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*tcrabb@radeylaw.com*

May 10, 2021

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

Re: Docket No.: 20210093-WS

Dear Commission Clerk:

Exhibit O to the Application document originally filed on May 3, 2021 (document number 03856-2021) contains certain personally identifiable financial information, including social security numbers. We accordingly request that you maintain that version of the Application as confidential. We are subsequently filing today a revised version of the Application with that confidential information in Exhibit O redacted. If you have any questions or require additional information, please contact me at your convenience. Thank you for your time and assistance.

Sincerely,

*/s/ Thomas A. Crabb*

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

**FLORIDA PUBLIC SERVICE COMMISSION**

**INSTRUCTIONS FOR COMPLETING EXAMPLE  
APPLICATION FOR TRANSFER OF CERTIFICATES OR FACILITIES  
FROM A REGULATED UTILITY TO ANOTHER REGULATED UTILITY**

**(Pursuant to Section 367.071, Florida Statutes, and  
Rule 25-30.037(2), Florida Administrative Code)**

**General Information**

The attached form is an example application that may be completed by the applicant and filed with the Office of Commission Clerk to comply with Rule 25-30.037(2), Florida Administrative Code (F.A.C.). Any questions regarding this form should be directed to the Division of Engineering at (850) 413-6910.

**Instructions**

1. Pursuant to Rule 25-30.037(1)(a), F.A.C., if a transfer occurs prior to Commission approval, the utility shall submit an application for authority to transfer no later than 90 days after the sale closing date.
2. Fill out the attached application form completely and accurately.
3. Complete all the items that apply to your utility. If an item is not applicable, mark it "N.A." Do not leave any items blank.
4. Remit the proper filing fee pursuant to Rule 25-30.020, F.A.C., with the application.
5. Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.
6. The completed application, attached exhibits, and the proper filing fee should be mailed to:

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

**APPLICATION FOR TRANSFER OF CERTIFICATES OR FACILITIES  
FROM A REGULATED UTILITY TO ANOTHER REGULATED UTILITY**

**(Pursuant to Section 367.071, Florida Statutes, and  
Rule 25-30.037(2), Florida Administrative Code)**

Pursuant to Rule 25-30.037(1)(a), F.A.C., if a transfer occurs prior to Commission approval, the utility shall submit an application for authority to transfer no later than 90 days after the sale closing date.

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

The undersigned hereby makes application for the transfer of facilities and transfer  or cancellation  of Water Certificate No. 517-W and/or Wastewater Certificate No. 450-S and amendment of Water Certificate No. \_\_\_\_\_ and/or Wastewater Certificate No. \_\_\_\_\_ in Brevard County, Florida, and submits the following information:

**PART I**

**APPLICANT INFORMATION**

- A) Contact Information for Utility/Seller. The utility/seller's certificated name, address, telephone number, and if applicable, fax number, e-mail address, and website address. The utility's name should reflect the business and/or fictitious name(s) registered with the Department of State's Division of Corporations:

Aquarina Utilities, Inc.  
Utility Name

10475 130<sup>th</sup> Avenue  
Office Street Address

<u>Fellsmere</u>	<u>Florida</u>	<u>32948</u>
City	State	Zip Code

P.O. Box 1114  
Mailing Address (if different from Street Address)

<u>Fellsmere</u>	<u>Florida</u>	<u>32948</u>
City	State	Zip Code

(772) 708-8350

Phone Number

( ) -

Fax Number

27-4368504

Federal Employer Identification Number

aquarinautilities@bellsouth.net

E-Mail Address

http://aquarinautilities.com

Website Address

517-W

Water Certificate No.

450-S

Wastewater Certificate No.

- B) The contact information of the seller's authorized representative to contact concerning this application:

Kevin R Burge

Name

P.O. Box 1114

Mailing Address

Fellsmere

City

Florida

State

32948

Zip Code

(772) 708-7946

Phone Number

( ) -

Fax Number

aquarinautilities@bellsouth.net

E-Mail Address

- C) Contact Information for Buyer. The buyer's name, address, telephone number, Federal Employer Identification Number, and, if applicable, fax number, e-mail address, website address, and new name of the utility if the buyer plans to operate under a different name. The buyer's business name, and if applicable, new utility name, should reflect the business and/or fictitious name(s) registered with the Department of State's Division of Corporations.

Buyer-CSWR-Florida Utility Operating Company, LLC, (Prior to closing, Central States Water Resources, LLC, will assign all its rights & interests to CSWR-Florida Utility Operating Company, LLC, ("CSWR-Florida UOC"))

Buyer's Name

1650 Des Peres Road, Suite 303

Office Street Address

St. Louis

Missouri

63131

City

State

Zip Code

1650 Des Peres Road, Suite 303

Mailing Address (if different from Street Address)

Des Peres

MO

63131

City

State

Zip Code

(314) 736-4672

(314) 736-4743

Phone Number

Fax Number

[To be provided]

Federal Employer Identification Number

regulatory@cswrgroup.com

E-Mail Address

CSWR - Florida Utility Operating Company, LLC

New Utility Name

- D) The contact information of the buyer's authorized representative to contact concerning this application:

Susan Clark/Tom Crabb

Name

301 South Bronough Street, Suite 200

Mailing Address

Tallahassee

Florida

32301

City

State

Zip Code

(850) 425-6654

(850) 425-6694

Phone Number

Fax Number

sclark@radeylaw.com/tcrabb@radeylaw.com

E-Mail Address

- E) The name, address, telephone number, and if available, e-mail address and fax number of the

person in possession of the books and records when the application is filed.

Kevin R. Burge

Name

PO Box 1114

Mailing Address

Fellsmere

Florida

32948

City

State

Zip Code

(772) 708-7946

( ) -

Phone Number

Fax Number

aquarinautilities@bellsouth.net

E-Mail Address

- F) Indicate the nature of the utility's/buyer's business organization (check one). Provide documentation from the Florida Department of State, Division of Corporations, showing the utility's/buyer's business name and registration/document number for the business, unless operating as a sole proprietor.

- Corporation \_\_\_\_\_  
Number
- Limited Liability Company \_\_\_\_\_  
[To be provided]  
Number
- Partnership \_\_\_\_\_  
Number
- Limited Partnership \_\_\_\_\_  
Number
- Limited Liability Partnership \_\_\_\_\_  
Number
- Sole Proprietorship
- Association
- Other (Specify) \_\_\_\_\_

If the utility is doing business under a fictitious name, provide documentation from the Florida Department of State, Division of Corporations showing the utility's fictitious name and registration number for the fictitious name.

Fictitious Name (d/b/a) \_\_\_\_\_ N/A  
Registration Number

- G) The name(s), address(es), and percentage of ownership of each entity or person which owns or will own more than 5 percent interest in the utility (Use additional sheet if necessary).

CSWR - Florida Utility Holding Company, LLC, is the sole owner/member of CSWR -  
Florida UOC

- H) Provide the date and state of incorporation or organization of the buyer.  
[To be provided]

**PART II**

**TRANSFER OF CERTIFICATE**

**A) DESCRIPTION OF SALE AGREEMENT**

- 1) Exhibit A - Provide a copy of the contract for sale and all auxiliary or supplemental agreements. If the sale, assignment, or transfer occurs prior to Commission approval, the contract shall include a provision stating that the contract is contingent upon Commission approval.
  
- 2) Exhibit \_\_\_\_\_ - Provide the following documentation of the terms of the transfer:
  - a) The date the closing occurred or will occur.  
See Exhibit A, (Supplement)
  
  - b) The purchase price and terms of payment.  
See Exhibit A, (Supplement)
  
  - c) A list of and the dollar amount of the assets purchased and liabilities assumed or not assumed, including those of non-regulated operations or entities.

See Exhibit A, (Supplement)

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- d) A description of all consideration between the parties, including promised salaries, retainer fees, stock, stock options, and assumption of obligations.

See Exhibit A, (Supplement)

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- e) Provisions regarding the disposition, where applicable, of customer deposits and interest thereon, guaranteed revenue contracts, developer agreements, customer advances, debt of the utility, and leases.

Prior to close, seller shall refund and/or retain and apply all customer deposits, as appropriate.

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- f) A statement that the buyer will fulfill the commitments, obligations, and representations of the seller with regard to utility matters.

After closing, CSWR - Florida UOC will fulfill the commitments, obligations, and representations of the seller with regard to utility matters.

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- g) A provision that the buyer has or will obtain the books and records of the seller, including all supporting documentation for rate base additions since the last time rate base was established for the utility.

CSWR - Florida UOC will obtain the books and records of the seller, including all supporting documentation for rate base additions since the last time rate base was established.

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- h) A statement that the utility's books and records will be maintained using the National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts (USOA).

The books and records of CSWR - Florida UOC will be maintained using the NARUC Uniform System of Accounts.

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- i) A statement that the utility's books and records will be maintained at the utility's office(s) within Florida, or that the utility will comply with the requirements of Rule 25-30.110(1)(b) and (c), F.A.C., regarding maintenance of utility records at another location or out-of-state. If the records will not be maintained at the utility's office(s), the statement should include the location where the utility intends to maintain the books and records.

CSWR - Florida UOC will comply with the requirements of Rule 25-30.110(1)(b) and (c), F.A.C., regarding maintenance of utility records at another location.

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**B) FINANCIAL ABILITY**

- 1) Exhibit B - Provide a detailed financial statement (balance sheet and income statement), audited if available, of the financial condition of the applicant, that shows all assets and liabilities of every kind and character. The financial statements shall be for the preceding calendar or fiscal year. The financial statement shall be prepared in accordance with Rule 25-30.115, F.A.C. If available, a statement of the sources and uses of funds shall also be provided.
  
- 2) Exhibit        - Provide a list of all entities, including affiliates, upon which the buyer is relying to provide funding to the utility and an explanation of the manner and amount of such funding. The list need not include any person or entity holding less than 5 percent ownership interest in the utility. The applicant shall provide copies of any financial agreements between the listed entities and the utility and proof of the listed entities' ability to provide funding, such as financial statements.

See Exhibit B, (Supplement)

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**C) TECHNICAL ABILITY**

- 1) Exhibit C - Provide the buyer's experience in the water or wastewater industry.

See Exhibit C

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- 2) Exhibit D - Provide the buyer's plans for ensuring continued operation of the utility, such as retaining the existing plant operator(s) and office personnel, or contracting with outside entities.

**D) TERRITORY DESCRIPTION, PUBLIC INTEREST, AND FACILITIES**

- 1) Exhibit E - Provide a legal description of the proposed service area in the format prescribed in Rule 25-30.029, F.A.C.
- 2) Exhibit F - Provide a statement explaining why the transfer is in the public interest.  
See Exhibit F  

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- 3) Exhibit G - Provide a statement from the buyer that after reasonable investigation, the system being acquired appears to be in satisfactory condition and compliance with all applicable standards set by the DEP, or, if the system is in need of repair or improvement, has any outstanding Notice of Violation of any standard set by the DEP or any outstanding consent orders with the DEP, the buyer shall provide a description of the repairs or improvements that have been identified, the governmental entity that required the repairs or improvements, if applicable, the approximate cost to complete the repairs or improvements, and any agreements between the seller and buyer regarding who will be responsible for any identified repairs or improvements.  
See Exhibit G  

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- 4) Exhibit H - Provide documentation of the utility's right to continued long-term use of the land upon which the utility treatment facilities are located. This documentation shall be in the form of a recorded warranty deed, recorded quit claim deed accompanied by title insurance, recorded long-term lease, such as a 99-year lease, or recorded easement. The applicant may submit an unrecorded copy of the instrument granting the utility's right to access and continued use of the land upon which the utility treatment facilities are or will be located, provided the applicant files a recorded copy within the time prescribed in the order granting the transfer.
- 5) Exhibit I - Provide a copy of all of the utility's current permits from the Department of Environmental Protection (DEP) and the water management district.
- 6) Exhibit J - Provide a copy of the most recent DEP and/or county health department sanitary survey, compliance inspection report, and secondary water quality standards report.

- 7) Exhibit K - Provide a copy of all of the utility's correspondence with the DEP, county health department, and water management district, including consent orders and warning letters, and the utility's responses to the same, for the past five years.
- 8) Exhibit L - Provide a copy of all customer complaints that the utility has received regarding DEP secondary water quality standards during the past five years.

**E) PROPOSED TARIFF**

Exhibit M - Provide a tariff containing all rates, classifications, charges, rules, and regulations, which shall be consistent with Chapter 25-9, F.A.C. See Rule 25-30.037, F.A.C., for information about water and wastewater tariffs that are available and may be completed by the applicant and included in the application.

**F) ACCOUNTING INFORMATION**

- 1) Exhibit N - Provide the proposed net book value of the system as of the date of the proposed transfer, and a statement setting out the reasons for the inclusion of an acquisition adjustment, if one is requested. If rate base has been established by this Commission, provide the docket and the order number. In addition, provide a schedule of all subsequent changes to rate base.

See Exhibit N. Rate base most recently established in Docket No. 20150010-WS,  
Order No. PSC-2019-0139-PAA-WS

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- 2) Exhibit O - Provide a statement from the buyer that it has obtained or will obtain copies of all of the federal income tax returns of the seller from the date the utility was first established or the rate base was last established by the Commission, whichever is later. If the tax returns have not been obtained, provide a description of the steps taken to obtain the tax returns.

