they mean.

If you have any questions about this report or concerning your water utility, or you want to obtain a copy of this report, please contact Aquarina Utilities, Inc. by email at aquarinautilities@bellsouth.net or call (772) 708-8350. Questions pertaining to the actual test results will be answered by our "A" certified chief operator and superintendent, Kevin Buge, at (772) 708-7946. Additional information may be obtained from the EPA at their Safe drinking Water Hotline (800-426-4791).

In compliance with state and federal laws, rules, regulations and guidelines, the owners and operators of public water systems are required to routinely monitor for contaminants in your drinking water. This monitoring includes comprehensive, regularly scheduled and reported testing of water samples by an outside laboratory and is strictly regulated by state and federal agencies. The results included in this report reflect the testing conducted Aquarina Utilities, Inc. during the period from 1 January 2020 to 31 December 2020. These results are compiled and distributed to you by Aquarina Utilities, Inc. Also included in these results are test results from earlier years for contaminants sampled less often than annually. The state allows us to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of our data, though representative, are more than one year old. For contaminants not required to be tested for in the year 2020, the test results indicated are for the most recent testing done in accordance with regulations set forth by the state and approved by the United States Environmental Protection Agency (EPA). The schedule for all testing is established by the state.

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs, and wells. As water travels over the surface of the land or through the ground, it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animals or from human activity.

Contaminants that may be present in source water include:

- (A) **Microbial contaminants**, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations, and wildlife.
- (B) **Inorganic contaminants**, such as salts and metals, which can be naturally occurring or result from urban stormwater runoff, industrial or domestic wastewater discharges, oil and gas production, mining, or farming.
- (C) **Pesticides and herbicides**, which may come from a variety of sources such as agriculture, urban stormwater runoff, and residential uses.
- (D) **Organic chemical contaminants**, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gas stations, urban stormwater runoff, and septic systems.
- (E) **Radioactive contaminants**, which can be naturally occurring or be the result of oil and gas production and mining activities.

In order to ensure that tap water is safe to drink, the EPA prescribes regulations, which limit the amount of certain contaminants in water provided by public water systems. The Food and Drug Administration (FDA) regulations establish limits for contaminants in bottled water, which must provide the same protection for public health. Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that the water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the Environmental Protection Agency's Safe Drinking Water Hotline at 1-800-426-4791.

In 2020 the Florida Department of Environmental Protection performed a Source Water Assessment of our system. The assessment was conducted to provide information about any potential sources of contamination in the vicinity of our wells. The only potential source of contamination identified in the assessment is domestic wastewater, with a 0.01 susceptibility level. This means that there is a very **low** level of concern for any contamination from this source to affect our drinking water **before** it is treated. The assessment results

are available on the FDEP Source Water Assessment and Protection Program website at www.dep.state.fl.us/swapp (search “Aquarina Utilities”) or they can be obtained by emailing aquarinautilities@bellsouth.net and requesting the information.

In the table below, you may find unfamiliar terms and abbreviations. To help you better understand these terms we've provided a list of definitions below:

**** Results in the Level Detected column for radioactive contaminants, inorganic contaminants, synthetic organic contaminants including pesticides and herbicides, and volatile organic contaminants are the highest average at any of the sampling points or the highest detected level at any sampling point, depending on the sampling frequency.**

INORGANIC CONTAMINANTS

Contaminant & Unit of Measurement	Dates of Sampling (mo. / yr.)	MCL Violation Y / N	Level Detected	Range of Results	MCLG	MCL	Likely Source of Contamination
Barium (ppm)	11/2018	N	0.012	0.0046	2.0	2.0	Discharge from petroleum refineries; fire retardants; ceramics; electronics; solder.
Fluoride (ppm)	11/2018	N	0.23	0.094	4.0	4.0	Erosion of natural deposits; discharge from fertilizer and aluminum factories. Water additive which promotes strong teeth when at the optimum level of 0.7 ppm
Sodium (ppm)	11/2018	N	21.8	34.0	N / A	160	Salt water intrusion, leaching from soil.

TTHMs and Stage 2 Disinfection / Disinfection By-Product (D/DBP) Contaminant and Disinfectant Residuals

For the following contaminants monitored under Stage 1 D/DBP regulations, the level is the annual average of the quarterly averages: Bromate, Chloramines, Chlorine, Haloacetic Acids, and / or TTHM (MCL ppb). Range of Results is the range of results (lowest to highest) at the individual sampling sites.

Contaminant & Unit of Measurement	Dates of Sampling (mo. / yr.)	MCL Violation Y / N	Level Detected	Range of Results	MCLG or MRDLG	MCL or MRDL	Likely Source of Contamination
TTHM (Total Trihalomethanes) (ppb)	12/2020	N	0.47 U	N/A	N/A	MCL = 80	By-product of drinking water disinfection.
HAA5 (Haloacetic Acid) (ppb)	12/2020	N	0.90 U	N/A	N/A	MCL = 60	By-product of drinking water disinfection.
Chlorine (ppm)	1/2020 - 12/2020	N	0.5	0.3 - 0.8	MRDLG = 4	MRDL = 4.0	Water additive used to control microbes.

LEAD AND COPPER (TAP WATER)

Contaminant & Unit of Measurement	Dates of Sampling (mo. / yr.)	AI Violation Y / N	90th Percentile Result	No. of sampling sites exceeding the AI	MCLG	AL	Likely Source of Contamination
Copper (tap water) (ppm)	10/2018	N	0.198	0	1.3	1.3	Corrosion of household plumbing systems; erosion of natural deposits; leaching from wood preservatives
Lead (tap water) (ppb)	10/2018	N	0.002	0	0	15	Corrosion of household plumbing systems; erosion of natural deposits

Maximum Contaminant Level or MCL: The highest level of a contaminant that is allowed in drinking water. MCLs are set as close to the MCLGs as feasible using the best available treatment technology.

Maximum Contaminant Level Goal or MCLG: The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs allow for a margin of safety.

Action Level (AL): The concentration of a contaminant which, if exceeded, triggers treatment or other requirements that a water system must follow.

Initial Distribution System Evaluation (IDSE): An important part of the Stage 2 Disinfection Byproducts Rule (DBPR). The IDSE is a one-time study conducted by water systems to identify distribution system locations with high concentrations of trihalomethanes (THMs) and haloacetic acids (HAAs). Water systems will use results from the IDSE, in conjunction with their Stage 1 DBPR compliance monitoring data, to select compliance monitoring locations for the Stage 2 DBPR.

Maximum residual disinfectant level or MRDL: The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.

Maximum residual disinfectant level goal or MRDLG: The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.

“ND” means not detected and indicates that the substance was not found by laboratory analysis.

Picocurie per liter (pCi/L): measure of the radioactivity in water

Parts per billion (ppb) or Micrograms per liter (µg/l): one part by weight of analyte to 1 billion parts by weight of the water sample.

Parts per million (ppm) or Milligrams per liter (mg/l): one part by weight of analyte to 1 million parts by weight of the water sample.

The Environmental Protection Agency (EPA) requires monitoring of over 80 drinking water contaminants. Those contaminants listed in the table above are the only contaminants detected in your drinking water. As you can see by the table, our system had no water quality violations. We're proud that your drinking water meets or exceeds all Federal and State requirements.

Lead. If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. Aquarina Utilities, Inc. is responsible for providing high quality drinking water but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline or at <http://www.epa.gov/safewater/lead>.

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised persons such as persons with cancer undergoing chemotherapy, persons who have undergone organ transplants, people with HIV/AIDS or other immune system disorders, some elderly, and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care

providers. EPA/CDC guidelines on appropriate means to lessen the risk of infection by Cryptosporidium and other microbiological contaminants are available from the Safe Drinking Water Hotline (800-426-4791).

We at Aquarina Utilities, Inc. would like you to understand the efforts we make to continually improve the water treatment process and protect our water resources. We are committed to ensuring the quality of your water. If you have any questions or concerns about the information provided, please feel free to call any of the numbers listed.

View Your Account Balances Online!!

Visit www.ub-pay.com to set up your online account using your Aquarina Utilities account number and the municipal code AquarinaFL to be able to see your water, sewer, and irrigation account balances and payment histories.

Make Credit Card Payments:

To make a credit card payment on your water/sewer/irrigation account, access your bill online at www.ub-pay.com. Set up your account login using your Aquarina Utilities account number(s) and the municipality code **AquarinaFL**. For the small fee detailed on the website, you can enjoy the convenience of paying by credit card.

Direct Debit from Checking Accounts:

We now offer direct debit from your checking account for payment of your water and sewer bills. If the convenience of this option- never having to think about whether you changed your billing address or when your payment is due while you are traveling- seems the right fit for you, please give Holly a call at (772) 708-8350 or email her at aquarinautilities@bellsouth.net for more details. All renters are required to pay by direct debit.

Payment by Check or Money Order:

Of course, property owners may always pay by personal check or money order, mailed to **Aquarina Utilities, Inc.; P.O.Box 628733; Orlando, FL 32862-8733**. Your prompt payments on or before the due date indicated on your bill are very much appreciated!

Receive your Bill by Email:

Save yourself that call for your account balance or that unpleasant late notice because you never received your bill!

We strongly encourage all our customers who regularly use email to send us an email requesting that their bills be sent electronically. As regular "snail" mail continues to become more uncertain, we ask that everyone who is computer-capable please provide an email address so we can send your bill to your email account rather than to your regular billing address. Email billing customers will not receive a paper bill in the mail.

Late Fees:

Due to the large number of late-paying accounts and delinquencies among our customers, the Florida Public Service Commission has approved a late fee of \$7.00 for every late account. We encourage everyone to make an effort to get their payments into us by the due date indicated on your billing to avoid this fee. We sure appreciate those wonderful customers who pay promptly! For those paying using the "Bill-pay" option in your online banking package, we request that you to make those payment requests before the 15th of the month to avoid late payments. It might take longer than expected for your bank to disburse the payment and for the mail to deliver it.

Public Alert:

Please take a moment to update your contact information on the **Public Alert** system. This system is designed to provide immediate notification by telephone and email in the event of a boil water notice or other emergency issue. Only by logging into the Public Alert website and providing your contact information will you be notified in the event of a boil water notice or emergency. Please take the time to complete this vital process to ensure that you receive proper notification in the event of an emergency. www.public-alert.com

Website:

www.aquarinautilities.com is now up and running. We will post boil water notices and other public notices on this site. It also has links to related websites such as the Florida Public Service Commission and the Florida Department of Environmental Protection.



Welcome to Aquarina Utilities, Inc!

Aquarina Utilities, Inc. is a family owned and operated Florida business dedicated to the provision of quality water and wastewater service. Our Service Team is

made up of a number of qualified and experienced people who strive to improve our facilities at Aquarina and ensure that the water and service we supply are of the best quality. Kevin Burge heads the team with experience, education, and ingenuity. Kevin holds a double "A" certification in both water and wastewater operations. This double certification is fairly rare and is only held by the highest level administrators and chief operators in large municipal systems. Kevin earned a Master's Degree in Environmental Toxicology and is only a course or two short of a second Master's in Civil and Environmental Engineering. He has a Bachelor of Science in Biology and an Associate's Degree in Marine Biology. He holds state licenses for water distribution systems and the inspection and repair of backflow prevention equipment, and he continues his education in water and wastewater operations and maintenance to ensure that the plant is state-of-the-art and running smoothly. Kevin manages all the complicated sampling schedules and compliance issues required by state and federal agencies like the Florida Department of Environmental Protection. He is the man who makes it his business to provide water that meets all the state and federal safety standards in the industry. Kevin has been working in this field since 1987, when he began with his father Reg and their first treatment plant in Jensen Beach, Florida.

The second member of our Service Team is Mrs. Holly Burge, wife of Kevin Burge and mother of their two children. An experienced cartographer, Holly is a military veteran and holds a Bachelor of Science in Geology and Geophysics. She is responsible for all accounting and customer relations. Holly is our connection with the Florida Public Service Commission and all of our valued customers. In addition to her duties for Aquarina Utilities, she facilitates the education of her two teenage children and is a key element in the smooth operation of our family and church affairs. Holly is a double "C" certified water and wastewater operator and also contributes to the plant operations and maintenance. She is the force that fills the gaps and keeps us on our toes.

Finally, Aquarina Utilities, Inc. values the services of the fine employees who are instrumental in the daily operation and care of the facility at Aquarina. Mr. Ronald Chupka of Satellite Beach has been our daily operator for the past ten years and was responsible for the general operations of the plant during the week. Mr. Chupka has been in the business a long time and has been a very dependable asset to our team. He has elected to retire in 2021, and our daily operations will then be managed by US Water. Mr. James Sullivan has been our most important link to the Aquarina undergrounds in maintenance and we have recently added Mr. Kenny Evans to our maintenance team as an operator trainee. This group of dedicated individuals has been working hard to serve the water and wastewater needs of the Aquarina Community. We look forward to plant improvements and the influx of new customers that will come with additional development. We look forward to working with the builders and developers to improve our community.

We absolutely encourage all our customers to call or email us with inquiries and concerns about any issue you might have regarding your water and sewer service. We'd love to hear from you. Kevin is happy to discuss any questions you might have about treatment, and Holly is pleased to have the opportunity to talk to many of you regarding your billing concerns. Kevin is available 24 hrs a day at (772) 708-7946. Holly is available to answer billing questions Monday through Friday, 9am to 1pm at (772) 708-8350 (cell). We urge you to email us at aquarinautilities@bellsouth.net for the best response to your needs. If your call is not answered immediately, it will be returned as soon as possible. Thank you for letting us serve you!

We Love the New Meters!!

During the summer of 2020, all of the water meters in the Aquarina system were replaced with electronically read meters. These meters have already proven invaluable in their ability to maintain usage records on a daily basis and to monitor flow and help identify leaks. Their 99.9% accuracy for the next 20 years will continue to help us accurately assess the volume of leaks and are helping us maintain our water budget for the St. John's River Water Management District.

Did you know?

Did you know that a little maintenance on the part of our customers helps us save you money?

Your sewer clean-out:

For most of the residents of Aquarina and the neighborhoods we service, this very important access to your sewer line is located in the front yard somewhere. This access is critical to clearing any blockages in your sewer lateral!!



Some tips for keeping your sewer line in good condition:

- **Locate your clean out and be sure it is in good condition.**
Broken clean-outs and caps allow surface water, dirt, debris and RATS into the sewer system, increasing your rates through increased treatment costs and expensive equipment repairs. It is an important responsibility of each customer to keep his lateral and cleanout in good condition so the system remains intact and free from unwanted infiltration for maximum efficiency in treatment. Keeping this access in good repair helps save you money!
- **Keep the area of your sewer (and water!!) lines free from threatening plants such as trees and shrubs.**
The entire length of both sewer and water lines should be completely clear of trees and shrubs. These plants generate strong root systems which easily crush, crack and damage your lines. The utility's responsibility for repairs ends at the meter box for water and at the main for sewer, so the burden of paying a plumber for other repairs falls to the homeowner. Homeowners and associations can also be held responsible for plantings that damage utility property, so be careful what you plant and where! Removing plants that might damage your water and sewer lines will surely save you money!

Meter Boxes and Meters:



Did you know that the homeowner is responsible for keeping the area in and around his/her meter box clear of plants and debris?

- The area at least three feet above and one foot on each side, all around the meter box should be cleared of plantings. This provides access to read the meter and service it if necessary. Meters with restricted access can be denied service or have their reads estimated until proper access is restored.
- Keep the interior of the meter box clear of debris and dirt. The meter should be fully exposed and accessible, with dirt completely cleared away from the sides and bottom. You should be able to pass a hand easily under both the water line and the meter. Again, uncleared meters can be denied service or have their reads estimated until proper access is restored.
- The top of the meter box should be easily and completely visible to a reader. It is a good idea to have your landscape personnel trim around the lids to keep them fully exposed and discourage them from running over the lids with mowers, as damage to the boxes can be billed to the homeowner.

FOR CORRESPONDENCE ONLY:

Aquarina Utilities, Inc.
P.O. Box 1114
Fellsmere, FL 32948
aquarinautilities@bellsouth.net

FOR PAYMENTS ONLY:

Aquarina Utilities, Inc.
P.O. Box 628733
Orlando, FL 62862-8733

24hr Emergency only:

(772) 708-7946 (Kevin's Cell)

Billing Questions (Holly):

Onsite Office Hours 9am -1pm M-F
(772) 708-8350 (cell)

General Information and Updates for Breaks and Outages: try our website at *aquarinautilities.com*

Pay by check through the mail or your bank, direct debit of your checking account, or pay with a credit card at **www.ub-pay.com**. Set up your login with the municipality code **AquarinaFL**, your account number and email address.

Be sure to disable your browser's pop-up blocker before your attempt to use the website to pay.

Email is the BEST way to get in touch with us. Calls will be returned as soon as possible.

APPENDIX E: SANITARY SURVEY REPORT



FLORIDA DEPARTMENT OF Environmental Protection

CENTRAL DISTRICT OFFICE
3319 MAGUIRE BLVD., SUITE 232
ORLANDO, FLORIDA 32803

Ron DeSantis
Governor

Jeanette Nuñez
Lt. Governor

Noah Valenstein
Secretary

January 14, 2020

Kevin R. Burge, Manager
Aquarina Utilities, Inc.
235 Aquarina Boulevard
Melbourne beach, FL 32941
AquarinaUtilities@bellsouth.net

Re: Aquarina Utilities
PW Facility ID #3054060
Brevard County

Dear Mr. Burge:

Department personnel conducted an inspection of the above-referenced facility on November 1, 2019. Based on the information provided following the inspection, the facility was determined to be in compliance with the Department's rules and regulations. A copy of the inspection report is attached for your records.

The Department appreciates your efforts to maintain this facility in compliance with state and federal rules. Should you have any questions or comments, please contact Manuel F. Cardona at 407-897-4134 or via e-mail at Manuel.Cardona@FloridDEP.gov

Sincerely,

David S. Smicherko

David Smicherko, Manager
Central District
Florida Department of Environmental Protection

Enclosure: Inspection Report

cc: David Smicherko, Manuel Cardona, Central District

State of Florida
Department of Environmental Protection
Central District
SANITARY SURVEY REPORT

Plant Name AQUARINA UTILITIES County Brevard PWS ID # 3054060
Plant Location 235 Aquarina Blvd., Melbourne Beach, FL 32951 Phone 321/327-2930
Owner Name Aquarina Utilities, Inc. Phone 321/327-2930
Owner Address P.O. Box 308, Jensen Beach, FL 34958
Contact Person Kevin Burge Title Director Phone 772/708-7946
This Survey Date 11/1/19 Last Survey Date 7/26/17 Last Compliance Inspection Date 4/30/09

PWS TYPE: Community

PLANT CATEGORY & CLASS: (2C)

MAX-DAY DESIGN CAPACITY: 86,400 gpd

PWS STATUS: Approved

TREATMENT PROCESSES IN USE

Hypochlorination, reverse osmosis, cartridge filtration,
packed tower aeration, and corrosion control(antiscalant)

SERVICE AREA CHARACTERISTICS

Subdivision

Food Service: ☐ Yes ☐ No ☒ N/A

Number of Service Connections 300

Population Served 750 Basis MOR

OPERATION & MAINTENANCE LOG: Yes

Location Water treatment plant

Comments _____

CERTIFIED OPERATOR: Yes

Operator(s) & Certification Class-Number:

Kevin Burge A-16321. Refer to the MOR for a
complete list of operators.

Hrs/day: *Required* 1 *Actual* 1

Days/wk: *Required* 5+2 *Actual* 5+2

Non-consecutive Days? ☐ Yes ☐ No ☒ N/A

Comments _____

MONTHLY OPERATION REPORTS (MORs)

MORs submitted regularly? ☒ Yes ☐ No ☐ N/A

Data missing from MORs? ☒ No ☐ Yes ☐ N/A

Average Day (from MORs) 41,129 gpd

Maximum Day (from MORs) 96,000 gpd 03/19

Comments The permitted max-day design capacity was
exceeded during 02/19 and 03/19. Explanation by facility
attributes this to the meter reading procedures which have
since been updated.

Flow Measuring Device Flow Meter

Meter Size & Type Sensus

Date Last Calibrated 9/8/17

RAW WATER SOURCE

☒ GROUND; Number of Wells 2

☐ PURCHASED from PWS ID # _____

☐ Emergency Water Source _____

Emergency Water Capacity _____

STANDBY POWER SOURCE: Yes

Source Baldor diesel

Capacity of Standby (kW) 475

Switchover: ☒ Automatic ☐ Manual

Hrs Operated Under Load 1 hr/wk.

What equipment does it operate?

☒ Well Pumps All

☒ High Service Pumps All

☒ Treatment Equipment All

Satisfy avg. daily demand? ☒ Yes ☐ No ☐ Unknown

Audio-visual alarm? ☒ Yes ☐ No

Comments A/V alarm installed 3/21/18.

PLANS AND MAPS

Coliform Sampling Plan ☒ Yes ☐ No ☐ N/A

D/DBP Monitoring Plan ☒ Yes ☐ No ☐ N/A

Lead and Copper Plan ☒ Yes ☐ No ☐ N/A

Distribution System Map ☒ Yes ☐ No ☐ N/A

Emergency Response Plan ☒ Yes ☐ No ☐ N/A

Comments _____

PREVENTIVE MAINTENANCE/O&M

Operation & Maintenance Manual ☒ Yes ☐ No

Preventive Maintenance Program ☒ Yes ☐ No

Flushing Program ☒ Yes ☐ No ☐ N/A

Records ☒ Yes ☐ No ☐ N/A

Isolation Valve Exercise ☒ Yes ☐ No ☐ N/A

Records ☒ Yes ☐ No ☐ N/A

Comments _____

CROSS CONNECTION CONTROL

BFPAs None observed # Tested Unknown

WWTP RPZ N/A Date Tested N/A

Written Plan Yes Date 10/17

Comments _____

GROUND WATER SOURCE

Well Number (Florida Unique Well ID #)		1 (AAC2808) North	2 (AAC2807)	3 (AAH7648) South
Year Drilled		1981	1981	Unknown
Depth Drilled		595'	590'	Unknown
Drilling Method		Cable tool	Cable tool	Unknown
Type of Grout		Neat cement	Neat cement	Unknown
Static Water Level		39'	39'	Unknown
Pumping Water Level		Artesian	Artesian	Unknown
Design Well Yield		Unknown	Unknown	Unknown
Test Yield		Unknown	Unknown	Unknown
Actual Yield (if different than rated capacity)		600 gpm	600 gpm	Unknown
Strainer		Unknown	Unknown	Unknown
Length (outside casing)		400'	400'	Unknown
Diameter (outside casing)		18"	18"	18"
Material (outside casing)		Black steel	Black steel	Black steel
Well Contamination History		None	None	None
Is inundation of well possible?		No	Unknown	No
6' X 6' X 4" Concrete Pad		Yes	Unknown	Yes
SET BACKS	Septic Tank	>100'	Unknown	>100'
	Reuse Water	>100'	Unknown	>100'
	WW Plumbing	>100'	Unknown	>100'
	Other Sanitary Hazard	None observed	Unknown	None observed
PUMP	Type	Artesian	Artesian	Artesian
	Manufacturer Name	N/A	N/A	N/A
	Model Number	N/A	N/A	N/A
	Rated Capacity (gpm)	N/A	N/A	N/A
	Motor Horsepower	N/A	N/A	N/A
Well casing 12" above grade?		Yes	Unknown	Yes
Well Casing Sanitary Seal		OK	Unknown	OK
Raw Water Sampling Tap		Yes	Unknown	Yes
Above Ground Check Valve		Yes	Unknown	Yes
Security		Yes	Unknown	Yes
Well Vent Protection		N/A	N/A	N/A

COMMENTS Well #1 flows to the GST. Well #2 used for fire protection and irrigation, Well #3 flows to the RO system.

CHLORINATION (Disinfection)

Type: ☐ Gas ☒ Hypo
Make Pulsatron Capacity 30 gpd
Chlorine Feed Rate 30% stroke, 50 spm
Avg. Amount of Cl₂ gas used N/A
Chlorine Residuals: Plant 0.88 Remote 0.21
Remote tap location Tennis Court restroom
DPD Test Kit: ☐ On-site ☒ With operator
☐ None ☐ Not Used Daily
Injection Points Into aerator catchment tank
Booster Pump Info N/A
Comments _____

AERATION (Gases, Fe, & Mn Removal)

Type Forced draft Capacity 78 gpm
Aerator Condition Good
Visible Algae Growth None
Protective Screen Condition Good
Frequency of Cleaning Every 2 years
Date Last Inspected/Cleaned 09/19
Comments _____

FILTRATION (Suspended Solids Removal)

Type Hytrex Cartridge Filters
Size 5 micron No. of Units 2
Length of Filter Runs 4-6 months
Type of Filter Media Vertical wound cartridge
Is media visible? No Clean after BW? N/A
Filter Rate 80 gpm BW Rate N/A
Filter Capacity 80 gpm
Cracks/Cementation/Channeling None observed
Effluent Stability OK Algae Growth None observed
Turbidity in clearwell? No
Head Loss Gauge Yes
Comments Filters changed in lieu of backwash.

REVERSE OSMOSIS (Dissolved Solids Removal)

Make Codeline (2 stage) Pressure 230 psi
No. of Modules 4 Permeate Cap. 55 gpm
Blend Rate (GPM) 14
Chemicals Used AF 600
Waste-to-product Ratio 1:3
Pre-treatment Filtration, antiscalant
Effluent Quality: TDS (mg/L) N/A
Waste Disposal Site WWTP
IW Permit # & Expir. Date N/A
Comments _____

STORAGE FACILITIES

(G) Ground (C) Clearwell (E) Elevated
(B) Bladder (H) Hydropneumatic / flow-through

Tank Type/Number	G	H	C
Capacity (gal)	150,000	3,000	350
Material	Concrete	Steel	Fiberglass
Gravity Drain	Yes	Yes	Yes
By-Pass Piping	No	Yes	No
Protected Openings	Yes	Yes	Yes
Sight Glass or Level Indicator	Yes	Yes	No
PRV/ARV	N/A	PRV	N/A
Pressure Gauge	N/A	Yes	N/A
On/Off Pressure	8'/12'	45/52	N/A
Access Secured	Yes	Yes	Yes
Access Manhole	Yes	Yes	Yes
Tank Sample Tap Location	Discharge piping	On tank	Discharge piping
Date of Inspection	2018/07	2018/07	N/A
Date of Cleaning	2018/07	2018/07	2018

Comments _____

HIGH SERVICE PUMPS

Pump #	H1/H2	T1/T2	B1/B2	RO Feed
Type	Centrifugal	Centrifugal	Centrifugal	Vertical turbine
Make	Ampco	Sta-Rite	Ampco	Grundfos
Model	2x1/2ZC2	Unknown	2X1	Unknown
Capacity (gpm)	175	Unknown	Unknown	Unknown
Motor HP	15	1	7.5	15
Date Installed	6/13	6/13	6/13	6/13

Comments _____

ANTISCALANT

Meets NSF 60 & 61 AF600 - Yes
Comments _____

DEFICIENCIES:

No deficiencies were noted at the time of the inspection.

MONITORING REMINDER:

- Nitrate and nitrite samples are required to be collected from the point of entry (POE) to the distribution system annually. The 2019 results have been received.
- Ensure that all results are submitted in a timely manner. Reports are due within the first ten days following the end of the required monitoring period, or the first ten days following the month in which the sample results were received, whichever time is shortest. [62-555.730(1)(a), F.A.C.]
- Monitoring schedules are available on the Central District's FTP site: <https://floridadep.gov/central/cd-compliance-assurance/content/resources-drinking-water-facilities-and-operators-central>

COMMENTS:

- **Contact FRWA (Florida Rural Water Association) at 850-668-2746, or frwa@frwa.net**, for free technical assistance with your system. FRWA has extended benefits offered to members.
- Provide documentation that the finished-drinking-water meter has been calibrated at least every 5 years.
Checking the calibration of finished-drinking-water meters at treatment plants shall be performed in accordance with the equipment manufacturer's recommendations or in accordance with a written preventive maintenance program established by the supplier of water. [Rule 62-555.350(2), F.A.C.]
- Suppliers of water shall submit written notification to the Department before beginning work or alterations to the public water system. Each notification shall be submitted to the appropriate Department of Environmental Protection District Office or Approved County Health Department and shall include the following: a description of the scope, purpose, and location of the work or alterations; and assurance that the work or alterations will comply with applicable requirements listed in Rule 62-555.330, F.A.C. Suppliers of water may begin such work or alterations 14 days after providing notification to the Department unless they are advised by the Department that the notification is incomplete or that a construction permit is required.
- Suppliers of water shall telephone the SWO at 1-800-320-0519 immediately (i.e., within two hours) after discovery of any actual or suspected sabotage or security breach, or any suspicious incident, involving a public water system. [Rule 62-555.350(10)(a), F.A.C.]
- Suppliers of water shall telephone, and speak directly to a person at, the appropriate DEP District Office as soon as possible, but never later than noon of the next business day, in the event of any of the following emergency or abnormal operating conditions:
 - The occurrence of any abnormal color, odor, or taste in a public water system's raw or finished water;
 - The failure of a public water system to comply with applicable disinfection requirements; or
The breakdown of any water treatment or pumping facilities, or the break of any water main, in a public water system if the breakdown or break is expected to adversely affect finished-water quality, interrupt water service to 150 or more service connections or 350 or more people, interrupt water service to any one service connection for more than eight hours, or necessitate the issuance of a precautionary "boil water" notice in accordance with the Department of Health's "Guidelines for the Issuance of Precautionary Boil Water Notices" as adopted in Rule 62-555.335, F.A.C. [Rule 62-555.350(10)(b), F.A.C.]

COMMENTS (continued):

- Suppliers of water shall notify affected water customers in writing or via telephone, newspaper, radio, or television; and telephone, and speak directly to a person at, the appropriate DEP District Office by no later than the previous business day before taking PWS components out of operation for planned maintenance or repair work if the work is expected to adversely affect finished-water quality, interrupt water service to 150 or more service connections or 350 or more people, interrupt water service to any one service connection for more than eight hours, or necessitate the issuance of a precautionary "boil water" notice in accordance with the Department of Health's "Guidelines for the Issuance of Precautionary Boil Water Notices" as adopted in Rule 62-555.335, F.A.C. [Rule 62-555.350(10)(d), F.A.C.]
- Suppliers of water shall issue precautionary "boil water" notices as required or recommended in the Department of Health's "Guidelines for the Issuance of Precautionary Boil Water Notices" as adopted in Rule 62-555.335, F.A.C. [Rule 62-555.350(11), F.A.C.]



Inspector Signature

Manuel F. Cardona

Printed Name

Environmental Consultant

Title

12/30/19

Date



Reviewer Signature

David Smicherko

Printed Name

Environmental Manager

Title

1/13/2020

Date

APPENDIX F: VENDOR RECOMMENDATIONS

Aquarina Water Treatment Plant
Vendor Options

Vendor Specialty	Vendor Name	Status	Vendor Contact Information	
Operation and Maintenance Company	U.S. Water Services Corp.	Current Vendor	727-848-8292	4939 Cross Bayou Boulevard, New Port Richey, FL 34652
Labs or Testing Companies	Pace Analytical	Current Vendor	813-855-1844	110 South Bayview Blvd, Oldsmar, FL 34677
	Advanced Environmental Labs	Potential Vendor	407-937-1594	380 North Lake Blvd., Suite 1048 Altamonte Springs, FL 32701
General Contractors	Wharton Smith	Potential Vendor	352-323-1374	608 N Canal St, Leesburg, FL 34748
Well Drillers	Florida Well Drilling, Inc.	Potential Vendor	321-725-1809	1729 Agora Cir, Palm Bay, FL 32909
	Drilling and Irrigation Services	Potential Vendor	321-508-3999	303 Arcadia Court West, Melbourne, FL 32901
Electricians	ACF Standby Systems (Generator Repair)	Current Vendor	800-282-5359	9311 Solar Drive, Tampa, FL 33619
Gas/Propane Supplier	Glover Oil	Current Vendor	321-723-3953	3109 S. Main Street, Melbourne, FL 32901
Pipe Supplier	Florida Well Drilling, Inc.	Potential Vendor	321-725-1809	1729 Agora Cir, Palm Bay, FL 32909
	Drilling and Irrigation Services	Potential Vendor	321-508-3999	303 Arcadia Court West, Melbourne, FL 32901
Pump Supplier	Barney's Pump	Current Vendor	863-557-6298	2965 Barneys Pumps Pl, Lakeland, FL 33812
	R.C. Beach & Assoc, Inc.	Potential Vendor	727-216-3240	625 Grand Central St., Clearwater, FL 33756
Chemical Treatment Supplier	Hawkins, Inc.	Current Vendor	800-330-1369	381 S Central Ave, Oviedo, FL, 32765



woodardcurran.com
COMMITMENT & INTEGRITY DRIVE RESULTS



AQUARINA
UTILITIES, INC.
WASTEWATER
TREATMENT
SYSTEM
ASSESSMENT

ENGINEERING
MEMORANDUM

210 S. Florida Avenue, Suite 220
Lakeland, FL 33801
800.426.4262

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COMMITMENT & INTEGRITY DRIVE RESULTS

0233748.02
Central States Water
Resources
July 2021

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APPENDICES

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Appendix D:	Vendor Quotes
Appendix E:	Collection System Maps
Appendix F:	March 2021 Services Sold Report
Appendix G:	Influent Pump Station Details

EXECUTIVE SUMMARY

An engineering evaluation for the Aquarina Utilities Wastewater Treatment Plant in Melbourne Beach, FL was conducted by Woodard & Curran to provide feedback and guidance to Central States Water Resources on regulatory compliance, permitting, technical items and recommendations for repair or improvements. The evaluation herein is based on a site visit conducted on March 10, 2021, reports submitted by the utility to the Florida Department of Environmental Protection, and technical documents provided by Aquarina Utilities.

1. INTRODUCTION

1.1 General System Information

Aquarina Utilities owns and operates a private Wastewater Treatment Plant (WWTP) to service the Aquarina Beach and Country Club development. The development consists of residential units, a country club and golf shop.

A summary of the main parameters for the wastewater system is included below in Table 1-1.

Table 1-1: Aquarina Wastewater Treatment Plant Information

Subdivision(s) Served	Aquarina Beach and Country Club
Current Owner (Seller)	Aquarina Utilities, Inc.
Customer Count and Type	301 Connections – Residential
Street Address	235 Hammock Shore Drive
City, State	Melbourne Beach, FL
County	Brevard
Pending Developments	Possibility of an additional 450 units to be built
Permitted Facility Name	Aquarina Utilities WWTP
Permit Type	NPDES
Permit Number and Agency Interest Number	FLA010352
Permitted Capacity	0.099 MGD (Permitted Maximum)

2. WASTEWATER TREATMENT FACILITY

2.1 Facility Description

2.1.1 Facility Type

Aquarina Utilities is a 0.099 million gallons per day (MGD) Annual Average Daily Flow (AADF) extended aeration domestic wastewater treatment plant (WWTP). Effluent from the treatment process is disposed of using absorption drain field located near the WWTP.

2.1.2 Approximate Age of Facility and Source Used to Age Facility

On May 25, 1984, Post, Buckley, Schuh, and Jernigan, Inc. submitted a letter to Florida Department Environmental Protection (FDEP) stating that construction of the Aquarina WWTP was completed.

2.1.3 Structural Condition of Tankage and Equipment

Based on a visual inspection of the outside of the tankage, the facility tankage appears to be in fair structural condition. No large cracks, missing sections of concrete, or exposed rebar was observed on the exterior of the tanks. A visual inspection of the interior of the tanks was not feasible, as the tanks are in service.

2.2 Treatment Process

2.2.1 Description of Treatment Process Utilized

Aquarina Utilities WWTP is a 0.099 MGD Annual Average Daily Flow (AADF) extended aeration domestic wastewater treatment plant (WWTP). The plant consists of influent screening, aeration, secondary clarification, filtration, hypochlorite disinfection, and aerobic digestion of biosolids. The plant utilizes a 0.099 MGD AADF absorption field system (R-001) which consists of two drainfields with a total wetted area of 0.114 acres (0.057 acres each).

A process flow diagram for the facility is included in Appendix A.

2.2.2 Description of Process Flow

Wastewater is pumped to the headworks of the WWTP from a pump station and flows through a single ½-inch bar screen. The screen is manually raked daily, and the screenings are dropped into a disposal shoot to a dumpster which is taken to the landfill.

Figure 2-1: Headworks Influent Screen



The biological treatment takes place in a concrete extended aeration basin. The plant has a circular ring aeration basin with a center clarifier. Air is supplied to the basin via three blowers, two of which were recently installed in 2018. The blowers are Howden ROOTS™ Universal RAI Rotary Positive Blowers Frame 56.

The aeration basin has a volume of 267,126 gallons with a detention time of 21.4 hours. The aeration basin is designed to have an operating mixed liquor suspended solids (MLSS) concentration of 6,000 mg/L and a food to microorganism (F/M) ratio of 0.05. The MLSS and F/M ratio are within the standard operating values for extended aeration facilities.

