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STATE OF FLORIDA



DIVISION OF
ACCOUNTING AND FINANCE
ANDREW L. MAUREY
DIRECTOR
(850) 413-6900

Public Service Commission

June 20, 2017

Holly Burge
Auarina Utilities, Inc.
P.O. Box 1114
Fellsmere, FL 32948-1114

Re: Docket No. 150010-WS - Application for staff-assisted rate case in Brevard County by Auarina Utilities, Inc.

Dear Ms. Burge:

Enclosed you will find Attachments 1, 2, and 3. Please adjustment your company's books as of December 31, 2014, to match the amounts reflected on Attachment 1, 2, and 3.

If you have any questions, please contact me at (850) 413-7003.

Sincerely,

A handwritten signature in cursive script that reads "Lee Smith".

Lee Smith
Public Utility Analyst

LS/sc

cc: Bart Fletcher
Commission Clerk

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COMMISSION
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Aquarina Utilities, Inc.	Attachment 1
Plant & Accumulated Depreciation Balances	
Docket No. 140217-WU	

Potable Water
Test Year Ended 12/31/14

Account	UPIS	Accumulated Depreciation
301 Organization	\$397	\$304
304 Structures & Improvements	18,945	18,128
307 Wells & Springs	116,507	116,507
309 Supply Mains	2,057	0
311 Pumping Equip.	54,958	2,751
320 Water Treatment Equip.	338,352	338,352
330 Dist. Reservoirs & Standpipes	625,448	555,518
331 T&D Mains	153,779	69,269
333 Services	39,865	19,531
334 Meters & Meter Installations	49,129	11,010
336 Backflow Prevention Devices	4,408	441
339 Other Plant & Misc. Equip.	3,954	231
341 Transportation Equip.	40,596	10,149
343 Tools, Shop, & Garage Equip.	900	28
344 Lab Equip.	2,000	67
348 Other Tangible Plant	<u>1,261</u>	<u>1,261</u>
	<u>\$1,452,555</u>	<u>\$1,143,546</u>

Aquarina Utilities, Inc.	Attachment 2
Plant & Accumulated Depreciation Balances	
Docket No. 140217-WU	

Non-Potable Water
Test Year Ended 12/31/14

Account	UPIS	Accumulated Depreciation
No. Description		
301 Organization	\$653	\$500
307 Wells & Springs	115,430	115,430
309 Supply Mains	23,143	13,522
311 Pumping Equip.	80,443	49,408
320 Water Treatment Equip.	39,669	39,669
330 Dist. Reservoirs & Standpipes	512,792	512,792
331 T&D Mains	153,779	69,270
334 Meters & Meter Installations	12,302	498
335 Hydrants	10,050	4,475
339 Other Plant & Misc. Equip.	<u>3,055</u>	<u>75</u>
	<u>\$951,316</u>	<u>\$805,639</u>

Aquarina Utilities, Inc.	Attachment 3
Plant & Accumulated Depreciation Balances	
Docket No. 140217-WU	

Wastewater
Test Year Ended 12/31/14

Account	UPIS	Accumulated Depreciation
No. Description		
351 Organization	\$1,050	\$875
354 Structures & Improvements	22,002	21,041
360 Collection - Sewers Forced	164,230	159,966
361 Collection - Sewers Gravity	328,394	160,378
363 Services to customers	170,960	135,034
371 Pumping Equipment	50,256	37,590
380 Treatment & Disposal Equip.	704,033	704,033
382 Outfall Sewer Lines	144,908	144,908
389 Other Plant & Misc. Equip.	3,333	954
391 Transportation Equip.	20,298	5,075
394 Laboratory Equipment	565	129
398 Other Tangible Plant	<u>3,449</u>	<u>3,449</u>
	<u>\$1,613,478</u>	<u>\$1,373,432</u>