CSWR - Florida UOC has obtained all of the federal income tax returns of the  
seller from the date the rate base was last established by the Commission.

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- 3) Exhibit N/A - Provide a statement regarding the disposition of outstanding regulatory assessment fees, fines, or refunds owed and which entity will be responsible for paying regulatory assessment fees and filing the annual report for the year of the transfer and subsequent years.

There are no outstanding regulatory assessment fees, fines, or refunds owed by the  
seller. Any such obligations that arise in the future must be fully satisfied prior to  
closing.

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- 4) Exhibit P - If the buyer currently owns other water or wastewater utilities that are regulated by this Commission, provide a schedule reflecting any economies of scale that are anticipated to be achieved within the next three years and the effect on rates for existing customers served by both the utility being purchased and the buyer's other utilities.

See Exhibit P

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**G) NOTICING REQUIREMENTS**


Exhibit - Q - Provide proof of noticing pursuant to Rule 25-30.030, F.A.C. This may be provided as a late-filed exhibit.

**PART III**

**SIGNATURE**

Please sign and date the utility's completed application.

APPLICATION SUBMITTED BY:

  
Applicant's Signature

CSWR-Florida Utility Operating Company, LLC  
Applicant's Name (Printed)

President  
Applicant's Title

4-29-21  
Date

# Exhibit A

**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 Aqarina Utilities, Inc. PO Box 1114 Fellsmere, FL 32948 Phone: (772) 708-7946 Facsimile: _____ E-Mail: aqarinautilities@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: [Signature]  
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.

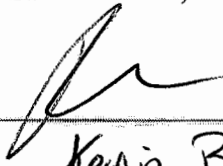
**BUYER:**

CENTRAL STATES WATER RESOURCES, INC., a Missouri corporation

By:   
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:	CBJCHBCAABAAApWlaJJeqJT-11145AwK5wDY_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 A  
(Supplement)

## **EXHIBIT A (Supplement)**

**Part II, Item A(2)(a)**: A closing date is not specified in the *Purchase and Sale Agreement* (Exhibit A) because closing is dependent upon, among other things, a Commission order authorizing transfer of Aquarina's assets. All conditions that must be satisfied before closing can occur are specified in Section 4.01 of Exhibit A.

**Part II, Item A(2)(b)**: The purchase price for Aquarina's water and wastewater assets can be found in Section 1.02(a) of the *Purchase and Sale Agreement* (Exhibit A). 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. CSWR-Florida UOC is requesting the amount of the purchase price be treated as confidential for purposes of this application.

**Part II, Item A(2)(c)**: Article I of the *Purchase and Sale Agreement* (Exhibit A) generally describes the property to be acquired as follows:

(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*").

Following conclusion of the Feasibility Period (as defined in Section 2.04 of the agreement) and prior to closing major units or items of acquired property (land,



improvements, and rights of way, tools, devices, equipment, furniture, fixtures, machinery, supplies, and other material tangible items) will be identified and included on EXHIBIT A and EXHIBIT B to the *Purchase and Sale Agreement*; however, the dollar values of those items will not be individually identified.

Buyer will not acquire any non-regulated assets or operations of the seller and is not assuming any of seller's liabilities or obligations. The transaction is limited to the acquisition of assets used to provide regulated water and wastewater service.

**Part II, Item A(2)(d)**: The purchase price stated in Section 1.02 of the *Purchase and Sale Agreement* (Exhibit A) will be paid in cash at closing. There is no other consideration between the parties, including salaries, retainer fees, stock, stock options, or assumption of any seller obligation.

**Part II, Item A(2)(e)**: Under terms of the *Purchase and Sale Agreement*, CSWR-Florida UOC is not acquiring or assuming responsibility for pre-closing obligations of the seller, including seller's obligations related to customer deposits. Prior to closing, it would be seller's responsibility to return all such deposits in accordance with Florida Commission rules and seller's approved tariff. Prior to closing, buyer will review all leases and developer agreements and will assume or renegotiate those agreements on a case-by-case basis. Any customers or developers who paid advances to Aquarina prior to closing will be given full credit for those payments after closing.

Exhibit B  
(Supplement)

## **EXHIBIT B (SUPPLEMENT)**

**Part II (B)(1)**: CSWR-Florida Utility Operating Company, LLC, was created for the purpose of acquiring and operating water and wastewater systems in Florida as a public utility. Unless and until the it acquires such systems, the company has no financial statements. In lieu of such information, the audited financial statements of CSWR, LLC, for 2019 and 2020 are provided as Exhibit B.

**Part II (B)(2)**: To fund the acquisition proposed in this application, CSWR, LLC, will invest sufficient equity in CSWR-Florida UOC to (a) pay the purchase price all costs related to the acquisition of assets currently owned by Aquarina Utilities, Inc., (b) fund necessary capital improvements, and (c) provide working capital to sustain operations until fully compensatory rates are implemented and CSWR-Florida UOC becomes self-sufficient.

# Exhibit C

## EXHIBIT C

CSWR-Florida UOC, is part of an affiliated group of holding and utility operating companies currently providing water and wastewater services to customers in Missouri, Arkansas, Kentucky, Texas, Louisiana, and Tennessee. The affiliate group includes CSWR, LLC, (“CSWR”) which employs personnel with managerial and operational expertise necessary to provide essential services to its utility affiliates. The services CSWR provides include, but are not limited to, executive management, administrative, legal, accounting, finance, engineering, accounts payable, and risk management. CSWR also invests equity capital used to acquire utility assets and systems (such as those for which authority is sought by this application), make required capital improvements, and provide working capital necessary to operate those systems until they become self-sufficient.

Since their formation, CSWR and its affiliates have invested more than \$89 million to acquire and operate, small water and wastewater systems in Missouri, Arkansas, Kentucky, Louisiana, Texas, and Tennessee that currently serve more than 48,860 water and 77,595 wastewater customers. In each of those jurisdictions state utility regulators determined CSWR and its affiliates have the financial strength and the managerial, and operational experience and expertise necessary to acquire, improve, own, and operate water and wastewater systems in a manner that serves the public interest.

CSWR’s affiliates have filed or soon will file applications seeking to increase their utility holdings in Arkansas, Missouri, Texas, and Tennessee, and have acquisition applications pending in North Carolina and Mississippi that, if granted, would expand the group’s footprint into those states.

CSWR's business plan is to purchase and recapitalize failing water and wastewater systems and to operate those systems as investor-owned regulated utilities. Most systems CSWR acquires are not providing safe and reliable service that complies with all applicable laws and regulations. Many of the systems CSWR pursues are out of compliance with state utility commission rules and with federal and state environmental or public health laws. Many of those systems also do not have federal or state permits required to lawfully operate. And many have not increased rates for a decade or more and therefore lack financial resources necessary to build, maintain, and make replacements to the systems.

CSWR’s operating affiliates have been able to acquire distressed systems, invest capital necessary to construct or repair physical facilities, and provide the managerial experience and expertise required to operate those systems in a way that satisfies customers, regulators, and investors alike. If given the opportunity, CSWR and its affiliates can bring those same financial resources and the same managerial and operational expertise to the systems we propose to acquire in Florida.

If the pending application is approved, CSWR-Florida would hire one or more non-affiliated third-party operations and maintenance firms (preferably local) that have knowledgeable and experienced personnel and carry all Florida licenses necessary to manage daily operations of the water and wastewater systems at issue in this application. CSWR-Florida also would utilize a non-affiliated outside billing and customer service firm – the same firm currently used by its affiliates operating outside Florida – to send out bills and handle service-related billing questions.

CSWR also has developed a centralized computerized maintenance management system that monitors the performance of our water and wastewater systems and allows personnel to track ongoing maintenance and testing activities of all third-party contractors. In addition, CSWR uses GIS survey information to accurately map all infrastructure assets, which enables anticipatory and

targeted infrastructure re-investment in affiliated systems. CSWR's outside firms are required to provide 24-hour emergency service phone numbers to report service issues, provide on-call emergency service personnel who must respond within prescribed time limits, utilize a computerized maintenance management system for wastewater and drinking water utility assets, provide on-line bill-pay options, and utilize up-to-date website bulletins about current service status.

While day-to-day operational, billing, and customer service functions would be provided by non-employee contractors, all management, financial reporting, underground utility safety and location services, Commission regulatory reporting, environmental regulatory reporting and management, operations oversight, utility asset planning, engineering planning, ongoing utility maintenance, utility record keeping, and final customer dispute management would be performed by personnel at CSWR's corporate office. CSWR personnel also would monitor the activities of non-employee contractors to make sure our systems are being operated and maintained properly and customers' needs are being met.

Brief biographies of CSWR's key executive and operational leaders are provided below, and additional information regarding CSWR and its affiliated operating companies, including case studies showing the significant improvements made in some of the systems the companies own and operate, can be found on CSWR's website: <https://www.centralstateswaterresources.com>.

### **Josiah Cox – President**

Mr. Cox is President of CSWR-Florida Utility Operating Company, LLC, and also of CSWR, LLC, ("CSWR"). Both companies are part of an affiliated group that provide water or wastewater utility services to more than 40,000 customers in six states.

Mr. Cox received a Bachelor of Science with a major in Environmental Science from the University of Kansas. Professionally he has worked at the Kansas state biological survey, where he performed a wildlife habitat study. He then worked at a civil engineering firm where he was involved in various facets of the land development process including permitting, entitlement, civil design, project management, and construction management. He focused mainly on the water and wastewater side of the civil engineering business and participated in every part of that business from waste-load allocation studies (now known as the anti- degradation processes), design, permitting, project management, and construction management. He also ran the firm's environmental consulting division and was the second private consultant to submit a water quality impact study in the state of Missouri in 2003. He joined the engineering firm's executive leadership team and helped run all the firm's operations.

Beginning in 2005, he formed a full-service civil engineering, environmental consulting, general contracting, and construction management firm. He obtained extensive experience with rural communities in every facet of the water and wastewater compliance process, including environmental assessment, permitting, design, construction, operation and community administration of the actual water and wastewater (sewerage) systems. The firm performed stream sampling and built waste-load allocation models to determine receiving water-body protective permit- able effluent pollutant loads. They did full engineering design of multiple whole community wastewater and water infrastructure systems including wells, water distribution, water treatment, water storage, wastewater conveyance, and wastewater treatment plants and taken these designs through federal and state administered permitting processes in Missouri. The engineering firm also administered the construction of these water and wastewater systems from green field site selection all the way through system startup and final engineering sign-off. During this time, he also began the Master of Business Administration (MBA) program at Washington University in St.

Louis, from which he graduated in 2007.

In addition, starting in 2008, he took over the operations of an existing rural sewer district, and he still operates a system managing the functioning, testing, and maintenance of the system. He also acts as the administrator for this municipal system performing all the billing, emergency response, accounts payable/accounts receivable, collections, budgeting, customer service, and public town meetings required to service the community.

In late 2010, after working on several small, failing water and wastewater systems, Mr. Cox created a business plan to acquire and recapitalize failing systems as investor-owned regulated water and wastewater utility companies. In early 2011, he went to the capital markets to raise money to implement my plan, and over a period of approximately three years met with over fifty-two infrastructure investment groups trying to raise necessary financing. In February 2014, he was able to raise sufficient debt and equity capital to start CSWR. In 2018, he attracted an additional large institutional private equity investor, which allowed CSWR to expand the scope of its business plan. Since its formation, CSWR has acquired, and currently is operating more than 257 water and/or wastewater systems in Missouri, Kentucky, Louisiana, Texas, Tennessee, and Arkansas.

### **Marty Moore – Chief Financial Officer**

Marty Moore is the Chief Financial Officer of CSWR, LLC, and has held this position since April 2020. As CFO, Mr. Moore provides leadership, direction, and management to the finance and accounting teams, manages the process for financial forecasting, budgeting, and reporting and oversees the human resources and risk management functions.

After receiving a Bachelor of Business Administration in Accounting from Abilene Christian University, he gained a wide range of experience. Moore's extensive senior-level finance and operational experience includes serving as CFO of international automation equipment manufacturer Baldwin Technology Co., a company he helped Barry-Wehmiller/Forsyth Capital take private in 2012. Prior to that, Mr. Moore held senior leadership positions with Summit Marketing, Consolidated Terminals, Barnhill's Buffet Inc., and Global Materials Services. He began his career at Arthur Andersen. Moore most recently led finance and corporate services as CFO of Gardner Capital, a national affordable housing and renewable energy developer, investor, and tax credit syndicator. He has an extensive background in mergers and acquisitions and will work alongside Mr. Cox in accelerating the company's already rapid growth trajectory.

### **Todd Thomas – Vice President**

Todd Thomas holds the office of Senior Vice President of CSWR, LLC. Mr. Thomas received his Bachelor of Science in Civil Engineering from The Missouri University of Science and Technology, and a Master of Business Administration from Washington University in St. Louis.

Before joining CSWR, Mr. Thomas was President of Brotcke Well and Pump, Vice President of Operations and Business Development of the Midwest for American Water Contract Operations, and General Manager of Midwest Operations for Environmental Management Corporation. Mr. Thomas currently serves on the Technical Advisory Team for the Public Water Supply District 2 of St. Charles County, MO.