Figure 2-2: Extended Aeration Basin



Figure 2-3: Aeration Basin Blowers



Wastewater flows from the extended aeration basin into the central clarifier. The concrete clarifier is circular and is equipped with a rake arm to at the bottom of the tank to collect sludge that has settled to the bottom of the clarifier. The settled sludge is either returned to the aeration basis as Return Activated Sludge (RAS) or wasted to the adjacent sludge holding tank as Waste Activated Sludge (WAS). Two pumps operate as dual-purpose RAS/WAS pumps. When the MLSS in the aeration basin increased, operators pump sludge to the sludge storage tank that sits adjacent to the extended aeration/clarifier tank.

Figure 2-4: RAS/WAS Pumps



Water in the clarifier flows over the weir and for effluent filtration and disinfection. Aquarina staff add chlorine tablets to water in the effluent weir to control algae growth withing the tank. The clarifier is 46-foot diameter and 16-foot side water depth.

The clarifier is designed to have a hydraulic loading rate of 180.5 gallons per day per square foot at average daily flow with 14.7-hour detention time. The extended aeration system is designed to produce effluent with BOD₅, TSS, and Total N lower than 15, 15, and 10 mg/L, respectively.

The sludge storage tank that holds WAS from the extended aeration process has a diameter of 18 feet, side water depth of 14 feet, and a volume of 28,000 gallons. Sludge from the tank is hauled offsite periodically for treatment and disposal elsewhere.

Figure 2-5: Center Clarifier



Figure 2-6: Sludge Holding Tank



Effluent from the clarifier flows through a filtration system comprising of two sand filters with continuous backwash. The sand filters are *two* DynaSand® upflow filters with a total area of 77 square feet. The design criteria for the filters are 2.74 gallons per minute per square foot at average daily flow and 6.8 gallons per minute per square foot at peak.

The filters are designed to reduce the effluent TSS to 5 mg/l or less.

Figure 2-7: Sand Filters



Following filtration, effluent flows through disinfection contact chambers for disinfection prior to discharge to the drainfield. Sodium hypochlorite tables are used for effluent disinfection.

Figure 2-8: Hypochlorite Disinfection



Following secondary filtration and disinfection into, effluent flows by gravity to one of the WWTP's absorption fields. The plant has two drainfields with a total wetted area of 0.114 acres (0.057 acres each.) The facility's permit states that

the drainfields should be cycled so that the fields are loaded for 7 days and then rested for 7 days to allow times for the fields to dry while resting.

Figure 2-9: Drainfields



2.2.3 Effectiveness of Treatment Process at Time of Site Visit

The headworks were free of any major debris or blockages. The aeration basin chambers were brown in color and appeared to be adequately mixed. The clarifier appeared to be working properly but has a layer of algae across the entire surface of the clarifier. The weirs appeared level and no algae was present past the weir.

During the site visit, the sand filters were out of operation and had been out of service for multiple weeks after a failed repair. The sand filters inoperability was causing effluent to overflow to an onsite pump station situated next to the WWTP.

This pump station typically contains R.O. reject from the water treatment plant and wastewater from the onsite operations trailer and nearby golf course gift shop, which is typically pumped to the head works of the WWTP.

However, with overflow from the inoperable sand filters overwhelming the submersible pumps in the onsite pump station, a temporary pump is installed, which is pumping the contents of the pump station directly to the drainfield. This arrangement would not be acceptable to DEP, as a portion of the flow to the onsite pump station is wastewater, which should be treated by the WWTP before being pumped to the drainfield.

If temporary pumping is required, FDEP should be notified, and the contents of the onsite pump station should be pumped to the head of the WWTP for treatment.

Figure 2-10: Onsite Pump Station and Temporary Pump



Effluent was originally treated with chlorine gas, but Aquarina Utilities requested to change the disinfection chemical to sodium hypochlorite during a permit application to FDEP on January 13, 2018.

The permit application describes the disinfection system as a 150-gallon sodium hypochlorite storage tank with dual metering pumps within secondary containment and a shaded covering to prevent exposure to direct sunlight and dissipation of chlorine. The installed disinfection system does not match the sodium hypochlorite disinfection system described in the January 13, 2018 permit application approved by FDEP.

For disinfection, water is currently pumped through a chamber containing sodium hypochlorite tablets.

2.2.4 Analysis of Sludge Buildup

CSWR advised Woodard & Curran that collection of sludge samples or utilizing a sludge judge to measure sludge depth in the tanks was not necessary. As such, no samples were collected or sludge depth measurements taken.

2.2.5 Outfall Location and Distance from Facility

The outfall for the WWTP is a 0.099 MGD AADF absorption field system, which consists of two drainfields with a total wetted area of 0.114 acres (0.057 acres each). The outfall is approximately 60 feet from the wastewater treatment plant. Effluent from the wastewater treatment plant is gravity fed to the drainfields. The outfall location is currently owned by the Aquarina Golf Course and the Aquarina WWTP has a 100-year lease to use the land as their absorption field system. The current owners of the Aquarina Utilities do not have a copy of this lease agreement.

According to the most recent permit issued on March 24, 2018, the drainfield loading rate is over 31 inches per day, which is considered very high by current 62-610 FAC standards (the rate should not exceed 9 inches per day). However, the loading rate for the drainfield was grandfathered into the permit and predated the rule.

Based on the language in the existing DEP permit, the loading rate is subject to reconsideration if the facility makes any significant changes to the plant, the land application system, or in the event of non-compliance associated with the system.

2.3 Permit Information

2.3.1 Permit Status

The Aquarina Utilities WWTP operates under State of Florida Domestic Wastewater Facility permit number FLA010352, issued by the Florida Department of Environmental Protection (FDEP). The permit was issued on March 24, 2018 and expires on March 23, 2023.

DEP permits are typically issued for a 5-year period. The facility's current operating permit is included in Appendix B.

The Aquarina Utilities WWTP is currently in compliance with their NPDES permit.

2.3.2 Permitted Flow vs. Actual/Estimated Flow

The flow into the wastewater plant comes from the collection system that serves the Aquarina development and demineralization concentrate from the Aquarina water treatment plant. The flow from pump stations and demineralization concentrate are both monitored and reported separately. The permitted maximum annual average flow to the WWTP is 0.099 MGD. According to the plant's monthly DMR data, the maximum flow since January 2019 was 0.11 MGD and the average flow is 0.065 MGD.

2.3.3 Brief Compliance Review Narrative

The facility's most recent DEP inspection was on February 20, 2020 and was determined to be in compliance with FDEP rules and regulations. The last noncompliance letter that was issued to Aquarina Utilities WWTP was on January 11, 2011 and was brought back into compliance on February 16, 2011. The most recent FDEP inspection report is included in Appendix C.

Woodard & Curran conducted a meeting with FDEP on April 13, 2021 to discuss the current operating permit and the impact of an ownership transfer. The discussion focused on three major topics: WWTP owner transfer procedure, the high permitted loading rate on the drainfield and the requirement for quarterly sampling of sodium and chlorides.

To transfer ownership from one entity to another, FL DEP Form 62-620.910(11) would need to be filled out, with a fee of \$50.

The permitted loading rate for the drainfields is 31 inches per day, which is very high by FDEP standards, but the rate was grandfathered and predates FDEP standards. Woodard & Curran inquired if FDEP would continue to allow the drainfield to operate at the grandfathered rate if there was a transfer of ownership. FDEP stated that the application rate is permissible if the drainfields continue to operate properly.

The most recent permit added a condition that required Aquarina to conduct quarterly sampling events to monitor chlorides and sodium on a quarterly basis. The permit states that: "the permittee will submit a report after 8 valid quarterly sampling events, which will include a data and trending analysis of the parameters nitrate, chloride, and sodium in the reclaimed water. Upon review of the report, a Ground Water Monitoring Plan (GWMP) may be needed."

Aquarina has been conducting the quarterly sampling for chlorides and sodium beyond the 8 valid quarterly sampling events but has not submitted a report to FDEP for their review. Nitrate (Total Nitrogen, Nitrate as N) is already reported on the monthly DMRs.

Woodard & Curran reviewed the quarterly sampling events with FDEP during the April 13, 2021 meeting. During this meeting, the FDEP stated that the report summarizing the data is past due and that a GWMP will be required for the

site based on the sampling results. FDEP advised that a likely scenario for the Aquarina WWTP would be the installation of 3 monitoring wells (one background, one intermediary, and one in the drainfield) at a depth of 12-15 feet with a 2-inch diameter and to conduct quarterly sampling from the wells.

Based on the chloride and sodium values in the monitoring wells, an alternative means of disposing of concentrate from the water treatment plant's R.O. system may be required in the future by FDEP.

2.3.3.1 NOVs

According to the FDEP Oculus database, the facility has received no NOVs in the past 10 years.

2.3.3.2 DMR Data and Exceedances

The facility submits DMR information on a monthly and quarterly basis for the effluent limit criteria shown in Section 2.3.4. Please refer to Table 2-1 for the monthly DMR data and Table 2-2 for quarterly DMR data reported since 2019.

Table 2-1: 2019-2021 Monthly DMR Data

Date	Flow (Pump Station) (MGD)	Flow (RO Concentrate) (MGD)	CBOD Influent (mg/L)	TSS Influent (mg/L)	CBOD Effluent (mg/L)	TSS Effluent (mg/L)	Fecal Coliform (#/100 mL)	Total Nitrogen, Nitrate (As N) (mg/L)	Total N (mg/L)	Chlorine Total Residual (mg/L)	Total P (mg/L)	pH
1/19	0.074	0.019	208.0	46.6	1.0	1.8	1.0	6.1	6.2	0.6	0.8	7.4
2/19	0.051	0.018	143.0	49.8	1.0	2.5	1.0	3.7	3.9	0.6	0.9	7.4
3/19	0.052	0.02	66.4	150.0	1.0	1.0	0.5	4.3	4.7	0.6	0.9	7.4
4/19	0.044	0.014	246.0	239.0	1.0	3.9	0.5	1.9	2.4	0.6	0.8	7.3
5/19	0.035	0.01	79.0	42.3	1.0	1.2	0.5	4.4	4.4	0.6	1.8	7.3
6/19	0.035	0.013	153.0	71.0	1.0	1.9	1.0	3.0	3.7	0.8	1.1	7.3
7/19	0.043	0.009	182.0	90.8	1.0	1.0	0.5	3.4	4.7	0.7	2.1	7.4
8/19	0.040	0.009	90.8	118.0	1.0	1.6	0.5	6.4	7.2	0.6	1.9	7.5
9/19	0.031	0.012	369.0	530.0	1.0	1.0	1.0	5.8	5.8	0.6	1.2	7.5
10/19	0.041	0.013	168.0	785.0	1.0	1.0	1.0	5.8	5.8	0.7	1.0	7.4

Date	Flow (Pump Station) (MGD)	Flow (RO Concentrate) (MGD)	CBOD Influent (mg/L)	TSS Influent (mg/L)	CBOD Effluent (mg/L)	TSS Effluent (mg/L)	Fecal Coliform (#/100 mL)	Total Nitrogen, Nitrate (As N) (mg/L)	Total N (mg/L)	Chlorine Total Residual (mg/L)	Total P (mg/L)	pH
11/19	0.034	0.011	218.0	91.2	1.0	1.9	1.0	7.7	7.80	0.7	1.1	7.5
12/19	0.045	0.013	293.0	208.0	1.0	2.3	1.0	4.2	5.1	0.6	0.9	7.5
1/20	0.042	0.013	225.0	336.0	1.0	1.0	1.0	6.1	6.5	0.7	1.1	7.7
2/20	0.045	0.015	277.0	358.0	1.0	1.0	1.0	3.0	3.6	0.7	0.1	7.6
3/20	0.054	0.011	267.0	332.0	1.0	1.0	1.0	5.9	6.6	0.7	1.6	7.6
4/20	0.061	0.018	265.0	224.0	1.0	1.0	1.0	2.9	0.9	0.6	1.2	7.6
5/20	0.089	0.021	288.0	150.0	1.0	1.0	1.0	0.37	4.5	0.6	0.7	7.5
6/20	0.063	0.015	132.0	180.0	1.0	1.0	1.0	0.6	2.0	0.6	1.0	7.5
7/20	0.043	0.015	111.0	376.0	1.0	1.3	1.0	0.4	6.2	0.6	1.0	7.4
8/20	0.044	0.013	122.0	123.0	1.0	1.0	1.0	0.65	1.3	0.6	0.6	7.5
9/20	0.048	0.010	146.0	93.0	1.0	1.0	1.0	6.1	6.4	0.6	1.4	7.5
10/20	0.054	0.010	260.0	216.0	1.0	1.0	1.0	7.8	8.5	0.6	1.6	7.5
11/20	0.063	0.013	213.0	192.0	1.0	1.0	1.0	6.3	7.6	0.6	1.5	7.5
12/20	0.065	0.014	278.0	58.0	1.0	1.0	1.0	4.1	4.60	0.6	0.8	7.5
1/21	0.063	0.015	38.1	68.0	1.0	2.0	1.0	2.5	3.5	0.6	1.5	7.5
2/21	0.061	0.014	<15.6	747.0	<2.0	<5.0	<1.0	8.9	9.9	0.5	2.8	7.5

Table 2-2: Quarterly DMR Data

Date	Chloride (as Cl) (mg/L)	Sodium, Total Recoverable (mg/L)
Q1 2019	444.0	360.0
Q2 2019	DNP	DNP
Q3 2019	433.0	173.0
Q4 2019	102.0	77.9
Q1 2020	423.0	314.0
Q2 2020	405.0	269.0
Q3 2020	406.0	335.0
Q4 2020	442.0	374.0

2.3.3.3 ECHO Non-Compliance Status, Etc.

The Aquarina Site (FRS ID#: 110027967207) has not been inspected by EPA and currently does not submit compliance monitoring data to EPA, as it is not required. The facility has had no formal or informal enforcement actions within the last 5 years, and there have been no compliance issues on the EPA ECHO database.

2.3.3.4 Any Other Relevant Sources

None.

2.3.4 Copy of Effluent Limits from Permit

The most recent operating permit issued to the facility added two new reporting parameters, chloride and total recoverable sodium. These parameters were added to the permit to monitor reclaimed water and verify that the water meets the Maximum Contaminant Levels (MCLs). The permit states that the permittee will submit a report after 8 valid quarterly sampling events which includes a data and trending analysis of the nitrate, chloride, and sodium parameters in the reclaimed water to determine if the facility needs a Ground Water Monitoring Plan (GWMP). To date, Aquarina Utilities has not submitted any reports to FDEP as required in the permit but have continued to perform the quarterly chloride and sodium sampling.

Treated effluent limits from the Aquarina WWTP is summarized in Table 2-3, below:

Table 2-3: Aquarina WWTP Permitted Effluent Limits

Parameter	Statistical Basis	Limit
Flow (Drainfield)	Annual Average	0.099 MGD
CBOD ₅	Annual Average	20.0 mg/L
	Monthly Average	30.0 mg/L
	Weekly Average	45.0 mg/L
	Single Sample	60.0 mg/L
TSS	Single Sample	10.0 mg/L
Fecal Coliform	Monthly Geometric Mean	200# / 100 mL
	Annual Average	200# / 100 mL
	Single Sample	800# / 100 mL
pH	Single Sample	6.0 (Min)

Parameter	Statistical Basis	Limit
		8.5 (Max)
Total Residual Chlorine	Single Sample	0.5 mg/L
Total Nitrogen, Nitrate (as N)	Single Sample	12.0 mg/L
Total Nitrogen (as N)	Single Sample	Report Max
Total Phosphorous (as P)	Single Sample	Report Max
Chloride (as Cl)	Single Sample	Report Max
Total Sodium Recoverable	Single Sample	Report Max

2.3.5 Requirements Regarding Facility Capacity/Expansions

Woodard & Curran conducted a meeting on April 13, 2021 with FDEP and discussed requirements regarding facility expansions. FDEP stated that if the plant were to be expanded in the future, FDEP would require hydrogeologic testing of the additional, new drainfield area and the application rate of the new drainfield would be in the typical range of 3-9 inches per day, based on the result of the hydrogeo testing.

This would require the plant's drainfield to expand significantly to comply with FDEP application rate limits to dispose of additional effluent. The existing drainfield site has some area available for expansion. The amount of treated effluent that could be disposed of by installing additional drainfields on the existing site would be determined based on the results of the hydrogeological testing.

Additionally, any expansion to the plant would require the facility to be upgraded to meet a minimum of Class III Reliability requirements, as defined in the EPA's Design Criteria for Mechanical, Electric, and Fluid System and Component Reliability manual.

2.4 Recommended Repairs and Improvements Summary

The items outlined below are recommended for repair, replacement, or additional evaluation:

- Replace RAS/WAS Pumps.
- Repair or replace sand filters.
- Install sodium hypochlorite disinfection system, as defined in the permit.
- Onsite pump station capacity evaluation

2.4.1 Triage Repairs

The recommended repairs should be performed by O&M designated contractor upon facility acquisition:

- RAS/WAS Pumps: The two existing RAS/WAS pumps are in poor condition and should be replaced. The pump manufacturer, Cornell Pumps, was contacted for new pump replacement costs.
- Disinfection System: The installed system (effluent pumped through a pool tablet system) should be replaced with a system that includes liquid sodium hypochlorite in a drum or tote, with secondary containment. To inject the sodium hypochlorite upstream of the disinfection chambers for mixing and contact time, small chemical metering/dosing pumps should be used.

- Onsite Pump Station: The onsite pumps station typically receives flow from the operations trailer, golf shop, and R.O. reject from the water treatment plant. The flow to this pump station is typically pumped to the headworks of the WWTP by submersible pumps.

During Woodard & Curran's site visit, overflow from the inoperable sand filters was conveyed to this pump station, overwhelming the pump station, which does not have the capacity to pump overflow from the sand filters. As such, Aquarina installed a temporary pump. Aquarina indicated that the submersible pumps can typically manage flow under normal operation conditions. However, it was not possible to verify this. The submersible pumps in this pump station may need to be repaired or replaced and should be tested after the issue with the sand filters are resolved. Since it is not possible to make a recommendation as to whether the pumps need to be repaired or replaced until the filter issue is resolved, no improvements cost for the onsite pump station is included herein.

Vendor quotes are included in Appendix D.

2.4.1.1 Measures to Return Plant to Operations

The major item that requires attention to return the plant to normal operation conditions is the inoperable sand filters. The two Parkson DynaSand® Filter are utilized to remove solids from clarified effluent ahead of disinfection. The sand filters are inoperable and need to be repaired or replaced, as they are an important component of the treatment process and required by the FDEP permit.

Options include rehabilitation of the filters (if determined possible by the manufacturer, Parkson) or replacement with another sand filter or different type of filter, as approved by FDEP. Parkson proposed to conduct a site visit for \$600 to assess the condition of the filters and make a recommendation on repair costs or replacement. This site visit should be conducted to compare the cost of filter rehabilitation (if feasible) vs. complete replacement. See Appendix D for quotes from Parkson.

As an alternative to the Parkson sand filter, cloth media filters are an option, which offer a lower capital cost. See Appendix D for a media filter quote from Nexom.

The WWTP is not equipped for remote monitoring and recording. Mission Monitoring would be suitable for achieving this and should be installed at the site. Remote monitoring of the following parameters is recommended:

- Influent Wet Well
 - Run Status
 - Low Level Float
 - High Level Float
 - Lead Pump on
 - Lag Pump On
- Aeration Blowers
 - Run Status
 - Blower Fault

- RAS/WAS Pumps
 - Run Status
 - Pump Fault
- Chemical Metering Pumps for Disinfection
 - Run Status
 - Pump Fault
- Clarifier
 - Drive Fault
- Disinfection Contact Chambers
 - High Level Alarm (add level instrument to chamber to monitor level)
- Plant Drain Wet Well (On Site)
 - Run Status
 - Low Level Float
 - High Level Float
 - Lead Pump on
 - Lag Pump On
- Sludge Holding Tank
 - High Level Alarm (add level instrument to chamber to monitor level)
- Sand Filters
 - High Level Alarm (add level instrument to chamber to monitor level)

2.4.1.2 Electrical Items

Vendors have indicated that they will not install their equipment in panels that do not meet code or that are significantly deteriorated. As such, it is recommended a licensed electrical contractor conduct a visit to the site to make a final recommendation based on national and local electrical codes and provide a detailed cost estimate for the work.

The generator is original to the site, shows signs of deterioration and passed its expected life span. This should be replaced to ensure a reliable and safe backup power. The generator serves both the water and wastewater sites. The cost of a new generator is included in the water treatment plant assessment report.

2.4.1.3 Resolve Safety Hazards

A safety hazard noted during the inspection was the use of chlorine tables to reduce alga growth in the overflow weir of the clarifier. To reduce algae growth, Aquarina Utilities operators periodically walk along the circumference of the clarifiers to drop in chlorine tables. This is a health and safety risk, as an operator may fall into the tank because there are no handrails or fall protection devices.

Figure 2-11: Clarifier Weir and Launder



An alternative to reducing algae growth is the installation of a clarifier launder cover, such as the cover shown in Figure 2-12, below.

Figure 2-12: Clarifier Launder Cover Example



2.4.1.4 Additional Equipment or Processes

The existing screen for the WWTP is a manual bar screen. This screen is cleaned daily with a rake to remove debris. Manual bar screens are often installed in small, packaged treatment system. To reduce operator labor to clean the manual screen and improve the quality of the wastewater to the treatment system, the manual screen should be replaced with an automated, self-cleaning screen.

3. WASTEWATER COLLECTION SYSTEM

3.1 Collection System Description

The original collection system was built when the Aquarina development was built and has had one major expansion in 2014, to include the Matanilla Reef Way development.

The collection system consists of 6-inch and 8-inch wastewater piping. Please refer to Appendix E for maps of the collection system. Wastewater from the collection system flows by gravity to a pump station that pumps wastewater to the WWTP.

Aquarina Utilities stated that there have been no modifications made to the wastewater collection system besides the inclusion of the Manilla Reef Way development. The system currently has 301 sewer connections based off the Aquarina Services Sold reports. Refer to Appendix F for the March 2021 Services Sold Report.

3.1.1 Description of Type, Material, Size, Footages, Age, Etc.

The gravity collection system for the Aquarina development connects to a precast concrete pump station that is 8 feet wide and 22.5 feet deep. The pump station has two 5 horsepower Xylem pumps, and they operate on a lead/lag system based on the level of wastewater in the wetwell.

The pump station was built in 1984 and Aquarina Utilities stated that no modifications to the system have been made to date. Please refer to Appendix G for pump station details.

Table 3-1: Table of Pump Stations (if applicable)

Name	Location	Pump Information	Backup	General Condition
Influent Pump Station	Northeast of WWTP	Two 5 HP Xylem submersible pumps	None	Good
Onsite Pump Station	Onsite next to packaged WWTP	Unknown	None	Poor

3.1.2 General Flow Description

Wastewater from the Aquarina development is pumped from the pump station to the treatment facility with lead/lag 5 HP Xylem pumps.

3.1.3 Triage Repairs

During the site visit, the onsite pump station was overflowing due to the addition of the flow from the inoperable sand filters. A temporary pump was in place to provide additional pumping capacity. Due to the excessive flow, the condition of the onsite pump station during normal operating conditions is not known. After the sand filters are repaired and no longer flowing to this pump station, it will be possible to discern if the onsite pump station has adequate pumping capacity if no more overflows occur.

3.1.3.1 Necessary Measures for Normal Operating Conditions

No repairs or replacement measures are required for the influent pump station.

Repair or replace sand filters to prevent overflow from overwhelming the onsite pump station.

3.1.3.2 Resolve Safety Hazards

The influent lift station does not have safety grating installed. To prevent the possibility of an operator falling into the lift station, it is recommended that safety grating be installed beneath the cover, similar to what is shown in the example photo below.

Figure 3-1: Pump Station Safety Grating Example



4. CAPITAL ESTIMATE

4.1 Triage Repairs

Repairs needed to address safety and liability hazards, as well as upgrades needed to bring Aquarina WWTP to normal operating conditions are summarized with cost estimates in Tables 4-1 and 4-2. The total cost estimate for Triage Repairs at the Aquarina WWTP is: \$205,000.

Table 4-1: General Plant Triage Repairs

Recommendation	Estimate
Install Flood Lights	\$1,000
Pump Station Safety Grating	\$2,000
Upgrade Electrical	\$15,000
Mission Monitoring and Instrumentation for two Lift Stations	\$15,000
Mission Monitoring and Instrumentation for WWTP	\$10,000
Total	\$43,000

Table 4-2: Water Treatment and Pumping Triage Repairs

Recommendation	Estimate
RAS/WAS Pump Replacements	\$50,000
Disinfection System (Tote, Secondary Containment, Chemical Metering Pump)	\$6,000
Repair Effluent Filters	\$100,000
Install Monitoring Wells for DEP Groundwater Monitoring Compliance ¹⁾	\$6,000
Total	\$162,000

- 1) Capital cost estimate for the installation of well pumps using a local driller, assuming temporary pumps utilized to collect quarterly samples (no permanent pump installed).

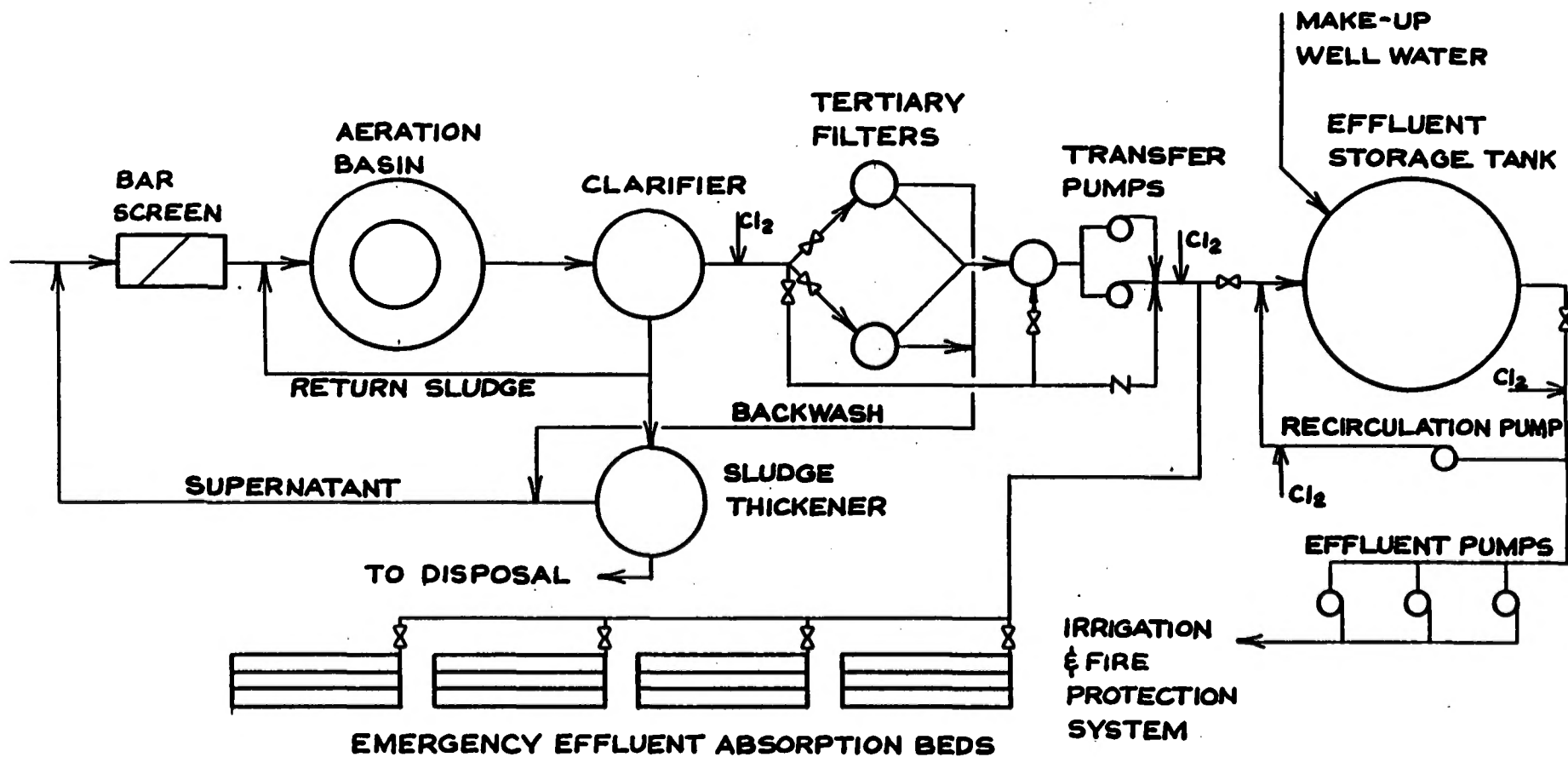
4.2 Improvements and Other Repairs

Recommendations were provided to increase the reliability of the Aquarina WWTP. The recommendations and cost estimates are summarized in Tables 4-3 and Table 4-4. The total cost estimate for improvements and other repairs at the Aquarina WWTP is: \$120,000.

Table 4-5: Additional Improvements

Recommendation	Estimate
Headworks Screen	\$100,000
Clarifier Launder Cover	\$20,000
Total	\$120,000

APPENDIX A: PROCESS FLOW DIAGRAM



Post, Buckley, Schuh & Jernigan, Inc.
CONSULTING ENGINEERS and PLANNERS

AQUARINA BEACH WASTEWATER TREATMENT PLANT SCHEMATIC

1/84

775-050.22

APPENDIX B: FDEP OPERATING PERMIT



Florida Department of Environmental Protection

Central District
3319 Maguire Boulevard, Suite 232
Orlando, Florida 32803-3767

Rick Scott
Governor

Carlos Lopez-Cantera
Lt. Governor

Noah Valenstein
Secretary

NOTICE OF PERMIT ISSUANCE

Burge Kevin, President
Aquarina Utilities, Inc.
1726 NE Darlich Avenue
Jensen Beach, FL 34057
AquarinaUtilities@bellsouth.net

Brevard County - DW
Aquarina Utilities WWTF

NOTICE OF PERMIT ISSUANCE

Enclosed is Permit Number FLA010352 to operate the Aquarina Utilities WWTF, issued under Chapter 403, Florida Statutes.

Monitoring requirements under this permit are effective May 1, 2018. Until such time, the permittee shall continue to monitor and report in accordance with previously effective permit requirements.

The Department's proposed agency action shall become final unless a timely petition for an administrative hearing is filed under Sections 120.569 and 120.57, Florida Statutes, within fourteen days of receipt of notice. The procedures for petitioning for a hearing are set forth below.

A person whose substantial interests are affected by the Department's proposed permitting decision may petition for an administrative proceeding (hearing) under Sections 120.569 and 120.57, Florida Statutes. The petition must contain the information set forth below and must be filed (received by the Clerk) in the Office of General Counsel of the Department at 3900 Commonwealth Boulevard, Mail Station 35, Tallahassee, Florida 32399-3000.

Under Rule 62-110.106(4), Florida Administrative Code, a person may request an extension of the time for filing a petition for an administrative hearing. The request must be filed (received by the Clerk) in the Office of General Counsel before the end of the time period for filing a petition for an administrative hearing.

Petitions by the applicant or any of the persons listed below must be filed within fourteen days of receipt of this written notice. Petitions filed by any persons other than those entitled to written notice under Section 120.60(3), Florida Statutes, must be filed within fourteen days of publication of the notice or within fourteen days of receipt of the written notice, whichever occurs first. Section 120.60(3), Florida Statutes, however, also allows that any person who has asked the Department in writing for notice of agency action may file a petition within fourteen days of receipt of such notice, regardless of the date of publication.

The petitioner shall mail a copy of the petition to the applicant at the address indicated above at the time of filing. The failure of any person to file a petition or request for an extension of time within fourteen days of receipt of notice shall constitute a waiver of that person's right to request an administrative determination (hearing) under Sections 120.569 and 120.57, Florida Statutes. Any subsequent intervention (in a proceeding initiated by another party) will be only at the discretion of the presiding officer upon the filing of a motion in compliance with Rule 28-106.205, Florida Administrative Code.

A petition that disputes the material facts on which the Department's action is based must contain the following information, as indicated in Rule 28-106.201, Florida Administrative Code:

- (a) The name and address of each agency affected and each agency's file or identification number, if known;
- (b) The name, address, any e-mail address, any facsimile number, and telephone number of the petitioner, if the petitioner is not represented by an attorney or a qualified representative; the name, address, and telephone number of the petitioner's representative, if any, which shall be the address for service purposes during the course of the proceeding; and an explanation of how the petitioner's substantial interests will be affected by the determination;
- (c) A statement of when and how the petitioner received notice of the Department's decision;
- (d) A statement of all disputed issues of material fact. If there are none, the petition must so indicate;
- (e) A concise statement of the ultimate facts alleged, including the specific facts the petitioner contends warrant reversal or modification of the Department's proposed action;
- (f) A statement of the specific rules or statutes the petitioner contends require reversal or modification of the Department's proposed action, including an explanation of how the alleged facts relate to the specific rules or statutes; and
- (g) A statement of the relief sought by the petitioner, stating precisely the action petitioner wishes the Department to take with respect to the Department's proposed action.

Because the administrative hearing process is designed to formulate final agency action, the filing of a petition means that the Department's final action may be different from the position taken by it in this notice. Persons whose substantial interests will be affected by any such final decision of the Department have the right to petition to become a party to the proceeding, in accordance with the requirements set forth above.

Mediation under Section 120.573, Florida Statutes, is not available for this proceeding.

This permit action is final and effective on the date filed with the Clerk of the Department unless a

petition (or request for an extension of time) is filed in accordance with the above. Upon the timely filing of a petition (or request for an extension of time), this permit will not be effective until further order of the Department.

Any party to the permit has the right to seek judicial review of the permit action under Section 120.68, Florida Statutes, by the filing of a notice of appeal under Rules 9.110 and 9.190, Florida Rules of Appellate Procedure, with the Clerk of the Department in the Office of General Counsel, 3900 Commonwealth Boulevard, Mail Station 35, Tallahassee, Florida, 32399-3000, and by filing a copy of the notice of appeal accompanied by the applicable filing fees with the appropriate district court of appeal. The notice of appeal must be filed within 30 days from the date when this permit action is filed with the Clerk of the Department.

Executed in Orlando, Florida.

STATE OF FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION



Wanda Parker-Garvin
Environmental Manager
Permitting and Waste Cleanup Program - Wastewater

WPG/ee

Enclosures: Permit, DMR and SOB


CERTIFICATE OF SERVICE

The undersigned duly designated deputy clerk hereby certifies that this document and all attachments were sent on the filing date below to the following listed persons:

David Smicherko, DEP, david.smicherko@dep.state.fl.us
Mary Ann Kraus, DEP, mary.kraus@dep.state.fl.us
Shabbir Rizvi, DEP, shabbir.rizvi@dep.state.fl.us
Gene Elliott, DEP, gene.elliott@dep.state.fl.us
Mark Cadenhead, P.E., Cadenhead Environmental Engineering Services, Inc.,
mark_cadenhead@bellsouth.net
Reggie Phillips, DEP, reggie.phillips@dep.state.fl.us

FILING AND ACKNOWLEDGMENT

FILED, on this date, pursuant to Section 120.52, F. S., with the designated Department Clerk, receipt of which is hereby acknowledged.



Clerk

February 1, 2018
Date



Florida Department of Environmental Protection

Central District
3319 Maguire Boulevard, Suite 232
Orlando, Florida 32803-3767

Rick Scott
Governor

Carlos Lopez-Cantera
Lt. Governor

Noah Valenstein
Secretary

STATE OF FLORIDA DOMESTIC WASTEWATER FACILITY PERMIT

PERMITTEE:
Aquarina Utilities, Inc.

RESPONSIBLE OFFICIAL:
Burge Kevin, President
1726 NE Darlich Avenue
Jensen Beach, Florida 34957
(772) 405-8090

PERMIT NUMBER: FLA010352
FILE NUMBER: FLA010352-006-DW3P
EFFECTIVE DATE: March 24, 2018
EXPIRATION DATE: March 23, 2023

FACILITY:

Aquarina Utilities WWTF
235 Hammock Shore Drive
Melbourne Beach, FL 32951-3941
Brevard County
Latitude: 27°55' 14.6139" N Longitude: 80°29' 24.3537" W

This permit is issued under the provisions of Chapter 403, Florida Statutes (F.S.), and applicable rules of the Florida Administrative Code (F.A.C.). This permit does not constitute authorization to discharge wastewater other than as expressly stated in this permit. The above-named permittee is hereby authorized to operate the facilities in accordance with the documents attached hereto and specifically described as follows:

WASTEWATER TREATMENT:

An existing 0.099 million gallon per day(MGD) annual average daily flow (AADF) permitted capacity extended aeration domestic wastewater treatment plant consisting of influent screening, aeration, secondary clarification, filtration, hypochlorite chlorination, and aerobic digestion of biosolids.