Mr. Thomas's previous employment provided him extensive experienced in water and sewer utilities. He has extensive firsthand experience with how much damage can be done by lack of maintenance on a well system and how much money and effort is required to restore a well system after neglect.

In his position as Senior Vice President at CSWR, Mr. Thomas's main responsibilities include utility operations along with the acquisition, development, and rate stabilization of CSWR-affiliated utilities. Those duties include operations, maintenance, capital planning, and regulatory compliance for all affiliate-owned facilities. He is responsible for the management of all operations and maintenance service providers, customer service and billing service providers, and engineering firms.

### **Mike Duncan –Vice President**

Mike Duncan is the Vice President of CSWR, LLC, and was promoted to that position in October 2020. As Vice President, he has played an integral role in preparing, filing, and processing acquisition applications in Missouri, Kentucky, Tennessee, Louisiana, Texas, North Carolina, and Mississippi. He also has taken a leading role in preparing and filing rate cases in Missouri, Kentucky, and Louisiana.

After receiving a Bachelor of Arts degree from Washington University in St. Louis, the first eleven years of his career were spent as an administrator and later director at a non-profit organization in St. Louis Missouri. As Director he oversaw accounting, finance, human resources, IT, and communications for the organization. During his employment he received a master's in business administration from Olin School of Business at Washington University. Prior to his employment with CSWR, he spent two years as Director of Operation with Auto Tire & Parts Napa, a partner-owned chain of auto parts stores, overseeing projects related to distribution, logistics, IT, and general management.

### **Stacy Culleton – Director of Customer Experience**

Stacy Culleton is the Director of Customer Experience of CSWR, LLC. She has held this position since March 2020, and previously held the position of Project Manager. As Director of Customer Experience, Stacy leads the development, implementation and evaluation of strategic, tactical, and operational customer engagement plans, programs, and initiatives. She also advises the executive team regarding customer satisfaction measures, customer experience strategies, and drives the ongoing development of a customer service culture.

After receiving her Bachelor of Business Administration degree in Management from Lindenwood University, Stacy held positions as Director of Client Services at Unit 4 Education Solutions, Senior Business System Analyst and Sales Planning and Reporting Manager at Allianz Global Corporate and Specialty, Senior Product Manager at Unit 4, and Senior Consultant at Daugherty Business Solutions. Her experience and extensive background in managing teams helps ensure an exceptional customer experience and provides the technical and managerial expertise needed to run this critical customer service function.

### **Jake Freeman – Director of Engineering**

Jake Freeman is the Director of Engineering of CSWR, LLC, and has held this position since January 2019. As Director of Engineering, he oversees all engineering, surveying, and facility construction upgrades for all newly acquired CSWR water and sewer utilities including those in Missouri, Arkansas, Kentucky, Louisiana, Texas, Mississippi, Tennessee, and North Carolina. He also oversees ongoing capital upgrade projects on all CSWR affiliated and operated facilities.

After receiving a Bachelor of Science degree in Mechanical Engineering from the University of Missouri – Columbia, he spent the first two years of his career working for Corrigan



Mechanical, a design-build mechanical contractor in St. Louis designing, estimating, and managing plumbing, HVAC and process piping construction projects in Missouri and southern Illinois. He then spent eleven years performing similar tasks for Brotcke Well & Pump, a well and pump service contractor servicing water wells and water treatment equipment throughout Missouri, Illinois, Kentucky, and Kansas. Prior to his employment with CSWR, he was serving as Vice President of Brotcke Well & Pump and Principal for their engineering services and managing their newly opened office in Kansas City.

**Jami Favor - Environmental, Health and Safety Director**

Jami Favor holds the office of Environmental, Health and Safety Director of CSWR, LLC. Mr. Favor holds several top water and wastewater certifications throughout the country. Mr. Favor also has received his Associate of Science in Ecological Controls and Associate of Applied Arts.

Before joining CSWR, Mr. Favor worked for Woodard and Curran's as an Area Manager of Contract Operations and Maintenance for Public Water Supply District 2 of St. Charles County, Missouri, and General Manager of a similar system in Quincy, Washington. Mr. Favor's responsibilities included budget and financial accountability, creating, and implementing capital improvement plans, daily operations of wastewater and water treatment facilities, including both industrial wastewater and reuse facilities that provided highly efficient softening and reverse osmosis treatment to industrial customers, implementation and oversight of Industrial Pretreatment Programs, collection, and water distribution maintenance.

Mr. Favor's previous employment provided him extensive experience in water and sewer utilities. He has extensive firsthand experience in managing water and wastewater treatment facilities safely and in a financially and operationally sound manner.

In his position as Environmental, Health and Safety Director at CSWR, Mr. Favor's main responsibilities include budgeting/financial accountability of operations, identifying capital improvements projects, overseeing regulatory compliance, implementing Computer Maintenance Management System and Regulatory Data bases for all CSWR-affiliated facilities, development of safety programs, and overseeing third party Operations and Maintenance contractors of CSWR facilities.

# Exhibit D

## **Exhibit D**

CSWR-Florida UOC plans to use one or more appropriately qualified and licensed contract operators to handle day-to-day inspections, checks, sampling, reporting, and meter reading. The contract operator also would be responsible for necessary system repairs (as well as extraordinary issues that arise from time to time) to ensure proper facility operations. All contractor activities would be tracked inside the utility's computerized maintenance system. In addition, a computerized plant monitoring system would integrate repair and system operations data onto a single water information management platform that includes all systems operated by CSWR-Florida's affiliates.

The company also will use a contractor for billing and to provide emergency answering services for customer calls. The contractor would be responsible for computing, printing, and sending monthly bills to customers and for collecting payments. The billing contractor's staff also would field and process customer bill inquiries, make bill adjustments, deal with customer requests for payment plans, and interact with Florida Commission Staff regarding billing issues. Billing contractor employees also would be trained to route customer service complaints and inquiries to the service contractor.

All contractors used for the functions described above would be non-affiliated third parties. Contractors providing day-to-day operations and maintenance services would be selected through a competitive bidding process. The contractor providing billing and related services already provides those services for CSWR affiliates in Missouri, Arkansas, Kentucky, Texas, Louisiana, and Tennessee, and by using this contractor CSWR-Florida would have access to proprietary systems developed to meet the needs of the affiliated group and its customers. CSWR-Florida also would benefit from economies of scale available from a system-wide customer service vendor.

In addition, CSWR-Florida would implement operational changes to improve and enhance customer service. Customers would have access to a 24-hour phone line to report any utility service issues. Those calls would then be transferred into the computerized maintenance management system and converted into work orders, which creates a historical record of all reported service issues. The work order also would ensure contracted customer service personnel can commence work required to address customer service issues quickly and efficiently. The company would ensure customers served by the system have access to customer service representatives during normal business hours to talk about any customer concerns. Additionally, CSWR-Florida would establish a utility-specific webpage and dedicated email address to keep customers informed about their utility service. Mirroring the relevant utility homepage information, The Company will also implement a dedicated social media page to offer another avenue of communication with customers about utility matters. The social media account will be manned by customer service representatives who can quickly answer customer questions. Finally, the company would offer online bill paying options to customers including e-checks, debit card, and creditcards.

# Exhibit E

(Continued from Sheet No.3.0)

DESCRIPTION OF TERRITORY SERVED

**WATER SERVICE AREA**

A PORTION OF SECTIONS 25, 35 AND 36 TOWNSHIP 29 SOUTH, RANGE 38 EAST, SECTION 31, TOWNSHIP 29 SOUTH, RANGE 39 EAST, SECTION 1, TOWNSHIP 30 SOUTH, RANGE 38 EAST AND SECTION 6, TOWNSHIP 30 SOUTH, RANGE 39 EAST, BREVARD COUNTY, FLORIDA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS;

BEGIN AT THE SOUTHWEST CORNER OF SAID SECTION 25 AND RUN N00°19'34"W ALONG THE WEST LINE OF SAID SECTION 25 A DISTANCE OF 1327.58 FEET TO THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTH 1/2 OF SAID SECTION 25; THENCE RUN S88°30'24"E ALONG NORTH LINE OF THE SOUTH 1/2 OF THE SOUTH 1/2 OF SECTION 25 A DISTANCE OF 2634 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF THE ATLANTIC OCEAN; THENCE RUN SOUTHERLY ALONG SAID MEAN HIGH WATER LINE THROUGH SAID SECTIONS 25, 36, 31 AND 6 A DISTANCE OF 12127 FEET MORE OR LESS TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTH 1/2 OF SAID SECTION 6; THENCE RUN N88°48'45"W ALONG THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTH 1/2 OF SECTION 6 A DISTANCE OF 1524 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF THE INDIAN RIVER; THENCE RUN NORTHERLY ALONG THE MEAN HIGH WATER LINE OF THE INDIAN RIVER AND MULLET CREEK 16336 FEET MORE OR LESS TO THE NORTH LINE OF SAID SECTION 35; THENCE RUN S88°22'47"E ALONG THE NORTH LINE OF SECTION 35 A DISTANCE OF 982 FEET MORE OR LESS TO THE POINT OF BEGINNING.

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

FLORIDA PUBLIC SERVICE COMMISSION

**APPROVED**

AUTHORITY NO. WS-13-0037

DOCKET NO. 110061-WS

ORDER NO. PSC-12-0577-PAA-WS

EFFECTIVE: November 16, 2012

*James W. Dean*

DIRECTOR  
DIVISION OF ECONOMICS

(Continued from Sheet No.3.0)

DESCRIPTION OF TERRITORY SERVED

**WASTEWATER SERVICE AREA**

A PORTION OF SECTIONS 25, 26, 35 AND 36 TOWNSHIP 29 SOUTH, RANGE 38 EAST, AND SECTION 31, TOWNSHIP 29 SOUTH, RANGE 39 EAST, BREVARD COUNTY, FLORIDA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS;

BEGIN AT THE WEST 1/4 CORNER OF SAID SECTION 25 AND RUN N00°18'50"W ALONG THE WEST LINE OF SAID SECTION 25 A DISTANCE OF 1340.83 FEET TO THE NORTH LINE OF THE SOUTH 1/2 OF THE NORTH 1/2 OF SAID SECTION 25; THENCE RUN S88°31'07"E ALONG NORTH LINE OF THE SOUTH 1/2 OF THE NORTH 1/2 OF SECTION 25 A DISTANCE OF 1351 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF THE ATLANTIC OCEAN; THENCE RUN SOUTHERLY ALONG SAID MEAN HIGH WATER LINE THROUGH SAID SECTIONS 25, 36, AND 31 A DISTANCE OF 9203 FEET MORE OR LESS TO THE EASTERLY EXTENSION OF THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTH 1/2 OF SAID SECTION 36; THENCE RUN N88°23'42"W ALONG SAID LINE AND THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTH 1/2 OF SECTION 36 A DISTANCE OF 790 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF THE INDIAN RIVER; THENCE RUN NORTHERLY ALONG THE MEAN HIGH WATER LINE OF THE INDIAN RIVER AND MULLET CREEK 8315 FEET MORE OR LESS TO THE SOUTH LINE OF SAID SECTION 26; THENCE RUN S88°22'47"E ALONG THE SOUTH LINE OF SAID SECTION 26 A DISTANCE OF 982 FEET TO THE COMMON CORNER OF SAID SECTIONS 25, 26, 35 AND 36; THENCE RUN ALONG THE WEST LINE OF SAID SECTION 25 N00°19'34"W 1327.58 TO THE SOUTHEAST CORNER OF GOVERNMENT LOT 3 OF SAID SECTION 26; THENCE RUN N88°30'25"W ALONG THE SOUTH LINE OF SAID GOVERNMENT LOT 3 A DISTANCE OF 1276 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF MULLET CREEK; THENCE RUN NORTHERLY ALONG THE MEAN HIGH WATER LINE OF MULLET CREEK 1903 FEET MORE OR LESS TO THE NORTH LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 26; THENCE RUN S88°31'12"E ALONG THE NORTH LINE OF THE SOUTHEAST 1/4 OF SECTION 26 A DISTANCE OF 2431 MORE OR LESS TO THE POINT OF BEGINNING.

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

FLORIDA PUBLIC SERVICE COMMISSION

**APPROVED**

AUTHORITY NO. WS-13-0037

DOCKET NO. 110061-WS

ORDER NO. PSC-12-0577-PAA-WS

EFFECTIVE: November 16, 2012

*James W. Dean*

DIRECTOR  
DIVISION OF ECONOMICS



# Exhibit F

## **EXHIBIT F**

Approving the proposed transfer of water and wastewater assets currently owned by Aquarina Utilities, Inc., would be in the public interest. The affiliated group to which CSWR-Florida UOC belongs has demonstrated it has the managerial and operational expertise and experience necessary to own and operate the subject systems. It also has access to capital necessary to repair and upgrade those systems to ensure they comply with all health and environmental regulations and provide safe and reliable service to customers.

CSWR, LLC, and its affiliated utility operating companies have a proven track record of acquiring small, oftentimes distressed, water and wastewater systems, making the repairs and upgrades those systems require, and operating them in a way that pleases utility and environmental regulators alike. As evidence of their successes, utility, and environmental regulators in several states where affiliates currently operate have sought out those affiliates and asked them to become the emergency operator of systems in need of immediate aid. The Missouri Public Service Commission and the Missouri Department of Natural Resources have recognized the solid track record CSWR and its affiliates have established for acquiring, rehabilitating, maintaining, and operating troubled water and wastewater systems in that state. And in a recent order authorizing the group's Kentucky affiliate to acquire several troubled wastewater systems, the Kentucky Public Service Commission expressly found the group has the financial, technical, and managerial ability necessary to provide reasonable service to the public.

As its website expressly states, the mission of CSWR and its affiliates is to bring safe, reliable, and environmentally responsible water resources to every community in the United States. As it works to accomplish that objective, the group is transforming how water utilities work by using technology and innovation to quickly assess and invest in reliable infrastructure that meets or exceeds stringent state and federal safety standards, ensuring all communities across the country have access to safe, clean, and reliable water resources while protecting the aquifers, lakes, rivers, and streams that are essential to our world.

# Exhibit G

## **EXHIBIT G**

Based on its preliminary engineering analysis, CSWR-Florida UOC has identified significant operational and compliance issues with Aquarina's water and wastewater systems. The following report details the results of that analysis.

## Aquarina Water and Wastewater Systems (FLA010352 & FL3054060)



### Wastewater (FLA010352)

The Aquarina wastewater facility is a 99,000 GPD extended aeration facility serving 339 connections and an estimated population of 1,017. Based on connection count, the estimated daily flow at the facility is around 85,000 GPD, which is too close to the design flow to leave room for any I&I flows or high flow periods. During rain events and other high flow conditions, the plant becomes overloaded and cannot provide adequate treatment. The flow path through the facility consists of influent screening, aeration, clarification, filtration, chlorination, with aerobic digestion of biosolids. The facility is sized for three blowers, however only two are functional. A third blower should be added for redundancy. The clarifier has a thick layer of duckweed on top of it, suggesting the skimmer arm is broken or not functioning. This prevents floating solids from being returned to the activated sludge basin and compromises the facilities ability to waste and therefore meet effluent limits. The sand filters are plugged and currently the operator is bypassing this treatment process. This alone represents an excursion from the required

filtration process described on the permit. A tertiary filter should be installed in lieu of these sand filters. The facility discharges into two drain fields totaling 0.114 acres. Aquarina Utilities WWTF has numerical limits on flow, BOD, TSS, Fecal Coliform, pH, Total Residual Chlorine, and Total Nitrogen. Report only parameters include Phosphorus, Chloride, and Total Recoverable Sodium. The site is not well kept, trash and defective equipment are frequently left on site. Vegetation has grown over the fencing and damaged it in many areas. The fence should be replaced, and vegetation cleared within a certain distance of the new fence. The two lift stations are in fair condition, however new pumps at each station are needed. Overall, the facility is in fair condition, but upgrades are needed to the aeration system, clarifier, and filtration system to reach compliance with its operating permit. The estimated costs and planned projects described below are preliminary as due diligence is ongoing. A third-party engineering contractor is in the process of preparing an in depth memorandum with more detailed site information, history, compliance history, and recommendations for improvements required to achieve compliance and bring the system into a maintainable condition.

### Estimated Costs for Wastewater Improvements

<b>WASTEWATER</b>				
CONSTRUCTION ITEM	QUANTITY	UNIT	UNIT PRICE	EXTENDED PRICE
Fencing - woven wire with single strand barbed wire	2500	LF	\$9.00	\$22,500
Mission Remote monitoring	3	LS	\$15,000	\$45,000
Vegetation Removal	1	LS	\$15,000	\$15,000
New Blower	1	LS	\$20,000	\$20,000
New Skimmer Arm	1	LS	\$30,000	\$30,000
Tertiary Filter	1	LS	\$100,000	\$115,000
New Lift Station Pumps	4	LS	\$8,000	\$32,000
Capital Maintenance	1	LS	\$25,000	\$25,000
<b>SUBTOTAL</b>				<b>\$304,500</b>
Engineering - Design				\$40,000
Engineering - Facility Report				\$10,000
Engineering - Construction Services				\$15,000
Surveying Fees				\$30,000
GIS				\$5,000
Contingency(10%)				\$30,500
<b>TOTAL</b>				<b>\$435,000</b>

### Drinking Water (FL3054060)

The Aquarina Utilities water system currently serves 306 connections and an estimated population of 918 customers. The facility currently utilizes two wells, one for irrigation and one for drinking water. The irrigation well bypasses disinfection processes and has its own separate distribution system. Maintaining both distribution systems will lead to larger operational costs. There is also a third well at the facility, but it is offline. The operator was not sure if this well is sealed. An investigation should take place and the well should be sealed if it has not been already. The treatment processes in use are chlorination with sodium hypochlorite solution, reverse osmosis, cartridge filtration, packed tower aeration, and corrosion control (antiscalant). The filters and reverse osmosis waste into the wastewater

treatment plant on site. All treatment processes appear to be in good working condition. However, the reverse osmosis system will lead to higher operational cost due to its complexity. There is a large ground storage tank and a hydropneumatic tank that provides pressure to the distribution system. Both are in fair condition and should be inspected and cleaned. It is also recommended that automatic flushers be installed at strategic points in the distribution system. This will decrease water age and sediment buildup. The estimated costs and planned projects described below are preliminary as due diligence is ongoing. A third-party engineering contractor is in the process of preparing an in depth memorandum with more detailed site information, history, compliance history, and recommendations for improvements required to achieve compliance and bring the system into a maintainable condition.

### Estimated Costs for Drinking Water Improvements

<b>Water</b>				
CONSTRUCTION ITEM	QUANTITY	UNIT	UNIT PRICE	EXTENDED PRICE
Plug Offline Well	1	LS	\$50,000	\$50,000
Mission Remote monitoring	3	LS	\$15,000	\$45,000
Clean/Inspect Ground Storage Tank	1	LS	\$50,000	\$50,000
Clean/Inspect Hydropneumatic Tank	1	LS	\$20,000	\$20,000
Well House Improvements	1	LS	\$15,000	\$15,000
Install Automatic Flushing Devices	4	LS	\$30,000	\$120,000
Capital Maintenance	1	LS	\$25,000	\$25,000
<b>SUBTOTAL</b>				<b>\$325,000</b>
Engineering - Design				\$30,000
Engineering - Facility Report				\$10,000
Engineering - Construction Services				\$15,000
Surveying Fees				\$30,000
GIS				\$5,000
Contingency(10%)				\$32,500
<b>TOTAL</b>				<b>\$447,500</b>

# Exhibit H



## EXHIBIT H

In Section 3.01(c) of the *Purchase and Sale Agreement* (Exhibit A), Aquarina Utilities makes the following representation:

(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).

At closing, Section 4.01(b) of the *Purchase and Sale Agreement* requires Aquarina to deliver to CSWR-Florida:

(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;

Between the date of this application and closing, CSWR-Florida will conduct additional due diligence, which includes engaging a Florida title company to review relevant records related to real property assets Aquarina Utilities proposes to transfer to confirm the rightful owner(s) and identify any title defects that will be cured prior to closing. Although documents required by Section 4.01(b) do not currently exist, they can be provided post-closing if necessary to establish CSWR-Florida's ownership or long-term use rights.

# Exhibit I



# 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**

1. 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.:

Parameter	Units	Max/Min	Reclaimed Water Limitations		Monitoring Requirements			Notes
			Limit	Statistical Basis	Frequency of Analysis	Sample Type	Monitoring Site Number	
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

PERMIT NUMBER: FLA010352  
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. *[62-610.510][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]*

PERMITTEE: Aquarina Utilities, Inc.  
 FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352  
 EXPIRATION DATE: March 23, 2023

**B. Other Limitations and Monitoring and Reporting Requirements**

1. 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.:

Parameter	Units	Max/Min	Limitations		Monitoring Requirements			Notes
			Limit	Statistical Basis	Frequency of Analysis	Sample Type	Monitoring Site Number	
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

PERMITTEE: Aquarina Utilities, Inc.  
FACILITY: Aquarina Utilities WWTF

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, 62-160]

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.

PERMITTEE: Aquarina Utilities, Inc.  
 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 <sup>th</sup> 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](mailto: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.



PERMITTEE: Aquarina Utilities, Inc.  
 FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352  
 EXPIRATION DATE: March 23, 2023

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(9)]

**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.  
FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352  
EXPIRATION DATE: March 23, 2023

**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)(d)]

**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(9)]

**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)]

PERMITTEE: Aquarina Utilities, Inc.  
FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352  
EXPIRATION DATE: March 23, 2023

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(4)]

**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

PERMITTEE: Aquarina Utilities, Inc.  
FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352  
EXPIRATION DATE: March 23, 2023

- 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. *[62-625.500]*

## **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(10)]*
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. *[62-604.550] [62-620.610(20)]*
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.  
FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352  
EXPIRATION DATE: March 23, 2023

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

PERMITTEE: Aquarina Utilities, Inc.  
FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352  
EXPIRATION DATE: March 23, 2023

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(20)]*

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



PERMITTEE: Aquarina Utilities, Inc.  
FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352  
EXPIRATION DATE: March 23, 2023

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.

PERMITTEE: Aquarina Utilities, Inc.  
FACILITY: Aquarina Utilities WWTF

PERMIT NUMBER: FLA010352  
EXPIRATION DATE: March 23, 2023

- 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



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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.  
 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: \_\_\_\_\_

**DMR Effective Date:** May 1, 2018  
**REPORT FREQUENCY:** Monthly  
**PROGRAM:** Domestic

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  
 MONITORING PERIOD From: \_\_\_\_\_

PERMIT NUMBER: FLA010352-006-DW3P  
 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							

**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  
 RE-SUBMITTED DMR:   
 NO DISCHARGE FROM SITE:   
 MONITORING PERIOD From: \_\_\_\_\_ To: \_\_\_\_\_

REPORT FREQUENCY: Monthly  
 PROGRAM: Domestic

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 (Demineralization 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											
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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: \_\_\_\_\_



## DAILY SAMPLE RESULTS - PART B

Permit Number:  
Monitoring Period

FLA010352-006-DW3P  
From: \_\_\_\_\_ To: \_\_\_\_\_

Facility: Aquarina Beach WWTF

	Solids, Total Suspended (Influent) mg/L									
Code	00530									
Mon. Site	INF-1									
1										
2										
3										
4										
5										
6										
7										
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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 28<sup>th</sup> 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.

**CBOD<sub>5</sub>:** Enter the average CBOD<sub>5</sub> 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](mailto:Gene.elliott@dep.state.fl.us)  
 3319 Maguire Blvd, Suite 232  
 Orlando, FL 32803-3767

Telephone No.: 407-897-4151



# St. Johns River Water Management District

Ann B. Shortelle, Ph.D., Executive Director

4049 Reid Street • P.O. Box 1429 • Palatka, FL 32178-1429 • (386) 329-4500  
On the Internet at [www.sjrwmd.com](http://www.sjrwmd.com).

April 29, 2019

Kevin Burge  
Aquarina Utilities Inc  
10475 130th Ave  
Fellsmere, FL 32948-5112

SUBJECT: Consumptive Use Permit Number 1719-9  
Aquarina Utilities

Dear Sir/Madam:

Enclosed is your permit authorized by the St. Johns River Water Management District on April 29, 2019.

Please be advised that the period of time within which a third party may request an administrative hearing on this permit may not have expired by the date of issuance. A potential petitioner has twenty-six (26) days from the date on which the actual notice is deposited in the mail, or twenty-one (21) days from publication of this notice when actual notice is not provided, within which to file a petition for an administrative hearing pursuant to Sections 120.569 and 120.57, Florida Statutes. Receipt of such a petition by the District may result in this permit becoming null and void.

Also, be advised that the District will not publish a notice in the newspaper advising the public that it has issued this permit. Enclosed is information on publishing notice of the permit. If you do not publish a newspaper notice to close the point of entry, the time to challenge the issuance of your permit will not expire.

The enclosed permit is a legal document and should be kept with your other important records. Please read the permit and conditions carefully since the referenced conditions may require submittal of additional information. Where possible, please submit all information required to comply with permit conditions, electronically, at [www.sjrwmd.com/permitting](http://www.sjrwmd.com/permitting) via the District's e-Permitting portal. If you have any questions concerning the conditions of your permit, please contact David King in the Palm Bay Service Center at (321) 676-6623.

Sincerely,

Richard Burklew, Bureau Chief  
Water Use Regulation

#### GOVERNING BOARD

Fred N. Roberts Jr., CHAIRMAN  
OCALA

Chuck Drake, SECRETARY  
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Ron Howse, TREASURER  
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John A. Miklos  
ORLANDO

Janet Price  
FERNANDINA BEACH

Allan Roberts  
ST. AUGUSTINE



**Attorney:** Martin S Friedman  
Dean Mead Attorneys at Law  
Ste 700  
420 S Orange Ave  
Orlando, FL 32801-4911

**ST. JOHNS RIVER WATER MANAGEMENT DISTRICT**  
**Post Office Box 1429**  
**Palatka, Florida 32178-1429**

**PERMIT NO:** 1719-9

**DATE ISSUED:** April 29, 2019

**PROJECT NAME:** Aquarina Utilities

**A PERMIT AUTHORIZING:**

The District authorizes, as limited by the attached permit conditions, the use of 156.7 million gallons per year (mgy) (0.43 million gallons per day (mgd), annual average) of groundwater from the Upper Floridan aquifer for public supply type uses for a population of 1,800 through 2039, and 21.5 mgy (0.06 mgd average) of groundwater as a back-up supply for golf course.