REUSE OR DISPOSAL:

Land Application R-001: An existing 0.099 MGD annual average daily flow permitted capacity absorption field system. R-001 is a reuse system which consists of two (2) drainfields with a total wetted area of 0.114 acres (0.057 acres each). System R-001 is located approximately at latitude 27°55' 16" N, longitude 80°29' 24" W.

IN ACCORDANCE WITH: The limitations, monitoring requirements, and other conditions set forth in this cover sheet and Part I through Part IX on pages 1 through 16 of this permit.

PERMITTEE: Aquarina Utilities, Inc.
 FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352
 EXPIRATION DATE: March 23, 2023

I. RECLAIMED WATER AND EFFLUENT LIMITATIONS AND MONITORING REQUIREMENTS

A. Reuse and Land Application Systems

- During the period beginning on the effective date and lasting through the expiration date of this permit, the permittee is authorized to direct reclaimed water to Reuse System R-001. Such reclaimed water shall be limited and monitored by the permittee as specified below and reported in accordance with Permit Condition I.B.7.:

			Reclaimed Water Limitations		Monitoring Requirements			
Parameter	Units	Max/Min	Limit	Statistical Basis	Frequency of Analysis	Sample Type	Monitoring Site Number	Notes
Flow (Drainfield)	MGD	Max Max	0.099 Report	Annual Average Monthly Average	5 Days/Week	Calculated	FLW-3	See I.A.3
BOD, Carbonaceous 5 day, 20C	mg/L	Max Max Max Max	20.0 30.0 45.0 60.0	Annual Average Monthly Average Weekly Average Single Sample	Monthly	Grab	EFA-1	
Solids, Total Suspended	mg/L	Max	10.0	Single Sample	Monthly	Grab	EFA-1	
Coliform, Fecal	#/100mL	Max Max Max	200 200 800	Monthly Geometric Mean Annual Average Single Sample	Monthly	Grab	EFA-1	See I.A.4
pH	s.u.	Min Max	6.0 8.5	Single Sample Single Sample	5 Days/Week	Grab	EFA-1	
Chlorine, Total Residual (For Disinfection)	mg/L	Min	0.5	Single Sample	5 Days/Week	Grab	EFA-1	See I.A.5
Nitrogen, Nitrate, Total (as N)	mg/L	Max	12.0	Single Sample	Monthly	Grab	EFA-1	
Nitrogen, Total	mg/L	Max	Report	Single Sample	Monthly	Grab	EFA-1	
Phosphorus, Total (as P)	mg/L	Max	Report	Single Sample	Monthly	Grab	EFA-1	
Chloride (as Cl)	mg/L	Max	Report	Single Sample	Quarterly	Grab	EFA-1	See I.A.6
Sodium, Total Recoverable	mg/L	Max	Report	Single Sample	Quarterly	Grab	EFA-1	See I.A.6

PERMITTEE: Aquarina Utilities, Inc.
FACILITY: Aquarina Utilities WWTF

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EXPIRATION DATE: March 23, 2023

2. Reclaimed water samples shall be taken at the monitoring site locations listed in Permit Condition I.A.1. and as described below:

Monitoring Site Number	Description of Monitoring Site
FLW-3	Total to Drainfield (FLW-1 plus FLW-2)
EFA-1	Chlorine contact chamber effluent.

3. A meter shall be utilized to measure flow and calibrated at least once every 12 months. *[62-600.200(25)]*
4. The effluent limitation for the monthly geometric mean for fecal coliform is only applicable if 10 or more values are reported. If fewer than 10 values are reported, the monthly geometric mean shall be calculated and reported on the Discharge Monitoring Report to be used to calculate the annual average. *[62-600.440(5)(b)]*
5. Total residual chlorine must be maintained for a minimum contact time of 15 minutes based on peak hourly flow. *[62-610.516][62-600.440(5)(c) and (6)(b)]*
6. The permittee may request the that monitoring for this parameter be eliminated after eight (8) valid sampling events showing that the reclaimed water meets the Maximum Contaminant Levels (MCLs). *[62-4.070] [BPJ]*

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 FACILITY: Aquarina Utilities WWTF

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B. Other Limitations and Monitoring and Reporting Requirements

- During the period beginning on the effective date and lasting through the expiration date of this permit, the treatment facility shall be limited and monitored by the permittee as specified below and reported in accordance with condition I.B.7.:

			Limitations		Monitoring Requirements			
Parameter	Units	Max/Min	Limit	Statistical Basis	Frequency of Analysis	Sample Type	Monitoring Site Number	Notes
Flow (Total through facility)	MGD	Max Max Max	0.099 Report Report	Annual Average Monthly Average Quarterly Average	5 Days/Week	Calculated	FLW-3	See I.B.4
Flow (Demineralization Concentrate)	MGD	Max Max	Report Report	Annual Average Monthly Average	5 Days/Week	Meter	FLW-2	See I.B.4
Flow (Wastewater Influent)	MGD	Max Max	Report Report	Annual Average Monthly Average	5 Days/Week	Meter	FLW-1	See I.B.4
Percent Capacity, (TMADF/Permitted Capacity) x 100	percent	Max	Report	Monthly Average	Monthly	Calculated	CAL-1	
BOD, Carbonaceous 5 day, 20C (Influent)	mg/L	Max	Report	Single Sample	Monthly	Grab	INF-1	See I.B.3
Solids, Total Suspended (Influent)	mg/L	Max	Report	Single Sample	Monthly	Grab	INF-1	See I.B.3

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PERMIT NUMBER: FLA010352
EXPIRATION DATE: March 23, 2023

2. Samples shall be taken at the monitoring site locations listed in Permit Condition I.B.1. and as described below:

Monitoring Site Number	Description of Monitoring Site
FLW-3	Total flow through plant, sum of FLW-1 and FLW-2.
FLW-2	Elapsed time meters on RO reject pump station.
FLW-1	Elapsed time meters on influent lift station pumps.
CAL-1	Calculated using FLW-3
INF-1	Raw influent at the influent bar screen.

3. Influent samples shall be collected so that they do not contain digester supernatant or return activated sludge, or any other plant process recycled waters. *[62-600.660(4)(a)]*
4. A meter shall be utilized to measure flow and calibrated at least once every 12 months. *[62-600.200(25)]*
5. The sample collection, analytical test methods, and method detection limits (MDLs) applicable to this permit shall be conducted using a sufficiently sensitive method to ensure compliance with applicable water quality standards and effluent limitations and shall be in accordance with Rule 62-4.246, Chapters 62-160 and 62-600, F.A.C., and 40 CFR 136, as appropriate. The list of Department established analytical methods, and corresponding MDLs (method detection limits) and PQLs (practical quantitation limits), which is titled "FAC 62-4 MDL/PQL Table (April 26, 2006)" is available at <http://www.dep.state.fl.us/labs/library/index.htm>. The MDLs and PQLs as described in this list shall constitute the minimum acceptable MDL/PQL values and the Department shall not accept results for which the laboratory's MDLs or PQLs are greater than those described above unless alternate MDLs and/or PQLs have been specifically approved by the Department for this permit. Any method included in the list may be used for reporting as long as it meets the following requirements:
- The laboratory's reported MDL and PQL values for the particular method must be equal or less than the corresponding method values specified in the Department's approved MDL and PQL list;
 - The laboratory reported MDL for the specific parameter is less than or equal to the permit limit or the applicable water quality criteria, if any, stated in Chapter 62-302, F.A.C. Parameters that are listed as "report only" in the permit shall use methods that provide an MDL, which is equal to or less than the applicable water quality criteria stated in 62-302, F.A.C.; and
 - If the MDLs for all methods available in the approved list are above the stated permit limit or applicable water quality criteria for that parameter, then the method with the lowest stated MDL shall be used.

When the analytical results are below method detection or practical quantitation limits, the permittee shall report the actual laboratory MDL and/or PQL values for the analyses that were performed following the instructions on the applicable discharge monitoring report.

Where necessary, the permittee may request approval of alternate methods or for alternative MDLs or PQLs for any approved analytical method. Approval of alternate laboratory MDLs or PQLs are not necessary if the laboratory reported MDLs and PQLs are less than or equal to the permit limit or the applicable water quality criteria, if any, stated in Chapter 62-302, F.A.C. Approval of an analytical method not included in the above-referenced list is not necessary if the analytical method is approved in accordance with 40 CFR 136 or deemed acceptable by the Department. *[62-4.246, 62-166]*

6. The permittee shall provide safe access points for obtaining representative samples which are required by this permit. *[62-600.650(2)]*
7. **Monitoring requirements under this permit are effective on May 1, 2018.** Until such time, the permittee shall continue to monitor and report in accordance with previously effective permit requirements. During the period of operation authorized by this permit, the permittee shall complete and submit to the Department Discharge Monitoring Reports (DMRs) in accordance with the frequencies specified by the REPORT type (i.e. monthly, quarterly, semiannual, annual, etc.) indicated on the DMR forms attached to this permit. Unless specified otherwise in this permit, monitoring results for each monitoring period shall be submitted in accordance with the associated DMR due dates below. DMRs shall be submitted for each required monitoring period including periods of no discharge.

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FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352
EXPIRATION DATE: March 23, 2023

REPORT Type on DMR	Monitoring Period	Submit by
Monthly	first day of month - last day of month	28 th day of following month
Quarterly	January 1 - March 31 April 1 - June 30 July 1 - September 30 October 1 - December 31	April 28 July 28 October 28 January 28
Semiannual	January 1 - June 30 July 1 - December 31	July 28 January 28
Annual	January 1 - December 31	January 28

The permittee may submit either paper or electronic DMR forms. If submitting electronic DMR forms, the permittee shall use the electronic DMR system approved by the Department (EzDMR) and shall electronically submit the completed DMR forms using the DEP Business Portal at <http://www.fldepportal.com/go/>. Reports shall be submitted to the Department by the twenty-eighth (28th) of the month following the month of operation. Data submitted in electronic format is equivalent to data submitted on signed and certified paper DMR forms.

If submitting paper DMR forms, the permittee shall make copies of the attached DMR forms, without altering the original format or content unless approved by the Department, and shall mail the completed DMR forms to the Department's Central District Office at the address specified in Permit Condition I.B.8. by the twenty-eighth (28th) of the month following the month of operation.

[62-620.610(18)][62-600.680(1)]

- Unless specified otherwise in this permit, all reports and other information required by this permit, including 24-hour notifications, shall be submitted to or reported to, as appropriate, the Department's Central District Office at the address specified below:

Electronic submittal is preferred, by sending to DEP_CD@dep.state.fl.us.

Florida Department of Environmental Protection
Central District
3319 Maguire Blvd, Suite 232
Orlando, Florida 32803-3767

Phone Number - (407)897-4100
FAX Number - (850)412-0467
(All FAX copies and e-mails shall be followed by original copies.)
[62-620.305]

- All reports and other information shall be signed in accordance with the requirements of Rule 62-620.305, F.A.C. [62-620.305]

II. BIOSOLIDS MANAGEMENT REQUIREMENTS

A. Basic Requirements

- Biosolids generated by this facility may be transferred to BCUD/South Beaches WRF or disposed of in a Class I solid waste landfill. Transferring biosolids to an alternative biosolids treatment facility does not require a permit modification. However, use of an alternative biosolids treatment facility requires submittal of a copy of the agreement pursuant to Rule 62-640.880(1)(c), F.A.C., along with a written notification to the Department at least 30 days before transport of the biosolids. [62-620.320(6), 62-640.880(1)]
- The permittee shall monitor and keep records of the quantities of biosolids generated, received from source facilities, treated, distributed and marketed, land applied, used as a biofuel or for bioenergy, transferred to another facility, or landfilled. These records shall be kept for a minimum of five years. [62-640.650(4)(a)]
- Biosolids quantities shall be monitored by the permittee as specified below. Results shall be reported on the permittee's Discharge Monitoring Report for Monitoring Group RMP-Q in accordance with Condition I.B.7.

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Parameter	Units	Max/ Min	Biosolids Limitations		Monitoring Requirements		
			Limit	Statistical Basis	Frequency of Analysis	Sample Type	Monitoring Site Number
Biosolids Quantity (Transferred)	dry tons	Max	Report	Monthly Total	Monthly	Calculated	RMP-1
Biosolids Quantity (Landfilled)	dry tons	Max	Report	Monthly Total	Monthly	Calculated	RMP-1

[62-640.650(5)(a)1]

4. Biosolids quantities shall be calculated as listed in Permit Condition II.3 and as described below:

Monitoring Site Number	Description of Monitoring Site Calculations
RMP-1	Calculated (based on volume and estimated percent solids).

5. The treatment, management, transportation, use, land application, or disposal of biosolids shall not cause a violation of the odor prohibition in subsection 62-296.320(2), F.A.C. [62-640.400(6)]
6. Storage of biosolids or other solids at this facility shall be in accordance with the Facility Biosolids Storage Plan. [62-640.300(4)]
7. Biosolids shall not be spilled from or tracked off the treatment facility site by the hauling vehicle. [62-640.400(5)]

B. Disposal

8. Disposal of biosolids, septage, and "other solids" in a solid waste disposal facility, or disposal by placement on land for purposes other than soil conditioning or fertilization, such as at a monofill, surface impoundment, waste pile, or dedicated site, shall be in accordance with Chapter 62-701, F.A.C. [62-640.100(6)(b) & (c)]

C. Transfer

9. The permittee shall not be held responsible for treatment and management violations that occur after its biosolids have been accepted by a permitted biosolids treatment facility with which the source facility has an agreement in accordance with subsection 62-640.880(1)(c), F.A.C., for further treatment, management, or disposal. [62-640.880(1)(b)]
10. The permittee shall keep hauling records to track the transport of biosolids between the facilities. The hauling records shall contain the following information:

Source Facility	Biosolids Treatment Facility or Treatment Facility
1. Date and time shipped	1. Date and time received
2. Amount of biosolids shipped	2. Amount of biosolids received
3. Degree of treatment (if applicable)	3. Name and ID number of source facility
4. Name and ID Number of treatment facility	4. Signature of hauler
5. Signature of responsible party at source facility	5. Signature of responsible party at treatment facility
6. Signature of hauler and name of hauling firm	

A copy of the source facility hauling records for each shipment shall be provided upon delivery of the biosolids to the biosolids treatment facility or treatment facility. The treatment facility permittee shall report to the Department within 24 hours of discovery any discrepancy in the quantity of biosolids leaving the source facility and arriving at the biosolids treatment facility or treatment facility.

[62-640.880(4)]

PERMITTEE: Aquarina Utilities, Inc.
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D. Receipt

11. If the permittee intends to accept biosolids from other facilities, a permit revision is required pursuant to paragraph 62-640.880(2)(d), F.A.C. *[62-640.880(2)(a)]*

III. GROUND WATER REQUIREMENTS

1. Chloride and sodium have been added to the list of parameters that are to be monitored for reclaimed water in Section I.A.1. The permittee will submit a report after eight (8) valid quarterly sampling events, which will include a data and trending analysis of the parameters nitrate, chloride, and sodium in the reclaimed water. Upon review of the report, a GWMP may be needed.

IV. ADDITIONAL REUSE AND LAND APPLICATION REQUIREMENTS

A. Part IV Absorption Field System(s)

1. Advisory signs shall be posted around the site boundaries to designate the nature of the project area. *[62-610.518]*
2. The permittee may allow public access to the absorption field sites. *[62-610.518]*
3. The absorption field shall be operated to preclude saturated conditions from developing at the ground surface. *[62-610.500(2)]*
4. The maximum annual average loading rate to the absorption fields shall be limited to 31.7 inches per day (as applied to the entire bottom area of the absorption field trenches or spreading areas). *[62-610.523(3)]*
5. The drainfields normally shall be loaded for 7 days and shall be rested for 7 days. Absorption fields shall be allowed to dry during the resting portion of the cycle. *[62-610.523(4)]*
6. Routine aquatic weed control and regular maintenance of storage pond embankments and access areas are required. *[62-610.414 and 62-610.514]*
7. Overflows from absorption fields or from emergency discharge facilities on storage ponds shall be reported as abnormal events in accordance with Permit Condition IX.20. *[62-610.800(5)]*

V. OPERATION AND MAINTENANCE REQUIREMENTS

A. Staffing Requirements

1. During the period of operation authorized by this permit, the wastewater facilities shall be operated under the supervision of one or more operators certified in accordance with Chapter 62-602, F.A.C. In accordance with Chapter 62-699, F.A.C., this facility is a Category III, Class C facility and, at a minimum, operators with appropriate certification must be on the site as follows:

A Class C or higher operator 1/2 hour/day for 5 days/week and one visit each weekend. The lead/chief operator must be a Class C operator, or higher.

2. An operator meeting the lead/chief operator class for the plant shall be available during all periods of plant operation. "Available" means able to be contacted as needed to initiate the appropriate action in a timely manner. *[62-699.311(1)]*

B. Capacity Analysis Report and Operation and Maintenance Performance Report Requirements

1. The application to renew this permit shall include an updated capacity analysis report prepared in accordance with Rule 62-600.405, F.A.C. *[62-600.405(5)]*

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2. The application to renew this permit shall include a detailed operation and maintenance performance report prepared in accordance with Rule 62-600.735, F.A.C. [62-600.735(1)]

C. Recordkeeping Requirements

1. The permittee shall maintain the following records and make them available for inspection on the site of the permitted facility.
 - a. Records of all compliance monitoring information, including all calibration and maintenance records and all original strip chart recordings for continuous monitoring instrumentation, including, if applicable, a copy of the laboratory certification showing the certification number of the laboratory, for at least three years from the date the sample or measurement was taken;
 - b. Copies of all reports required by the permit for at least three years from the date the report was prepared;
 - c. Records of all data, including reports and documents, used to complete the application for the permit for at least three years from the date the application was filed;
 - d. Monitoring information, including a copy of the laboratory certification showing the laboratory certification number, related to the residuals use and disposal activities for the time period set forth in Chapter 62-640, F.A.C., for at least three years from the date of sampling or measurement;
 - e. A copy of the current permit;
 - f. A copy of the current operation and maintenance manual as required by Chapter 62-600, F.A.C.;
 - g. A copy of any required record drawings;
 - h. Copies of the licenses of the current certified operators;
 - i. Copies of the logs and schedules showing plant operations and equipment maintenance for three years from the date of the logs or schedules. The logs shall, at a minimum, include identification of the plant; the signature and license number of the operator(s) and the signature of the person(s) making any entries; date and time in and out; specific operation and maintenance activities, including any preventive maintenance or repairs made or requested; results of tests performed and samples taken, unless documented on a laboratory sheet; and notation of any notification or reporting completed in accordance with Rule 62-602.650(3), F.A.C. The logs shall be maintained on-site in a location accessible to 24-hour inspection, protected from weather damage, and current to the last operation and maintenance performed; and
 - j. Records of biosolids quantities, treatment, monitoring, and hauling for at least five years.

[62-620.350, 62-602.650, 62-640.650(+)]

VI. SCHEDULES

1. The following improvement actions shall be completed according to the schedule shown, unless approval to extend the completion date is requested, and given, in writing:

Improvement Action	Anticipated Final Completion Date
Implement corrective actions as stated in the Operation and Maintenance Performance Report (OMPR) with designated action due dates.	07/01/2018

[62-620.320(6)]

2. The permittee is not authorized to discharge to waters of the state after the expiration date of this permit, unless:
 - a. The permittee has applied for renewal of this permit at least 180 days before the expiration date of this permit using the appropriate forms listed in Rule 62-620.910, F.A.C., and in the manner established in the Department of Environmental Protection Guide to Permitting Wastewater Facilities or Activities Under Chapter 62-620, F.A.C., including submittal of the appropriate processing fee set forth in Rule 62-4.050, F.A.C.; or

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- b. The permittee has made complete the application for renewal of this permit before the permit expiration date.

[62-620.335(1) - (4)]

VII. INDUSTRIAL PRETREATMENT PROGRAM REQUIREMENTS

1. This facility is not required to have a pretreatment program at this time. *[62-625.506]*

VIII. OTHER SPECIFIC CONDITIONS

1. The permittee shall comply with all conditions and requirements for reuse contained in their consumptive use permit issued by the Water Management District, if such requirements are consistent with Department rules. *[62-610.800(16)]*
2. In the event that the treatment facilities or equipment no longer function as intended, are no longer safe in terms of public health and safety, or odor, noise, aerosol drift, or lighting adversely affects neighboring developed areas at the levels prohibited by Rule 62-600.400(2)(a), F.A.C., corrective action (which may include additional maintenance or modifications of the permitted facilities) shall be taken by the permittee. Other corrective action may be required to ensure compliance with rules of the Department. Additionally, the treatment, management, use or land application of residuals shall not cause a violation of the odor prohibition in Rule 62-296.320(2), F.A.C. *[62-600.410(5) and 62-640.400(6)]*
3. The deliberate introduction of stormwater in any amount into collection/transmission systems designed solely for the introduction (and conveyance) of domestic/industrial wastewater; or the deliberate introduction of stormwater into collection/transmission systems designed for the introduction or conveyance of combinations of storm and domestic/industrial wastewater in amounts which may reduce the efficiency of pollutant removal by the treatment plant is prohibited, except as provided by Rule 62-610.472, F.A.C. *[62-604.130(3)]*
4. Collection/transmission system overflows shall be reported to the Department in accordance with Permit Condition IX. 20. *[62-604.556] [62-620.610(26)]*
5. The operating authority of a collection/transmission system and the permittee of a treatment plant are prohibited from accepting connections of wastewater discharges which have not received necessary pretreatment or which contain materials or pollutants (other than normal domestic wastewater constituents):
 - a. Which may cause fire or explosion hazards; or
 - b. Which may cause excessive corrosion or other deterioration of wastewater facilities due to chemical action or pH levels; or
 - c. Which are solid or viscous and obstruct flow or otherwise interfere with wastewater facility operations or treatment; or
 - d. Which result in the wastewater temperature at the introduction of the treatment plant exceeding 40°C or otherwise inhibiting treatment; or
 - e. Which result in the presence of toxic gases, vapors, or fumes that may cause worker health and safety problems.

[62-604.130(5)]

6. The treatment facility, storage ponds for Part II systems, rapid infiltration basins, and/or infiltration trenches shall be enclosed with a fence or otherwise provided with features to discourage the entry of animals and unauthorized persons. *[62-610.518(1) and 62-600.400(2)(b)]*
7. Screenings and grit removed from the wastewater facilities shall be collected in suitable containers and hauled to a Department approved Class I landfill or to a landfill approved by the Department for receipt/disposal of screenings and grit. *[62-701.300(1)(a)]*

PERMITTEE: Aquarina Utilities, Inc.
FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352
EXPIRATION DATE: March 23, 2023

8. Where required by Chapter 471 or Chapter 492, F.S., applicable portions of reports that must be submitted under this permit shall be signed and sealed by a professional engineer or a professional geologist, as appropriate. *[62-620.310(4)]*
9. The permittee shall provide verbal notice to the Department's Central District Office as soon as practical after discovery of a sinkhole or other karst feature within an area for the management or application of wastewater, wastewater residuals (sludges), or reclaimed water. The permittee shall immediately implement measures appropriate to control the entry of contaminants, and shall detail these measures to the Department's Central District Office in a written report within 7 days of the sinkhole discovery. *[62-620.320(6)]*
10. The permittee shall provide notice to the Department of the following:
 - a. Any new introduction of pollutants into the facility from an industrial discharger which would be subject to Chapter 403, F.S., and the requirements of Chapter 62-620, F.A.C., if it were directly discharging those pollutants; and
 - b. Any substantial change in the volume or character of pollutants being introduced into that facility by a source which was identified in the permit application and known to be discharging at the time the permit was issued.

Notice shall include information on the quality and quantity of effluent introduced into the facility and any anticipated impact of the change on the quantity or quality of effluent or reclaimed water to be discharged from the facility.

[62-620.625(2)]

IX. GENERAL CONDITIONS

1. The terms, conditions, requirements, limitations, and restrictions set forth in this permit are binding and enforceable pursuant to Chapter 403, Florida Statutes. Any permit noncompliance constitutes a violation of Chapter 403, Florida Statutes, and is grounds for enforcement action, permit termination, permit revocation and reissuance, or permit revision. *[62-620.610(1)]*
2. This permit is valid only for the specific processes and operations applied for and indicated in the approved drawings or exhibits. Any unauthorized deviations from the approved drawings, exhibits, specifications, or conditions of this permit constitutes grounds for revocation and enforcement action by the Department. *[62-620.610(2)]*
3. As provided in subsection 403.087(7), F.S., the issuance of this permit does not convey any vested rights or any exclusive privileges. Neither does it authorize any injury to public or private property or any invasion of personal rights, nor authorize any infringement of federal, state, or local laws or regulations. This permit is not a waiver of or approval of any other Department permit or authorization that may be required for other aspects of the total project which are not addressed in this permit. *[62-620.610(3)]*
4. This permit conveys no title to land or water, does not constitute state recognition or acknowledgment of title, and does not constitute authority for the use of submerged lands unless herein provided and the necessary title or leasehold interests have been obtained from the State. Only the Trustees of the Internal Improvement Trust Fund may express State opinion as to title. *[62-620.610(4)]*
5. This permit does not relieve the permittee from liability and penalties for harm or injury to human health or welfare, animal or plant life, or property caused by the construction or operation of this permitted source; nor does it allow the permittee to cause pollution in contravention of Florida Statutes and Department rules, unless specifically authorized by an order from the Department. The permittee shall take all reasonable steps to minimize or prevent any discharge, reuse of reclaimed water, or residuals use or disposal in violation of this permit which has a reasonable likelihood of adversely affecting human health or the environment. It shall not be a defense for a permittee in an enforcement action that it would have been necessary to halt or reduce the permitted activity in order to maintain compliance with the conditions of this permit. *[62-620.610(5)]*

PERMITTEE: Aquarina Utilities, Inc.
FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352
EXPIRATION DATE: March 23, 2023

6. If the permittee wishes to continue an activity regulated by this permit after its expiration date, the permittee shall apply for and obtain a new permit. *[62-620.610(6)]*
7. The permittee shall at all times properly operate and maintain the facility and systems of treatment and control, and related appurtenances, that are installed and used by the permittee to achieve compliance with the conditions of this permit. This provision includes the operation of backup or auxiliary facilities or similar systems when necessary to maintain or achieve compliance with the conditions of the permit. *[62-620.610(7)]*
8. This permit may be modified, revoked and reissued, or terminated for cause. The filing of a request by the permittee for a permit revision, revocation and reissuance, or termination, or a notification of planned changes or anticipated noncompliance does not stay any permit condition. *[62-620.610(8)]*
9. The permittee, by accepting this permit, specifically agrees to allow authorized Department personnel, including an authorized representative of the Department and authorized EPA personnel, when applicable, upon presentation of credentials or other documents as may be required by law, and at reasonable times, depending upon the nature of the concern being investigated, to:
 - a. Enter upon the permittee's premises where a regulated facility, system, or activity is located or conducted, or where records shall be kept under the conditions of this permit;
 - b. Have access to and copy any records that shall be kept under the conditions of this permit;
 - c. Inspect the facilities, equipment, practices, or operations regulated or required under this permit; and
 - d. Sample or monitor any substances or parameters at any location necessary to assure compliance with this permit or Department rules.*[62-620.610(9)]*
10. In accepting this permit, the permittee understands and agrees that all records, notes, monitoring data, and other information relating to the construction or operation of this permitted source which are submitted to the Department may be used by the Department as evidence in any enforcement case involving the permitted source arising under the Florida Statutes or Department rules, except as such use is proscribed by Section 403.111, F.S., or Rule 62-620.302, F.A.C. Such evidence shall only be used to the extent that it is consistent with the Florida Rules of Civil Procedure and applicable evidentiary rules. *[62-620.610(10)]*
11. When requested by the Department, the permittee shall within a reasonable time provide any information required by law which is needed to determine whether there is cause for revising, revoking and reissuing, or terminating this permit, or to determine compliance with the permit. The permittee shall also provide to the Department upon request copies of records required by this permit to be kept. If the permittee becomes aware of relevant facts that were not submitted or were incorrect in the permit application or in any report to the Department, such facts or information shall be promptly submitted or corrections promptly reported to the Department. *[62-620.610(11)]*
12. Unless specifically stated otherwise in Department rules, the permittee, in accepting this permit, agrees to comply with changes in Department rules and Florida Statutes after a reasonable time for compliance; provided, however, the permittee does not waive any other rights granted by Florida Statutes or Department rules. A reasonable time for compliance with a new or amended surface water quality standard, other than those standards addressed in Rule 62-302.500, F.A.C., shall include a reasonable time to obtain or be denied a mixing zone for the new or amended standard. *[62-620.610(12)]*
13. The permittee, in accepting this permit, agrees to pay the applicable regulatory program and surveillance fee in accordance with Rule 62-4.052, F.A.C. *[62-620.610(13)]*
14. This permit is transferable only upon Department approval in accordance with Rule 62-620.340, F.A.C. The permittee shall be liable for any noncompliance of the permitted activity until the transfer is approved by the Department. *[62-620.610(14)]*

PERMITTEE: Aquarina Utilities, Inc.
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15. The permittee shall give the Department written notice at least 60 days before inactivation or abandonment of a wastewater facility or activity and shall specify what steps will be taken to safeguard public health and safety during and following inactivation or abandonment. *[62-620.610(15)]*
16. The permittee shall apply for a revision to the Department permit in accordance with Rules 62-620.300, F.A.C., and the Department of Environmental Protection Guide to Permitting Wastewater Facilities or Activities Under Chapter 62-620, F.A.C., at least 90 days before construction of any planned substantial modifications to the permitted facility is to commence or with Rule 62-620.325(2), F.A.C., for minor modifications to the permitted facility. A revised permit shall be obtained before construction begins except as provided in Rule 62-620.300, F.A.C. *[62-620.610(16)]*
17. The permittee shall give advance notice to the Department of any planned changes in the permitted facility or activity which may result in noncompliance with permit requirements. The permittee shall be responsible for any and all damages which may result from the changes and may be subject to enforcement action by the Department for penalties or revocation of this permit. The notice shall include the following information:
 - a. A description of the anticipated noncompliance;
 - b. The period of the anticipated noncompliance, including dates and times; and
 - c. Steps being taken to prevent future occurrence of the noncompliance.*[62-620.610(17)]*
18. Sampling and monitoring data shall be collected and analyzed in accordance with Rule 62-4.246 and Chapters 62-160, 62-600, and 62-610, F.A.C., and 40 CFR 136, as appropriate.
 - a. Monitoring results shall be reported at the intervals specified elsewhere in this permit and shall be reported on a Discharge Monitoring Report (DMR), DEP Form 62-620.910(10), or as specified elsewhere in the permit.
 - b. If the permittee monitors any contaminant more frequently than required by the permit, using Department approved test procedures, the results of this monitoring shall be included in the calculation and reporting of the data submitted in the DMR.
 - c. Calculations for all limitations which require averaging of measurements shall use an arithmetic mean unless otherwise specified in this permit.
 - d. Except as specifically provided in Rule 62-160.300, F.A.C., any laboratory test required by this permit shall be performed by a laboratory that has been certified by the Department of Health Environmental Laboratory Certification Program (DOH ELCP). Such certification shall be for the matrix, test method and analyte(s) being measured to comply with this permit. For domestic wastewater facilities, testing for parameters listed in Rule 62-160.300(4), F.A.C., shall be conducted under the direction of a certified operator.
 - e. Field activities including on-site tests and sample collection shall follow the applicable standard operating procedures described in DEP-SOP-001/01 adopted by reference in Chapter 62-160, F.A.C.
 - f. Alternate field procedures and laboratory methods may be used where they have been approved in accordance with Rules 62-160.220, and 62-160.330, F.A.C.*[62-620.610(18)]*
19. Reports of compliance or noncompliance with, or any progress reports on, interim and final requirements contained in any compliance schedule detailed elsewhere in this permit shall be submitted no later than 14 days following each schedule date. *[62-620.610(19)]*
20. The permittee shall report to the Department's Central District Office any noncompliance which may endanger health or the environment. Any information shall be provided orally within 24 hours from the time the permittee becomes aware of the circumstances. A written submission shall also be provided within five days of the time the permittee becomes aware of the circumstances. The written submission shall contain: a description of the noncompliance and its cause; the period of noncompliance including exact dates and time, and if the

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noncompliance has not been corrected, the anticipated time it is expected to continue; and steps taken or planned to reduce, eliminate, and prevent recurrence of the noncompliance.

- a. The following shall be included as information which must be reported within 24 hours under this condition:
 - (1) Any unanticipated bypass which causes any reclaimed water or effluent to exceed any permit limitation or results in an unpermitted discharge,
 - (2) Any upset which causes any reclaimed water or the effluent to exceed any limitation in the permit,
 - (3) Violation of a maximum daily discharge limitation for any of the pollutants specifically listed in the permit for such notice, and
 - (4) Any unauthorized discharge to surface or ground waters.
- b. Oral reports as required by this subsection shall be provided as follows:
 - (1) For unauthorized releases or spills of treated or untreated wastewater reported pursuant to subparagraph (a)4. that are in excess of 1,000 gallons per incident, or where information indicates that public health or the environment will be endangered, oral reports shall be provided to the STATE WATCH OFFICE TOLL FREE NUMBER (800) 320-0519, as soon as practical, but no later than 24 hours from the time the permittee becomes aware of the discharge. The permittee, to the extent known, shall provide the following information to the State Watch Office:
 - (a) Name, address, and telephone number of person reporting;
 - (b) Name, address, and telephone number of permittee or responsible person for the discharge;
 - (c) Date and time of the discharge and status of discharge (ongoing or ceased);
 - (d) Characteristics of the wastewater spilled or released (untreated or treated, industrial or domestic wastewater);
 - (e) Estimated amount of the discharge;
 - (f) Location or address of the discharge;
 - (g) Source and cause of the discharge;
 - (h) Whether the discharge was contained on-site, and cleanup actions taken to date;
 - (i) Description of area affected by the discharge, including name of water body affected, if any; and
 - (j) Other persons or agencies contacted.
 - (2) Oral reports, not otherwise required to be provided pursuant to subparagraph b.1 above, shall be provided to the Department's Central District Office within 24 hours from the time the permittee becomes aware of the circumstances.
- c. If the oral report has been received within 24 hours, the noncompliance has been corrected, and the noncompliance did not endanger health or the environment, the Department's Central District Office shall waive the written report.

[62-620.610(26)]

21. The permittee shall report all instances of noncompliance not reported under Permit Conditions IX.17., IX.18., or IX.19. of this permit at the time monitoring reports are submitted. This report shall contain the same information required by Permit Condition IX.20. of this permit. *[62-620.610(21)]*

22. Bypass Provisions.

- a. "Bypass" means the intentional diversion of waste streams from any portion of a treatment works.
- b. Bypass is prohibited, and the Department may take enforcement action against a permittee for bypass, unless the permittee affirmatively demonstrates that:
 - (1) Bypass was unavoidable to prevent loss of life, personal injury, or severe property damage; and
 - (2) There were no feasible alternatives to the bypass, such as the use of auxiliary treatment facilities, retention of untreated wastes, or maintenance during normal periods of equipment downtime. This condition is not satisfied if adequate back-up equipment should have been installed in the exercise of reasonable engineering judgment to prevent a bypass which occurred during normal periods of equipment downtime or preventive maintenance; and
 - (3) The permittee submitted notices as required under Permit Condition IX.22.c. of this permit.
- c. If the permittee knows in advance of the need for a bypass, it shall submit prior notice to the Department, if possible at least 10 days before the date of the bypass. The permittee shall submit notice of an

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FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352
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unanticipated bypass within 24 hours of learning about the bypass as required in Permit Condition IX.20. of this permit. A notice shall include a description of the bypass and its cause; the period of the bypass, including exact dates and times; if the bypass has not been corrected, the anticipated time it is expected to continue; and the steps taken or planned to reduce, eliminate, and prevent recurrence of the bypass.

- d. The Department shall approve an anticipated bypass, after considering its adverse effect, if the permittee demonstrates that it will meet the three conditions listed in Permit Condition IX.22.b.(1) through (3) of this permit.
- e. A permittee may allow any bypass to occur which does not cause reclaimed water or effluent limitations to be exceeded if it is for essential maintenance to assure efficient operation. These bypasses are not subject to the provisions of Permit Condition IX.22.b. through d. of this permit.

[62-620.610(22)]

23. Upset Provisions.

- a. "Upset" means an exceptional incident in which there is unintentional and temporary noncompliance with technology-based effluent limitations because of factors beyond the reasonable control of the permittee.
 - (1) An upset does not include noncompliance caused by operational error, improperly designed treatment facilities, inadequate treatment facilities, lack of preventive maintenance, careless or improper operation.
 - (2) An upset constitutes an affirmative defense to an action brought for noncompliance with technology based permit effluent limitations if the requirements of upset provisions of Rule 62-620.610, F.A.C., are met.
- b. A permittee who wishes to establish the affirmative defense of upset shall demonstrate, through properly signed contemporaneous operating logs, or other relevant evidence that:
 - (1) An upset occurred and that the permittee can identify the cause(s) of the upset;
 - (2) The permitted facility was at the time being properly operated;
 - (3) The permittee submitted notice of the upset as required in Permit Condition IX.20. of this permit; and
 - (4) The permittee complied with any remedial measures required under Permit Condition IX.5. of this permit.
- c. In any enforcement proceeding, the burden of proof for establishing the occurrence of an upset rests with the permittee.