**LOCATION:**

Site: Aquarina Utilities  
Brevard County

SECTION(S):  
25, 35, 36

TOWNSHIP(S):  
29S

RANGE(S):  
38E

**ISSUED TO:**

Kevin Burge  
Aquarina Utilities Inc  
10475 130th Ave  
Fellsmere, FL 32948-5112

The permittee agrees to hold and save the St. Johns River Water Management District and its successors harmless from any and all damages, claims, or liabilities which may arise from permit issuance. Said application, including all plans and specifications attached thereto, is by reference made a part hereof.

This permit does not convey to the permittee any property rights nor any rights or privileges other than those specified herein, nor relieve the permittee from complying with any law, regulation or requirement affecting the rights of other bodies or agencies.

This permit may be revoked, modified or transferred at any time pursuant to the appropriate provisions of Chapter 373, Florida Statutes and 40C-1, Florida Administrative Code.

**PERMIT IS CONDITIONED UPON:**

See conditions on attached "Exhibit A", dated April 29, 2019

**AUTHORIZED BY:** St. Johns River Water Management District  
Division of Regulatory Services

By:



---

Richard Burklew  
Bureau Chief

**"EXHIBIT A"**  
**CONDITIONS FOR ISSUANCE OF PERMIT NUMBER 1719-9**  
**Aquarina Utilities**  
**DATE ISSUED April 29, 2019**

1. With advance notice to the permittee, District staff with proper identification shall have permission to enter, inspect, observe, collect samples, and take measurements of permitted facilities to determine compliance with the permit conditions and permitted plans and specifications. The permittee shall either accompany District staff onto the property or make provision for access onto the property.
2. Nothing in this permit should be construed to limit the authority of the St. Johns River Water Management District to declare a water shortage and issue orders pursuant to Chapter 373, F.S. In the event of a declared water shortage, the permittee must adhere to the water shortage restrictions, as specified by the District. The permittee is advised that during a water shortage, reports shall be submitted as required by District rule or order.
3. Prior to the construction, modification or abandonment of a well, the permittee must obtain a water well permit from the St. Johns River Water Management District or the appropriate local government pursuant to Chapter 40C-3, F.A.C. Construction, modification, or abandonment of a well will require modification of the consumptive use permit when such construction, modification, or abandonment is other than that specified and described on the consumptive use permit application form.
4. Leaking or inoperative well casings, valves, or controls must be repaired or replaced as required to eliminate the leak or make the system fully operational.
5. The permittee's consumptive use of water as authorized by this permit shall not interfere with legal uses of water existing at the time of permit application. If interference occurs, the District shall revoke the permit, in whole or in part, to curtail or abate the interference, unless the interference associated with the permittee's consumptive use of water is mitigated by the permittee pursuant to a District-approved plan.
6. The permittee's consumptive use of water as authorized by this permit shall not have significant adverse hydrologic impacts to off-site land uses existing at the time of permit application. If significant adverse hydrologic impacts occur, the District shall revoke the permit, in whole or in part, to curtail or abate the adverse impacts, unless the impacts associated with the permittee's consumptive use of water are mitigated by the permittee pursuant to a District-approved plan.
7. The permittee shall notify the District in writing within 30 days of any sale, transfer, or conveyance of ownership or any other loss of permitted legal control of the Project and/or related facilities from which the permitted consumptive use is made. Where permittee's control of the land subject to the permit was demonstrated through a lease, the permittee must either submit documentation showing that it continues to have legal control or transfer control of the permitted system/project to the new landowner or new lessee. All transfers of ownership are subject to the requirements of Rule 40C-1.612, F.A.C. Alternatively, the permittee may surrender the consumptive use permit to the District, thereby relinquishing the right to conduct any activities under the permit.
8. A District-issued identification tag shall be prominently displayed at each withdrawal site by permanently affixing such tag to the pump, headgate, valve, or other withdrawal facility as provided by Rule 40C-2.401, F.A.C. The permittee shall notify the District in the event that a replacement tag is needed.

9. The permittee's consumptive use of water as authorized by this permit shall not adversely impact wetlands, lakes, rivers, or springs. If adverse impacts occur, the District shall revoke the permit, in whole or in part, to curtail or abate the adverse impacts, unless the impacts associated with the permittee's consumptive use of water are mitigated by the permittee pursuant to a District-approved plan.
10. The permittee's consumptive use of water as authorized by this permit shall not reduce a flow or level below any minimum flow or level established by the District or the Department of Environmental Protection pursuant to Section 373.042 and 373.0421, F.S. If the permittee's use of water causes or contributes to such a reduction, then the District shall revoke the permit, in whole or in part, unless the permittee implements all provisions applicable to the permittee's use in a District-approved recovery or prevention strategy.
11. The permittee's consumptive use of water as authorized by the permit shall not cause or contribute to significant saline water intrusion. If significant saline water intrusion occurs, the District shall revoke the permit, in whole or in part, to curtail or abate the saline water intrusion, unless the saline water intrusion associated with the permittee's consumptive use of water is mitigated by the permittee pursuant to a District-approved plan.
12. The permittee's consumptive use of water as authorized by the permit shall not cause or contribute to flood damage. If the permittee's consumptive use causes or contributes to flood damage, the District shall revoke the permit, in whole or in part, to curtail or abate the flood damage, unless the flood damage associated with the permittee's consumptive use of water is mitigated by the permittee pursuant to a District-approved plan.
13. All consumptive uses authorized by this permit shall be implemented as conditioned by this permit, including any documents incorporated by reference in a permit condition. The District may revoke this permit, in whole or in part, or take enforcement action, pursuant to Section 373.136 or 373.243, F.S., unless a permit modification has been obtained to address the noncompliance. The permittee shall immediately notify the District in writing of any previously submitted information that is later discovered to be inaccurate.
14. This permit does not convey to the permittee any property rights or privileges other than those specified herein, nor relieve the permittee from complying with any applicable local government, state, or federal law, rule, or ordinance.
15. A permittee may seek modification of any term of an unexpired permit. The permittee is advised that Section 373.239, F.S., and Rule 40C-2.331, F.A.C., are applicable to permit modifications.
16. All submittals made to demonstrate compliance with this permit must include CUP number 1719 labeled on the submittal. Submittals should be made on-line at [www.sjrwmd.com/permitting](http://www.sjrwmd.com/permitting) whenever possible.
17. This permit will expire on April 26, 2039.
18. Maximum annual groundwater withdrawals from the Upper Floridan aquifer for public supply use must not exceed 156.7 million gallons (0.43 mgd average).
19. Maximum annual groundwater withdrawals from the Upper Floridan aquifer for use as a back-up supply for irrigation must not exceed 21.5 mgy (0.06 mgd average).
20. All wells must be equipped with totalizing flow meters. All flow meters must measure within +/- 5% of actual flow, be verifiable and be installed according to the manufacturer's specifications.

21. Total withdrawal from Well 1 (Station ID 19810) and Well 2 (Station ID 19811) must be recorded continuously, totaled monthly, and reported to the District at least every six months for the duration of this permit using Water Use Pumpage Report Form (EN-50). The reporting dates each year will be as follows:

Reporting Period	Report Due Date
January - June	July 31
July - December	January 31

22. The permittee must have all flow meters checked for accuracy at least once every 10 years, specifically before April 26, 2029, and recalibrated if the difference between the actual flow and the meter reading is greater than 5%. Flow Meter Accuracy Report Form (EN-51) must be submitted to the District within 30 days of the inspection/calibration.
23. The permittee must maintain all flowmeters and alternative methods for measuring flow. In case of failure or breakdown of any meter, the District must be notified in writing within 5 days of its discovery. A defective meter must be repaired or replaced within 30 days of its discovery.
24. The permittee must implement the Water Conservation Plan submitted to the District on April 23, 2019, in accordance with the schedule contained therein.
25. If chemicals are to be injected into the irrigation system, the permittee shall install and maintain a backflow prevention device on all wells or surface pumps that are connected to the irrigation system.
26. The permittee shall use the lowest quality water source, such as reclaimed water, surface/storm water, or alternative water supply, to supply the needs of the project when deemed feasible pursuant to District rules and applicable state law.

## Notice Of Rights

1. A person whose substantial interests are or may be affected has the right to request an administrative hearing by filing a written petition with the St. Johns River Water Management District (District). Pursuant to Chapter 28-106 and Rule 40C-1.1007, Florida Administrative Code, the petition must be filed (received) either by delivery at the office of the District Clerk at District Headquarters, P. O. Box 1429, Palatka Florida 32178-1429 (4049 Reid St., Palatka, FL 32177) or by e-mail with the District Clerk at [Clerk@sjrwmd.com](mailto:Clerk@sjrwmd.com), within twenty-six (26) days of the District depositing the notice of District decision in the mail (for those persons to whom the District mails actual notice), within twenty-one (21) days of the District emailing the notice of District decision (for those persons to whom the District emails actual notice), or within twenty-one (21) days of newspaper publication of the notice of District decision (for those persons to whom the District does not mail or email actual notice). A petition must comply with Sections 120.54(5)(b)4. and 120.569(2)(c), Florida Statutes, and Chapter 28-106, Florida Administrative Code. The District will not accept a petition sent by facsimile (fax), as explained in paragraph no. 4 below.
2. Please be advised that if you wish to dispute this District decision, mediation may be available and that choosing mediation does not affect your right to an administrative hearing. If you wish to request mediation, you must do so in a timely-filed petition. If all parties, including the District, agree to the details of the mediation procedure, in writing, within 10 days after the time period stated in the announcement for election of an administrative remedy under Sections 120.569 and 120.57, Florida Statutes, the time limitations imposed by Sections 120.569 and 120.57, Florida Statutes, shall be tolled to allow mediation of the disputed District decision. The mediation must be concluded within 60 days of the date of the parties' written agreement, or such other timeframe agreed to by the parties in writing. Any mediation agreement must include provisions for selecting a mediator, a statement that each party shall be responsible for paying its pro-rata share of the costs and fees associated with mediation, and the mediating parties' understanding regarding the confidentiality of discussions and documents introduced during mediation. If mediation results in settlement of the administrative dispute, the District will enter a final order consistent with the settlement agreement. If mediation terminates without settlement of the dispute, the District will notify all the parties in writing that the administrative hearing process under Sections 120.569 and 120.57, Florida Statutes, is resumed. Even if a party chooses not to engage in formal mediation, or if formal mediation does not result in a settlement agreement, the District will remain willing to engage in informal settlement discussions.
3. A person whose substantial interests are or may be affected has the right to an informal administrative hearing pursuant to Sections 120.569 and 120.57(2), Florida Statutes, where no material facts are in dispute. A petition for an informal hearing must also comply with the requirements set forth in Rule 28-106.301, Florida Administrative Code.

## Notice Of Rights

4. A petition for an administrative hearing is deemed filed upon receipt of the complete petition by the District Clerk at the District Headquarters in Palatka, Florida during the District's regular business hours. The District's regular business hours are 8:00 a.m. – 5:00 p.m., excluding weekends and District holidays. Petitions received by the District Clerk after the District's regular business hours shall be deemed filed as of 8:00 a.m. on the District's next regular business day. The District's acceptance of petitions filed by e-mail is subject to certain conditions set forth in the District's Statement of Agency Organization and Operation (issued pursuant to Rule 28-101.001, Florida Administrative Code), which is available for viewing at [www.sjrwmd.com](http://www.sjrwmd.com). These conditions include, but are not limited to, the petition being in the form of a PDF or TIFF file and being capable of being stored and printed by the District. Further, pursuant to the District's Statement of Agency Organization and Operation, attempting to file a petition by facsimile is prohibited and shall not constitute filing.
5. Failure to file a petition for an administrative hearing within the requisite timeframe shall constitute a waiver of the right to an administrative hearing. (Rule 28-106.111, Florida Administrative Code).
6. The right to an administrative hearing and the relevant procedures to be followed are governed by Chapter 120, Florida Statutes, Chapter 28-106, Florida Administrative Code, and Rule 40C-1.1007, Florida Administrative Code. Because the administrative hearing process is designed to formulate final agency action, the filing of a petition means the District's final action may be different from the position taken by it in this notice. A person whose substantial interests are or may be affected by the District's final action has the right to become a party to the proceeding, in accordance with the requirements set forth above.
7. Pursuant to Section 120.68, Florida Statutes, a party to the proceeding before the District who is adversely affected by final District action may seek review of the action in the District Court of Appeal by filing a notice of appeal pursuant to Rules 9.110 and 9.190, Florida Rules of Appellate Procedure, within 30 days of the rendering of the final District action.
8. A District action is considered rendered, as referred to in paragraph no. 7 above, after it is signed on behalf of the District and filed by the District Clerk.
9. Failure to observe the relevant timeframes for filing a petition for judicial review as described in paragraph no. 7 above will result in waiver of that right to review.

NOR.Decision.DOC.001  
Revised 12.7.11

**Notice Of Rights**

**Certificate of Service**

I HEREBY CERTIFY that a copy of the foregoing Notice of Rights has been sent to the permittee:

Kevin Burge  
Aquarina Utilities Inc  
10475 130th Ave  
Fellsmere, FL 32948-5112

This 29th day of April, 2019.