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- d. Before an enforcement proceeding is instituted, no representation made during the Department review of a claim that noncompliance was caused by an upset is final agency action subject to judicial review.
[62-620.610(23)]

Executed in Orlando, Florida.

STATE OF FLORIDA DEPARTMENT OF
ENVIRONMENTAL PROTECTION



Wanda Parker-Garvin
Environmental Manager

PERMIT ISSUANCE DATE:
February 1, 2018

Attachment(s):
Discharge Monitoring Report

DEPARTMENT OF ENVIRONMENTAL PROTECTION DISCHARGE MONITORING REPORT - PART A

When Completed submit this report to: Department of Environmental Protection, 3319 Maguire Blvd, Suite 232, Orlando, FL 32803-3767

PERMITTEE NAME:	Aquarina Utilities, Inc.	PERMIT NUMBER:	FLA010352-006-DW3P	DMR Effective Date:	May 1, 2018
MAILING ADDRESS:	1726 NE Darlich Avenue Jensen Beach, Florida 34957-	LIMIT:	Final	REPORT FREQUENCY:	Monthly
		CLASS SIZE:	N/A	PROGRAM:	Domestic
FACILITY:	Aquarina Utilities WWTF	MONITORING GROUP NUMBER:	R-001		
LOCATION:	235 Hammock Shore Drive Melbourne Beach, FL 32951-3941	MONITORING GROUP DESCRIPTION:	Drainfields, including Influent		
		RE-SUBMITTED DMR:	<input type="checkbox"/>		
		NO DISCHARGE FROM SITE:	<input type="checkbox"/>		
COUNTY:	Brevard	MONITORING PERIOD	From: _____ To: _____		
OFFICE:	Central District				

Parameter		Quantity or Loading		Units	Quality or Concentration			Units	No. Ex.	Frequency of Analysis	Sample Type
Flow (Drainfield)	Sample Measurement										
PARM Code 50050 Y Mon. Site No. FLW-3	Permit Requirement		0.099 (An. Avg.)	MGD						5 Days/Week	Calculated
Flow (Drainfield)	Sample Measurement										
PARM Code 50050 3 Mon. Site No. FLW-1	Permit Requirement		Report (Mo. Avg.)	MGD						5 Days/Week	Meter
BOD, Carbonaceous 5 day, 20C	Sample Measurement										
PARM Code 80082 Y Mon. Site No. EFA-1	Permit Requirement				20.0 (An. Avg.)		mg/L			Monthly	Grab
BOD, Carbonaceous 5 day, 20C	Sample Measurement										
PARM Code 80082 A Mon. Site No. EFA-1	Permit Requirement				60.0 (Max.)	45.0 (Max.Wk.Avg.)	30.0 (Mo. Avg.)	mg/L		Monthly	Grab
Solids, Total Suspended	Sample Measurement										
PARM Code 00530 A Mon. Site No. EFA-1	Permit Requirement						10.0 (Max.)	mg/L		Monthly	Grab
Coliform, Fecal	Sample Measurement										
PARM Code 74055 Y Mon. Site No. EFA-1	Permit Requirement				200 (An. Avg.)		#/100mL			Monthly	Grab

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

NAME/TITLE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT	SIGNATURE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT	TELEPHONE NO	DATE (mm/dd/yyyy)

COMMENT AND EXPLANATION OF ANY VIOLATIONS (Reference all attachments here):

DISCHARGE MONITORING REPORT - PART A (Continued)

FACILITY: Aquarina Utilities WWTF

MONITORING GROUP NUMBER: R-001

PERMIT NUMBER: FLA010352-006-DW3P

MONITORING PERIOD From: _____ To: _____

Parameter		Quantity or Loading		Units	Quality or Concentration			Units	No. Ex.	Frequency of Analysis	Sample Type
Coliform, Fecal	Sample Measurement										
PARM Code 74055 A Mon. Site No. EFA-1	Permit Requirement				200 (Mo.Geo.Mn.)	800 (Max.)	#/100mL			Monthly	Grab
pH	Sample Measurement										
PARM Code 00400 A Mon. Site No. EFA-1	Permit Requirement				6.0 (Min.)	8.5 (Max.)	s.u.			5 Days/Week	Grab
Chlorine, Total Residual (For Disinfection)	Sample Measurement										
PARM Code 50060 A Mon. Site No. EFA-1	Permit Requirement				0.5 (Min.)		mg/L			5 Days/Week	Grab
Nitrogen, Nitrate, Total (as N)	Sample Measurement										
PARM Code 00620 A Mon. Site No. EFA-1	Permit Requirement					12.0 (Max.)	mg/L			Monthly	Grab
Nitrogen, Total	Sample Measurement										
PARM Code 00600 A Mon. Site No. EFA-1	Permit Requirement					Report (Max.)	mg/L			Monthly	Grab
Phosphorus, Total (as P)	Sample Measurement										
PARM Code 00665 A Mon. Site No. EFA-1	Permit Requirement					Report (Max.)	mg/L			Monthly	Grab
Flow (Total through facility)	Sample Measurement										
PARM Code 50050 P Mon. Site No. FLW-3	Permit Requirement		0.099 (An.Avg.)	MGD						5 Days/Week	Calculated
Flow (Total through facility)	Sample Measurement										
PARM Code 50050 Q Mon. Site No. FLW-3	Permit Requirement	Report (Qt.Avg.)	Report (Mo.Avg.)	MGD						5 Days/Week	Calculated
Flow (Demineralization Concentrate)	Sample Measurement										
PARM Code 50050 R Mon. Site No. FLW-2	Permit Requirement		Report (An.Avg.)	MGD						5 Days/Week	Meter
Flow (Demineralization Concentrate)	Sample Measurement										
PARM Code 50050 S Mon. Site No. FLW-2	Permit Requirement		Report (Mo.Avg.)	MGD						5 Days/Week	Meter

DISCHARGE MONITORING REPORT - PART A (Continued)

FACILITY: Aquarina Utilities WWTF

MONITORING GROUP NUMBER: R-001

PERMIT NUMBER: FLA010352-006-DW3P

MONITORING PERIOD From:

To:

Parameter		Quantity or Loading		Units	Quality or Concentration			Units	No. Ex.	Frequency of Analysis	Sample Type
Flow (at lift station)	Sample Measurement										
PARM Code 50050 T Mon. Site No. FLW-1	Permit Requirement		Report (An.Avg.)	MGD						5 Days/Week	Meter
Flow (at lift station)	Sample Measurement										
PARM Code 50050 U Mon. Site No. FLW-1	Permit Requirement		Report (Mo.Avg.)	MGD						5 Days/Week	Meter
Percent Capacity, (TMADF/Permitted Capacity) x 100	Sample Measurement										
PARM Code 00180 P Mon. Site No. CAL-1	Permit Requirement					Report (Mo.Avg.)	percent			Monthly	Calculated
BOD, Carbonaceous 5 day, 20C (Influent)	Sample Measurement										
PARM Code 80082 G Mon. Site No. INF-1	Permit Requirement					Report (Max.)	mg/L			Monthly	Grab
Solids, Total Suspended (Influent)	Sample Measurement										
PARM Code 00530 G Mon. Site No. INF-1	Permit Requirement					Report (Max.)	mg/L			Monthly	Grab
	Sample Measurement										
	Permit Requirement										
	Sample Measurement										
	Permit Requirement										
	Sample Measurement										
	Permit Requirement										
	Sample Measurement										
	Permit Requirement										
	Sample Measurement										
	Permit Requirement										

DEPARTMENT OF ENVIRONMENTAL PROTECTION DISCHARGE MONITORING REPORT - PART A

When Completed submit this report to: Department of Environmental Protection, 3319 Maguire Blvd, Suite 232, Orlando, FL 32803-3767

PERMITTEE NAME: Aquarina Utilities, Inc.
MAILING ADDRESS: 1726 NE Darlich Avenue
Jensen Beach, Florida 34957-

FACILITY: Aquarina Utilities WWTF
LOCATION: 235 Hammock Shore Drive
Melbourne Beach, FL 32951-3941

COUNTY: Brevard
OFFICE: Central District

PERMIT NUMBER: FLA010352-006-DW3P
LIMIT: Final
CLASS SIZE: N/A
MONITORING GROUP NUMBER: R-001
MONITORING GROUP DESCRIPTION: Drainfields, including Influent
RE-SUBMITTED DMR: ☐
NO DISCHARGE FROM SITE: ☐
MONITORING PERIOD From: _____ To: _____

REPORT FREQUENCY: Quarterly
PROGRAM: Domestic

Parameter		Quantity or Loading		Units	Quality or Concentration			Units	No. Ex.	Frequency of Analysis	Sample Type
Chloride (as Cl)	Sample Measurement										
PARM Code 00940 A Mon. Site No. EFA-1	Permit Requirement					Report (Max.)	mg/L			Quarterly	Grab
Sodium, Total Recoverable	Sample Measurement										
PARM Code 00923 A Mon. Site No. EFA-1	Permit Requirement					Report (Max.)	mg/L			Quarterly	Grab
	Sample Measurement										
	Permit Requirement										
	Sample Measurement										
	Permit Requirement										
	Sample Measurement										
	Permit Requirement										
	Sample Measurement										
	Permit Requirement										

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

NAME/TITLE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT	SIGNATURE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT	TELEPHONE NO	DATE (mm/dd/yyyy)

COMMENT AND EXPLANATION OF ANY VIOLATIONS (Reference all attachments here):

DEPARTMENT OF ENVIRONMENTAL PROTECTION DISCHARGE MONITORING REPORT - PART A

When Completed submit this report to: Department of Environmental Protection, 3319 Maguire Blvd, Suite 232, Orlando, FL 32803-3767

PERMITTEE NAME: Aquarina Utilities, Inc.
MAILING ADDRESS: 1726 NE Darlich Avenue
Jensen Beach, Florida 34957-

FACILITY: Aquarina Utilities WWTF
LOCATION: 235 Hammock Shore Drive
Melbourne Beach, FL 32951-3941

COUNTY: Brevard
OFFICE: Central District

PERMIT NUMBER: FLA010352-006-DW3P

LIMIT: Final
CLASS SIZE: N/A
MONITORING GROUP NUMBER: RMP-Q
MONITORING GROUP DESCRIPTION: Biosolids Quantity

REPORT FREQUENCY: Monthly
PROGRAM: Domestic

RE-SUBMITTED DMR: ☐
NO DISCHARGE FROM SITE: ☐
MONITORING PERIOD From: _____ To: _____

Parameter		Quantity or Loading		Units	Quality or Concentration			Units	No. Ex.	Frequency of Analysis	Sample Type
Biosolids Quantity (Transferred)	Sample Measurement										
PARM Code B0007 + Mon. Site No. RMP-1	Permit Requirement		Report (Mo. Total)	dry tons						Monthly	Calculated
Biosolids Quantity (Landfilled)	Sample Measurement										
PARM Code B0008 + Mon. Site No. RMP-1	Permit Requirement		Report (Mo. Total)	dry tons						Monthly	Calculated
	Sample Measurement										
	Permit Requirement										
	Sample Measurement										
	Permit Requirement										
	Sample Measurement										
	Permit Requirement										
	Sample Measurement										
	Permit Requirement										

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person or persons who manage the system, or those persons directly responsible for gathering the information, the information submitted is, to the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

NAME/TITLE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT	SIGNATURE OF PRINCIPAL EXECUTIVE OFFICER OR AUTHORIZED AGENT	TELEPHONE NO	DATE (mm/dd/yyyy)

COMMENT AND EXPLANATION OF ANY VIOLATIONS (Reference all attachments here):

DAILY SAMPLE RESULTS - PART B

Permit Number:
Monitoring Period

FLA010352-006-DW3P

From: _____ To: _____

Facility: Aquarina Beach WWTF

	BOD, Carbonaceous 5 day, 20C mg/L	Chlorine, Total Residual (For Disinfection) mg/L	Coliform, Fecal #/100mL	Nitrogen, Nitrate, Total (as N) mg/L	Nitrogen, Total mg/L	Phosphorus, Total (as P) mg/L	Solids, Total Suspended mg/L	pH s.u.	Flow (at lift station) MGD	Flow (Demineraliz ation Concentr) MGD	BOD, Carbonaceous 5 day, 20C (Influent) mg/L
Code	80082	50060	74055	00620	00600	00665	00530	00400	50050	50050	80082
Mon. Site	EFA-1	EFA-1	EFA-1	EFA-1	EFA-1	EFA-1	EFA-1	EFA-1	FLW-1	FLW-2	INF-1
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
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18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											
29											
30											
31											
Total											
Mo. Avg.											

PLANT STAFFING:

Day Shift Operator	Class: _____	Certificate No: _____	Name: _____
Evening Shift Operator	Class: _____	Certificate No: _____	Name: _____
Night Shift Operator	Class: _____	Certificate No: _____	Name: _____
Lead Operator	Class: _____	Certificate No: _____	Name: _____

DAILY SAMPLE RESULTS - PART B

Permit Number: FLA010352-006-DW3P Facility: Aquarina Beach WWTF
 Monitoring Period From: _____ To: _____

	Solids, Total Suspended (Influent) mg/L										
Code	00530										
Mon. Site	INF-1										
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
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26											
27											
28											
29											
30											
31											
Total											
Mo. Avg.											

PLANT STAFFING:

Day Shift Operator	Class: _____	Certificate No: _____	Name: _____
Evening Shift Operator	Class: _____	Certificate No: _____	Name: _____
Night Shift Operator	Class: _____	Certificate No: _____	Name: _____
Lead Operator	Class: _____	Certificate No: _____	Name: _____

INSTRUCTIONS FOR COMPLETING THE WASTEWATER DISCHARGE MONITORING REPORT

Read these instructions before completing the DMR. Hard copies and/or electronic copies of the required parts of the DMR were provided with the permit. All required information shall be completed in full and typed or printed in ink. A signed, original DMR shall be mailed to the address printed on the DMR by the 28th of the month following the monitoring period. Facilities who submit their DMR(s) electronically through eDMR do not need to submit a hardcopy DMR. The DMR shall not be submitted before the end of the monitoring period.

The DMR consists of three parts--A, B, and D--all of which may or may not be applicable to every facility. Facilities may have one or more Part A's for reporting effluent or reclaimed water data. All domestic wastewater facilities will have a Part B for reporting daily sample results. Part D is used for reporting ground water monitoring well data.

When results are not available, the following codes should be used on parts A and D of the DMR and an explanation provided where appropriate. Note: Codes used on Part B for raw data are different.

CODE	DESCRIPTION/INSTRUCTIONS
ANC	Analysis not conducted.
DRY	Dry Well
FLD	Flood disaster.
IFS	Insufficient flow for sampling.
LS	Lost sample.
MNR	Monitoring not required this period.

CODE	DESCRIPTION/INSTRUCTIONS
NOD	No discharge from/to site.
OPS	Operations were shutdown so no sample could be taken.
OTH	Other. Please enter an explanation of why monitoring data were not available.
SEF	Sampling equipment failure.

When reporting analytical results that fall below a laboratory's reported method detection limits or practical quantification limits, the following instructions should be used, unless indicated otherwise in the permit or on the DMR:

1. Results greater than or equal to the PQL shall be reported as the measured quantity.
2. Results less than the PQL and greater than or equal to the MDL shall be reported as the laboratory's MDL value. These values shall be deemed equal to the MDL when necessary to calculate an average for that parameter and when determining compliance with permit limits.
3. Results less than the MDL shall be reported by entering a less than sign ("<") followed by the laboratory's MDL value, e.g. < 0.001. A value of one-half the MDL or one-half the effluent limit, whichever is lower, shall be used for that sample when necessary to calculate an average for that parameter. Values less than the MDL are considered to demonstrate compliance with an effluent limitation.

PART A -DISCHARGE MONITORING REPORT (DMR)

Part A of the DMR is comprised of one or more sections, each having its own header information. Facility information is preprinted in the header as well as the monitoring group number, whether the limits and monitoring requirements are interim or final, and the required submittal frequency (e.g. monthly, annually, quarterly, etc.). Submit Part A based on the required reporting frequency in the header and the instructions shown in the permit. The following should be completed by the permittee or authorized representative:

Resubmitted DMR: Check this box if this DMR is being re-submitted because there was information missing from or information that needed correction on a previously submitted DMR. The information that is being revised should be clearly noted on the re-submitted DMR (e.g. highlight, circle, etc.)

No Discharge From Site: Check this box if no discharge occurs and, as a result, there are no data or codes to be entered for all of the parameters on the DMR for the entire monitoring group number; however, if the monitoring group includes other monitoring locations (e.g., influent sampling), the "NOD" code should be used to individually denote those parameters for which there was no discharge.

Monitoring Period: Enter the month, day, and year for the first and last day of the monitoring period (i.e. the month, the quarter, the year, etc.) during which the data on this report were collected and analyzed.

Sample Measurement: Before filling in sample measurements in the table, check to see that the data collected correspond to the limit indicated on the DMR (i.e. interim or final) and that the data correspond to the monitoring group number in the header. Enter the data or calculated results for each parameter on this row in the non-shaded area above the limit. Be sure the result being entered corresponds to the appropriate statistical base code (e.g. annual average, monthly average, single sample maximum, etc.) and units. Data qualifier codes are not to be reported on Part A.

No. Ex.: Enter the number of sample measurements during the monitoring period that exceeded the permit limit for each parameter in the non-shaded area. If none, enter zero.

Frequency of Analysis: The shaded areas in this column contain the minimum number of times the measurement is required to be made according to the permit. Enter the actual number of times the measurement was made in the space above the shaded area.

Sample Type: The shaded areas in this column contain the type of sample (e.g. grab, composite, continuous) required by the permit. Enter the actual sample type that was taken in the space above the shaded area.

Signature: This report must be signed in accordance with Rule 62-620.305, F.A.C. Type or print the name and title of the signing official. Include the telephone number where the official may be reached in the event there are questions concerning this report. Enter the date when the report is signed.

Comment and Explanation of Any Violations: Use this area to explain any exceedances, any upset or by-pass events, or other items which require explanation. If more space is needed, reference all attachments in this area.

PART B - DAILY SAMPLE RESULTS

Monitoring Period: Enter the month, day, and year for the first and last day of the monitoring period (i.e. the month, the quarter, the year, etc.) during which the data on this report were collected and analyzed.

Daily Monitoring Results: Transfer all analytical data from your facility's laboratory or a contract laboratory's data sheets for all day(s) that samples were collected. Record the data in the units indicated. Table 1 in Chapter 62-160, F.A.C., contains a complete list of all the data qualifier codes that your laboratory may use when reporting analytical results. However, when transferring numerical results onto Part B of the DMR, only the following data qualifier codes should be used and an explanation provided where appropriate.

CODE	DESCRIPTION/INSTRUCTIONS
<	The compound was analyzed for but not detected.
A	Value reported is the mean (average) of two or more determinations.
J	Estimated value, value not accurate.
Q	Sample held beyond the actual holding time.
Y	Laboratory analysis was from an unpreserved or improperly preserved sample.

To calculate the monthly average, add each reported value to get a total. For flow, divide this total by the number of days in the month. For all other parameters, divide the total by the number of observations.

Plant Staffing: List the name, certificate number, and class of all state certified operators operating the facility during the monitoring period. Use additional sheets as necessary.

PART D - GROUND WATER MONITORING REPORT

Monitoring Period: Enter the month, day, and year for the first and last day of the monitoring period (i.e. the month, the quarter, the year, etc.) during which the data on this report were collected and analyzed.

Date Sample Obtained: Enter the date the sample was taken. Also, check whether or not the well was purged before sampling.

Time Sample Obtained: Enter the time the sample was taken.

Sample Measurement: Record the results of the analysis. If the result was below the minimum detection limit, indicate that. Data qualifier codes are not to be reported on Part D.

Detection Limits: Record the detection limits of the analytical methods used.

Analysis Method: Indicate the analytical method used. Record the method number from Chapter 62-160 or Chapter 62-601, F.A.C., or from other sources.

Sampling Equipment Used: Indicate the procedure used to collect the sample (e.g. airlift, bucket/bailer, centrifugal pump, etc.)

Samples Filtered: Indicate whether the sample obtained was filtered by laboratory (L), filtered in field (F), or unfiltered (N).

Signature: This report must be signed in accordance with Rule 62-620.305, F.A.C. Type or print the name and title of the signing official. Include the telephone number where the official may be reached in the event there are questions concerning this report. Enter the date when the report is signed.

Comments and Explanation: Use this space to make any comments on or explanations of results that are unexpected. If more space is needed, reference all attachments in this area.

SPECIAL INSTRUCTIONS FOR LIMITED WET WEATHER DISCHARGES

Flow (Limited Wet Weather Discharge): Enter the measured average flow rate during the period of discharge or divide gallons discharged by duration of discharge (converted into days). Record in million gallons per day (MGD).

Flow (Upstream): Enter the average flow rate in the receiving stream upstream from the point of discharge for the period of discharge. The average flow rate can be calculated based on two measurements; one made at the start and one made at the end of the discharge period. Measurements are to be made at the upstream gauging station described in the permit.

Actual Stream Dilution Ratio: To calculate the Actual Stream Dilution Ratio, divide the average upstream flow rate by the average discharge flow rate. Enter the Actual Stream Dilution Ratio accurate to the nearest 0.1.

No. of Days the SDF > Stream Dilution Ratio: For each day of discharge, compare the minimum Stream Dilution Factor (SDF) from the permit to the calculated Stream Dilution Ratio. On Part B of the DMR, enter an asterisk (*) if the SDF is greater than the Stream Dilution Ratio on any day of discharge. On Part A of the DMR, add up the days with an "*" and record the total number of days the Stream Dilution Factor was greater than the Stream Dilution Ratio.

CBOD₅: Enter the average CBOD₅ of the reclaimed water discharged during the period shown in duration of discharge.

TKN: Enter the average TKN of the reclaimed water discharged during the period shown in duration of discharge.

Actual Rainfall: Enter the actual rainfall for each day on Part B. Enter the actual cumulative rainfall to date for this calendar year and the actual total monthly rainfall on Part A. The cumulative rainfall to date for this calendar year is the total amount of rain, in inches, that has been recorded since January 1 of the current year through the month for which this DMR contains data.

Rainfall During Average Rainfall Year: On Part A, enter the total monthly rainfall during the average rainfall year and the cumulative rainfall for the average rainfall year. The cumulative rainfall for the average rainfall year is the amount of rain, in inches, which fell during the average rainfall year from January through the month for which this DMR contains data.

No. of Days LWWD Activated During Calendar Year: Enter the cumulative number of days that the limited wet weather discharge was activated since January 1 of the current year.

Reason for Discharge: Attach to the DMR a brief explanation of the factors contributing to the need to activate the limited wet weather discharge.

**STATEMENT OF BASIS
FOR
STATE OF FLORIDA DOMESTIC WASTEWATER FACILITY PERMIT**

PERMIT NUMBER: FLA010352-006
FACILITY NAME: Aquarina Beach WWTF
FACILITY LOCATION: 235 Hammock Shore Drive
Melbourne Beach, FL 32951-3941
Brevard County
NAME OF PERMITTEE: Aquarina Utilities, Inc.
PERMIT WRITER: E. Elliott, Engineer IV

1. SUMMARY OF APPLICATION

a. Chronology of Application

Application Number: FLA010352-006-DW3P

Application Submittal Date: January 16, 2018

b. Type of Facility

Domestic Wastewater Treatment Plant

Ownership Type: Private

SIC Code: 4952

c. Facility Capacity

Existing Permitted Capacity: 0.099 mgd Annual Average Daily Flow

Proposed Increase in Permitted Capacity: 0 mgd Annual Average Daily Flow

Proposed Total Permitted Capacity: 0.099 mgd Annual Average Daily Flow

d. Description of Wastewater Treatment

An existing 0.099 mgd annual average daily flow (AADF) permitted capacity extended aeration domestic wastewater treatment plant consisting of influent screening, aeration, secondary clarification, filtration, chlorination, and aerobic digestion of biosolids.

e. Description of Effluent Disposal and Land Application Sites

An existing 0.099 MGD annual average daily flow permitted capacity absorption field system. R-001 is a reuse system which consists of two (2) drainfields with 0.057 acres size each.

2. SUMMARY OF SURFACE WATER DISCHARGE

This facility does not discharge to surface waters.

3. BASIS FOR PERMIT LIMITATIONS AND MONITORING REQUIREMENTS

This facility is authorized to direct reclaimed water to Reuse System R-001, an absorption field system, based on the following:

Parameter	Units	Max/ Min	Limit	Statistical Basis	Rationale
Flow (Drainfield)	MGD	Max	0.099	Annual Average	62-600.700(2)(b) & 62-610.810(5) FAC
		Max	Report	Monthly Average	62-600.700(2)(b) & 62-610.810(5) FAC
BOD, Carbonaceous 5 day, 20C	mg/L	Max	20.0	Annual Average	62-610.510 & 62-600.740(1)(b)1.a. FAC
		Max	30.0	Monthly Average	62-600.740(1)(b)1.b. FAC
		Max	45.0	Weekly Average	62-600.740(1)(b)1.c. FAC
		Max	60.0	Single Sample	62-600.740(1)(b)1.d. FAC
Solids, Total Suspended	mg/L	Max	10.0	Single Sample	62-610.510(2) FAC
Coliform, Fecal	#/100mL	Max	200	Monthly Geometric Mean	62-600.440(4)(c)2. FAC
		Max	200	Annual Average	62-610.510 & 62-600.440(4)(c)1. FAC
		Max	800	Single Sample	62-600.440(4)(c)4. FAC
pH	s.u.	Min	6.0	Single Sample	62-600.445 FAC
		Max	8.5	Single Sample	62-600.445 FAC
Chlorine, Total Residual (For Disinfection)	mg/L	Min	0.5	Single Sample	62-610.510 & 62-600.440(5)(c) FAC
Nitrogen, Nitrate, Total (as N)	mg/L	Max	12.0	Single Sample	62-610.510(1) FAC
Nitrogen, Total	mg/L	Max	Report	Single Sample	62-600.650(3) FAC.
Phosphorus, Total (as P)	mg/L	Max	Report	Single Sample	62-600.650(3) FAC.
Chloride (as Cl)*	mg/L	Max	Report	Single Sample	62-4.070 FAC and BPJ
Sodium, Total Recoverable*	mg/L	Max	Report	Single Sample	62-4.070 FAC and BPJ

* Sampling has been added to evaluate the potential impact of the Demineralization concentrate on the land application system and the groundwater.

Other Limitations and Monitoring Requirements:

Parameter	Units	Max/ Min	Limit	Statistical Basis	Rationale
Flow (Total through facility)	MGD	Max	0.099	Annual Average	62-600.700(2)(b) FAC
		Max	Report	Monthly Average	62-600.700(2)(b) FAC
		Max	Report	Quarterly Average	62-600.700(2)(b) FAC
Flow (Wastewater Influent)	MGD	Max	Report	Annual Average	62-600.700(2)(b) FAC
		Max	Report	Monthly Average	62-600.700(2)(b) FAC
Flow (Demineralization Concentrate)	MGD	Max	Report	Annual Average	62-600.700(2)(b) FAC
		Max	Report	Monthly Average	62-600.700(2)(b) FAC
Percent Capacity, (TMADF/Permitted Capacity) x 100	percent	Max	Report	Monthly Average	62-600.405(4) FAC

Parameter	Units	Max/ Min	Limit	Statistical Basis	Rationale
BOD, Carbonaceous 5 day, 20C (Influent)	mg/L	Max	Report	Single Sample	62-600.660(1) FAC
Solids, Total Suspended (Influent)	mg/L	Max	Report	Single Sample	62-600.660(1) FAC
Monitoring Frequencies and Sample Types	-	-	-	All Parameters	62-600 FAC & 62-699 FAC and/or BPJ of permit writer
Sampling Locations	-	-	-	All Parameters	62-600, 62-610.412, 62-610.463(1), 62- 610.568, 62-610.613 FAC and/or BPJ of permit writer

4. DISCUSSION OF CHANGES TO PERMIT LIMITATIONS

The current wastewater permit for this facility FLA010352-006-DW3P expires on March 23, 2023. Adding the sampling of Sodium and Chlorides on a quarterly basis due to inclusion of Concentrate by product water from the potable system and the high loading rate to the reuse system. This was accepted as an alternative to a groundwater monitoring plan but may be revisited in the future.

Historical – Department records show the approved flow was limited to 0.050 MGD at one time due to the construction of only one drainfield cell. Prior to the 002-permit cycle that second cell was completed, and the permit issued with a permitted capacity of 0.099 MGD. The loading rate (over 31 inches/day) is very high, by current Rule 62-610 FAC standards, but this rate is grandfathered, predating the rule. The loading rate will be subject to reconsideration is the facility make any significant changes to the plant, the land application system, or in the event of non-compliance associated with the system.

5. BIOSOLIDS MANAGEMENT REQUIREMENTS

Biosolids generated by this facility may be transferred to BCUD/South Beaches WRF or disposed of in a Class I solid waste landfill.

See the table below for the rationale for the biosolids quantities monitoring requirements.

Parameter	Units	Max/ Min	Limit	Statistical Basis	Rationale
Biosolids Quantity (Transferred)	dry tons	Max	Report	Monthly Total	62-640.650(5)(a)1. FAC
Biosolids Quantity (Landfilled)	dry tons	Max	Report	Monthly Total	62-640.650(5)(a)1. FAC
Monitoring Frequency	All Parameters				62-640.650(5)(a) FAC

6. GROUND WATER MONITORING REQUIREMENTS

Since the facility is under 100,000 gpd, a Groundwater Monitoring Plan (GWMP) may not be necessary at this time. The hydraulic loading rate for the absorption fields is permitted at 31.7 inches per day in Section IV.A.4., although according to Rule 62-610.523(3), the rate should not exceed 9 inches per day.

According to Rule 62-610.500(2), the absorption fields shall be operated to preclude saturated conditions from developing at the ground surface

In the permit application, it was stated that the gate to the absorption fields needed to be fixed, so the operator can access the area for inspection. At the time of the site visit, the fields were flooded due to heavy rains. It was also noted that the fields are wetted for 30 days and dried for 30 days. Section IV.A.5 of the permit states that the two absorption fields normally shall be loaded for 7 days and shall be rested for 7 days. Absorption fields shall be allowed to dry during the resting portion of the cycle. (62-610.523(4))

For the current permit, chlorides and sodium have been added to the list of parameters that are to be monitored in the reclaimed water and are included Section I.A.1. The permittee will submit a report after eight (8) valid quarterly sampling events, which will include a data and trending analysis of nitrates, chlorides, and sodium in the reclaimed water. Upon review of the report, a GWMP may be needed.

7. PERMIT SCHEDULES

The following improvement actions shall be completed according to the schedule shown, unless approval to extend the completion date is requested in writing:

Improvement Action	Anticipated Final Completion Date
Implement corrective actions as stated in the Operation and Maintenance Performance Report (OMPR) with designated action due dates.	07/01/2018

8. INDUSTRIAL PRETREATMENT REQUIREMENTS

At this time, the facility is not required to develop an approved industrial pretreatment program. However, the Department reserves the right to require an approved program if future conditions warrant.

9. ADMINISTRATIVE ORDERS (AO) AND CONSENT ORDERS (CO)

This permit is not accompanied by an AO and the permittee has not entered into a CO with the Department.

10. REQUESTED VARIANCES OR ALTERNATIVES TO REQUIRED STANDARDS

No variances were requested for this facility.

11. THE ADMINISTRATIVE RECORD

The administrative record including application, draft permit, fact sheet, public notice (after release), comments received and additional information is available for public inspection during normal business hours at the location specified in item 13. Copies will be provided at a minimal charge per page.

12. PROPOSED SCHEDULE FOR PERMIT ISSUANCE

Notice of Permit Issuance

January 30, 2018

13. DEPARTMENT CONTACT

Additional information concerning the permit and proposed schedule for permit issuance may be obtained during normal business hours from:

Gene Elliott, Engineer IV
Gene.elliott@dep.state.fl.us
3319 Maguire Blvd, Suite 232
Orlando, FL 32803-3767

Telephone No.: 407-897-4151

APPENDIX C: FDEP INSPECTION REPORT



FLORIDA DEPARTMENT OF Environmental Protection

CENTRAL DISTRICT OFFICE
3319 MAGUIRE BLVD., SUITE 232
ORLANDO, FLORIDA 32803

Ron DeSantis
Governor

Jeanette Nuñez
Lt. Governor

Noah Valenstein
Secretary

February 20, 2020

Kevin Burge, Director
Aquarina Utilities, Inc.
1726 Darlich Avenue
Jensen Beach, FL 34957
aquarinautilities@bellsouth.net

Re: Aquarina Utilities WWTF
DW Facility ID #FLA010352
Brevard County

Dear Mr. Burge:

Department personnel conducted an inspection of the above-referenced facility on November 1, 2019. Based on the information provided during and following the inspection, the facility was determined to be in compliance with the Department's rules and regulations. A copy of the inspection report is attached for your records.

The Department appreciates your efforts to maintain this facility in compliance with state and federal rules. Should you have any questions or comments, please contact Manuel F. Cardona at 407-897-4134 or via e-mail at Manuel.Cardona@FloridaDEP.gov.
Sincerely,

David Smicherko

David Smicherko, Manager
Central District
Florida Department of Environmental Protection

Enclosure: Inspection Report

cc: David Smicherko, Manuel Cardona, Central District

FLORIDA DEPARTMENT OF ENVIRONMENTAL PROTECTION
WASTEWATER COMPLIANCE INSPECTION REPORT

Facility Name and Physical Address Aquarina Utilities WWTF 235 Aquarina Boulevard Melbourne Beach, FL 32941	WAFR ID FLA010352 Facility Phone # 772-708-7946	County Brevard	Entry Date 11/1/2019 Exit Date 11/1/2019	Entry Time 11:41 AM Exit Time 12:37 PM
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LAT	27	°	55	'	14.61	"
LONG	80	°	29	'	24.35	"

Name(s) of Field Representatives(s) and Title Ron Chupka, WWTP Operator <small>Click or tap here to enter text.</small>	Operator Certification # C-9376 <small>Click or tap here to enter text.</small>	Email N/A <small>Click or tap here to enter text.</small>	Phone 772-708-7946 <small>Click or tap here to enter text.</small>
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Name & Address of Permittee / Designated Rep. Kevin Burge Aquarina Utilities, Inc. 1726 Northeast Darlich Avenue Jensen Beach, FL 34957	Title Director	Email aquarinautilities@bellsouth.net	Phone 772-708-8090
--	--------------------------	---	------------------------------

Inspection Type	C	E	I		Samples Taken(Y/N): N	Sample ID#: N/A	Samples Split (Y/N) : N/A
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X Domestic ☐ **Industrial**

FACILITY COMPLIANCE AREAS EVALUATED							
<small>IC = In Compliance; MC = Minor Out of Compliance; NC = Out of Compliance; SC = Significant out of Compliance; NA = Not Applicable; NE = Not Evaluated Significant Non-Compliance Criteria Should be Reviewed when Out of Compliance Ratings Are Given in Areas Marked by a "♦"</small>							
	PERMITS/ORDERS		SELF MONITORING PROGRAM		FACILITY OPERATIONS		EFFLUENT/DISPOSAL
IC	1. ♦ Permit	IC	3. Laboratory	IC	6. Facility Site Review	IC	9. ♦ Effluent Quality
IC	2. ♦ Compliance Schedules	IC	4. Sampling	IC	7. Flow Measurement	IC	10. ♦ Effluent Disposal
		IC	5. ♦ Records & Reports	IC	8. ♦ Operation & Maintenance	IC	11. Biosolids
						NA	12. ♦ Groundwater
NA	14. Other					IC	13. ♦ SSO Survey

Facility and/or Order Compliance Status:	<input checked="" type="checkbox"/> In-Compliance	<input type="checkbox"/> Out-Of -Compliance	<input type="checkbox"/> Significant-Out-Of-Compliance
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Recommended Actions: In-Compliance Letter		
Name(s) and Signature(s) of Inspector(s) Manuel F. Cardona <div style="border: 1px solid black; height: 40px; width: 100%; margin-top: 10px;"></div>	District Office/Phone Number CD/407-897-4134	Date 2/10/2020
Name and Signature of Reviewer David Smicherko 	District Office/Phone Number CD/407-897-4169	Date 2/20/2020

Single Event Violations (*SNC SEVs)				
Check for Yes	Evaluation Area	Description	Finding Description	Finding ID
<input type="checkbox"/>	Permit	Effluent Violations - Unapproved Bypass	Wastewater was diverted from a portion of the treatment process without department approval.	UNBY
<input type="checkbox"/>	*Permit	Permit Violations - Discharge Without a Valid Permit	The facility was operating without a permit or with an expired permit.	UPHI
<input type="checkbox"/>	Permit	Permit Violations - Failure to Submit Timely Permit Renewal Application	The permittee failed to submit an application to renew the existing permit at least 180 days prior to expiration.	PFSA
<input type="checkbox"/>	Laboratory	Management Practice Violations - Laboratory Not Certified	The laboratory was not certified by the Florida Department of Health and therefore is not certified to meet NELAC standards.	LNCE
<input type="checkbox"/>	Sampling	Monitoring Violations - Analysis not Conducted	The facility failed to collect and/or analyze samples as required by permit or enforcement action.	ANCV
<input type="checkbox"/>	Sampling	Monitoring Violations - Failure to Monitor for Toxicity Requirements	The facility failed to collect and/or analyze routine or follow-up toxicity samples.	FTOX
<input type="checkbox"/>	Records and Reports	Management Practice Violations - Failure to Develop Adequate SPCC Plan	The facility failed to develop or maintain their Spill Prevention Control and Countermeasures (SPCC) plan.	FSPC
<input type="checkbox"/>	Records and Reports	Management Practice Violations - Failure to Maintain Records	The facility failed to maintain records for the required retention period.	FMRR
<input type="checkbox"/>	Records and Reports	Reporting Violations - Failure to Notify	The permittee failed to notify the department of any event or activity that requires notification as required by permit or rule.	RSWP
<input type="checkbox"/>	Records and Reports	Reporting Violations - Failure to Submit DMRs	The permittee failed to submit any DMR required by rule, permit, or enforcement action in a timely manner.	FDMR
<input type="checkbox"/>	Records and Reports	Reporting Violations - Failure to submit required report (non-DMR, non-pretreatment)	The facility failed to submit any report required by rule, permit, enforcement action or inspection activity except for DMRs.	FRPT
<input type="checkbox"/>	Facility Site Review	Management Practice Violations - Improper Land Application (non-503, non-CAFO)	The land application system was not being maintained.	LASN
<input type="checkbox"/>	Flow Measurement	Monitoring Violations - No Flow Measurement Device	The facility failed to install a flow measurement device, an approved flow measurement device, or a working flow measurement device.	NOFL
<input type="checkbox"/>	Operation and Maintenance	Management Practice Violations - Improper Operation and Maintenance	The facility failed to follow their operation and maintenance plan/manual or their Biosolids Nutrient Management Plan.	IONM
<input type="checkbox"/>	Operation and Maintenance	Management Practice Violations - Inflow/Infiltration (I/I)	The facility had an inflow and infiltration problem causing collection system issues and/or operational issues.	ININ
<input type="checkbox"/>	Operation and Maintenance	Management Practice Violations - No Licensed/Certified Operator	The facility was being operated without a certified operator or by an operator that is not licensed for the size of plant.	ONCO
<input type="checkbox"/>	*Effluent Quality	Effluent Violations - Failed Toxicity Test	Persistent acute toxicity has been documented through follow-up tests.	EATX
<input type="checkbox"/>	*Effluent Quality	Effluent Violations - Failed Toxicity Test	Persistent chronic toxicity has been documented through follow-up tests.	ECTX
<input type="checkbox"/>	*Effluent Quality	Effluent Violations - Failed Toxicity Test	Persistent acute or chronic toxicity has been documented in the effluent through the use of routine and follow-up tests.	ETOX
<input type="checkbox"/>	Effluent Quality	Effluent Violations - Narrative Effluent Violation	The facility violated a permit or enforcement narrative effluent limit.	XNEV
<input type="checkbox"/>	*Effluent Quality	Effluent Violations - Reported Fish Kill	The facility had a discharge of wastewater that resulted in a fish kill.	XFSH
<input type="checkbox"/>	Sanitary Sewer Overflow Survey	WW SSO - Discharge to Waters	A sewage spill from any components of a collection/transmission system or from a treatment plant reached surface waters including stormwater conveyance system or drainage ditch.	SSO1
<input type="checkbox"/>	Sanitary Sewer Overflow Survey	WW SSO - Failure to Maintain Records or Meet Record Keeping Requirements	The facility failed to keep routine documentation and reporting records of spills, and/or operation and maintenance activities on the collection/transmission system.	SSO2
<input type="checkbox"/>	Sanitary Sewer Overflow Survey	WW SSO - Failure to monitor	The facility failed to collect and/or analyze bacteriological samples for sewage spills that reached surface waters.	SSO3
<input type="checkbox"/>	Sanitary Sewer Overflow Survey	WW SSO - Failure to report violation that may endanger public health 122.41(1)(7)	The facility failed to report a sewage spill within 24 hours of discovery.	SSO4
<input type="checkbox"/>	Sanitary Sewer Overflow Survey	WW SSO - Improper Operation and Maintenance	The facility failed to perform routine preventative maintenance to keep the collection/transmission system in good working order.	SSO5
<input type="checkbox"/>	Sanitary Sewer Overflow Survey	WW SSO - Overflow to Dry Land	A sewage spill from any part of a collection/transmission system or treatment plant that did not make it to surface waters, i.e., stormwater collection system, drainage ditch, stream, pond, or lake.	SSO6

Facility Treatment Summary: An existing 0.099 mgd annual average daily flow (AADF) permitted capacity extended aeration domestic wastewater treatment plant consisting of influent screening, aeration, secondary clarification, filtration, chlorination, and aerobic digestion of biosolids. Effluent disposal consists of a two drainfield adsorption field system.

1. Permit: In-Compliance

Current Permit available on-site?	Yes
Date Permit issued	3/24/18
Date Permit Expires	3/23/23
Permit Renewal Application due by	9/25/22
Administrative or Judicial Orders?	N/A

2. Compliance Schedules: In-Compliance

Compliance Schedule in Permit met?	Yes
Compliance Schedules in Order are being met?	Not Applicable

- 2.1 Observation: Corrective actions stated in the Operation and Maintenance Report have been completed.

3. Laboratory: In-Compliance

Contract Lab Name and Certification #	Pace Analytical Laboratories
Facility DOH Certification #	E86240

- 3.1 Observation: Current lab certification was onsite.

4. Sampling: In-Compliance

Sampling conducted during inspection?	No
Sampling observed during inspection?	No
Sampling conducted at locations identified by the permit?	Yes
Safe access to sampling locations?	Yes

5. Records and Reports: In-Compliance

Documents/Records reviewed	Timeframe
Discharge Monitoring Reports (DMRs)	From 11/01/19 to 10/31/19

- 5.1 Observation:
- Minor reporting issues (transcription) were noted. This was discussed during the inspection.
 - A copy of the operations and maintenance manual was onsite.
 - Copies of operator certifications are onsite and are current.
 - A bound and numbered logbook was onsite. Operator staffing is in accordance with the permit.

6. Facility Site Review: In-Compliance

6.1 Observation:

- *General* - The facility grounds are properly secured.
- *Headworks*- The headworks contains a barscreen which is raked daily and dropped into a disposal shoot to a dumpster. The contents are taken to the landfill.
- *Aeration Basin* - The facility contains one circular ring aeration basin around the clarifier. There are three enclosed blowers. The contents in the aeration chambers were brown in color and appeared to be adequately mixed. Some duckweed growth was observed. No excessive noise or odor was noted.
- *Clarifier* – The facility contains one circular clarifier with a functional rake arm. The weirs appeared level. Some duckweed growth was noted.
- Chlorine tabs are used in the weirs.
- *Disinfection* – Two chambers. The facility converted to sodium hypochlorite per the permit renewal. The chlorine contact chamber is covered.
- *Filtration*- The facility has two sand filters which continually backwash. The covers on both filters have been replaced since the last inspection.
- *Digester* - The digester had room and was free from excessive odors. No vectors were present.

7. Flow Measurement: In-Compliance

Flow meter present and location as per permit?	Yes
Easy access to flow meter?	Yes
Date of last flow meter calibration	12/13/18

7.2 Observation: The facility has also provided a calibration report for 2019.

8. Operation and Maintenance: In-Compliance

Facility being operated as per permit?	Yes
--	-----

8.1 Observation: The facility appears to be run and maintained in accordance with the permit.

9. Effluent Quality: In-Compliance

DMRs review period	From 11/01/18 to 10/31/19
Any exceedances?	No

10. Effluent Disposal: In-Compliance

Facility discharging?	Yes
Discharge location(s) as per permit?	Yes

10.1 Observation: Drain fields vegetation is maintained. No effluent ponding was noted. Drain fields are rotated every two weeks.

11. Biosolids: In-Compliance

- 11.1 Observation: The facility has not hauled biosolids within the last five years, therefore no hauling records are available onsite. Operator stated that in the event of future hauling, the biosolids will be sent to BCUD South Beaches in accordance with the permitted agreement.

12. Groundwater Quality: Not Applicable

13. SSO Survey: In-Compliance

- 13.1 Observation: No unauthorized discharges were reported between 11/1/18 and 10/31/19.

14. Other: Not Applicable

APPENDIX D: VENDOR QUOTES



R.C. Beach & Assoc. Inc.

Pumping & Process Equipment

April 16, 2021

Mr. Hunter Johnson, E.I.
Woodard & Curran
201 S. Florida Ave. Suite 200
Lakeland, Florida 33801

Subject: Aquarena WWTP Plant Improvements
Re: Budget Estimate Cornell Pumps

Dear Mr. Johnson,

We are pleased to offer the following Cornell budget estimate for your consideration.

RETURN ACTIVATED SLUDGE PUMPS NO's 1 & 2.

Two (2) Cornell Model 4NNT –F16 horizontal mounted pump of cast iron construction to replace current serial number 149710. Pump operating at 1180 RPM and driven by a 3 HP 1200 RPM 3 phase 60 hertz 460 volt motor with premium, efficiency, corrosive duty, inverter duty, 1.15 SF, class F insulation, and TEFC enclosure.

Equipment as above complete with 420 SS HT shaft sleeve, mechanical cyclo-seal (no seal piping required), clean out port, 125 LB FF Flanged suction and 125 LB FF flanged discharge, and all mounted on a common bed plate, coupling and hinged OSHA guard. Pump to be factory performance tested and hydrostatic tested.

Price Net FOB factory is: \$24,170.00 each or \$48,340.00 for lot of Two (2) pumps and motors as above described.

Suction and discharge gages if required add to above price total with diaphragm isolator, snubber and pet cock are: \$720.00 each or \$2,880.00 for lot of Four (4) total gauges both suction and discharge.

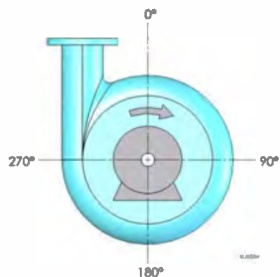
If required add to above 316 stainless steel L type anchor bolts with nuts, washers and lock washer, no sleeves are included is \$609.00 for lot of eight (8) assemblies.

No taxes, lubricants or installations or spare parts are included.

Two (2) YEAR WARRANTY APPLIES TO THESE PUMPS.

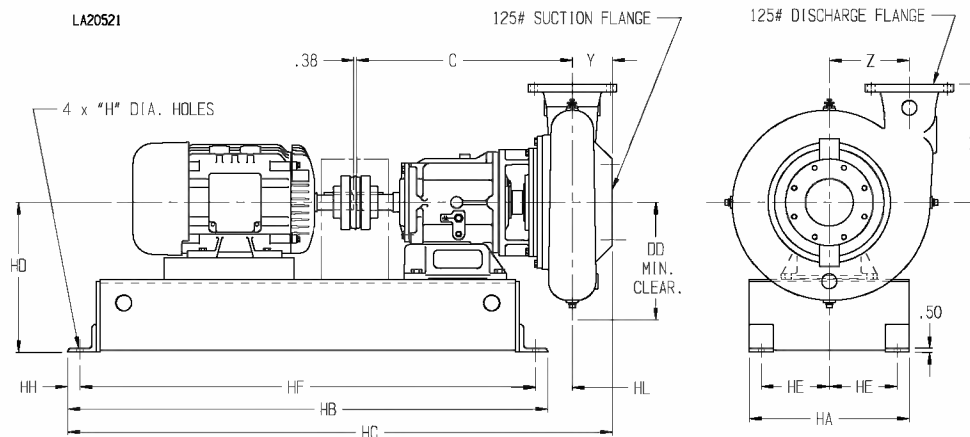
Delivery of this equipment is 18 to 20 weeks and subject to change based on factory production schedules at time of approved order entry. No Florida sales or use taxes included should they apply. Standard terms and

PUMPING AND PROCESS EQUIPMENT
625 Grand Central St. – Clearwater, Fla 33756
Ph: 727-216-3240 Visit us at RCBeach.com

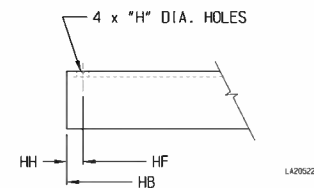


NOTES:

Discharge positions are viewed from the drive end.
Standard increments of discharge position are shown
in the chart below (DISCH INCR). Consult factory for
other discharge positions.



- NOTES:**
1. Dimension include motors with "T" or "TS" shafts.
 2. This page does not apply if space coupling is used.
 3. Flange connection dimension can vary $\pm .12$ inch.
 4. Do not use for construction unless certified.



Base variation for 256T motor frame and smaller

PUMP DIMENSIONS														
MODEL	FRAME	CONNECTION		DISCH. INCR.	C	DD	X	Y	Z	MOTOR FRAME	H	HC	HD	HL
		DISCH.	SUCT.											
4NNT	F16	4	4	45°	27.12	9.12	9.25	4.25	6.25	213T/256T	0.75	57.51	13.5	7.26
										284T/286T	0.75	67.51	19	4.76
4NHTA 4414T	F16	4	4	45°	26.5	11.31	11	4.75	9.25	213T/256T	0.75	57.36	13.5	6.61
										284T/326T	0.75	67.36	19	4.11
										364T/365T	0.75	70.36	19	4.11
4514T	F16	4	5	45°	26.5	11.31	11	4.75	9.25	213T/256T	0.75	57.36	13.5	6.61
										284T/326T	0.75	67.36	19	4.11
										364T/365T	0.75	70.36	19	4.11
6NNT 6NNTL	F16	6	6	45°	27.41	11.62	11.75	4.75	8.38	213T/256T	0.75	58.29	13.5	7.54
										284T/326T	0.75	68.29	19	5.04
										364T/365T	0.75	71.29	19	5.04
6NHTA 6NHT 6NHTH	F16	6	6	45°	26.97	13.75	15	5	10	254T/256T	0.75	58.08	13.5	6.08
										284T/326T	0.75	68.08	19	4.58
										364T/365T	0.75	71.08	19	4.58
										404T/405T	0.75	76.08	19.5	4.58

BASE - F16 FRAME						
MOTOR FRAME	HA	HB	HE	HF	HH	BASE PRT. NO.
213T/215T	15	47	6.12	45	1	B4082
254T/256T	15	47	6.12	45	1	B5144
284T/286T	20	60	8.5	57	1.5	B4084
324T/326T	20	60	8.5	57	1.5	B4085
364T/365T	20	63	8.5	60	1.5	B5145
404T/405T	24	68	10.5	65	1.5	B5146



CORNELL PUMP COMPANY

SOLIDS HANDLING F16 HORIZONTAL FRAME MOUNTED PUMPS
AND BASE WITH CYCLOSEAL AND TANGENTIAL VOLUTE

DIM2050

11/13/08



Aftermarket - Quotation

1401 W. Cypress Creek Road - Suite 100, Fort Lauderdale, FL 33309
1- 888 PARKSON

562 Bunker Court, Vernon Hills, IL 60061
1-800-249-2140

*** The Quotation is submitted pursuant to Parkson Corporation's Aftermarket Terms and Conditions, which are attached hereto**

Quote Name	Aquarina Development - DSF-687 DSF Inspection	Created Date	4/14/2021
		Expiration Date	5/14/2021
Quote Number	00029094		
Prepared By	Edna Sugden	Contact Name	Hunter Johnson
Phone	847-837-4938	Phone	(863) 400-5691
Email	esugden@parkson.com	Email	hrjohnson@woodardcurran.com
Fax	954-252-3775		
Bill To Name	Melbourne FL	Ship To Name	Melbourne FL
Project #	DSF-687	Payment Terms	Net 30
Freight	Prepay and Add	FOB:	Shipping Point

Item Number	Product	Line Item Description	Quantity	Sales Price	Total Price
0900001-	x- Field Service	One Technician onsite for one day to inspect DynaSand Unit Serial Number DSF-687 for rebuild feasibility.	1.00	\$600.00	\$600.00
Line Items	1		Subtotal	\$600.00	
			Total Price	\$600.00	

Please complete information below:

BILL TO Name: _____

SHIP TO Name: _____

Address: _____

Address: _____

City, State, Zip: _____

City, State, Zip: _____

PO #: _____

SHIP TO Attn of: _____

Bill to - Email: _____

Phone: _____

All amounts expressed in US Dollars

Quote Acceptance Information

Signature

Name

Title

Date

DYNASAND® CONTINUOUS BACKWASH SAND FILTER

Preliminary BUDGET Sizing Aquarina -Melbourne, FL

APPLICATION : **Tertiary Filtration**

DESIGN DATA

Design: **300 gpm** = **0.43 mgd**

	pH	Temp deg C	l and Grea mg/L	Peak TSS mg/L	TP mg/L	TN mg/L	NO-x-N mg/L
Influent	7	25					
Effluent							

* - All effluent limits may require chemical addition (by others)

RECOMMENDATIONS:

2 DynaSand Model DSF38 SBTF Package units

Filtration Area per unit: **38 ft2**
Loading Rate: Design: **3.947 gpm/ft2**, all units in service

Total filtration area: **76**

Filtration depth: **40 in.**
Sand required per unit: **9**
Design headloss across filter: **36 in. WC**
Total air consumption: **5.2 scfm**
Total reject flow per unit: **7.0** to **14.0 gpm** continuous (on average)

Total sand requirement: **18 tons**
Typical headloss across filter: **18 to 24 inches**
Recommended Compressor Package: **Rotary Screw**
Compressor Type: **Duplex**
Package #: **CW-5-DD**
Motor horsepower: **5 hp**
Dryer Type: **Desiccant**
Dryer Dew Point: **-40 deg F**
Qty: **1**

Package filter dimensions: **7.0 ft Dia** **15.4 ft Height**

MATERIALS

Tank: **304SS**
Feed Assembly: **304L SS**
Hardware: **304SS**
Reject compartment: **FRP**
Airlift pump: **PVC**

SCOPE

All filter internals, filter media
FRP NEMA 4X Air Control Panel.
Local headloss gauge, low level float switch
Access Ladder & Platform
Compressor package supplied by Parkson.
Start-up visit including travel & living expenses.

BUDGET PRICING

\$257,000 USD, FOB factory - Equipment & sand freight allowed, taxes extra.

SHIPMENT

Submittals **5 weeks** after receipt of written purchase order.
Shipment **13 weeks** after receipt of approved drawings or submittal waiver.

* -

Quotation

NUMBER: B01501663 Rev 1

DATE: April 7, 2021

TO: Aquarina
235 Aquarina Boulevard
Melbourne Beach, FL 32951
Kevin Burge (Owner)
Phone: 772-708-7946

REF.: Project Name:
Aquarina
Project Location: Melbourne
Beach, FL
Reconditioning of Project DSF-687

Parkson Corporation proposes the reconditioning of one (1) existing DynaSand® Continuous Backwash Sand Filter and is pleased to provide this *Rebuild/Retrofit Quotation* for the following:

ITEM 1 DYNASAND® CONTINUOUS BACKWASH SAND FILTERS

Existing Units: Two (only reconditioning one unit)
Model: **DSF-38 SBBF FRP Tank Unit**

ITEM 2 DYNASAND® REPLACEMENT PARTS

2.A Equipment Description:

1. One (1) 316 SS Airlift
2. One (1) Carbon Steel platform and handrail
3. One (1) new NEMA 4X air control panel in FRP construction to control both existing filters.
4. Ten (10) tons of .9 mm Filter Media delivered in 3,000 pound – 4,000 pound SuperSacks or via pneumatic truck



ITEM 3 PARKSON SERVICE

DSF CLEANING – (labor) scope of supply:

- Removal of all necessary platforms (as required).
- Removal of sand/media from the tank being worked on to storage bags
- Drain fluid (water) from the tank.
- Inspect and clean plenum area..
- Fill tank with clean Plant effluent.
- Install new sand.
- Re-installation of new platform and handrails (as required).
- Install new airlift.
- Wash filtered media overnight with clean Plant effluent.
- Open feed inlet for the tank (being worked on).

BUDGET PRICE:

Budget price **\$66,510.00 USD (PER UNIT)**

F.O.B. Shipping Point, freight included, taxes excluded.

VALIDITY:

Purchase Price is valid for thirty (30) calendar days from Quotation date, for shipment of Equipment within the timetable stated below.

PAYMENT TERMS:

80% net 30 days upon shipment of parts to site, 20% upon rebuild completion, not to exceed 90 days after shipment of parts should rebuild be delayed by other than Parkson.

OPTIONS:

10 tons of 0.9 mm filter media delivered by pneumatic
truck..... **DEDUCT \$600.00 USD**

SERVICES

Drawings and Installation, Operation and Maintenance (IO&M) Manuals:

- Approval Drawings: waived
- Certified Drawings: One (1) electronic included
- IO&M Manuals: One (1) electronic included

Additional manuals are available for \$75 USD at time of order.

Parkson Installation and Start-Up Assistance:

Parkson will furnish certified personnel to provide installation of certain components (as noted below), start-up, and operator training. Services of a locally licensed electrician will be required. Dates of service to be scheduled upon Buyer's written request.

- **INSTALLATION (by Parkson):**
 - Replace existing Air Lifts with new Air Lifts and new air hoses
 - Replace sand



Mechanical Warranty:

As defined in Section XVI on the attached Standard Conditions of Sale, Parkson offers a one (1) year mechanical warranty for all new parts installed on the DynaSand on-site certified rebuild.

TIMETABLE GUIDELINE:

Shipment Phase: Components shipped within 6-8 weeks following receipt of Purchase Order in Parkson's office.

Installation Phase: Dates of service to be scheduled upon Buyer's written request. Typically requiring a 2-3 week advance notice of desired on site dates. Installation work will be completed within 2-4 weeks from commencement.

Dates are subject to confirmation upon receipt of written Purchase Order.

TERMS AND CONDITIONS:

This Quotation is governed by and subject to Parkson's Standard Conditions of Sale, which are incorporated by reference and accessible at: <http://www.parkson.com/files/documents/AFM-terms.pdf>.

PATENTS:

The Equipment and/or process quoted herein may operate under one or more U.S. patents. The Purchase Price includes a one-time royalty payment (if any), which provides the Buyer with immunity to operate the Equipment specified in the Quotation under any applicable patents.

CLARIFICATIONS AND EXCEPTIONS:

Parkson is not in receipt of any plans and specifications. The equipment quoted above is based upon Parkson's current standards and may or may not comply with any specification that may exist. Parkson reserves the right to revise this quotation upon receipt of any plans and specifications.

BUYER/OWNER RESPONSIBILITY:

- Upon disassembly/reconditioning on site if any unforeseen parts or structural repairs are required, Parkson Corporation will notify the customer prior to commencement of any repairs beyond original quoted scope. The costs for these items will be added to the scope of work.
- Care and storage of rebuild components upon receipt at customer site.
- Dumpster for all old parts
- Disposal of sand.
- Services of a locally licensed electrician (see below)
- Cable trays if required
- Any other auxiliary equipment or service not detailed above.

➤ LOCALLY LICENSED ELECTRICAL TECHNICIAN RESPONSIBILITY:

- a. All electrical connection and interconnecting wiring.
- b. Changes to control panel.



Please return one signed copy of this Quotation, or your Purchase Order, to Parkson Corporation at the address below. Refer to this Quotation, date, and related correspondence.

Issued By: Marty Unger

Accepted By: (Herein called the Buyer)

PARKSON CORPORATION

1401 West Cypress Creek Road
Fort Lauderdale, FL 33309-1969

Name: Marty Unger
Title: Regional Sales Manager
Phone: 954-383-1757
Fax: 817-599-9725
E-Mail: munger@parkson.com
Date: April 7, 2021

Name
Title:
Date:

Enclosures: Standard Conditions of Sale, Quotation Addendum

Local Rep: Barry Gregoire

The Mack Company

Mail: P.O. Box 3040
Ponte Vedra, FL 32004-3040

Phone: 904-553-1539

Fax: 904-212-0802

Cell Phone: 925-989-6041

Fax: 925-947-6784

Email: bgregoire@mackcompany-fl.com

cc: Naim Mohhamed, Marty Unger, Barry Gregoire, Ryan Brice

DSF

NOZZLE SCHEDULE				
LTR	SIZE INCHES	FACE	SERVICE	REMARKS
A	8	RF	INLET	FEED
B	8	RF	OUTLET	FILTRATE
C	3	RF	OUTLET	REJECT
D	1	NPT	INSIDE DRAIN	VALVE
E	3	NPT	VENT	PIPE
F	1/4	NPT	CUSTOMER AIR	

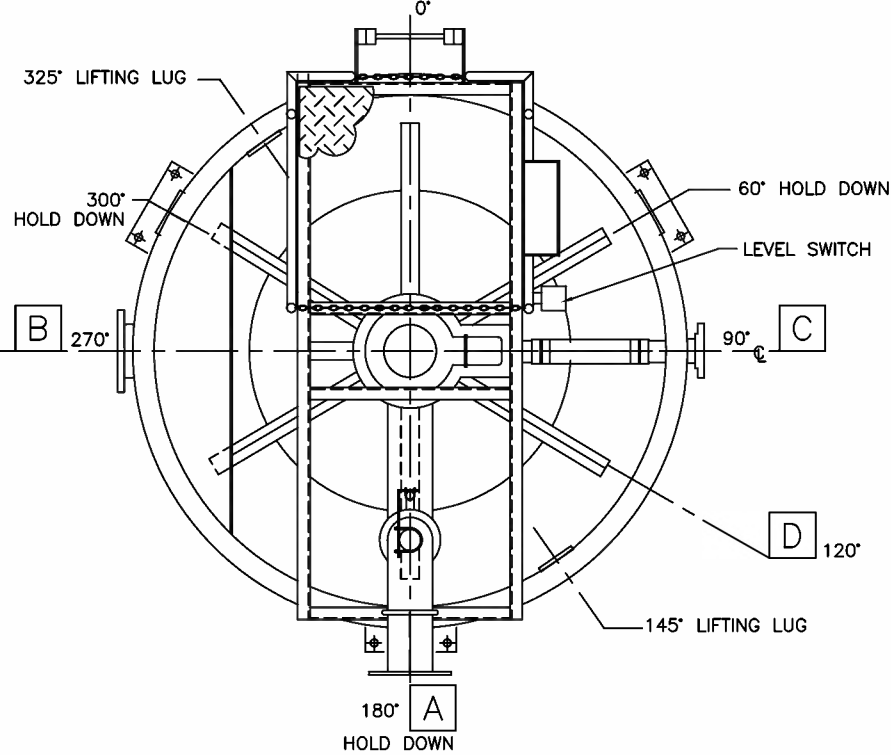
- NOTES:
- THIS DRAWING TO BE USED FOR GENERAL INFORMATION ONLY. NOT FOR CONSTRUCTION.
 - MATERIAL OF CONSTRUCTION:**
TANK : 11 GA., 304 S.S.
AIRLIFT: PVC
 - WEIGHTS**
TANK EMPTY: 3,800#
TANK W/WET SAND: 26,300#
TANK W/SAND & WATER: 40,900#
 - 9 TONS SILICA SAND REQUIRED.

- SPECIAL NOTES
- THE SUPPORTING CONCRETE PAD MUST BE LEVEL.
 - APPLY (1 IN.) MIN. GROUT UNDER EACH BASE PLATE AND UNDER THE CONE AT CENTER.
 - SEE INSTALLATION INSTRUCTIONS BEFORE SETTING GROUT.
 - CUSTOMER ANCHOR BOLT PROJECTION TO INCLUDE GROUT, BASE PLATE (1 1/4 IN.) THICK, PLUS WASHER AND NUT.

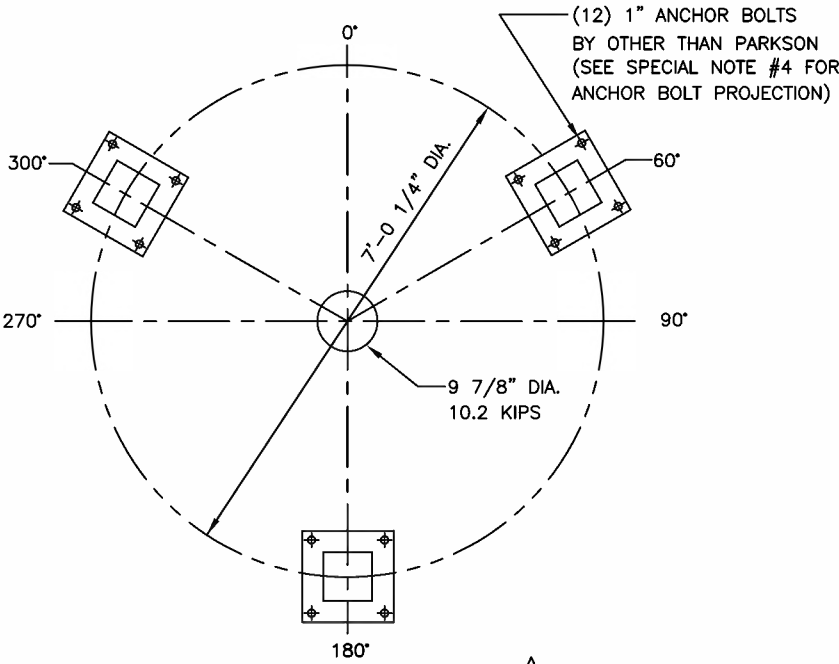
LOADING CONDITIONS
STATIC LOADING

FILTER FULL OF WATER AND SAND:
LOAD UNDER EACH BASE PLATE IS APPROX. 10.2 KIPS
LOAD UNDER CONE AT CENTER IS APPROX. 10.2 KIPS

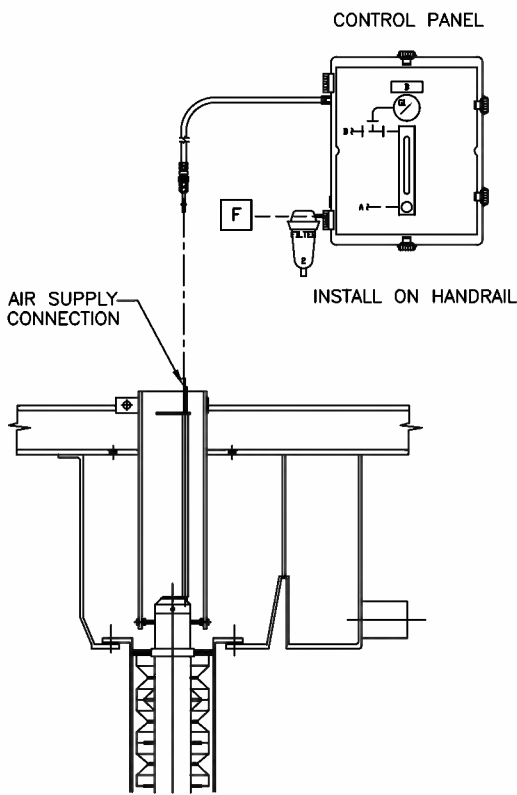
SEISMIC FORCES FROM ZONE 4 MAY CREATE AN OVERTURNING MOMENT OF 63.1 FT.-KIPS AT THE BASE OF THE UNIT. THE LOADS ACTING ON EACH ANCHOR BOLT WILL THEN BE -800# IN TENSION AND 1900# IN SHEAR.



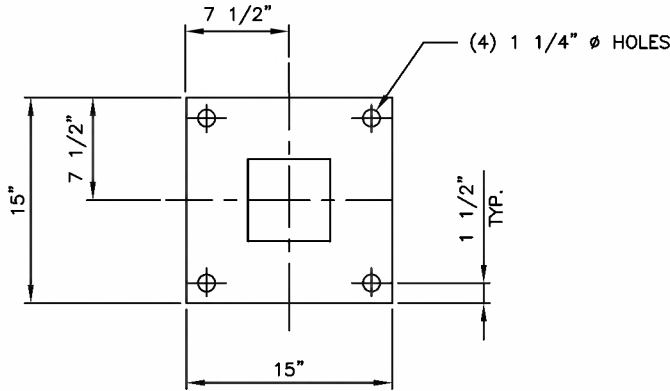
PLAN VIEW



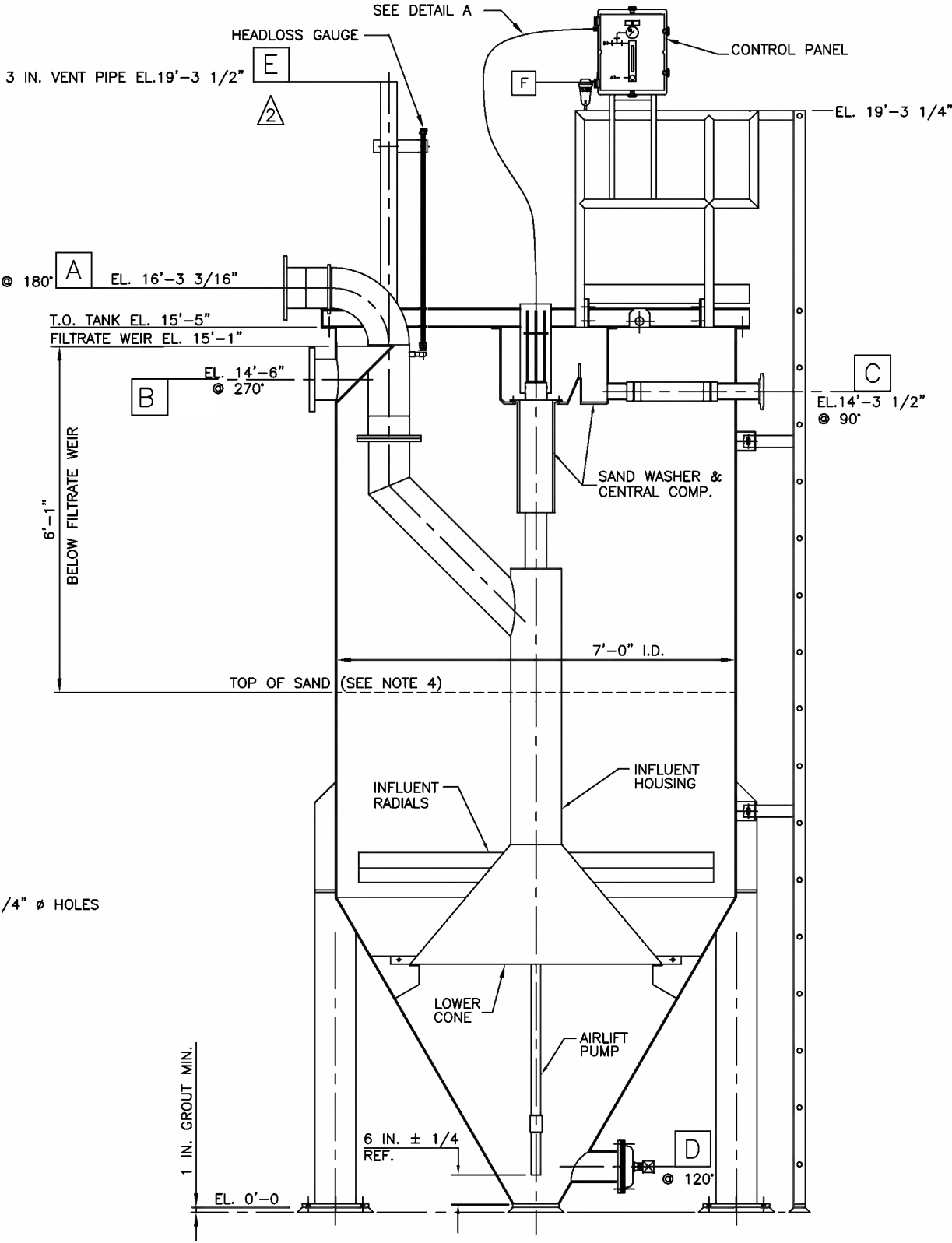
LOADING DIAGRAM



DETAIL A
INST. PANEL TO AIRLIFT CONN.
SCHEMATIC



BASE PLATE DETAIL



SECTIONAL ELEVATION
SEE PLAN FOR TRUE ORIENTATION

PARKSON CORPORATION
DynaSand® Filter

DSF 38FT2 SBTF SS
SALES DRAWING

UNLESS OTHERWISE SPECIFIED		SIGNATURES		DATE
DIMENSIONS ARE IN FEET AND INCHES TOLERANCE: ±		DRAWN:	F. J. CAMARGO	11-2-98
		CHECKED:	P. TATASCIORE	10-2-98
		APPROVED:	P. TATASCIORE	10-2-98
		SIZE: B	SCALE: 3/8"=1'-0"	
DATE: 7-15-04		BY: F. CAMARGO	CHECKED: F. CAMARGO	
APPROVED: F. J. CAMARGO		DESCRIPTION		
ELEVATION OF NOZZLE "E" WAS 18'-1"				
MODIFIED BASE PLATE AS SHOWN				
CHANGED MATERIAL OF AIRLIFT PUMP TO PVC				

THE OWNER, PROJECT ENGINEER, AND ALL OTHERS INVOLVED WITH THE PROJECT DESIGN MUST IMPLEMENT AND FOLLOW ALL SAFETY STANDARDS REQUIRED BY LOCAL, STATE AND FEDERAL LAWS WHEN INCORPORATING PARKSON CORPORATION EQUIPMENT INTO THE OVERALL PROJECT DESIGN. PARKSON CORPORATION WILL NOT BE RESPONSIBLE FOR LOCATION AND/OR PLACEMENT OF EQUIPMENT IN THE PLANT DESIGN, NOR IS PARKSON RESPONSIBLE FOR PLANT SAFETY DESIGN AND FOR THE FAILURE TO FOLLOW APPROPRIATE SAFETY PRECAUTIONS IN THE OPERATION AND MAINTENANCE OF PARKSON CORPORATION EQUIPMENT.