Richard Burklew, Bureau Chief

Permit Number: 1719-9



## NOTICING INFORMATION

Dear Permittee:

Please be advised that the St. Johns River Water Management District will not publish a notice in the newspaper advising the public that it has issued a permit for this project.

Newspaper publication, using the District's notice form, notifies members of the public of their right to challenge the issuance of the permit. If proper notice is given by newspaper publication, then there is a 21-day time limit for someone to file a petition for an administrative hearing to challenge the issuance of the permit.

To close the point of entry for filing a petition, you may publish (at your own expense) a one-time notice of the District's decision in a newspaper of general circulation within the affected area as defined in Section 50.011 of the Florida Statutes. If you do not publish a newspaper notice to close the point of entry, the time to challenge the issuance of your permit will not expire and someone could file a petition even after your project is constructed.

A copy of the notice form and a partial list of newspapers of general circulation are attached for your convenience. However, you are not limited to those listed newspapers. If you choose to close the point of entry and the notice is published, the newspaper will return to you an affidavit of publication. In that event, it is important that you either submit a scanned copy of the affidavit by emailing it to [compliancesupport@sjrwmd.com](mailto:compliancesupport@sjrwmd.com) (preferred method) **or** send a copy of the original affidavit to:

Richard Burklew, Bureau Chief  
Water Use Regulation  
4049 Reid Street  
Palatka, FL 32177

If you have any questions, please contact the Office of Business and Administrative Services at (386) 329-4570.

Sincerely,



Richard Burklew, Bureau Chief  
Regulatory Services

NOTICE OF AGENCY ACTION TAKEN BY THE  
ST. JOHNS RIVER WATER MANAGEMENT DISTRICT

Notice is given that on \_\_\_\_\_ the District issued Permit No. \_\_\_\_\_ for a Consumptive Use Permit to serve (type of project) \_\_\_\_\_ activities. The total allocation authorized is \_\_\_\_\_ mgd of (groundwater/surface water). The project is located in \_\_\_\_\_ County, Section(s) \_\_\_\_\_, Township \_\_\_\_\_ South, Range \_\_\_\_\_ East. The permit applicant is \_\_\_\_\_.

If you wish to receive a copy of a Technical Staff Report (TSR) that provides the St. Johns River Water Management District (District) staffs' analysis on the above-listed compliance report(s) and associated permit(s), please submit your request to Office Director, Office of Business and Administrative Services, PO Box 1429, Palatka, FL 32178-1429. You may view the TSR by going to the Permitting section of the District's website at [www.sjrwmd.com/permitting/index.html](http://www.sjrwmd.com/permitting/index.html). To obtain information on how to find and view a TSR, visit [https://permitting.sjrwmd.com/epermitting/html/EP\\_FAQs.html](https://permitting.sjrwmd.com/epermitting/html/EP_FAQs.html), and then follow the directions provided under "How to find a Technical Staff Report (TSR) or other application file documents."

A person whose substantial interests are or may be affected has the right to request an administrative hearing by filing a written petition with the District. Pursuant to Chapter 28-106 and Rule 40C-1.1007, Florida Administrative Code (F.A.C.), the petition must be filed (received) either by delivery at the office of the District Clerk at District Headquarters, P. O. Box 1429, Palatka Florida 32178-1429 (4049 Reid St., Palatka, FL 32177) or by e-mail with the District Clerk at [Clerk@sjrwmd.com](mailto:Clerk@sjrwmd.com), within twenty-one (21) days of newspaper publication of the notice of District decision (for those persons to whom the District does not mail or email actual notice). A petition for an administrative hearing is deemed filed upon receipt of the complete petition by the District Clerk at the District Headquarters in Palatka, Florida during the District's regular business hours. The District's regular business hours are 8 a.m. – 5 p.m., excluding weekends and District holidays. Petitions received by the District Clerk after the District's regular business hours shall be deemed filed as of 8 a.m. on the next regular District business day. A petition must comply with Sections 120.54(5)(b)4. and 120.569(2)(c), Florida Statutes (F.S.), and Chapter 28-106, F.A.C. The District's acceptance of petitions filed by e-mail is subject to certain conditions set forth in the District's Statement of Agency Organization and Operation (issued pursuant to Rule 28-101.001, F.A.C.), which is available for viewing at [www.sjrwmd.com](http://www.sjrwmd.com). The District will not accept a petition sent by facsimile (fax). Mediation may be available if you meet the conditions stated in the full Notice of Rights (see last paragraph).

The right to an administrative hearing and the relevant procedures to be followed are governed by Chapter 120, F.S., Chapter 28-106, F.A.C., and Rule 40C-1.1007, F.A.C. Because the administrative hearing process is designed to formulate final agency action, the filing of a petition means the District's final action may be different from the position taken by it in this notice. **Failure to file a petition for an administrative hearing within the requisite time frame shall constitute a waiver of the right to an administrative hearing. (Rule 28-106.111, F.A.C.).**

If you wish to do so, please visit [http://www.sjrwmd.com/nor\\_dec/](http://www.sjrwmd.com/nor_dec/) to read the complete Notice of Rights to determine any legal rights you may have concerning the District's decision(s) on the Consumptive Use Permit Application(s) described above. You can also request the Notice of Rights by contacting the Office Director, Office of Business and Administrative Services, P. O. Box 1429, Palatka, FL 32178, phone (386)329-4570.

**NEWSPAPER ADVERTISING**

**ALACHUA**

The Alachua County Record, Legal Advertising  
P. O. Box 806  
Gainesville, FL 32602  
352-377-2444/ fax 352-338-1986

**BRADFORD**

Bradford County Telegraph, Legal Advertising  
P. O. Drawer A  
Starke, FL 32901  
904-964-6305/ fax 904-964-8628

**CLAY**

Clay Today, Legal Advertising  
1560 Kinsley Ave., Suite 1  
Orange Park, FL 32073  
904-264-3200/ fax 904-264-3285

**FLAGLER**

Flagler Tribune, c/o News Journal  
P. O. Box 2831  
Daytona Beach, FL 32120-2831  
386- 681-2322

**LAKE**

Daily Commercial, Legal Advertising  
P. O. Drawer 490007  
Leesburg, FL 34749  
352-365-8235/fax 352-365-1951

**NASSAU**

News-Leader, Legal Advertising  
P. O. Box 766  
Fernandina Beach, FL 32035  
904-261-3696/fax 904-261-3698

**ORANGE**

Sentinel Communications, Legal Advertising  
633 N. Orange Avenue  
Orlando, FL 32801  
407-420-5160/ fax 407-420-5011

**PUTNAM**

Palatka Daily News, Legal Advertising  
P. O. Box 777  
Palatka, FL 32178  
386-312-5200/ fax 386-312-5209

**SEMINOLE**

Seminole Herald, Legal Advertising  
300 North French Avenue  
Sanford, FL 32771  
407-323-9408

**BAKER**

Baker County Press, Legal Advertising  
P. O. Box 598  
MacLenny, FL 32063  
904-259-2400/ fax 904-259-6502

**BREVARD**

Florida Today, Legal Advertising  
P. O. Box 419000  
Melbourne, FL 32941-9000  
321-242-3832/ fax 321-242-6618

**DUVAL**

Daily Record, Legal Advertising  
P. O. Box 1769  
Jacksonville, FL 32201  
904-356-2466 / fax 904-353-2628

**INDIAN RIVER**

Vero Beach Press Journal, Legal Advertising  
P. O. Box 1268  
Vero Beach, FL 32961-1268  
772-221-4282/ fax 772-978-2340

**MARION**

Ocala Star Banner, Legal Advertising  
2121 SW 19th Avenue Road  
Ocala, FL 34474  
352-867-4010/fax 352-867-4126

**OKEECHOBEE**

Okeechobee News, Legal Advertising  
P. O. Box 639  
Okeechobee, FL 34973-0639  
863-763-3134/fax 863-763-5901

**OSCEOLA**

Little Sentinel, Legal Advertising  
633 N. Orange Avenue  
Orlando, FL 32801  
407-420-5160/ fax 407-420-5011

**ST. JOHNS**

St. Augustine Record, Legal Advertising  
P. O. Box 1630  
St. Augustine, FL 32085  
904-819-3439

**VOLUSIA**

News Journal Corporation, Legal Advertising  
P. O. Box 2831  
Daytona Beach, FL 32120-2831  
(386) 681-2322

# Exhibit J



# 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](mailto: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](mailto:Manuel.Cardona@FloridDEP.gov)

Sincerely,

A handwritten signature in cursive script that reads "David 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
	Reuse Water	>100'	Unknown
	WW Plumbing	>100'	Unknown
	Other Sanitary Hazard	None observed	Unknown
PUMP	Type	Artesian	Artesian
	Manufacturer Name	N/A	N/A
	Model Number	N/A	N/A
	Rated Capacity (gpm)	N/A	N/A
	Motor Horsepower	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 Cl<sub>2</sub> 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 Hytex 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. [62-550.730(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](mailto: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*

# Exhibit K

# EXHIBIT K

Correspondence with the DEP can be found in the links below. There is no correspondence between the county health department, and water management district to provide.

Water:

<https://prodenv.dep.state.fl.us/DepNexus/public/electronic-documents/3054060/facility!search>

Sewer:

<https://prodenv.dep.state.fl.us/DepNexus/public/electronicdocuments/FLA010352/facility!search>

# Exhibit L

**Subject:** FL. PSC CATS NO: 1242750W JAYNE MILLER

**From:** Diane Hood (DHOOD@PSC.STATE.FL.US)

**To:** aquarinautilities@bellsouth.net;

**Date:** Tuesday, May 9, 2017 8:05 AM

NAME: JAYNE MILLER

CASE NO: 1242750W

CALLER NAME: MILLER JAYNE

COMPANY: AQUARINA UTILITIES, INC.

BUSINESS:

CITY: Melbourne Beach

ZIP: 32951-

ADDRESS: 7697 KIAWAH WAY

TIME REC'D: 08:03

DATE REC'D: 05/09/2017

CONSUMER TELEPHONE: (321)-499-3198

CAN BE REACHED:

TIME SENT TO COMPANY:

DATE SENT TO COMPANY: / /

HOW RECEIVED: E-FORM

BILLING TYPE: S

ACCOUNT NO.:

CATEGORY/INFRACTION CODE:

ENTERED BY: DH

ASSIGNED ANALYST: REY CASTILLO

DUE DATE: 05/31/2017

CLOSEOUT ANALYST:

DATE CLOSED: / /

TIMELY/LATE:

DISPUTED AMOUNT: \$0.00

NOTES: Please review the "incorporated" Internet correspondence, located between the quotation marks on this form, in which the customer reports the following:

"-----Original Message-----"

From: consumerComplaint@psc.state.fl.us [mailto:consumerComplaint@psc.state.fl.us]

Sent: Monday, May 08, 2017 5:06 PM

To: Consumer Contact

Subject: E-Form Service Outage TRACKING NUMBER: 122915

**CUSTOMER INFORMATION**

Name: Jayne Miller

Telephone: (321) 499-3198

Email: Aquarinajayne@gmail.com

Address: 7697 Kiawah Way Melbourne Beach FL 32951

**BUSINESS INFORMATION**

Business Account Name: Jayne Miller

Account Number:

Address: 7697 Kiawah Way Melbourne Beach FL 32951

Water County Selected: Brevard

#### COMPLAINT INFORMATION

Complaint: Service Outage against Aquarina Utilities, Inc.

Details:

Water was out, once again, through Aquarina Utilities. This continues to transpire. It was noticed around 8:30 am on Monday, May 8th. No one from Aquarina Utilities put out a notice until 10:45 am at which time they said it would be fixed within the hour. This was not fixed until 2:00 pm. Not a big deal if it transpired once in a blue moon, but this is a regular situation with this Utility Company.....? AND, they stated that they would be pushing out chlorinated water until it is completely resolved within several days and that it did not need to be boiled. The water is brown - yes it does need to be boiled.....seriously folks. What kind of operation is being run here? There was a large hike in prices to the consumers and they are now driving brand new big vehicles (Escalades). Ridiculous "

Per Consumer Complaint Rule 25-22.032, please use the following procedures when responding to PSC complaints.

1. Complaint resolution should be provided to the customer via direct contact with the customer, either verbally or in writing, within 15 working days after the complaint has been sent to the company.
2. A response to the PSC is due by 5:00 p.m. Eastern time, of the 15th working day after the complaint has been sent to the company.
3. The response should include the following:
  - a) the cause of the problem
  - b) actions taken to resolve the customer's complaint
  - c) the company's proposed resolution to the complaint
  - d) answers to any questions raised by staff in the complaint
  - e) confirmation that the company has made direct contact with the customer
4. Send your written response to the PSC, and copies of all correspondence with the customer to the following e-mail, fax or physical addresses:

E-Mail - [pscreply@psc.state.fl.us](mailto:pscreply@psc.state.fl.us)

Fax - 850-413-7168

Mail - 2540 Shumard Oak Blvd.

Tallahassee, Florida 32399-0850

Case taken by Diane Hood

---

#### Attachments

- 1242750W.pdf (14.48KB)



**Aquarina Utilities, Inc.**

P.O. Box 1114  
Fellsmere, FL 32948  
(772) 708-8350 (office)  
(772) 708-7946 (emergency)  
[aquarinautilities@bellsouth.net](mailto:aquarinautilities@bellsouth.net)  
[www.aquarinautilities.com](http://www.aquarinautilities.com)

12 May 2017

**Jayne Miller**

7697 Kiawah Way  
Melbourne Beach, FL 32951

Reference: FPSC Complaint # 1242750W, Received 08:03 5/9/2017

Dear Mrs. Miller:

While it is our privilege to provide you with the best quality water and most reliable service possible, there are limitations to the capabilities of our small system and staff. As a small system, with less than 300 residential customer accounts, we are not provided the funding for redundancy in production systems that larger utilities enjoy. Funding for the new Reverse Osmosis system has been approved but must be collected from our monthly water revenue over the next year before the system can be purchased and installed. Traditional small business loans are unavailable to us due to the nature of the utility accounting process. In the interim, the utility is limited to the old system and its aging apparatus. On Monday, 8 May 2017, at about 8:45am, it was discovered that a check valve in the R/O system broke some time during the night, causing no water to be produced and stored for use. Additionally, a power surge damaged the control panel of the R/O system. Repeated complaints to Florida Power and Light to determine the cause of and to remediate these power surges have met with no results. A formal complaint has been sent to the Florida Public Service Commission regarding the issue. Excessive customer usage (48,000 gallons) during the night depleted the tank reserves and, as the water was not being replenished by processing, caused the outage experienced on the 8<sup>th</sup> of May.

The utility was made aware of the issue when customers began calling with complaints of low water pressure at about 8:45am. Staff was immediately en route to attend to the problem and was on site by 9am. A reverse osmosis professional technician was contacted and on scene by 10:00 am. Phone calls were fielded as they came in, roughly 70 calls in a hour and more followed. Emails were answered. As soon as staff had assessed the situation and begun remediation, a mass notification was sent out via the Public Alert system, calling and emailing all customers in our database, at about 10:50am. The Ocean Dunes manager called us early and was kept up to date on all developments. Other condominium associations which failed to return our emergency contact requests were not contacted outside the Public Alert system. Individual residents of the condominiums and homes had the responsibility of updating or entering their contact information on the Public Alert website.



The utility had to bypass the reverse osmosis system to be able to provide chlorinated well water to our customers. The water was safe to drink and use for showering, cooking, etc. but may have had slight odor of sulfur and a slight discoloration compared to our usual reverse osmosis quality water. Most customers did not notice any difference between the reverse osmosis quality water and the well water. No boil water notice was required, as the system was not down for more than eight hours. In fact, it was only down for 4.5 hours before service was restored.

The reverse osmosis technician was unable to find a new control panel for our R/O and one had to be custom made. This new panel was installed on 11 May 2017. Reverse osmosis service was restored 12 May 2017. As with any repair, the times provided in the original notification were only estimates and were subject to change as the situation progressed. Customers demanded a time be given, and the utility did its best to estimate the time that service would return. While we estimated that the water would be back by noon on the 8th, it actually took two more hours to adequately replenish the potable tank before the system could be brought back on line. Such a small delay is not unreasonable and could not be foreseen.

Florida Power and Light responded to our complaint and has replaced the aged transformer that serves Aquarina Utilities. They are still working with us to determine why power fluctuations have been occurring. While the water and wastewater facilities at Aquarina Utilities were originally designed by an engineer, stamped, approved and inspected by Brevard County as having sufficient safeguards in place to protect life and property (equipment), major power fluctuations can overwhelm the protections in place and still damage valuable equipment. Aquarina Utilities is constantly working to update and improve its facility; however, the previous owners' years of neglect have made our job that much more challenging.

It is important that our customers understand that the facility that provides them water and sewer service here in Melbourne Beach is a small "package plant" which was specifically engineered and designed to serve a small community. It is not a large municipal system and does not have the resources, personnel, billing structure, and capabilities of large city, county, or major metropolitan systems. By state law, the utility is only required to staff the plant with a certified operator for two hours each day. Maintenance and office staffing are not required, but Aquarina Utilities provides a 24 hour emergency contact line, full-time customer service contact, and full-time maintenance staff which is onsite 40 hours per week. The level of service the customers receive is exceptional when compared with other Florida systems of similar size. Also, it is important for the customers to understand that the water and sewer rates of Aquarina Utilities are not set by the utility owners, they are established and dictated by the Florida Public Service Commission based on the needs of the facility. The FPSC carefully checks each receipt and expense to ensure that the customer is charged only what is necessary to meet the demands of maintaining the system and customer satisfaction.

To answer your specific concerns:

"Water was out, once again through Aquarina Utilities. This continues to transpire. It was noticed around 8:30am on Monday, May 8<sup>th</sup>. No one from Aquarina Utilities put out a notice until 10:45am at which time they said it would be fixed within the hour. This was not fixed until 2:00pm. Not a big deal if it transpired once in a blue moon, but this is a regular situation with this Utility Company.....? AND, they stated that they would be pushing out chlorinated water until it is completely resolved within several days and that it did not need to be boiled. The water is brown - yes it does need to be boiled.....seriously folks. What kind of operation is being run here? There was a large hike in prices to the consumers and they are now driving brand new big vehicles (Escalades). Ridiculous.."

*Aquarina Utilities was experienced very few water outages in its six years of operations. We had a one-day planned outage in 2013 when the potable storage tanks were inspected and cleaned. We have had a few isolated repairs to individual customers or buildings in the development. There was a less than one day outage after the category 4 Hurricane Matthew (after which the community had a 3 day power outage). We had a two hour water outage early in April 2017 when we were replacing a valve in the high service pump system and this 8 May outage which lasted 4.5 hours. On the whole, for a system this size, those are very few outages.*

*The ground water in Florida, especially on the island, tends to be discolored by organic material and minerals. This does not mean that it is unsafe to drink. We conducted line clearance water samples for this outage, which were not required but were precautionary, and all were cleared and safe.*

*There was no price increase in the potable water. The increase in the sewer price was very small. The large increase of which you speak was made by the Florida Public Service Commission in the non-potable rates. This system has not had a major rate increase since 2003, 14 years. With the demands of our customers, the FPSC felt it necessary to provide an increase to meet the increased expenses of running the utility. We do not own an Escalade. The utility owns one vehicle, a 2016 GMC 3500 truck needed to move heavy pumps and equipment. This vehicle was also approved by the FPSC as necessary.*

If you have further questions regarding this outage or any other issues, please give us a call at (772) 708-8350 or email us at [aquarinautilities@bellsouth.net](mailto:aquarinautilities@bellsouth.net).

Sincerely,

Holly Burge  
Account Manager; Aquarina Utilities, Inc.

---

**Subject:** FL. PSC CATS NO: 1242751W HAROLD NILSEN

---

**From:** Shonna McCray (SMcCray@PSC.STATE.FL.US)

---

**To:** aquarinautilities@bellsouth.net;

---

**Date:** Thursday, May 25, 2017 10:29 AM

---

NAME: HAROLD NILSEN

CASE NO: 1242751W

CALLER NAME: NILSEN HAROLD

COMPANY: AQUARINA UTILITIES, INC.

BUSINESS:

CITY: Melbourne Beach

ZIP: 32951-

ADDRESS: 839 AQUARINA BLVD

TIME REC'D: 08:08

DATE REC'D: 05/09/2017

CONSUMER TELEPHONE:

CAN BE REACHED:

TIME SENT TO COMPANY: 08:10:00

DATE SENT TO COMPANY: 05/09/2017

HOW RECEIVED: E-FORM

BILLING TYPE: S

ACCOUNT NO.:

CATEGORY/INFRACTION CODE:

ENTERED BY: DH

ASSIGNED ANALYST: SHONNA MCCRAY

DUE DATE: 05/31/2017

CLOSEOUT ANALYST:

DATE CLOSED: / /

TIMELY/LATE:

DISPUTED AMOUNT: \$0.00

NOTES: Please review the "incorporated" Internet correspondence, located between the quotation marks on this form, in which the customer reports the following:

"-----Original Message-----

From: consumerComplaint@psc.state.fl.us [mailto:consumerComplaint@psc.state.fl.us]

Sent: Monday, May 08, 2017 8:27 PM

To: Consumer Contact

Subject: E-Form Service Outage TRACKING NUMBER: 122916

## CUSTOMER INFORMATION

Name: Harold Nilsen

Telephone:

Email:

Address: 839 Aquarina Blvd Melbourne Beach FL 32951

## BUSINESS INFORMATION

Business Account Name: Harold Nilsen

Account Number:  
Address: 839 Aquarina Blvd Melbourne Beach FL 32951

Water County Selected: Brevard

#### COMPLAINT INFORMATION

Complaint: Service Outage against Aquarina Utilities, Inc.

#### Details:

Continue to have issues with the supply of non potable water. The non potable has been off for many weeks this year. Also today the potable water was off for 3-4 hours . Now they have bypassed the RO system and they are supplying chlorinated well water. They say it is safe but some discoloring. With their past experience of missing the required testing I an concerned with the quality of the water "

Per Consumer Complaint Rule 25-22.032, please use the following procedures when responding to PSC complaints.

1. Complaint resolution should be provided to the customer via direct contact with the customer, either verbally or in writing, within 15 working days after the complaint has been sent to the company.
2. A response to the PSC is due by 5:00 p.m. Eastern time, of the 15th working day after the complaint has been sent to the company.
3. The response should include the following:
  - a) the cause of the problem
  - b) actions taken to resolve the customer's complaint
  - c) the company's proposed resolution to the complaint
  - d) answers to any questions raised by staff in the complaint
  - e) confirmation that the company has made direct contact with the customer
4. Send your written response to the PSC, and copies of all correspondence with the customer to the following e-mail, fax or physical addresses:

E-Mail - [pscreply@psc.state.fl.us](mailto:pscreply@psc.state.fl.us)

Fax - 850-413-7168

Mail - 2540 Shumard Oak Blvd.

Tallahassee, Florida 32399-0850

Case taken by Diane Hood

5/16/17: Response received via email. Shonna McCray

5/17/17: REVIEWED COMPANY RESPONSE. Response indicates the following:

\* While it is the company's privilege to provide the best quality water and most reliable service possible, there are limitations to the capabilities of its small system and staff.

\* As a small system, with less than 300 residential customer accounts, the company is not provided the funding for redundancy in production systems that larger utilities enjoy.

\* Funding for the new Reverse Osmosis system has been approved but must be collected from monthly water revenue over the next year before the system can be purchased and installed.

- \* Traditional small business loans are unavailable to the company due to the nature of the utility accounting process.
- \* In the interim, the utility is limited to the old system and its aging apparatus.
- \* On 5/8/17, at about 8:45 a.m., it was discovered that a check valve in the R/O system broke some time during the night, causing no water to be produced and stored for use.
- \* Additionally, a power surge damaged the control panel of the R/O system.
- \* Repeated complaints to Florida Power and Light to determine the cause of and to remediate these power surges have met with no results.
- \* A formal complaint has been sent to the PSC regarding the issue.
- \* Excessive customer usage (48,000 gallons) during the night depleted the tank reserves and, as the water was not being replenished by processing, caused the outage experienced on the 5/8/17.
- \* The utility was made aware of the issue when customers began calling with complaints of low water pressure at about 8:45 a.m.
- \* Staff was immediately enroute to attend to the problem and was on site by 9 a.m.
- \* A reverse osmosis professional technician was contacted and on scene by 10:00 a.m.
- \* Phone calls were fielded as they came in, roughly 70 calls in a hour and more followed.
- \* Emails were answered.
- \* As soon as staff had assessed the situation and begun remediation, a mass notification was sent out via the Public Alert system, calling and emailing all customers in the company's database, at about 10:50 a.m.
- \* The Ocean Dunes Manager called the company early and was kept up to date on all developments.
- \* Other condominium associations which failed to return the emergency contact requests were not contacted outside the Public Alert system.
- \* Individual residents of the condominiums and homes had the responsibility of updating or entering their contact information on the Public Alert website.
- \* The utility had to bypass the reverse osmosis system to be able to provide chlorinated well water to its customers.
- \* The water was safe to drink and use for showering, cooking, etc. but may have had slight odor of sulfur and a slight discoloration compared to the company's usual reverse osmosis quality water.
- \* Most customers did not notice any difference between the reverse osmosis quality water and the well water.
- \* Boil water notices were not required, as the system was not down for more than 8 hours.
- \* It was only down for 4.5 hours before service was restored.
- \* The reverse osmosis technician was unable to find a new control panel for the R/O and one had to be custom made.
- \* This new panel was installed on 5/11/17.
- \* Reverse osmosis service was restored on 5/12/17.
- \* As with any repair, the times provided in the original notification were only estimates and were subject to change as the situation progressed.
- \* Customers demanded a time be given, and the utility did its best to estimate the time that service would return.