Aquarina Utilities WWTF
Convert Disinfection for Gas Chlorination to Sodium Hypochlorite Solution

Design Capacity: 0.30 mgd (300,000 gpd) AADF

Permitted Capacity: 0.099 mgd (99,000 gpd) AADF (limited by discharge to drainfield)

Maximum MADF: 0.0630 mgd AADF

Maximum Daily Flow: 0.1380 mgd (one of high reject days was 0.2030 mgd but not normal operation).

Max Day Flow/MADF max = $0.1380/0.0630 = 2.2$ (Maximum Day Factor)

At permitted flow:

Max Day Flow: $2.2 \times 99,000 \text{ gpd} = 217,800 \text{ gpd}$.

Peak Hour Flow (assumed: no Surge Tank): $3.5 \times \text{AADF} = 3.5 \times 99,000 = 346,500 \text{ gpd}$.

At permitted capacity: $99,000 \text{ gpd}/1440 \text{ min/day} = 68.75 \text{ gpm}$.

Max Day Flow: $217,800 \text{ gpd}/1440 \text{ min/day} = 151.25 \text{ gpm}$.

Peak Hourly Flow: $346,500 \text{ gpd}/1440 \text{ min/day} = 240.63 \text{ gpm}$.

Sodium Hypochlorite (NaClO information):

12.5% Concentration of solution

1.20 Specific Gravity (NaClO)

10.00 grams/Liter (1% solution of NaClO)

Therefore: 125.00 grams/Liter NaClO in 12.5% solution

1.04 lbs/gal water equivalent.

1.25 lbs/gal Sodium Hypochlorite solution at 12.5%.

Calculate Chlorine Feed Rate Needed @:

Assumed Peak: $0.3465 \text{ mgd} \times 8.34 \text{ lbs/gal} = 2.9$

For 2 mg/L: 5.80 lb Cl₂/day

For 4 mg/L: 11.6 lb Cl₂/day

Assumed Maximum Flow: $0.2178 \text{ mgd} \times 8.34 \text{ lbs/gals} = 1.82$

For 2 mg/L: 3.64 lb Cl₂/day

For 4 mg/L: 7.28 lb Cl₂/day

Calculate the Amount of CL₂ Provided by 12.5 % solution:

At Peak Flow: For 2 mg/L: $(5.20 \text{ lb CL}_2/\text{day})/(1.25 \text{ lb/gal}) = 4.16 \text{ gal/day}$ of 12.5 % solution.

For 4 mg/L: $(11.6 \text{ lb CL}_2/\text{day})/(1.25 \text{ lb/gal}) = 9.28 \text{ gal/day}$ of 12.5% solution.

At Maximum Day Flow: 2 mg/L: $(3.64/1.25) = 2.91 \text{ gal/day}$ of 12.5% solution.

4 mg/L: $(7.28/1.25) = 5.82 \text{ gal/day}$ of 12.5% solution.

Calculate the minimum/maximum hourly pump feeding rate of a 12.5% solution: 24 hour of operation considered/assumed:

At Peak of 346,500 gallons/day:

For 2 mg/L: $4.16/24 = 0.17$ gal/hr.

For 4 mg/L: $9.28/24 = 0.39$ gal/hr.

At Maximum Day Flow of 217,800 gallons/day:

For 2 mg/L: $2.91/24 = 0.12$ gal/hr.

For 4 mg/L: $5.82/24 = 0.24$ gal/hr.

Calculate Minimum Required CL2 Storage Volume needed at AADF and Max. Day Flow:

AADF permitted: $0.099 \text{ mgd} \times 8.34 \text{ lb/gal} = 0.83$

For 2 mg/L: 1.66 lbs/day CL2 solution.

For 4 mg/L: 3.32 lbs/day CL2 solution.

Using 12.5% solution @ AADF permitted:

For 2 mg/L: $(1.66/1.25) = 1.33$ gal/day.

For 4 mg/L: $(3.32/1.25) = 2.66$ gal/day.

For Maximum Day Flow: $0.2178 \text{ mgd} \times 8.34 \text{ lb/gal} = 1.82$

For 2 mg/L: 3.64 lbs/day CL2 solution.

For 4 mg/L: 7.28 lbs/day CL2 solution.

Using 12.5% solution @ Max. Day Flow:

For 2 mg/L: $3.64/1.25 = 2.91$ lbs/day CL2 solution.

For 4 mg/L: $7.28/1.25 = 5.82$ lbs/day CL2 solution.

Calculate 15 and 30-day Storage Requirement based on AADF permitted flow and Maximum Day Flow using only 4 mg/L:

15-day storage: AADF: $(2.66 \text{ gal/day}) \times 15 \text{ days} = 40$ gallons used.

Max. Day: $(5.82 \times 15) = 87.3$ gallons used.

30-day storage: AADF: $(2.66 \times 30 \text{ days}) = 80$ gallons used.

Max Day: $(5.82 \times 30) = 175$ gallons used.

Proposed is 150-gallon storage with dual metering pumps (Pulsatron); 100% containment or more; and the solution will be under a shaded covering to prevent exposure to direct sunlight and dissipation of CL2. The stored volume could be reduced if usage is lower than anticipated and there are any difficulties with declining strength of the solution.

150 gallons of solution will provide from 25 (max day flow) to 56 days (AADF permitted flow) of storage.

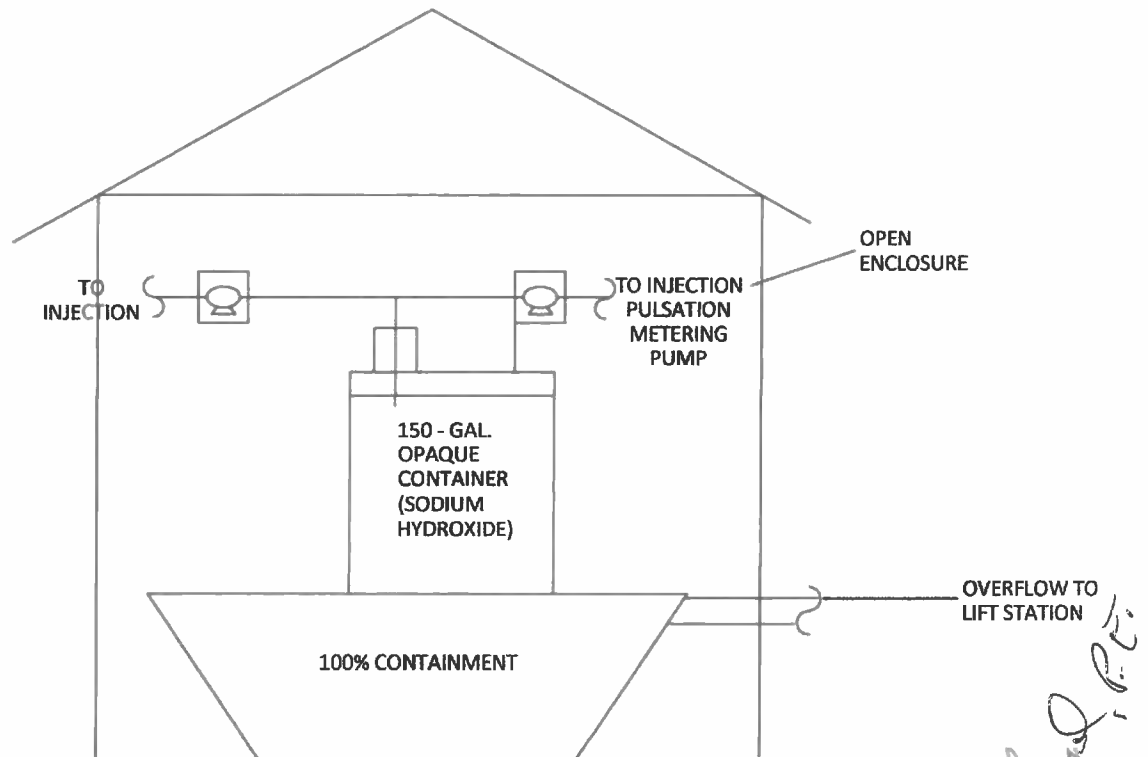
Note: Current Maximum AADF is 0.063 mgd. $(0.063 \text{ mgd} \times 8.34 \text{ lbs/gal}) = 0.53$.

For 4 mg/L: $0.53 \times 4 \text{ mg/L} = 2.12$ lbs/day.

Using 12.5 % solution: For 4 mg/L: $2.12/1.25 = 1.70$ gal/day.

Calculated required storage; 30-days of use maximum: $(1.70 \text{ gal/day}) \times 30 = 50$ gals.

Handwritten signature: Ray Mark Cochran, PE
Handwritten text: #49949 1/13/18

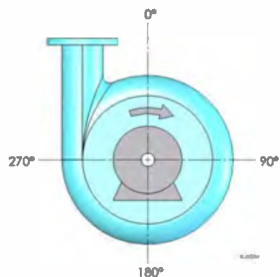


CADENHEAD ENVIRONMENTAL ENGINEERING SERVICES INC.

DATE: 11/19/17
 SCALE: NONE
 REV.

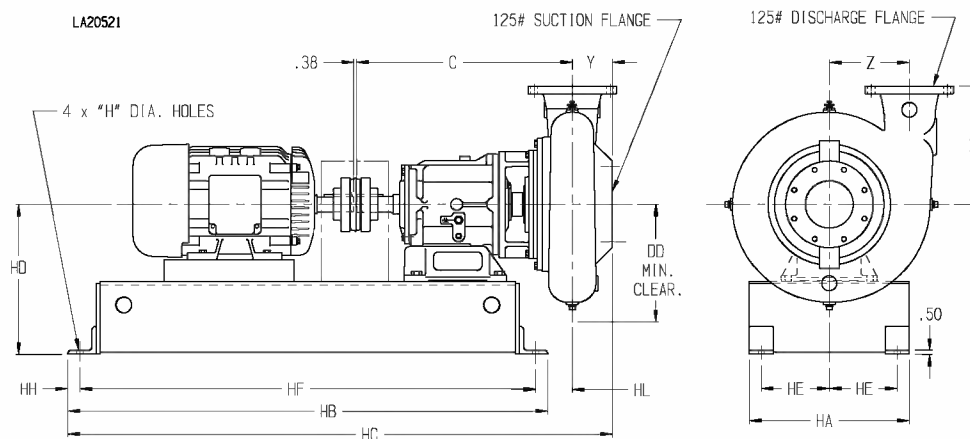
AQUARINA UTILITIES
 WWTF (FLA010352)

DRAWN BY: T.C.
 DRAWING NO. 003
 SODIUM HYDROXIDE CONTAINMENT AREA



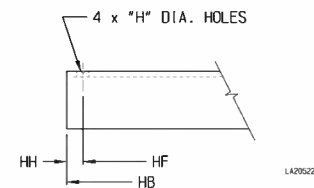
NOTES:

Discharge positions are viewed from the drive end.
Standard increments of discharge position are shown in the chart below (DISCH INCR). Consult factory for other discharge positions.



NOTES:

1. Dimension include motors with "T" or "TS" shafts.
2. This page does not apply if space coupling is used.
3. Flange connection dimension can vary ± 3 mm.
4. Do not use for construction unless certified.



Base variation for 256T motor frame and smaller

PUMP DIMENSIONS														
MODEL	FRAME	CONNECTION		DISCH. INCR.	C	DD	X	Y	Z	MOTOR FRAME	H	HC	HD	HL
		DISCH.	SUCT.											
4NNT	F16	4	4	45°	689	232	235	108	159	213T/256T	19	1461	343	184
										284T/286T	19	1715	483	121
4NHTA 4414T	F16	4	4	45°	673	287	279	121	235	213T/256T	19	1457	343	168
										284T/326T	19	1711	483	104
										364T/365T	19	1787	483	104
4514T	F16	4	5	45°	673	287	279	121	235	213T/256T	19	1457	343	168
										284T/326T	19	1711	483	104
										364T/365T	19	1787	483	104
6NNT 6NNTL	F16	6	6	45°	696	295	298	121	213	213T/256T	19	1481	343	192
										284T/326T	19	1735	483	128
										364T/365T	19	1811	483	128
6NHTA 6NHT 6NHTH	F16	6	6	45°	685	349	381	127	254	254T/256T	19	1475	343	154
										284T/326T	19	1729	483	116
										364T/365T	19	1805	483	116
										404T/405T	19	1932	495	116

BASE - F16 FRAME						
MOTOR FRAME	HA	HB	HE	HF	HH	BASE PRT. NO.
213T/215T	381	1194	155	1143	25	B4082
254T/256T	381	1194	155	1143	25	B5144
284T/286T	508	1524	216	1448	38	B4084
324T/326T	508	1524	216	1448	38	B4085
364T/365T	508	1600	216	1524	38	B5145
404T/405T	610	1727	267	1651	38	B5146



CORNELL PUMP COMPANY

SOLIDS HANDLING F16 HORIZONTAL FRAME MOUNTED PUMPS
AND BASE WITH CYCLOSEAL AND TANGENTIAL VOLUTE

DIM2050-M

11/13/08

Pump Data Sheet - Cornell

Company: Aquarena RAS Pump Station
Name: Woodard & Curran Engineers
Date: 04/16/2021



Pump:

Size: 4NNT
Type: Encl Solids Handling
Synch Speed: 1200 rpm
Dia: 10.09 in
Curve: 4NNT12

Dimensions:
Suction: 4 in
Discharge: 4 in

Fluid:

Name: Water
SG: 1
Density: 62.4 lb/ft³
Viscosity: 1.1 cP
Temperature: 60 °F

Vapor Pressure: 0.256 psi a
Atm Pressure: 14.7 psi a
Margin Ratio: 1

Search Criteria:

Flow: --- Near Miss: ---
Head: --- Static Head: 0 ft

Pump Limits:

Temperature: 250 °F
Wkg Pressure: 150 psi g

Sphere Size: 3 in

Motor:

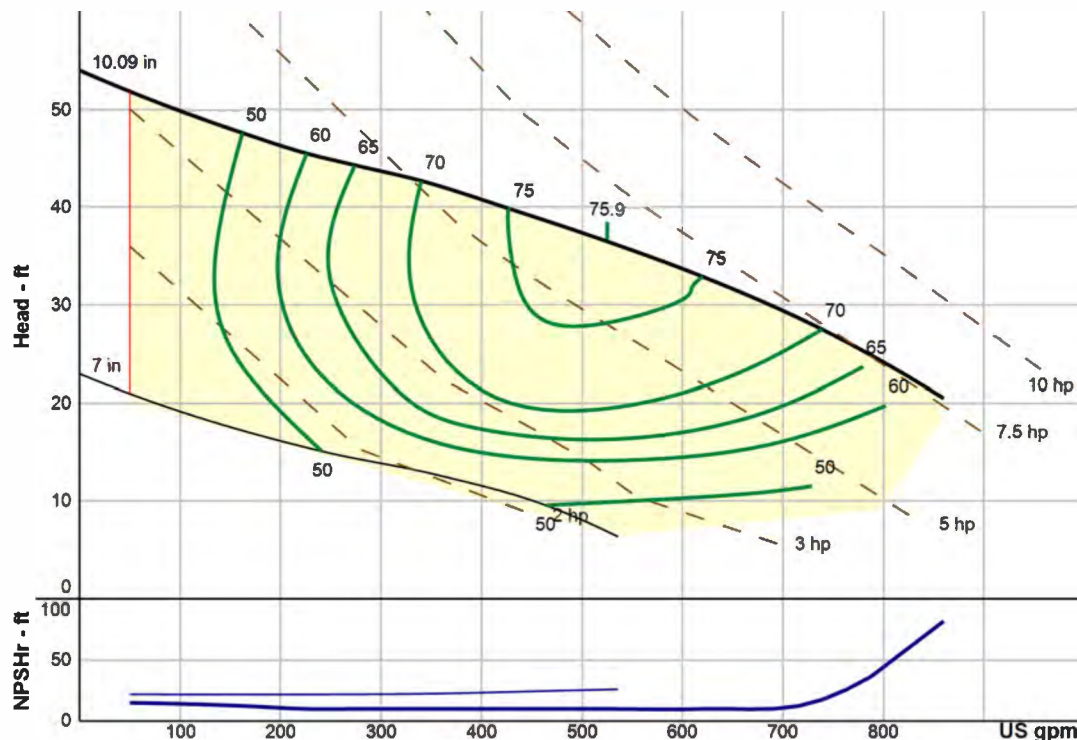
Standard: NEMA
Enclosure: TEFC
Frame: 256T
Sizing Criteria: Max Power on Design Curve

Size: 10 hp
Speed: 1200 rpm

Pump Selection Warnings:

None

--- Duty Point ---	
Flow:	525 US gpm
Head:	36.5 ft
Eff:	76%
Power:	6.38 hp
NPSHr:	10 ft
Speed:	1155 rpm
--- Design Curve ---	
Shutoff Head:	54 ft
Shutoff dP:	23.4 psi
Min Flow:	50 US gpm
BEP:	75.9% @ 525 US gpm
NOL Power:	7.61 hp @ 860 US gpm
--- Max Curve ---	
Max Power:	7.61 hp @ 860 US gpm



Min flow line represents the absolute lowest flow pump can operate. Consult with factory if operating below 50% of BEP flow

Performance Evaluation:

Flow	Speed	Head	Efficiency	Power	NPSHr
US gpm	rpm	ft	%	hp	ft
826	1155	22.5	62	7.53	63.7
688	1155	29.8	72	7.13	14.3
550	1155	35.6	76	6.5	10
413	1155	40.3	74	5.66	10
275	1155	44.3	65	4.72	10

conditions apply payment is net thirty days after invoice based on accepted credit approval. This proposal is valid for 45 days from above date. Standard manufacture warranties apply to this equipment.

Once again thank you for the opportunity to offer Cornell Pump equipment for your consideration.

Very truly yours,
William R. Beach
R. C. Beach & Assoc., Inc.
Representing
Cornell

Ron Aceto-Cornell
Rick Reiber-RCB



SOUTH BEACHES WWTF MELBOURNE BEACH FL

Preliminary Proposal for Design,
Supply and Inspection of the
Wastewater Treatment System
Upgraded with

infini-D
ZERO-DOWNTIME
CLOTH DISK FILTER

April 30th, 2021

technologies for cleaner water

323 N. Spokane St. Suite 200 • Post Falls ID • 83854
888-710-2583 • www.nexom.com

Project Overview

Nexom is pleased to propose an infini- D™ Zero-Downtime Disk Filter system for South Beaches WWTF in Melbourne Beach, Florida. The proposed system is designed for continuous discharge and would consist of the following processes and technologies:

- infini-D™ Zero-Downtime Cloth Disk Filter system for Total Suspended Solids (TSS) polishing.



System Design Parameters

Preliminary design loads, flow, and effluent objectives are presented in the following table:

	Units	Filter Influent	Filter Effluent
Design Flow (ADF)	MGD	0.1	
Peak Day Flow (PDF)	MGD	0.3	
Peak Hour Flow (PHF)	MGD	0.3	
TSS	mg/L	< 20	< 5
Turbidity	NTU	< 10	< 2

Disk filter parameters are presented in the following table:

Configuration	Units	Design Parameter
Filter model		2-30
Filter headloss	in	24
Total number of filters		1
¹ Configuration, duty + standby		1x100% + 0
Area per filter	ft ²	60
Hydraulic loading	gpm/ft ²	< 3.6
Surface solids loading rate (SSLR)	lb/ft ² d	< 0.9


1. A standby filter is quoted as an option.



Treatment Processes

infini-D™ Zero-Downtime Cloth Disk Filter

The infini-D™ Cloth Disk Filter successfully reduces TSS and filterable contaminants in a small footprint with a low lifecycle cost. Pile cloth disk filters can be installed into purpose-built or existing steel or concrete tanks offering high effluent quality from easy-to-maintain disks.

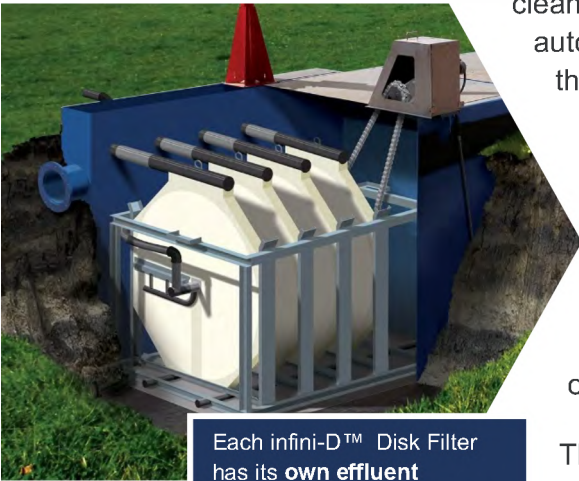


The infini-D™ Disk Filter utilizes an outside-in flow pattern and a stationary disk to minimize the mechanical requirements of the system.

As the water passes from the tank through the cloth filter, it enters the core of each disk module. The water exits each disk through an effluent port located on top of the disk. All the effluents are then collected in the discharge launderer. By having a separate effluent port for each disk, each disk effluent may be isolated and can be individually monitored, maintained, and/or replaced. Filtration can continue as normal with one or more disks isolated. Removal of a disk and replacement of the cloth media can be accomplished in less than 1 hour, minimizing downtime. All disks must be in place to allow backwashing.

Operating Narrative

During the normal filtration process, all filter disks are stationary. As the solids accumulate on the outer surface of the cloth media, a thin filter cake forms, raising headloss through the media. Tank level gradually increases to a set point elevation in the tank for backwash initiation.



Each infini-D™ Disk Filter has its **own effluent discharge pipe** to allow the operator to monitor effluent quality produced by individual cartridges. Cartridges can be removed, inspected and replaced without stopping filtration.

The backwash cleaning system energizes in a set sequence of cleaning operations. Electronically controlled backwash valves are automated to direct suction from a sequence of disks, minimizing the peak backwash flow and required power consumption. Influent will continue to be processed during the backwash cleaning cycle, allowing for continuous uninterrupted filtration. The vacuum head rotates across the disk surface driven by a chain, sprocket, and a locally mounted gear motor. The cleaning cycle is also set to run on a timed basis.

The backwash cleaning cycle is controlled by a PLC-based operation system furnished with the filter equipment.

The filter basin includes an overflow weir. A high-level switch is positioned to provide an alarm at or near overflow conditions.

All components of the system are constructed from corrosion-resistant materials that have been designed for continuous operation. The polyester microfiber filter cloth is removable and replaceable in the field.

The Infini-D Disk Filter is designed for modular expansion as treatment conditions require. The compact filter unit has minimal external support and piping requirements. Additional filter racks can be installed into the same tank without major modifications to the tank, and without interfering with the existing equipment. This means minimal down time during expansion. Backwash pumps can be shared between existing and expansion filter modules, reducing capital costs.



Operation & Maintenance

The anticipated operation and maintenance costs for the infini-D™ Disk Filter system are presented in the following table:

Annual Average Conditions	Quantity	Motor Power		Monthly Cost	Unit Cost	Annual Cost*
		bhp	kW			
Duty backwash pumps	1	2	1.5	\$1	-	\$10
Duty vacuum arm	1	1	0.7	\$0	-	\$5
Media elements	2	-	-	-	\$1,200	\$343
Swivel joints	1	-	-	-	\$3,500	\$500
Total O&M						\$857

* Electrical Rate (estimated by Nexom): 0.08 \$/kW-h

The anticipated average duty run times for backwash motors are:

Idle time (min):	120
Cycle length (min):	1
Duty factor:	~ 1%
Backwash:	< 1%

The disk filter system will require one operator for approximately 15 minutes per day for routine inspection & maintenance.



Budgetary Capital Cost

Included in the wastewater treatment system capital cost are:

GENERAL

- Nexom system process design, CAD drawings and specifications, and O&M manuals
- Equipment inspection, start-up, commissioning, and training
 - Two (2) trips including up to six (6) days onsite.

EQUIPMENT SCOPE

- One (1) infini-D™ cloth disk filter unit, model 2-30
 - Two (2) model 30 disks
 - Two (2) cloth media elements
 - Stainless frame and center tube assemblies
 - Backwash arm assemblies, including vacuum heads and drive motor
 - Sludge removal system
 - Integrated stainless steel filter tanks
- One (1) backwash pump
- One (1) control panel with Allen Bradley PLC, HMI, VFDs and starters
- One (1) lot of instrumentation
 - One (1) level transmitter
 - Two (2) level switches.

TWO-YEAR SPARES

- Two (2) Cloth media elements.

Budgetary Cost for the Equipment Scope:

\$ 166,500 USD
Ex Works

The quote being provided will be in effect only for a period of 60 days. Should the company be awarded a purchase order during that 60-day period, it is understood that shipment of the product will be allowed within a period of 180 days from the date of the purchase order. Should the goods not be required to be delivered until after that time horizon, the company reserves the right to adjust pricing to reflect inflationary changes incurred and expected until the shipment date is reached.

Items Specifically Not Included:

- Material offloading and on-site storage
- Civil works including electrical hookup or electrical work
- Installation, interconnecting process piping, valves wiring/control wiring of all supplied components and equipment
- Maintenance crane.

Shipping FOB Jobsite

\$ 7,850 USD

Actual freight at time of order will be billed at cost +10%.

Optional Equipment Scope:

- One (1) duty standby model 2-30 filter
- One (1) backwash pump
- One (1) control panel with Allen Bradley PLC, HMI, VFDs and starters
- One (1) lot of instrumentation
- One (1) access stairs, platform, railing and kickplates
- One (1) filter cover for exclusion of light and debris.

Duty Standby Filter \$ 153,400 USD
Platform and Covers \$ 12,500 USD



Questions or Comments?

Any questions or comments can be directed to:



Nexom

Info@nexom.com

888-710-2583

323 N. Spokane St. Suite 200, Post Falls ID 83854

www.nexom.com



SOUTH BEACHES WWTF



Documentation

- Infini-D P&ID
- Infini-D GA Drawing
- Brochures

	1	2	3	4	5	6	7	8	
D	<div>PIPING SYMBOLS</div> <div><div><div><div></div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div><div>PRIMARY PROCESS FLOW PATH</div><div>SECONDARY FLOW PATH</div><div>HEAT TRACE</div><div>INSULATED PIPELINE</div><div>INFLUENT</div><div>EFFLUENT</div><div>REJECT</div><div>SYSTEM EXTENTS</div></div>	<div>VALVE ACTUATOR SYMBOLS</div> <div><div><div><div></div><div>(NO SYMBOL) = MANUAL FOR ON/OFF SERVICE</div></div><div><div></div><div>T HANDWHEEL (MANUAL OVERRIDE)</div></div><div><div></div><div>ELECTRIC</div></div></div><div><div><div></div><div>SOLENOID (WITHOUT)</div></div><div><div></div><div>DIAPHRAGM AIR TO AIR (WITHOUT)</div></div><div><div></div><div>DIAPHRAGM & SPRING TO OPEN (WITHOUT)</div></div></div><div><div><div></div><div>SOLENOID (WITH) =MANUAL OVERRIDE</div></div><div><div></div><div>DIAPHRAGM AIR TO AIR (WITH)=POSITIONER</div></div><div><div></div><div>DIAPHRAGM & SPRING TO CLOSE (WITH)=POSITIONER</div></div></div><div><div><div></div><div>DOUBLE-ACTING CYLINDER (WITHOUT)</div></div><div><div></div><div>CYLINDER & SPRING TO OPEN</div></div><div></div></div><div><div><div></div><div>DOUBLE-ACTING CYLINDER (WITH)=POSITIONER</div></div><div><div></div><div>CYLINDER & SPRING TO CLOSE</div></div><div></div></div></div>	<div>SYMBOLS FOR SELF-ACTUATED REGULATORS</div> <div><div><div><div></div><div>PRESSURE REDUCING REGULATOR SELF CONTAINED</div></div><div><div></div><div>BACK PRESSURE REGULATOR SELF CONTAINED</div></div><div><div></div><div>RUPTURE DISC OR SAFETY HEAD PRESSURE RELIEF</div></div></div><div><div><div></div><div>PRESSURE REDUCING REGULATOR EXTERNAL TAP</div></div><div><div></div><div>BACK PRESSURE REGULATOR EXTERNAL TAP</div></div><div><div></div><div>RUPTURE DISC OR SAFETY HEAD VACUUM RELIEF</div></div></div><div><div><div></div><div>PRESSURE RELIEF ANGLE</div></div><div><div></div><div>VACUUM RELIEF ANGLE</div></div><div><div></div><div>PRESSURE VACUUM RELIEF</div></div></div><div><div><div></div><div>PRESSURE RELIEF STRAIGHT</div></div><div><div></div><div>VACUUM RELIEF STRAIGHT WITH WELL</div></div><div><div></div><div>TEMPERATURE REGULATOR FILLED SYSTEM</div></div></div><div><div><div></div><div>LEVEL REGULATOR FLOAT OPERATED MECHANICAL LINKAGE</div></div><div><div></div><div>TRAP CONTINUOUS DRAINER BALL FLOAT TYPE</div></div><div><div></div><div>TANK T TRAP WITH EQUALIZING CONNECTION</div></div></div><div><div><div></div><div>DIFFERENTIAL PRESSURE REDUCING REGULATOR - SHOWN WITH INTERNAL AND EXTERNAL PRESSURE TAPS.</div></div></div></div>	<div>PRIME MOVERS FOR MOTOR DRIVEN EQUIPMENT</div> <div><div><div><div></div><div>ELECTRIC MOTOR</div></div><div><div></div><div>PNEUMATIC ROTARY MOTOR</div></div><div></div></div><div>MOTOR DRIVEN EQUIPMENT</div><div><div><div><div></div><div>CENTRIFUGAL PUMP</div></div><div><div></div><div>ROTARY BLOWER OR COMPRESSOR</div></div><div><div></div><div>FAN / BLOWER</div></div></div><div><div><div></div><div>VERTICAL CENTRIFUGAL PUMP</div></div><div><div></div><div>SUBMERSIBLE PUMP</div></div><div><div></div><div>CHEMICAL FEED PUMP</div></div></div><div><div><div></div><div>VERTICAL TURBINE</div></div><div><div></div><div>PERISTALTIC PUMP</div></div><div><div></div><div>PROGRESSIVE CAVITY PUMP</div></div></div><div><div><div></div><div>DIAPHRAGM CHEMICAL FEED PUMP W/ INTERNAL RELIEF VALVE</div></div><div><div></div><div>LIQUID RING VACUUM PUMP</div></div></div><div><div><div></div><div>VENT FAN</div></div><div><div></div><div>AGITATOR OR MIXER</div></div><div><div></div><div>DIAPHRAGM PUMP (PNEUMATIC OPER.)</div></div></div><div><div><div></div><div>AIR COMPRESSOR</div></div><div><div></div><div>DUPLEX AIR COMPRESSOR</div></div></div></div></div>	<div>PIPING ACCESSORIES & DETAILS</div> <div><div><div><div></div><div>Y STRAINER</div></div><div><div></div><div>CONE STRAINER</div></div><div><div></div><div>SCREEN STRAINER OR STATIC MIXER</div></div></div><div><div><div></div><div>MIXING SECTION</div></div><div><div></div><div>EJECTOR</div></div><div><div></div><div>BACKFLOW PREVENTER</div></div></div><div><div><div></div><div>SPRAY NOZZLE OR SPARGER</div></div><div><div></div><div>CHEMICAL SEAL</div></div><div><div></div><div>EXPANSION JOINT</div></div></div><div><div><div></div><div>FLEX HOSE</div></div><div><div></div><div>STRAIGHTENING VANES</div></div></div><div><div><div></div><div>FILTER</div></div><div><div></div><div>SCOPE LIMITS</div></div><div><div></div><div>THERMOWELL</div></div></div><div><div><div></div><div>SIMPLEX BASKET STRAINER</div></div><div><div></div><div>DUPLEX BASKET STRAINER</div></div><div><div></div><div>AIR FILTER</div></div></div><div><div><div></div><div>AIR DRYER</div></div><div><div></div><div>MIST ELIMINATOR</div></div><div><div></div><div>PULSATION DAMPER</div></div></div><div><div><div></div><div>SIGHT GLASS</div></div><div><div></div><div>RESTRICTION ORIFICE</div></div><div><div></div><div>INSULATED FLANGE OR DIELECTRIC UNION</div></div></div><div><div><div></div><div>QUICK DISCONNECT ASSEMBLY</div></div><div><div></div><div>SUMP/DRAIN</div></div><div><div></div><div>CALIBRATION COLUMN</div></div></div><div><div><div></div><div>VARIABLE AREA FLOW INDICATOR WITH INTEGRAL NEEDLE VALVE</div></div><div><div></div><div>ORIFICE FLANGE</div></div><div><div></div><div>CONCENTRIC REDUCER</div></div></div><div><div><div></div><div>ECCENTRIC REDUCER FLAT ON TOP</div></div><div><div></div><div>ECCENTRIC REDUCER FLAT ON BOTTOM</div></div><div></div></div></div>	<div>VALVE SYMBOLS</div> <div><div><div><div></div><div>GATE</div></div><div><div></div><div>GLOBE</div></div><div><div></div><div>BALL</div></div></div><div><div><div></div><div>PLUG</div></div><div><div></div><div>3 WAY PLUG</div></div><div><div></div><div>BUTTERFLY</div></div></div><div><div><div></div><div>CHECK</div></div><div><div></div><div>DIAPHRAGM</div></div><div><div></div><div>PINCH</div></div></div><div><div><div></div><div>NEEDLE</div></div><div><div></div><div>3 WAY</div></div><div><div></div><div>4 WAY</div></div></div><div><div><div></div><div>ANGLE</div></div><div><div></div><div>KNIFE GATE</div></div><div><div></div><div>WEIGHTED RELIEF</div></div></div><div><div><div></div><div>VALVE (UNDEFINED TYPE)</div></div><div><div></div><div>V-PORT BALL VALVE</div></div><div><div></div><div>AIR RELEASE</div></div></div></div>			
C	<div>INSTRUMENT LINE SYMBOLS</div> <div><div><div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div><div>PNEUMATIC SIGNAL</div><div>CONTROL LOGIC</div><div>ELECTRIC SIGNAL</div><div>UNDEFINED SIGNAL</div><div>INTERNAL SYSTEM LINK SOFTWARE OR DATA</div><div>CAPILLARY TUBE</div></div></div>								
B	<div>PIPE LINE DESIGNATION</div> <div><div><div><div></div><div>6"-S04P1-101A</div><div>BRANCH</div><div>LINE NUMBER</div><div>PRESSURE RATING (1 OR 2 DIGITS)</div><div>LINE TYPE</div><div>MATERIAL</div><div>SIZE</div></div></div></div>	<div>SYMBOLS FOR VALVE ACTION IN THE EVENT OF ACTUATOR POWER FAILURE</div> <div><div><div><div></div><div>FO</div></div><div>FO = FAIL OPEN</div><div>FC = FAIL CLOSED</div><div>FL = FAIL LOCKED</div><div>FI = FAIL INDETERMINATE (LAST POSITION)</div><div>F = USED WITH 3 WAY & 4 WAY VALVE- ARROWS SHOW PATHS OPEN TO FLOW ON POWER FAILURE.</div></div></div>	<div>MATERIAL DESIGNATION</div> <div>BRZ - BRASS/BRONZE CIR - CAST IRON CST - CARBON STEEL CPR - COPPER FRP - FIBERGLASS GCS - GALVANIZED CARBON STEEL LCS - LINED CARBON STEEL TEF - TEFLON PU - POLYURETHANE PET - POLYETHYLENE POP - POLYPROPYLENE PVC - POLYVINYL CHLORIDE RUB - RUBBER S04 - 304 STAINLESS STEEL S4L - 304L STAINLESS STEEL S16 - 316 STAINLESS STEEL S6L - 316L STAINLESS STEEL VIT - VITON CVC - CHLORINATED POLYVINYL CHLORIDE</div>	<div>HEAT EXCHANGER SYMBOLS</div> <div><div><div><div></div><div>SHELL & TUBE HEAT EXCHANGER</div></div><div><div></div><div>ELECTRICAL HEATING ELEMENT</div></div></div><div><div><div></div><div>AIR COOLED HEAT EXCHANGER</div></div><div><div></div><div>GENERAL HEAT EXCHANGER</div></div></div><div><div><div></div><div>DIRECT CONTACT JET MIXER</div></div></div></div>	<div>TYPE</div> <div>D = DUCT P = PIPE H = HOSE T = TUBE</div>	<div>GENERAL NOTES:</div> <div>1. FOR INSTRUMENTATION SYMBOLS AND LIST OF RELAY FUNCTIONS SEE NEXOM DRAWING NO. PID-B. THIS DRAWING IS PROVIDED FOR INFORMATION ONLY.</div>			
A						<div>TANK AND ACCESSORIES</div> <div><div><div><div></div><div>MANHOLE/ACCESS</div></div><div><div></div><div>COUPLING (HALF OR FULL)</div></div><div><div></div><div>FLANGED NOZZLE</div></div></div><div><div><div></div><div>RECEIVER TANK</div></div><div><div></div><div>INSULATION</div></div></div></div>			
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















































































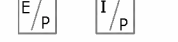
































































































































































































































































UNLESS OTHERWISE SPECIFIED
TOLERANCES:
FRACTIONAL ± 1/16"
ONE DECIMAL ± .125"
TWO DECIMAL ± .0625"
ANGULAR ± 2.0°

LOCATION: Custom Sales
SCALE 1:5
DESCRIPTION:
Piping & Instrumentation Diagram
NUMBER: REV. 0 PAGE 1/3



UNLESS OTHERWISE SPECIFIED	
TOLERANCES:	
FRACTIONAL	± 1/16"
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Nexom		UNLESS OTHERWISE SPECIFIED		TOLERANCES:		FRACTIONAL ± 1/16"		ONE DECIMAL ± .125"		TWO DECIMAL ± .0625"		ANGULAR ± 2.0°		LOCATION: Custom Sales	
														SCALE 1:5	
														DESCRIPTION: Piping & Instrumentation Diagram	
														NUMBER:	
														REV. 0	
														PAGE 2/3	

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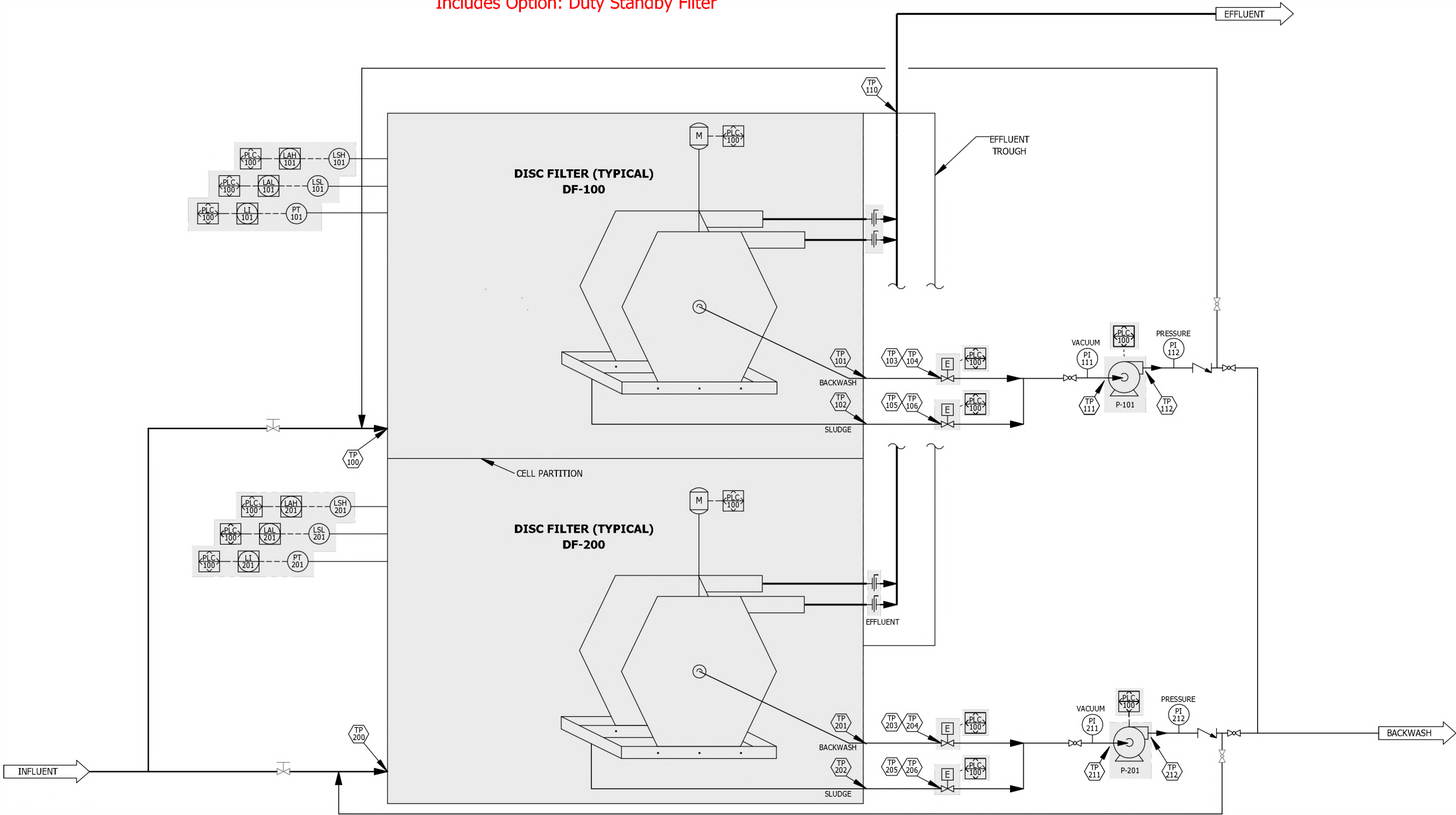
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NOTES:
1. SHADED AREAS ARE IN NEXOM'S SCOPE OF SUPPLY

NEXOM
(EXAMPLE)

Includes Option: Duty Standby Filter



TERMINAL POINT TABLE	
TP-100	8" ANSI FF
TP-200	8" ANSI FF
TP-101	4" ANSI FF
TP-201	4" ANSI FF
TP-102	4" ANSI FF
TP-202	4" ANSI FF
TP-103	3" SKT/NPT
TP-203	3" SKT/NPT
TP-104	3" SKT/NPT
TP-204	3" SKT/NPT
TP-105	3" SKT/NPT
TP-205	3" SKT/NPT
TP-106	3" SKT/NPT
TP-206	3" SKT/NPT
TP-110	12" ANSI FF
TP-111	2" FNPT
TP-112	2" FNPT
TP-211	2" FNPT
TP-212	2" FNPT

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UNLESS OTHERWISE SPECIFIED
DIMENSIONS ARE IN INCHES

TOLERANCES:

FRACTIONAL	± 1/16"
ONE DECIMAL	± .125"
TWO DECIMAL	± .0625"
ANGULAR	± 2.0°

THIRD ANGLE PROJECTION

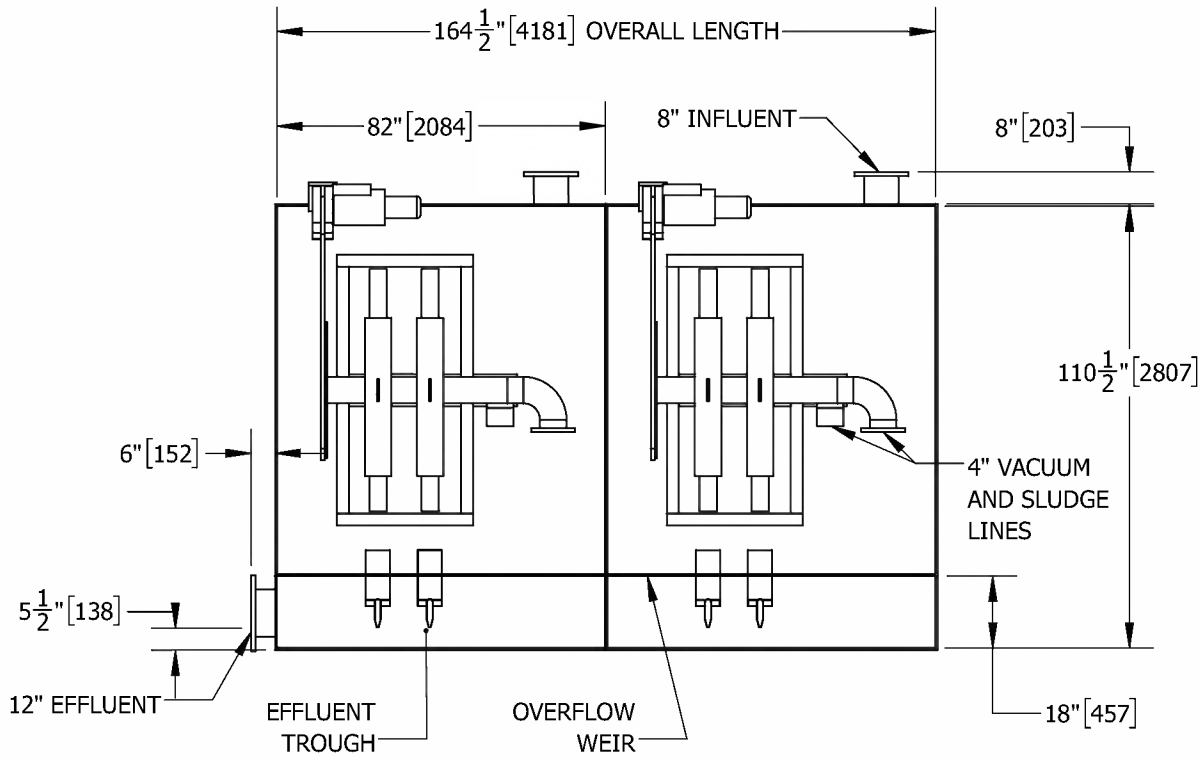
LOCATION: Custom Sales		SCALE 1:5	
DESCRIPTION: Piping & Instrumentation Diagram			
AUTH.	LPope, 1/21/21	CHKD.	- , -
NUMBER:		REV. 0	PAGE 3/3

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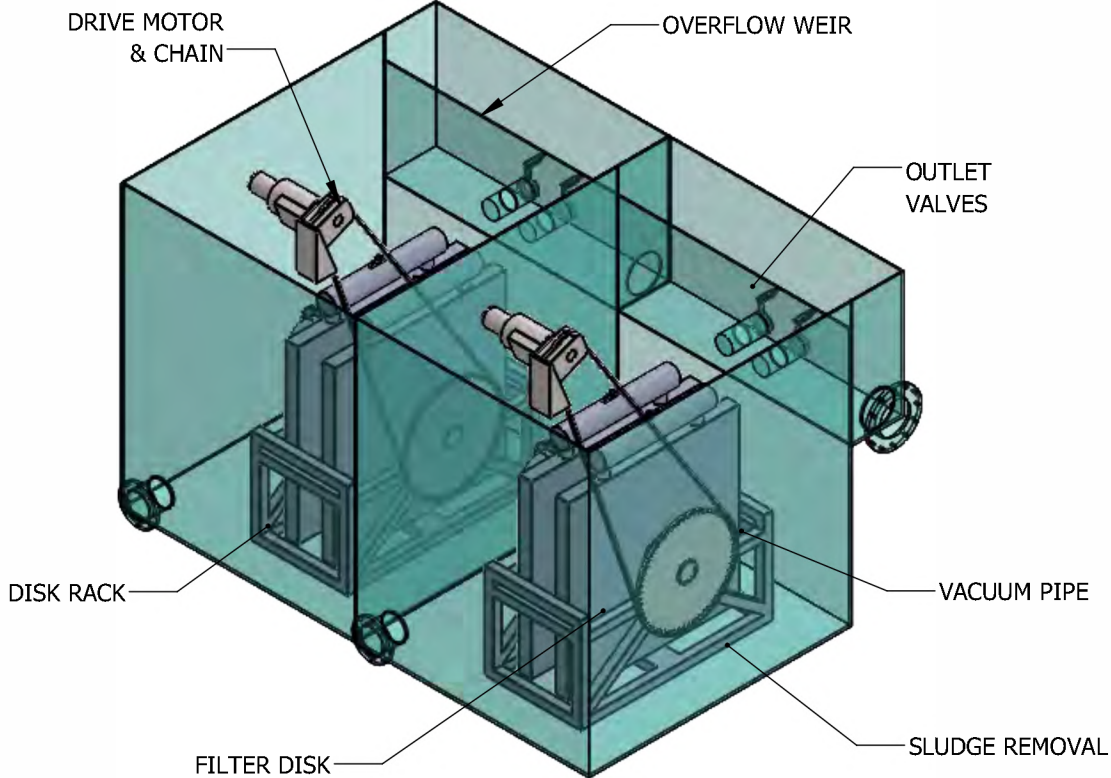
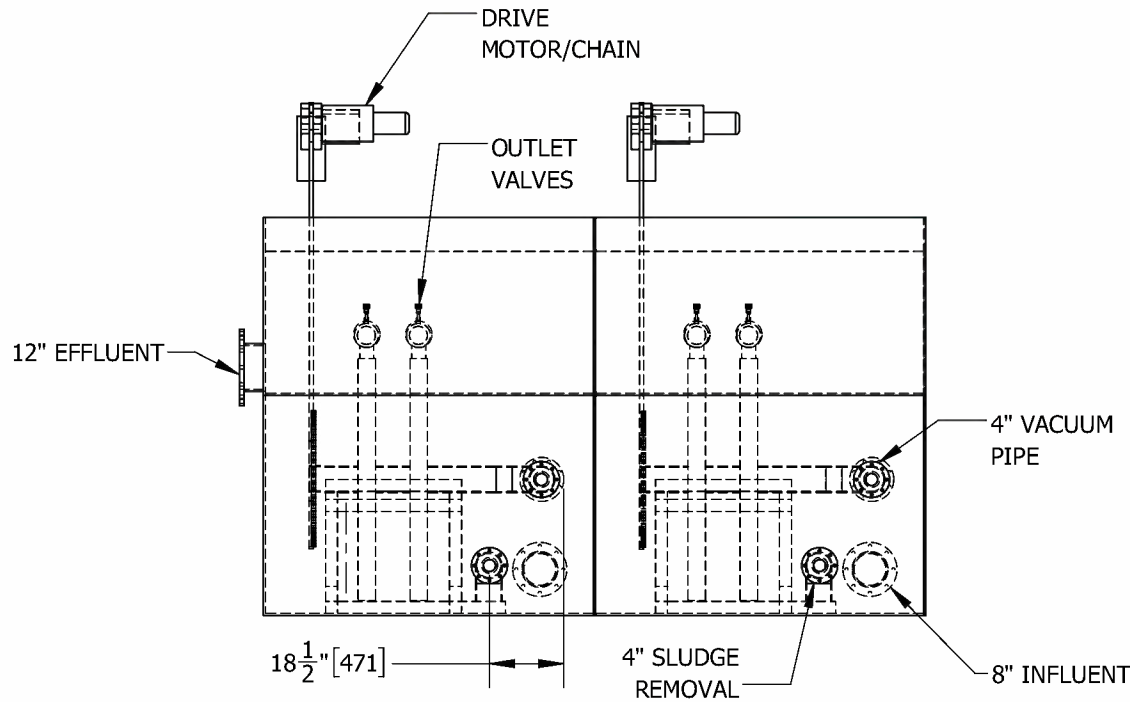
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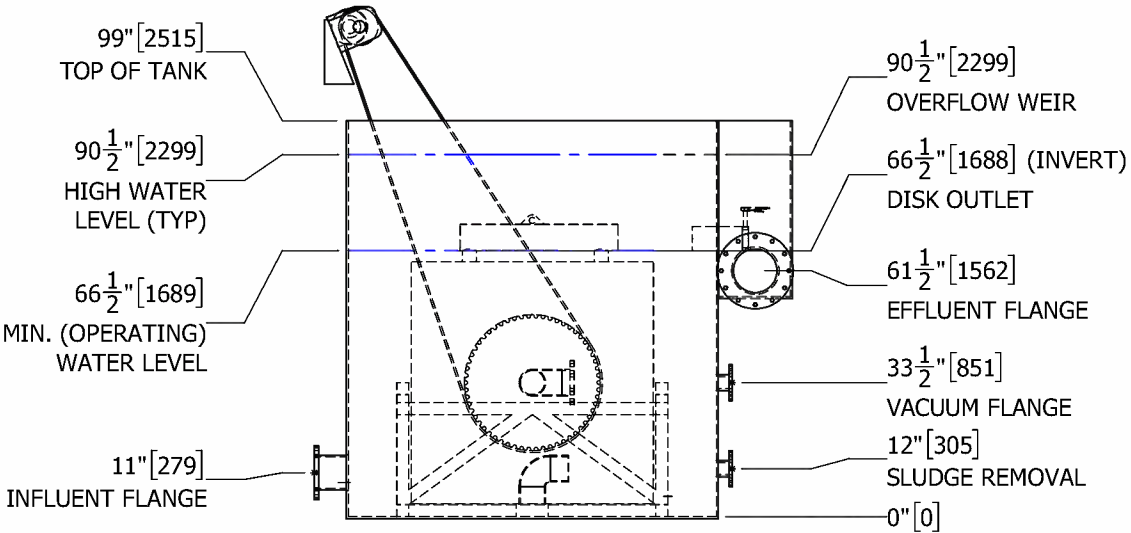
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Includes Option: Duty Standby Filter



- NOTES:
- THIS DRAWING IS FOR GENERAL ARRANGEMENT ONLY.
 - FLANGES ARE PRELIMINARY. LOCATION CHANGES MUST BE APPROVED BY NEXOM ENGINEERING.
 - TIE DOWNS AND LIFTING LUGS NOT SHOWN.
 - FILTER ACCESS NOT SHOWN.
 - INDIVIDUAL DISK DRY WEIGHT = 360 LBS.
 - OVERALL DRY WEIGHT = 3,400 LBS
 - OVERALL OPERATING WEIGHT = 52,700 LBS.
 - OVERHEAD LIFTING REQUIRED FOR REMOVAL AND MAINTENANCE OF FILTER DISKS.
 - MINIMUM HEIGHT REQUIRED ABOVE TANK = 72 INCHES
 - MATERIALS OF CONSTRUCTION:
 - TANK - CARBON STEEL (COATED) - STAINLESS STEEL OPTIONAL
 - RACK/DISKS - STAINLESS STEEL



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UNLESS OTHERWISE SPECIFIED

DIMENSIONS ARE IN INCHES

TOLERANCES:

FRACTIONAL	± 1/16"
ONE DECIMAL	± .125"
TWO DECIMAL	± .0625"
ANGULAR	± 2.0°

THIRD ANGLE PROJECTION

LOCATION: Custom Sales		SCALE 1:48	
DESCRIPTION: Custom General Arrangement Drawing			
AUTH.	LPope, 1/21/21	CHKD.	KJennings,
NUMBER:		REV. 0	PAGE 1/1

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NOTES:

1.

THIS DRAWING IS FOR GENERAL ARRANGEMENT ONLY.
2.

FLANGES ARE PRELIMINARY. LOCATION CHANGES MUST BE APPROVED BY NEXOM ENGINEERING.
3.

TIE DOWNS AND LIFTING LUGS NOT SHOWN.
4.

FILTER ACCESS NOT SHOWN.
5.

ESTIMATED WEIGHTS:

•

INDIVIDUAL DISK WEIGHT = 400 LBS

•

OVERALL DRY WEIGHT = 7,000 LBS

•

OVERALL OPERATING WEIGHT = 32,000 LBS
6.

OVERHEAD LIFTING REQUIRED FOR REMOVAL AND MAINTENANCE OF FILTER DISKS.

•

MINIMUM HEIGHT REQUIRED ABOVE TANK = 108"
7.

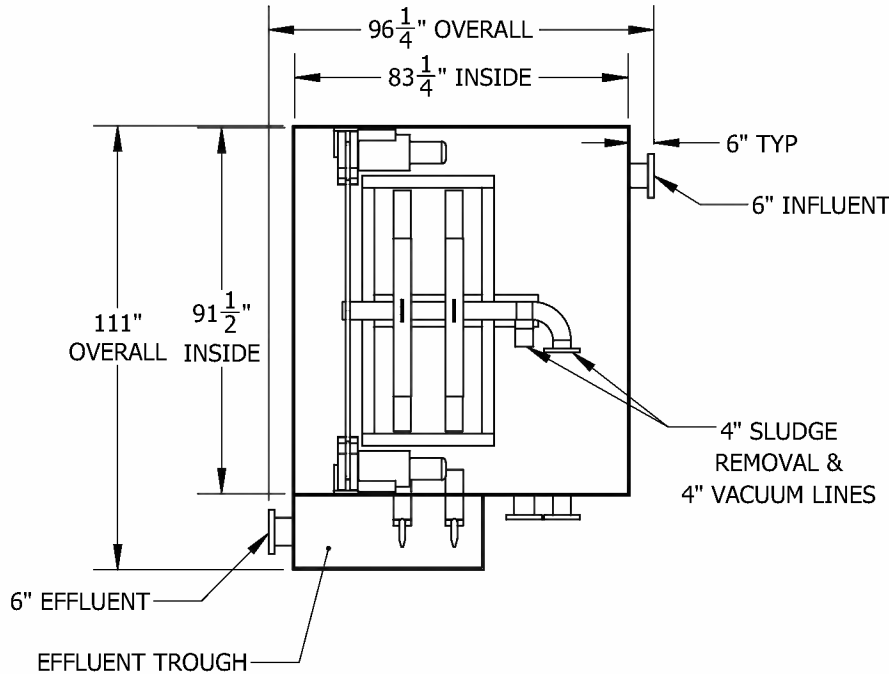
MATERIALS OF CONSTRUCTION:

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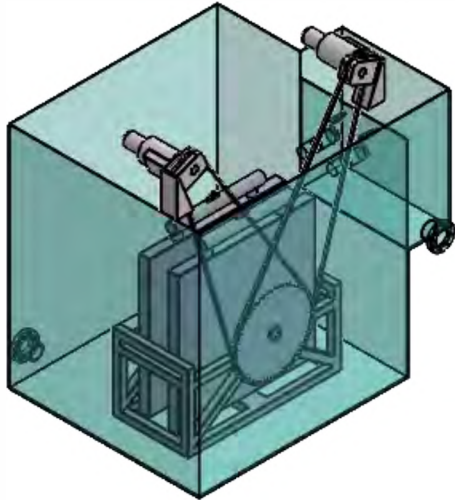
TANK - CARBON STEEL (COATED) - STAINLESS STEEL OPTIONAL

•

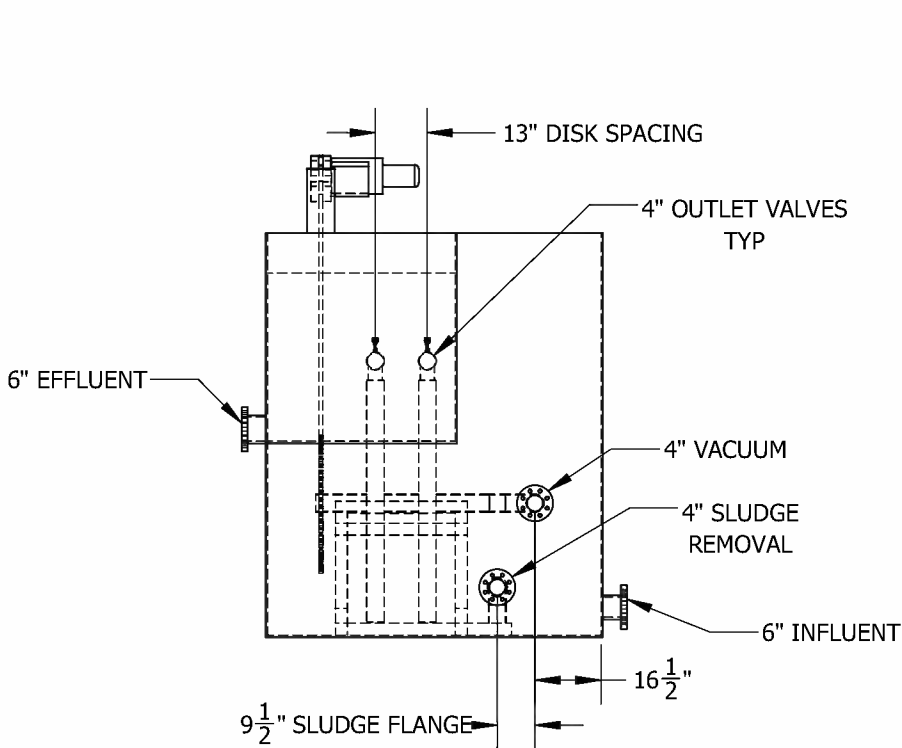
RACK/DISKS - STAINLESS STEEL



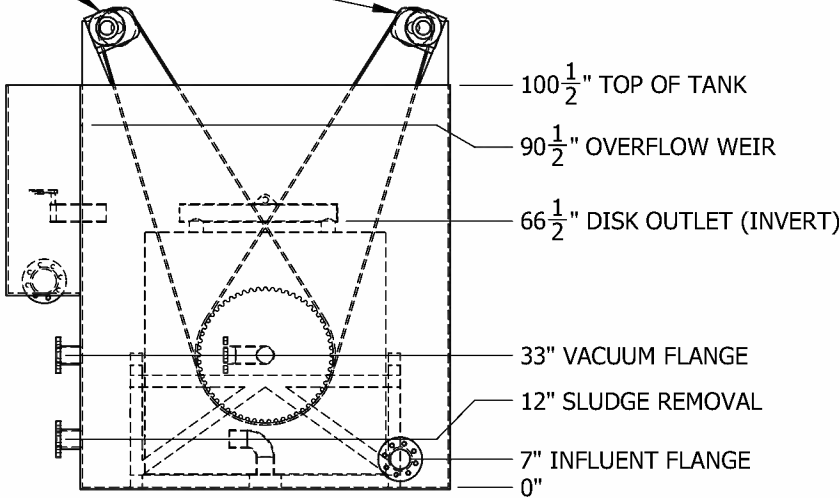
Single Tank Only



ISOMETRIC VIEW
SCALE 1:60



DRIVE
MOTOR/CHAIN
(CAN BE PLACED AT EITHER POSITION)



REVISIONS			
REV.	DESCRIPTION	ENGINEER	DATE
01	INITIAL RELAESE	MS	2021-03-11

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FRACTIONAL	± 1/16"
ONE DECIMAL	± .125"
TWO DECIMAL	± .0625"
ANGULAR	± 2.0°

THIRD ANGLE PROJECTION

LOCATION: Sales		SCALE 1:48	
DESCRIPTION: General Arrangement Drawing, 2-30T			
AUTH.	MS, 2021-03-11	CHKD.	N/A, 2021-03-11
NUMBER: 2-30T		REV. 01	PAGE 1/2



Criteria	infini-D™
Effluent Quality	
Turbidity	<2 NTU •
Total Suspended Solids (TSS)	<5 mg/L •
Advantages	
Remove phosphorus as well as solids	•
Title 22-approved filter cloth	•
Maintain individual disks while filter is online	•
Inspect performance of individual disks	•
Applications	
Phosphorus removal	•
Approved water reuse	•
TSS reduction	•
Tertiary filtration	•
Post-lagoon filtration	•
CSO treatment	•

Problem

Your plant needs to meet reuse requirements and/or phosphorus limits. You want a proven solution that will meet your requirements without a substantial increase in footprint or O&M, and the idea of overpurchasing equipment to accommodate maintenance downtime doesn't sit well with you either.

The Nexom Answer

The infini-D™ Zero-Downtime Cloth Disk Filter removes TSS, is approved for Title-22 reuse, and can be configured to remove phosphorus, all in the simplest O&M filter available. Here's why:

- **Removes TSS** to <5 mg/L
- **Removes phosphorus**, meeting limits as low as 0.3 mg/L
- **Easy and cost-effective to operate:** Individual disks' effluent can be isolated, evaluated and, if necessary, disks can be maintained while filter remains online.
- **Uses pile cloth** that filters without the risk of long-term fouling.

How infini-D™ works

In the infini-D cloth disk filter, water enters the tank and passes through the cloth filter media, on the outside of which solids collect. The disks don't rotate: to eliminate rotating seals and effluent contamination in the case of a seal failure, only the vacuum head rotates around the disk during the automatic backwash cycle.

Designed to be better

The infini-D cloth filter uses individual effluent ports for each disk to enable operators to monitor individual disks' operation and isolate performance metrics. If a disk cloth needs to be replaced, these effluent ports enable each disk cartridge to be removed without stopping filtration.



technologies for cleaner water

5 Burks Way • Winnipeg MB • R2J 3R8
888-426-8180 • www.nexom.com

infini-D helps Camp Verde keep ball diamonds green through water reuse

Located 90 miles north of Phoenix in arid Arizona, Camp Verde was exploring plans in 2017 for a new outdoor sports complex including six baseball fields. The town's engineers decided on irrigation using reuse wastewater, which would mean the 24-hour average turbidity criterion of <2 NTUs and must not exceed 5 NTUs at any time. After exploring various options, they chose Nexom's infini-D™ Cloth Disk Filter for tertiary treatment for achieving a Class A+ target.

Construction started in October 2018. Engineers and staff at the WWTP in Camp Verde did most of the installation work, with guidance and input from the operations team at Nexom. The Infini-D system was commissioned in July 2019. Since then, they have successfully treated their wastewater to a Class A+ level, enabling them to begin irrigating the nearby baseball fields as planned.

Sundridge meet Phosphorus limit with post-lagoon infini-D filter

The infini-D cloth disk filter is also the signature component in the system which Nexom designed to meet Sundridge, Ontario's low Phosphorus limits.

Targeting an effluent phosphorus level of 0.27 mg/L, the engineers chose to place the disk filters after the lagoons and the SAGR, so the majority of the phosphate flocs could settle out well in advance, improving the phosphorus-removal performance and further saving operating costs on the disk filters.

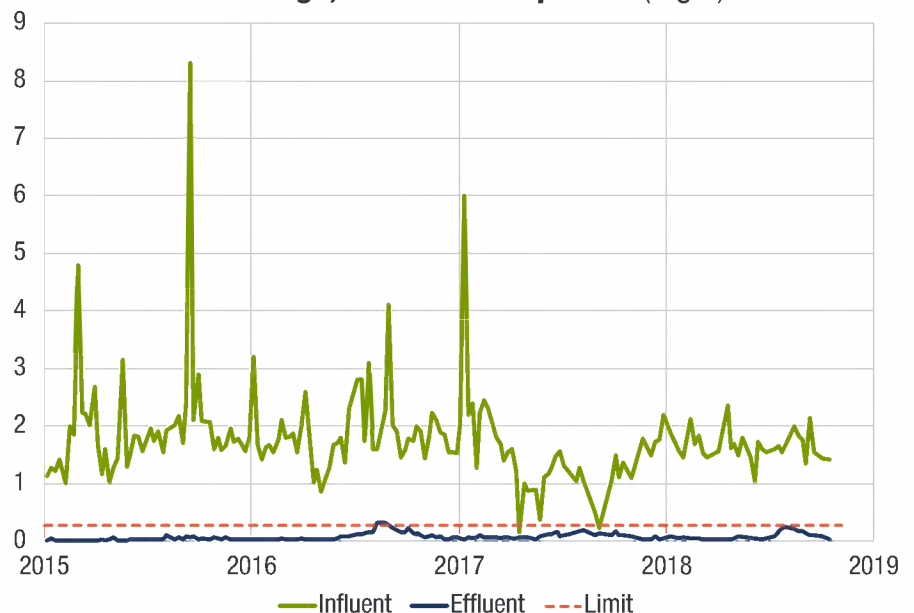
With over three years of data under its belt, the Sundridge plant has seen influent phosphorus as high as 8.3 mg/L, but has demonstrated consistent compliance with its effluent results, with an average effluent phosphorus of 0.07 mg/L (anything below 0.03 mg/L registered as undetectable on the test).

Nexom knows filtration

The Nexom team has been pushing the bounds of filtration for over decade, covering hundreds of projects across the U.S and Canada. Our engineers are the leading experts in a range of technologies and pioneered Blue PRO reactive filtration.

Nexom brings this experience and the patented processes it has developed to the world of disk filters with infini-D. With dozens of sites across North America already using the technology, infini-D is the go-to technology for TSS and phosphorus removal as well as meeting reuse requirements!

Sundridge, ON Total Phosphorus (mg/L)



UPGRADING WITH INFINI-D IS EASY AND EFFECTIVE

1

We walk you through exactly what project details we need. Call 888-426-8180 or email info@nexom.com.

2

We supply design-ready drawings, proprietary technologies, and responsive support.

3

You never worry about your TSS, Turbidity, or Phosphorus levels again.

APPENDIX E: COLLECTION SYSTEM MAPS

PLAT BOOK 62, PAGES 32-33

STAGE 3, TRACT 1, UNIT 2 OF THE PLAT OF "AQUARIANA P.U.D. STAGE 1, TRACTS 5 & 6, STAGE 2, TRACTS B, D, & H, STAGE 3, STAGE 4, TRACTS B, I, & X, STAGE 5" C&D, BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS: BEGIN AT THE NORTHEASTERLY CORNER OF SAID STAGE 3, TRACT 1, UNIT 2 AND THENCE 62°05'00" ALONG THE EASTERLY LINE OF STAGE 3, TRACT 1, UNIT 2 A DISTANCE OF 966.21' FEET TO THE SOUTHWESTERLY CORNER OF STAGE 3, TRACT 1, UNIT 2; THENCE RUN S63°09'00" W ALONG THE SOUTHERLY LINE OF STAGE 3, TRACT 1, UNIT 2 A DISTANCE OF 290.45' FEET; THENCE S78°13'34" W 113.20' FEET TO THE SOUTHWESTERLY CORNER OF STAGE 3, TRACT 1, UNIT 2; THENCE RUN N11°48'26" W 290.45' FEET TO THE SOUTHWESTERLY CORNER OF STAGE 3, TRACT 1, UNIT 2; THENCE RUN N65°10'27" E ALONG THE NORTHERLY LINE OF STAGE 3, TRACT 1, UNIT 2 A DISTANCE OF 290.45' FEET TO THE POINT OF BEGINNING.

CONTAINING 181 ACRES MORE OR LESS.

1. NO INSTRUMENTS OF RECORD REFLECTING EASEMENTS, RIGHTS-OF-WAY AND/OR OWNERSHIP WERE FURNISHED TO THE SURVEYOR EXCEPT AS SET FORTH IN CHICAGO TITLE INSURANCE COMPANY PLAT CERTIFICATION REPORT DATED MARCH 20, 2014. NO TITLE INSURANCE POLICIES OR EASEMENT RECORDS WERE AVAILABLE FOR REVIEW THAT ARE NOT DEPICTED BY THIS SURVEY THAT MAY BE FOUND IN THE PUBLIC RECORDS OF THIS COUNTY.

2. THE SURVEYOR INTENDED TO LOCATE ANY UNDERGROUND FOUNDATIONS, UNDERGROUND ENCROACHMENTS OR UNDERGROUND IMPROVEMENTS, EXCEPT AT LOCATIONS SHOWN WITH HORIZONTAL OR VERTICAL TIES.

3. ALL BEARINGS ARE BASED ON THE NORTH ARROW OF LINE STATE ROAD A-1-A BEING N26°51'00"W AS SHOWN ON THE RECORD PLAT.

4. COORDINATES ARE BASED UPON AN ASSUMED DATUM.

5. ALL ROADWAY BEARINGS AND DISTANCES ARE PLAT AND MEASURED, UNLESS NOTED OTHERWISE.

6. STATIONS AND OFFSETS ARE BASED ON A CONTROL LINE RUNNING FROM CENTER OF M-160 TO M-160 AND M-160 TO M-160.

7. DENOTES ABOVE GROUND LOCATIONS OF UNDERGROUND UTILITIES PROVIDED BY THE CLIENT. THE SURVEYOR WAS UNABLE TO VERIFY THE UNDERGROUND LOCATIONS. THE LOCATION OF AN UNDERGROUND UTILITY IS BASED ON THE CHICAGO COMMUNITY FLOOD INSURANCE RATE MAP 12009CG07116, DATED MARCH 17, 2014, COMMUNITY 120992, FIRE INDEX DATE MARCH 17, 2014.

8. THE PROPERTY PARCEL IS LOCATED IN SECTIONS 25 & 36, TOWNSHIP 29 SOUTH, RANGE 38 EAST.

9. ELEVATIONS ARE BASED ON THE NATIONAL GEODETIC VERTICAL DATUM OF 1929.

10. THE 100 YEAR FLOOD ELEVATION IS 100.00 FEET.

11. PROJECT BENCH MARKS ARE AS DEPICTED HEREON. ELEVATIONS DERIVED FROM THIS SURVEY'S COAST & GEODETIC SURVEY BENCH MARK Q-304 1970.

12. CERTIFIED FEATHER MARKS ARE DEPICTED ON THE PLAT AT SCALE DUE TO SCALE LIMITATIONS. THEY ARE PLOTTED TO THE CENTER OF THE FEATURE.

POINT	NORTH	EAST	EL	STA	O/S	DESC
4338	6759.1	8358.9	5.53	+49.3,	2.7'L	4" 45B
4539	6708.3	8343.5	5.49	+401.5,	20.9'L	4" 22.5B
4541	6726.2	8390.6	x xx	+11.7,	23.4'R	3/4" WS X2
4543	6671.8	8345.8	x xx	+65.1,	29.5'L	3/4" WS X2
4544	6628.5	8367.5	6.67	+27.4,	20.3'L	4" 22.5B
4546	6640.1	8411.9	x xx	+10.4,	22.4'R	3/4" WS X2
4547	6595.8	8394.8	5.95	+284.9,	17.7'L	3/4" SADDLE
4548	6593.2	8389.9	x xx	+286.3,	23.9'L	3/4" WS X2
4550	6566.5	8468.9	5.75	+217.3,	24.6'R	3/4" WS X2
4569	6507.3	8451.4	x xx	+180.0,	24.5'L	2" WS
4570	6512.4	8453.4	7.00	+103.0,	19.9'L	1" SADDLE
4571	6510.8	8449.9	x xx	+183.9,	23.7'L	3/4" WS
4573	6513.8	8448.6	x xx	+186.9,	22.9'L	3/4" WS X2
4574	6516.1	8446.9	x xx	+189.8,	22.9'L	3/4" WS
4592	6482.4	8518.6	x xx	+20.1,	14.9'R	1" WS X2
4593	6444.6	8476.8	6.59	+114.5,	41.2'L	4" 45B
4594	6467.7	8469.9	7.42	+152.8,	9.4'L	4" 45B
4596	6365.9	8413.5	6.66	+220.5,	19.7'L	4" 45B
4597	6366.5	8393.0	6.53	+238.7,	10.3'L	4" 45B
4598	6369.9	8390.6	7.28	+239.4,	6.2'L	4" 45B
4599	6371.0	8389.8	6.44	+239.5,	4.8'L	4" 45B
4638	6777.7	8339.1	5.38	+70.7,	19.3'L	4" WW
4639	6772.4	8353.1	5.36	+63.3,	6.4'L	4" 45B
4641	6760.2	8348.6	x xx	+52.0,	12.7'L	3/4" WS
4668	6535.8	8440.5	5.83	+209.5,	16.4'L	4" WS
4682	6753.2	8286.1	6.34	+54.9,	76.5'L	4" 90B
4681	6779.9	8272.0	x xx	(EXISTING)	4" WW	

POINT	NORTH	EAST	EL	STA	0/0	DESCP
5079	6498.7	8627.9	7.00	+40-30.3,	6.4" R	x"8" TEE
5077	6497.5	8625.2	7.02	+0-27.4,	6.5" R	NPWV
4650	6448.9	8530.7	7.48	+086.0,	6.5" R	8" 90B
4554	6524.6	8490.4	5.99	+170.9,	17.1" R	8"x6" TEE
4598	6508.3	8458.9	6.38	+176.4,	17.9" L	6"x6" TEE
4566	6510.9	8457.8	7.42	+179.2,	17.3" L	6" NPWV
4567	6512.6	8457.0	7.09	+180.1,	16.9" L	6" TEE
4561	6504.4	8453.5	7.18	+176.5,	24.6" L	6" 90VB DDCV
4565	6502.0	8449.1	11.98	+177.1,	29.5" L	6" 90VB DDCV
5047	6499.6	8444.4	7.07	+178.0,	34.8" L	6"x6" TEE
5046	6495.9	8446.0	7.01	+174.9,	35.1" L	6" 90B
5044	6499.5	8451.3	11.69	+173.8,	29.3" L	6" 90VB x 4" RED
5048	6500.0	8424.7	7.14	+182.0,	56.3" L	6" NPW
5537	6563.9	8464.2	5.85	+128.1,	19.3" R	8" NPW
4536	6648.2	8396.8	6.13	+326.0,	15.0" R	8" 22.5B
4533	6712.7	8381.1	5.99	+399.9,	11.9" R	8" 22.5B
4532	6724.2	8384.8	5.28	+410.7,	12.3" R	8" 45B
4684	6768.9	8360.1	7.29	+458.8,	0.0" R	8" NPWV
4683	6771.7	8359.0	5.97	+461.6,	0.6" L	12"x8" TEE & CAP
4685	6774.5	8364.2	6.22	+463.6,	4.9" R	12"x8" TEE
4688	6777.1	8368.9	8.24	+465.4,	10.0" R	12" NPWV
4686	6777.3	8363.1	7.57	+466.5,	4.3" R	8" NPWV
4687	6781.5	8361.0	6.20	+471.0,	2.9" R	8" 90B
4680	6728.4	8258.3	5.59	+34.8,	106.9" L	8" 90B
4679	6729.1	8257.5	6.80	+35.6,	107.6" L	8" NPWV TIE TO EXISTING
4689	6815.8	8453.1	8.31	+50.3,	99.2" R	6" NPWV TIE TO EXISTING
4690	6820.5	8456.4	7.79	+500.6,	104.2" R	6" 45B
4691	6828.4	8455.7	13.79	+42.4,	103.9" R	6" TEE

90VB - DEGREE OF PIPE BEND
 90V - DEGREE OF VERTICAL PIPE BEND
 A/C - AIR LENGTH
 A - AIR CONDITIONER
 AD - ASPHALT
 ADPH - ASPHALT
 BC - BACK OF CURB
 BM - BENCHMARK
 BSG - BELLSOUTH CONCRETE
 BUL - BULL
 CAG - CURB AND GUTTER
 CCB - CONCRETE BLOCK
 CCBT - CATCH TELEVISION
 CAT - CATCH BASIN
 CB - CONCRETE BLOCK AND STUCCO
 CCCL - COASTAL STRUCTURE CONTROL LINE
 CD - CHORD
 CH BRG CL - CHORD BEARING
 CL - CENTERLINE
 CLM - CHAIN LINK FENCE
 CM - CONCRETE MOUND
 COM - COMBUSTED METAL PIPE
 CO - CLEAN OUT
 COL - COLLUM
 COM - COMMERCIAL
 CON - CONCRETE
 COR - CORNER
 D - DELTA
 D/W - DRIVEWAY
 DE - DRAINAGE EASEMENT
 DES - DESCRIPTION
 DIP - DITCH OR DRAIN PIPE
 DR - DRIP LINE
 DS - DEPARTMENT OF TRANSPORTATION
 DUL - DRAINAGE STRUCTURE
 DYL - DOUBLE YELLOW LINE
 EB - ELECTRIC BOX
 E - ELEVATION
 ELEC - ELECTRIC
 EM - ELECTRIC METER
 EOP - EDGE OF PAVEMENT
 EOW - EDGE OF WATER
 ESMT - EASEMENT
 EX - EXISTING
 FF - FINISHED FLOOR
 FH - FIRE HYDRANT
 FM - FENCE
 FN - FOUND
 FTBL & G - FLOW, POWER AND GUY ANCHOR
 GL - GUYANCHOR LOT
 GV - GATE VALVE
 ICV - IRRIGATION CONTROL VALVE
 INV - INVERT
 IR - IRON PIPE
 IRP - IRON PIPE
 IRM - IRON ROD
 IRC - IRON REBAR AND CAST
 ISL - ISLAND
 IS - ISLET
 LF - LINEAR FEET
 LIQ - LIQUID
 LND - LANDSCAPING
 LPT - LIGHT POLE
 M - MEASURED
 MES - MITERED END SECTION
 MH - MANHOLE
 MSC - MISCELLANEOUS
 MIP - METAL LIGHT POLE
 NAO - NAIL AND NICK
 NAW - NORTH AMERICAN VERTICAL DATUM
 NVD - NORTH AMERICAN VERTICAL DATUM
 NPW - NON-POTABLE WATER
 NPWS - NON-POTABLE WATER SERVICE
 NRT - NOTABLE WATER VALVE
 NR - NON-RADIAL
 N/S - NORTH
 OH - OVER-HAND
 OHW - OVERHEAD WIRE
 ORB - OFFICIAL RECORDS BOOK
 P - PLAT
 P.O.B. - POINT OF BEGINNING
 P.U.D. - PLANNED UNIT DEVELOPMENT
 PB - PLAT BOOK
 PC - POINT OF CURVATURE
 PCC - POINT OF COMPOUND CURVATURE
 PCL - PERMANENT CONTROL POINT
 PG - PALM
 PLM - PALM
 PRC - POINT OF REVERSE CURVE
 PRE - PREVIOUS
 PRM - PRESERVATION OF REMNANT MONUMENT
 PT - POINT OF TANGENCY
 PUB - PUBLIC UTILITY & DRAINAGE
 PUW - POTABLE WATER CHLORIDE PIPE
 PVM - PAVEMENT
 PW - POTABLE WATER
 R - RADIUS
 R - RADIUS
 R - RIGHT-OF-WAY
 RAD - RADIAL
 RCP - RESISTANCE CURVE PIPE
 RED - REDUCER
 RES - RESIDENCE
 RFG - RANGE
 RNM - RED PAINT MARK
 S/S - SANITARY SEWER SERVICE
 S/W - SIDEWALK
 SW - SWATH BUTTONWOOD
 STD - STORM DRAIN
 SEC - SECTION
 SH - SPRINKLER HEAD
 SPL - SPLIT LIGHT
 SMH - SANITARY MANHOLE
 SPC - STATE PLANE COORDINATES
 SS - SANITARY SEWER
 STA - STATION
 STL - STORY
 SWL - SOLID YELLOW LINE
 SYL - SOLID WHITE LINE
 T - TOP OF BANK
 TRANS - TRANSFORMER
 TWP - TOWNSHIP
 UB - UTILITY BOX
 VE - UTILITY EASEMENT
 VL - VEGETATION LINE
 VL - WITH
 WL - WOOD
 W - WATERLINE
 WM - WATER METER
 WPP - WOOD POWER POLE
 WS - WATER SERVICE
 W - WATER VALVE

TYPE: UTILITY AS-BUILT SURVEY
FIELD SURVEY DATE: JUNE 2
PROJECT NO.: 13044AB
DRAWN BY: RRB
CHECKED BY: RRB
SCALE: 1" = 30'

APPENDIX F: MARCH 2021 SERVICES SOLD REPORT

SERVICES SOLD

AQUARINA UTILITIES INC.

DATE: 03/29/2021 AUTHOR: AQUAH77

CRITERIA: 02/08/2021 - 03/10/2021

Acct#	Name	Service Location	Count	Usage	Fee	Tax	Total
	RESIDENTIAL						
	5/8 X 3/4 W						
	Totals:		301	742961	\$12,864.75	\$0.00	\$12,864.75
	RESIDENTIAL						
	5/8&3/4 SEW RES						
	Totals:		301	742961	\$13,441.85	\$0.00	\$13,441.85
	FLAT RATE SEWER						
	SEWER						
	Totals:		24	0	\$1,091.90	\$0.00	\$1,091.90
	IRRIGATION						
	5/8 X 3/4 NP						
	Totals:		87	1570422	\$3,473.66	\$0.00	\$3,473.66
	MISC WATER						
	5/8 X 3/4 W						
	Totals:		11	32369	\$520.68	\$0.00	\$520.68
	MISC WATER						
	5/8 X 3/4 SEW GS						

SERVICES SOLD

AQUARINA UTILITIES INC.

DATE: 03/29/2021 AUTHOR: AQUAH77

CRITERIA: 02/08/2021 - 03/10/2021

Acct#	Name	Service Location	Count	Usage	Fee	Tax	Total
	Totals:		8	27386	\$449.29	\$0.00	\$449.29
	MISC WATER						
	1 SEW GS						
	Totals:		4	23144	\$475.91	\$0.00	\$475.91
	MISC WATER						
	1W						
	Totals:		4	23144	\$421.22	\$0.00	\$421.22
	IRRIGATION						
	3 NP						
	Totals:		3	852993	\$1,953.62	\$0.00	\$1,953.62
	IRRIGATION						
	2 NP						
	Totals:		26	2383478	\$6,155.46	\$0.00	\$6,155.46
	IRRIGATION						
	4 NP						
	Totals:		2	503464	\$1,369.23	\$0.00	\$1,369.23

SERVICES SOLD

AQUARINA UTILITIES INC.

DATE: 03/29/2021 AUTHOR: AQUAH77

CRITERIA: 02/08/2021 - 03/10/2021

Acct#	Name	Service Location	Count	Usage	Fee	Tax	Total
	MISC WATER						
	2 SEW GS						
	Totals:		2	7456	\$532.79	\$0.00	\$532.79
	MISC WATER						
	2 W						
	Totals:		2	7456	\$428.45	\$0.00	\$428.45
	RESIDENTIAL						
	LATE_FEE						
	Totals:		14	0	\$98.00	\$0.00	\$98.00
	FLAT RATE SEWER						
	LATE_FEE						
	Totals:		2	0	\$14.00	\$0.00	\$14.00
	COMMERCIAL						
	1W						
	Totals:		1	9809	\$138.69	\$0.00	\$138.69
	COMMERCIAL						

SERVICES SOLD

AQUARINA UTILITIES INC.

DATE: 03/29/2021 AUTHOR: AQUAH77

CRITERIA: 02/08/2021 - 03/10/2021

Acct#	Name	Service Location	Count	Usage	Fee	Tax	Total
	1 SEW GS						
	Totals:		1	9809	\$150.07	\$0.00	\$150.07
	RESIDENTIAL						
	NORMRECCHARGEREG						
	Totals:		7	0	\$266.00	\$0.00	\$266.00
	COMMERCIAL						
	5/8 X 3/4 W						
	Totals:		5	1583	\$113.94	\$0.00	\$113.94
	COMMERCIAL						
	LATE_FEE						
	Totals:		1	0	\$7.00	\$0.00	\$7.00
	RESIDENTIAL						
	ADJUSTMENT						
	Totals:		1	0	\$-7.00	\$0.00	\$-7.00
	MULTI-FAMILY						
	2 W						

SERVICES SOLD

AQUARINA UTILITIES INC.

DATE: 03/29/2021 AUTHOR: AQUAH77

CRITERIA: 02/08/2021 - 03/10/2021

Acct#	Name	Service Location	Count	Usage	Fee	Tax	Total
	Totals:		5	357263	\$3,881.69	\$0.00	\$3,881.69
	MULTI-FAMILY 2 SEW GS						
	Totals:		5	357263	\$3,949.54	\$0.00	\$3,949.54
	RESIDENTIAL 1SEW RES						
	Totals:		1	734	\$34.43	\$0.00	\$34.43
	RESIDENTIAL 1W						
	Totals:		1	734	\$63.37	\$0.00	\$63.37
	FLAT RATE SEWER NORMRECCHARGEREG						
	Totals:		1	0	\$38.00	\$0.00	\$38.00
	MULTI-FAMILY 3 W						
	Totals:		1	24445	\$569.44	\$0.00	\$569.44

SERVICES SOLD

AQUARINA UTILITIES INC.

DATE: 03/29/2021 AUTHOR: AQUAH77

CRITERIA: 02/08/2021 - 03/10/2021

Acct#	Name	Service Location	Count	Usage	Fee	Tax	Total
	MULTI-FAMILY 3 SEW GS						
	Totals:		1	24445	\$664.13	\$0.00	\$664.13
	IRRIGATION NORMRECCHARGEREG						
	Totals:		1	0	\$38.00	\$0.00	\$38.00
	MULTI-FAMILY LATE_FEE						
	Totals:		4	0	\$28.00	\$0.00	\$28.00
	IRRIGATION LATE_FEE						
	Totals:		2	0	\$14.00	\$0.00	\$14.00
	MISC WATER LATE_FEE						
	Totals:		3	0	\$21.00	\$0.00	\$21.00
	RESIDENTIAL SEWERADJ						

SERVICES SOLD

AQUARINA UTILITIES INC.

DATE: 03/29/2021 AUTHOR: AQUAH77

CRITERIA: 02/08/2021 - 03/10/2021

Acct#	Name	Service Location	Count	Usage	Fee	Tax	Total
	Totals:		1	0	\$-33.45	\$0.00	\$-33.45
	RESIDENTIAL WATERADJ						
	Totals:		1	0	\$-79.95	\$0.00	\$-79.95
	IRRIGATION ADJUSTMENT						
	Totals:		1	0	\$-7.00	\$0.00	\$-7.00
	IRRIGATION MISC_CREDIT						
	Totals:		1	0	\$-51.59	\$0.00	\$-51.59
	RESIDENTIAL MISC_DEBIT						
	Totals:		2	0	\$175.26	\$0.00	\$175.26
	IRRIGATION 8 NP						
	Totals:		1	522228	\$1,858.14	\$0.00	\$1,858.14

SERVICES SOLD

AQUARINA UTILITIES INC.

DATE: 03/29/2021 AUTHOR: AQUAH77

CRITERIA: 02/08/2021 - 03/10/2021

Acct#	Name	Service Location	Count	Usage	Fee	Tax	Total
	IRRIGATION WATERADJ						
	Totals:		3	0	\$-113.33	\$0.00	\$-113.33
	RESIDENTIAL MISC_CREDIT						
	Totals:		1	0	\$-123.67	\$0.00	\$-123.67
	Grand Totals		450	7032349	\$54,885.52	\$0.00	\$54,885.52
	Grand Total Sewer Usage		323	1193198			

APPENDIX G: INFLUENT PUMP STATION DETAILS

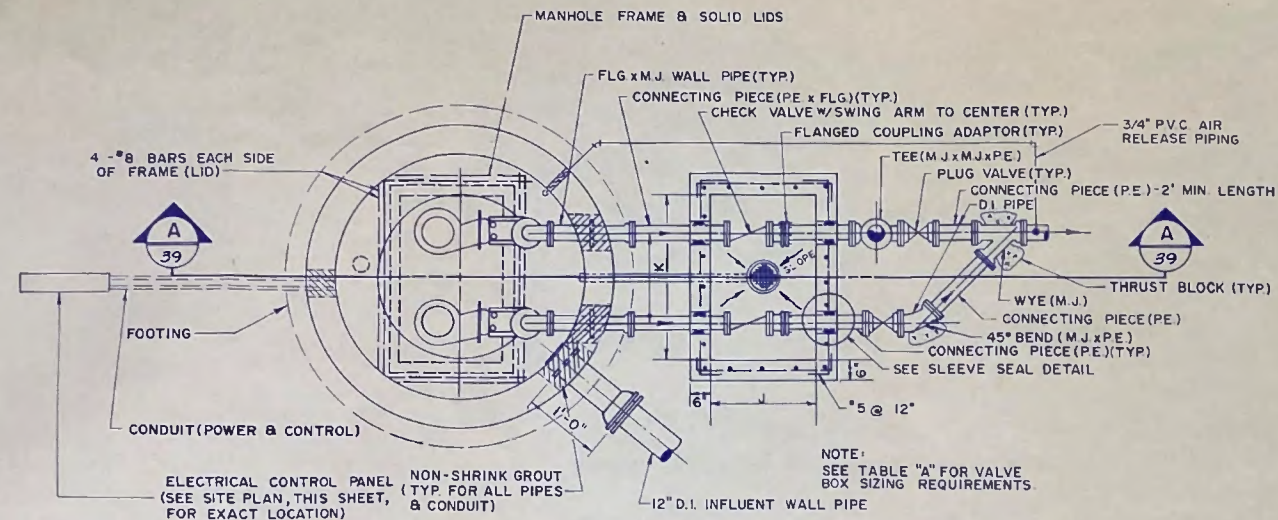
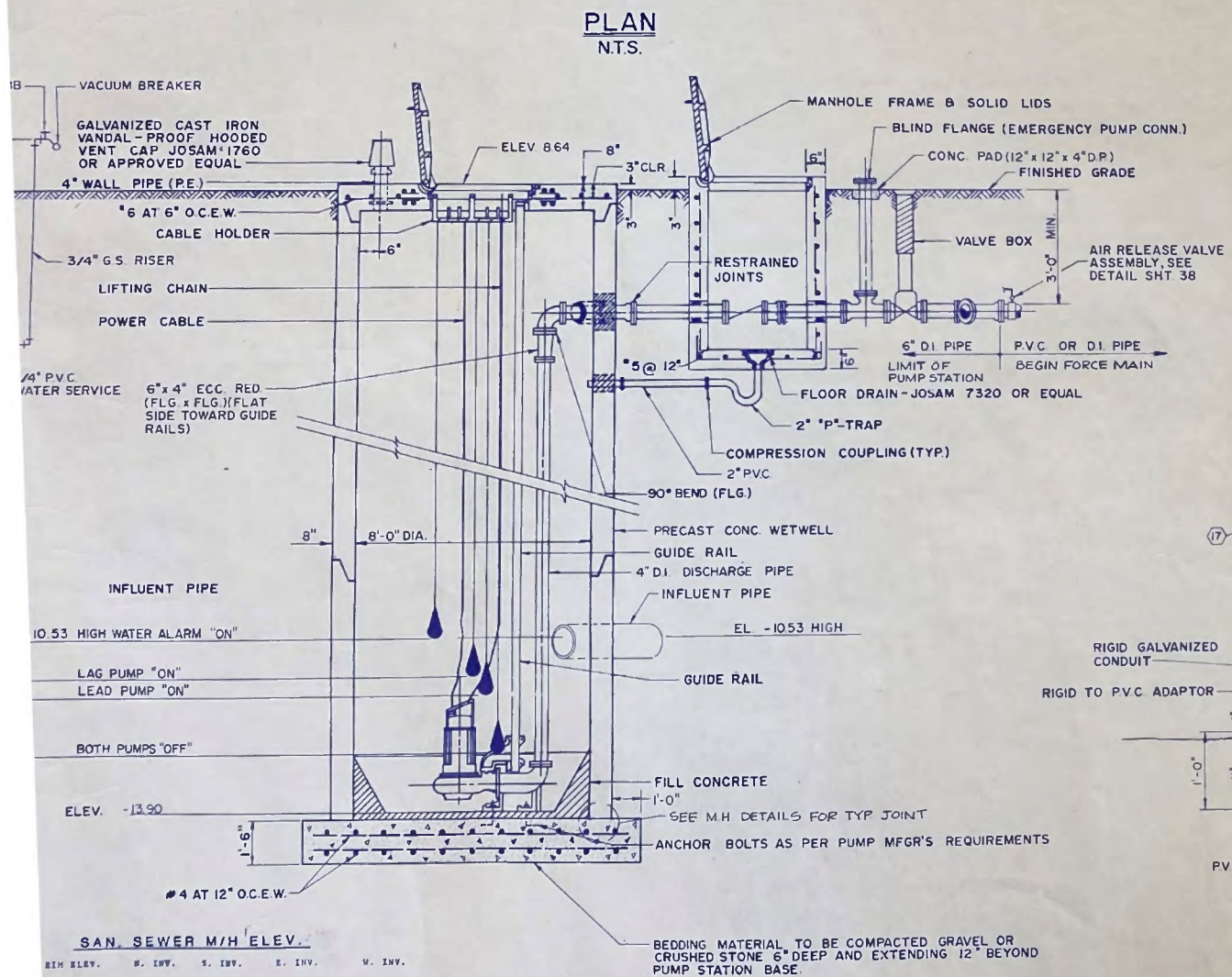
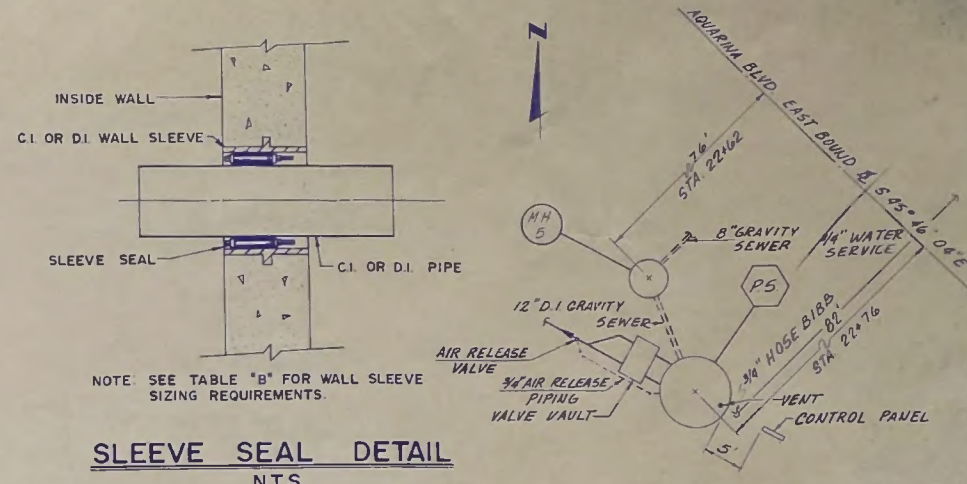


TABLE A		
DISCH PIPING	DIMENSIONS	FRAME & LID SIZE
4"	J 30" K 48"	30" x 48"
6"	30" 48"	30" x 48"

TABLE B		
PIPE SIZE	WALL SLEEVE SIZE	
4"	6"	
6"	8"	



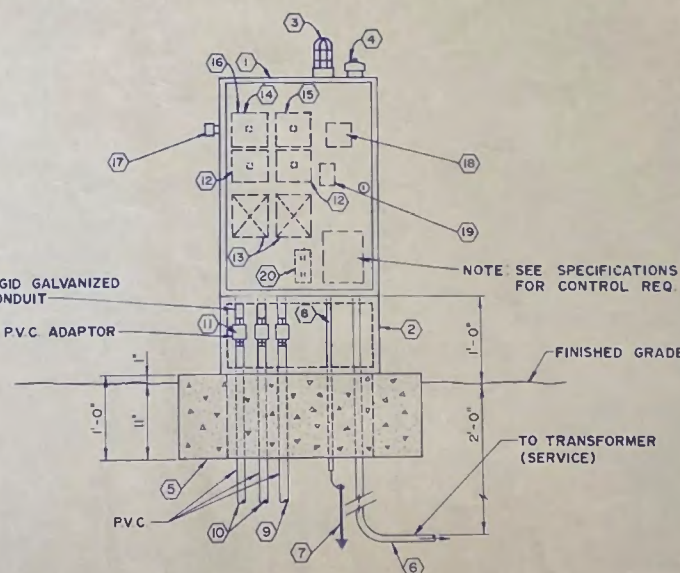
PUMP SPECIFICATIONS	
PUMPS REQUIRED	2
HIDROSTAL MODEL NO.	F4K-H
PUMP SIZE	4"
CAPACITY EACH (GPM)	520
TOTAL HEAD (FEET)	55
IMPELLER	354 MM
MOTOR H.P. REQ.	6.7/13
SPEED (R.P.M.)	850/1150
ELECTRICAL REQ.	3Ø/230V

- CONTROL PANEL NOTES**
- 1) MOUNT POWER CO. METER ON BACK OF CONTROL PANEL PROVIDE WATER-PROOF CONDUIT NIPPLE PENETRATIONS IN BOTH HOUSINGS.
 - 2) CONTRACTOR SHALL INSTALL A LAPSE TIME METER FOR EACH PUMP IN THE CONTROL PANEL.
 - 3) CONTRACTOR SHALL PROVIDE A WIRING DIAGRAM FOR PUMPS AND CONTROLS TO THE ENGINEER FOR APPROVAL.
 - 4) THIS DRAWING DEPICTS A FLOAT OPERATED PUMP CONTROL SYSTEM. FOR DESCRIPTION OF ALTERNATE BUBBLER/MERCURY MANOMETER PUMP CONTROL SYSTEM, SEE SPECIFICATIONS.

SITE PLAN
N.T.S.

LEGEND

- 1 - PREWIRED CONTROL PANEL IN NEMA 3R TYPE 304 STAINLESS STEEL, WEATHERPROOF CABINET, FOR 2 PUMPS. (MOUNTED AND CONNECTED BY ELECTRICAL CONTRACTOR)
- 2 - STAINLESS STEEL PEDESTAL BASE (TYPE 304)
- 3 - VAPOR PROOF 120V, 100W, RED LIGHT FIXTURE WITH GUARD & FLASHER, CONNECT TO HIGH WATER ALARM CIRCUIT (FURNISHED WITH CONTROL PANEL).
- 4 - WEATHER PROOF HORN, CONNECT TO HIGH WATER ALARM CIRCUIT (FURNISH WITH CONTROL PANEL).
- 5 - POURED CONCRETE BASE.
- 6 - SERVICE CONDUIT TO TRANSFORMER SIZE PER NATIONAL ELECTRICAL CODE (NEC).
- 7 - 5/8" DIA x 10'-0" LONG DRIVEN GALVANIZED GROUND ROD.
- 8 - GROUND CONDUCTOR IN RIGID CONDUIT CLAMP TO DRIVEN GROUND ROD AS SHOWN. SIZE PER NEC.
- 9 - 1" CONDUIT FOR LIQUID LEVEL CONTROL CABLES.
- 10 - 2" CONDUIT FOR SUBMERSIBLE PUMP WATER-PROOF CABLE.
- 11 - EXPLOSION PROOF SEAL IN CONDUIT.
- 12 - TRIP BREAKER FOR SUBMERSIBLE PUMP CIRCUIT LOCATED IN CABINET (e.g. PUMP 230 V, 3 Ø).
- 13 - SUBMERSIBLE PUMP STARTERS IN CABINET SIZE PER NEC.
- 14 - MAIN CIRCUIT BREAKER SIZE PER NEC.
- 15 - EMERGENCY CIRCUIT BREAKER SIZE PER NEC.
- 16 - LIGHTNING ARRESTOR.
- 17 - EMERGENCY GENERATOR RECEPTACLE (WP) PYLE NATIONAL JRE-4100 (100A) FURNISHED WITH CONTROL PANEL.
- 18 - 120V TO 24V TRANSFORMER.
- 19 - FUSE BLOCK FOR 120V CONTROL (TAP) PROTECTION (20A FUSE).
- 20 - DUPLEX 120V RECEPTACLE W/ G.I.F. IN PANEL.



PLAN

CONTROL PANEL ELEVATION (FRONT)

N.T.S.

SECTION

N.T.S.

A

39

RECORD DRAWINGS APRIL 1984

PUMP STATION DETAILS

**AQUARINA BEACH
COMMUNITY**

REG. FLA. ENGINEER NO. 30362 DATE

JOB NO. 775-050.24	DATE
775-050.41	
DATE MAY 1984	
SHEET 39 OF 39	

FOR: **AQUARINA DEVELOPMENTS, INC.**
321 OCEAN AVENUE, SUITE 10
MELBOURNE BEACH, FLORIDA 32951

POST, BUCKLEY, SCHUH & JERNIGAN, INC.
CONSULTING ENGINEERS AND PLANNERS



woodardcurran.com
COMMITMENT & INTEGRITY DRIVE RESULTS

EXHIBIT 10

Aquarina Utilities
Exhibit 10

	Aquarina	CSWR-Florida	CSWR-Florida	CSWR-Florida	CSWR-Florida	CSWR-Florida	CSWR-Florida
	2021	Y0	Y1	Y2	Y3	Y4	Y5
ERU's	1,043	1,043	1,043	1,043	1,043	1,043	1,043
Rate*	54.58	54.58	48.50	48.50	54.24	54.24	54.24
Revenue	703,989	710,724	607,026	607,026	678,868	678,868	678,868
Outside labor expenses	(559,534)	(185,005)	(191,480)	(198,182)	(205,119)	(212,298)	(219,728)
Administrative and office expense	0	(82,499)	(85,387)	(88,375)	(91,469)	(94,670)	(97,983)
Maintenance and repair expense	0	(51,342)	(53,139)	(54,999)	(56,924)	(58,916)	(60,978)
Purchased water	0	0	0	0	0	0	0
Purchased sewage treatment	0	0	0	0	0	0	0
Electric power expense (exclude office)	0	(53,796)	(55,678)	(57,627)	(59,644)	(61,732)	(63,892)
Chemicals expense	0	(14,374)	(14,877)	(15,398)	(15,937)	(16,494)	(17,072)
Testing fees	0	(5,035)	(5,212)	(5,394)	(5,583)	(5,778)	(5,980)
Transportation expense	0	0	0	0	0	0	0
Other operating expense	0	(456)	(472)	(488)	(505)	(523)	(541)
Total Operating Expense	(559,534)	(392,507)	(406,245)	(420,464)	(435,180)	(450,411)	(466,176)
Depreciation	(89,031)	(80,387)	(80,387)	(86,574)	(92,762)	(92,762)	(92,762)
Interest	(8,221)	0	(14,866)	(13,609)	(35,027)	(34,613)	(34,209)
Total Expenses	(656,786)	(472,894)	(501,498)	(520,647)	(562,969)	(577,786)	(593,146)
Operating Income	47,203	237,830	105,528	86,379	115,899	101,082	85,722
Income Tax	(80,884)	0	(27,965)	(22,890)	(30,713)	(26,787)	(22,716)
Net Income	(33,681)	237,830	77,563	63,488	85,186	74,295	63,005

*Rate reflects average bills per ERU assuming 3,500 gallons of usage per month

ASSUMPTIONS

Total FL ERU's	20,675	31,923	34,871	38,710	39,173	39,636
Total FL Rate Base	0	29,581	29,581	90,030	90,030	90,030
Total FL Rev Req	0	12,205	12,205	21,310	21,310	21,310
Aquarina ERU's	1,043	1,043	1,043	1,043	1,043	1,043
Aquarina Acq Premium	0	1,875	1,875	1,875	1,875	1,875
Equity	50.0%	50.0%	50.0%	50.0%	50.0%	50.0%
ROE	9.5%	9.5%	9.5%	9.5%	9.5%	9.5%
Tax Rate	26.5%	26.5%	26.5%	26.5%	26.5%	26.5%
Rate with Acq Premium	0	48.50	48.50	54.24	54.24	54.24
Inflation Rate	0.0%	3.5%	3.5%	3.5%	3.5%	3.5%
Amortization Years	30	30	30	30	30	30
Additional Plant Investment	0	0	247,500	247,500	0	0
Depreciation Rate	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Debt Issuance	0	7,000,000	7,000,000	20,000,000	20,000,000	20,000,000
Interest Rate	6.5%	6.5%	6.5%	6.5%	6.5%	6.5%

CALCULATIONS

Additional Depreciation Expense	0	0	(6,188)	(6,188)	0	0
Interest Expense	0	(455,000)	(455,000)	(1,300,000)	(1,300,000)	(1,300,000)
Equity Return with Acq Premium	0	1,405	1,405	4,276	4,276	4,276
Equity Return w/o Acq Premium	0	1,316	1,316	4,187	4,187	4,187
Tax Return with Acq Premium	0	507	507	1,542	1,542	1,542
Tax Return w/o Acq Premium	0	474	474	1,510	1,510	1,510
Acq Premium Amortization	0	63	63	63	63	63
Total Net Impact of Acq Premium		184	184	184	184	184
Rate Adjustment		1.5%	1.5%	0.9%	0.9%	0.9%
Rate w/o Acq Premium		47.77	47.77	53.77	53.77	53.77

EXHIBIT 11

**NOTICE OF UTILITY'S PETITION TO ESTABLISH
AN ACQUISITION ADJUSTMENT**

DATE OF CUSTOMER NOTICE - ____/____/____

CSWR-Florida Utility Operating Company, LLC (“CSWR-Florida”) has filed a Petition with the Florida Public Service Commission (the “Commission”), pursuant to rule 25-30.0371, Florida Administrative Code, to establish an acquisition adjustment for a non-viable utility system relating to its acquisition of the water and wastewater facilities of Aquarina Utilities, Inc.

CSWR-Florida’s Petition was filed with the Commission on March ____, 2025 and assigned Commission docket number _____.

In its next rate case, CSWR-Florida expects to consolidate its rates over all Florida customers. If the Commission grants the full acquisition adjustment requested by CSWR-Florida, the 5-year projected consolidated rate impact is \$0.73 per water customer and \$0.73 per wastewater customer, per month. If customer rates are not consolidated and the acquisition adjustment is applied to only the customers of Aquarina Utilities, then the rate impact is projected to be \$4.99 per water customer and \$4.99 per wastewater customer, per month.

A copy of CSWR-Florida’s Petition is available on the Commission’s website at <https://www.psc.state.fl.us/dockets>.

CSWR-Florida can be contacted at 1630 Des Peres Rd., Suite 140, St. Louis, MO 63131, telephone (855) 476-1942 during the regular business hours of Monday – Friday from 7am-7pm. Any customer substantially affected by the Petition may file a motion to intervene in accordance with rule 28-106.205, Florida Administrative Code.