- \* While the company estimated that the water would be back by noon on the 5/8/17, it actually took 2 more hours to adequately replenish the potable tank before the system could be brought back on line.
- \* Such a small delay is not unreasonable and could not be foreseen.
- \* FPL responded to the company's complaint and has replaced the aged transformer that serves Aquarina Utilities.
- \* FPL is still working with Aquarina to determine why power fluctuations have been occurring.
- \* While the water and wastewater facilities at Aquarina Utilities were originally designed by an engineer, stamped, approved and inspected by Brevard County, as having sufficient safeguards in place to
  - \* protect life and property (equipment), major power fluctuations can overwhelm the protections in place and still damage valuable equipment.
- \* Aquarina Utilities is constantly working to update and improve its facility; however, the previous owners' years of neglect have made the job that much more challenging.
- \* It is important that customers understand that the facility that provides them water and sewer service in Melbourne Beach is a small "package plant" which was specifically engineered and designed to serve a small community.
- \* It is not a large municipal system and does not have the resources, personnel, billing structure, and capabilities of large city, county, or major metropolitan systems.
- \* By state law, the utility is only required to staff the plant with a certified operator for 2 hours each day.
- \* Maintenance and office staffing are not required, but Aquarina Utilities provides a 24-hour emergency contact line, full-time customer service contact, and full-time maintenance staff which is onsite 40 hours per week.
- \* The level of service the customers receive is exceptional when compared with other Florida systems of similar size.
- \* Also, it is important for customers to understand that the water and sewer rates of Aquarina Utilities are not set by the utility owners, they are established and dictated by the PSC based on the needs of the facility.
- \* The PSC carefully checks each receipt and expense to ensure that the customer is charged only what is necessary to meet the demands of maintaining the system and customer satisfaction.
- \* Customer provided with resolution via mail.

Shonna McCray

5/25/2017 Customer correspondence received via email, added to file, and forwarded to SMcCray, DHood

"-----Original Message-----"

From: consumerComplaint@psc.state.fl.us [mailto:consumerComplaint@psc.state.fl.us]

Sent: Wednesday, May 24, 2017 5:34 PM

To: Consumer Contact

Subject: E-Form Service Outage TRACKING NUMBER: 122986

#### CUSTOMER INFORMATION

Name: Harold Nilsen

Telephone: (321) 446-0578

Email: teg1mi@yahoo.com

Address: 839 Aquarina Blvd Melbourne Beach FL 32951

#### BUSINESS INFORMATION

Business Account Name: Harold Nilsen

Account Number:

Address: 839 Aquarina Blvd Melbourne Beach FL 32951

Water County Selected: Brevard

#### COMPLAINT INFORMATION

Complaint: Service Outage against Aquarina Utilities, Inc.

Details:

This is a follow up to complaint 1242751W. I received a response from the water company Aquarina Utilities, INC. I am not satisfied with that response. The letter stated that there have only "a couple of night-time outages" They blamed the issues with the non-potable water being the fault of irrigation system, not water supply. Our irrigation system is checked once a month for function and proper operation. I have been checking the irrigation system for water output and have found weeks of no irrigation water being delivered to our lawn and plants. It is also common knowledge that the water utility has not been supplying water to the other sub communities in Aquarina HOA. I understand there is also concerns that the fire suppression water reserve is near a critical level at times. I feel the response I got from Aquarina Utilities was unacceptable in regard to the non potable water availability

PSC was contacted previously"

5/25/17: Reviewed customer correspondence and noted customer's objection. Shonna McCray

5/25/17: ATTN COMPANY, REQUEST FOR SUPPLEMENTAL RESPONSE:

PLEASE SEE AND ADDRESS CUSTOMER CONCERNS STATED IN CORRESPONDENCE DATED 5/24/17. PLEASE PROVIDE RESPONSE BY 6/6/17. Shonna McCray

---

#### Attachments

- 1242751W.pdf (33.01KB)



**Aquarina Utilities, Inc.**

P.O. Box 1114  
Fellsmere, FL 32948  
(772) 708-8350 (office)  
(772) 708-7946 (emergency)  
[aquarinautilities@bellsouth.net](mailto:aquarinautilities@bellsouth.net)  
[www.aquarinautilities.com](http://www.aquarinautilities.com)

12 May 2017

**Harold Nilsen**  
839 Aquarina Blvd.  
Melbourne Beach, FL 32951

Reference: FPSC Complaint # 1242751W, Received 08:08 5/9/2017

Dear Mr. Nilsen:

While it is our privilege to provide you with the best quality water and most reliable service possible, there are limitations to the capabilities of our small system and staff. As a small system, with less than 300 residential customer accounts, we are not provided the funding for redundancy in production systems that larger utilities enjoy. Funding for the new Reverse Osmosis system has been approved but must be collected from our monthly water revenue over the next year before the system can be purchased and installed. Traditional small business loans are unavailable to us due to the nature of the utility accounting process. In the interim, the utility is limited to the old system and its aging apparatus. On Monday, 8 May 2017, at about 8:45am, it was discovered that a check valve in the R/O system broke some time during the night, causing no water to be produced and stored for use. Additionally, a power surge damaged the control panel of the R/O system. Repeated complaints to Florida Power and Light to determine the cause of and to remediate these power surges have met with no results. A formal complaint has been sent to the Florida Public Service Commission regarding the issue. Excessive customer usage (48,000 gallons) during the night depleted the tank reserves and, as the water was not being replenished by processing, caused the outage experienced on the 8<sup>th</sup> of May.

The utility was made aware of the issue when customers began calling with complaints of low water pressure at about 8:45am. Staff was immediately en route to attend to the problem and was on site by 9am. A reverse osmosis professional technician was contacted and on scene by 10:00 am. Phone calls were fielded as they came in, roughly 70 calls in a hour and more followed. Emails were answered. As soon as staff had assessed the situation and begun remediation, a mass notification was sent out via the Public Alert system, calling and emailing all customers in our database, at about 10:50am. The Ocean Dunes manager called us early and was kept up to date on all developments. Other condominium associations which failed to return our emergency contact requests were not contacted outside the Public Alert system. Individual residents of the condominiums and homes had the responsibility of updating or entering their contact information on the Public Alert website.



The utility had to bypass the reverse osmosis system to be able to provide chlorinated well water to our customers. The water was safe to drink and use for showering, cooking, etc. but may have had slight odor of sulfur and a slight discoloration compared to our usual reverse osmosis quality water. Most customers did not notice any difference between the reverse osmosis quality water and the well water. No boil water notice was required, as the system was not down for more than eight hours. In fact, it was only down for 4.5 hours before service was restored.

The reverse osmosis technician was unable to find a new control panel for our R/O and one had to be custom made. This new panel was installed on 11 May 2017. Reverse osmosis service was restored 12 May 2017. As with any repair, the times provided in the original notification were only estimates and were subject to change as the situation progressed. Customers demanded a time be given, and the utility did its best to estimate the time that service would return. While we estimated that the water would be back by noon on the 8th, it actually took two more hours to adequately replenish the potable tank before the system could be brought back on line. Such a small delay is not unreasonable and could not be foreseen.

Florida Power and Light responded to our complaint and has replaced the aged transformer that serves Aquarina Utilities. They are still working with us to determine why power fluctuations have been occurring. While the water and wastewater facilities at Aquarina Utilities were originally designed by an engineer, stamped, approved and inspected by Brevard County as having sufficient safeguards in place to protect life and property (equipment), major power fluctuations can overwhelm the protections in place and still damage valuable equipment. Aquarina Utilities is constantly working to update and improve its facility; however, the previous owners' years of neglect have made our job that much more challenging.

It is important that our customers understand that the facility that provides them water and sewer service here in Melbourne Beach is a small "package plant" which was specifically engineered and designed to serve a small community. It is not a large municipal system and does not have the resources, personnel, billing structure, and capabilities of large city, county, or major metropolitan systems. By state law, the utility is only required to staff the plant with a certified operator for two hours each day. Maintenance and office staffing are not required, but Aquarina Utilities provides a 24 hour emergency contact line, full-time customer service contact, and full-time maintenance staff which is onsite 40 hours per week. The level of service the customers receive is exceptional when compared with other Florida systems of similar size. Also, it is important for the customers to understand that the water and sewer rates of Aquarina Utilities are not set by the utility owners, they are established and dictated by the Florida Public Service Commission based on the needs of the facility. The FPSC carefully checks each receipt and expense to ensure that the customer is charged only what is necessary to meet the demands of maintaining the system and customer satisfaction.

To answer your specific concerns:

**"Continue to have issues with supply on non-potable water. The non-potable water has been off many weeks this year. Also today the potable water was off 3-4 hours. Now they have bypassed the RO system and they are supplying chlorinated well water. They say it is safe but some discoloring. With their past experience of missing the required testing I am concerned with the quality of water."**

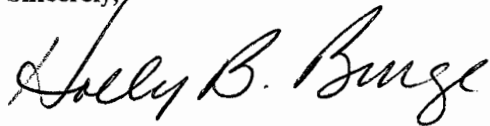
*The non-potable system has not been off for several weeks this year. The golf course system was down for a few days after the VFD drive that serves that system was damaged, possibly as a result of golf course personnel tampering with the wiring or as a result of a power surge. The golf course itself had several days issue with its own private system, not related to us at all. The common area irrigation had a*

*couple of night-time outages, but was otherwise always available, as evidenced by the astronomical 15.7 million gallons of usage by that system and the golf course this month. (The golf course is only allowed 7.5 million gallons per month.) The meter readers carefully inspected the grass in the communities as they conducted their route and there was absolutely no evidence of grass damage with the exception of Crane's Point, which we attribute to poor irrigation and lawn management, not a water outage.*

*Aquarina Utilities has never missed a sampling event. Twice in six years the laboratory has lost our samples, requiring us to notify our customers of a missed sampling event. All water sampling is up to date and complete. We conducted line clearance water samples for this outage, which were not required but were precautionary, and all were cleared and safe.*

If you have further questions regarding this outage or any other issues, please give us a call at (772) 708-8350 or email us at [aquarinautilities@bellsouth.net](mailto:aquarinautilities@bellsouth.net).

Sincerely,

A handwritten signature in cursive script that reads "Holly B. Burge".

Holly Burge  
Account Manager; Aquarina Utilities, Inc.

**Subject:** FL. PSC CATS NO: 1242748W EILEEN WILKIE  
**From:** Diane Hood (DHOOD@PSC.STATE.FL.US)  
**To:** aquarinautilities@bellsouth.net;  
**Date:** Tuesday, May 9, 2017 8:02 AM

NAME: EILEEN WILKIE  
CASE NO: 1242748W  
CALLER NAME: WILKIE EILEEN  
COMPANY: AQUARINA UTILITIES, INC.  
BUSINESS:  
CITY: Melbourne Beach  
ZIP: 32951-  
ADDRESS: 150 WHALER DR  
TIME REC'D: 07:57  
DATE REC'D: 05/09/2017  
CONSUMER TELEPHONE:  
CAN BE REACHED:  
TIME SENT TO COMPANY:  
DATE SENT TO COMPANY: / /  
HOW RECEIVED: E-MAIL  
BILLING TYPE: S  
ACCOUNT NO.:  
CATEGORY/INFRACTION CODE:  
ENTERED BY: DH  
ASSIGNED ANALYST: SHONNA MCCRAY  
DUE DATE: 05/31/2017  
CLOSEOUT ANALYST:  
DATE CLOSED: / /  
TIMELY/LATE:  
DISPUTED AMOUNT: \$0.00

NOTES: Please review the "incorporated" Internet correspondence, located between the quotation marks on this form, in which the customer reports the following:

"From: Eileen Wilkie [mailto:ewilk51@aol.com]  
Sent: Monday, May 08, 2017 4:27 PM  
To: Consumer Contact  
Subject: complaint against Aquarina Utilities

Please be aware that yet once again there has been a failure in our water delivery at the Aquarina Community in Melbourne Beach, FL. Aquarina Utilities equipment has once again broken down and we are without safe drinking water. Many of us that were here after Hurricane Mathew became quite sick after drinking the water that Aquarina Utilities assured us at that time was safe to drink. Therefore we are quite leery to trust Aquarina Utilities statement that this "chlorine well water" they are supplying us while issue is being fixed, is safe to drink.

There have been multiple breakdowns in both our potable and non-potable water supplies over the pass

months, which has resulted in our golf course tees, fairways and greens being "dangerously stressed", as well as our community not having enough water/water pressure for adequate hydrant use if necessary. For the rates that Aquarina Utilities charges for portable and non potable water, this is totally unacceptable and needs to be addressed.

Thank you for your attention to this matter,  
Eileen Wilkie  
150 Whaler Dr.  
Melbourne Beach, FL 32951 "

Per Consumer Complaint Rule 25-22.032, please use the following procedures when responding to PSC complaints.

1. Complaint resolution should be provided to the customer via direct contact with the customer, either verbally or in writing, within 15 working days after the complaint has been sent to the company.
2. A response to the PSC is due by 5:00 p.m. Eastern time, of the 15th working day after the complaint has been sent to the company.
3. The response should include the following:
  - a) the cause of the problem
  - b) actions taken to resolve the customer's complaint
  - c) the company's proposed resolution to the complaint
  - d) answers to any questions raised by staff in the complaint
  - e) confirmation that the company has made direct contact with the customer
4. Send your written response to the PSC, and copies of all correspondence with the customer to the following e-mail, fax or physical addresses:

E-Mail - [pscreply@psc.state.fl.us](mailto:pscreply@psc.state.fl.us)  
Fax - 850-413-7168  
Mail - 2540 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0850

Case taken by Diane Hood

---

## Attachments

- 1242748W.pdf (13.42KB)



**Aquarina Utilities, Inc.**

P.O. Box 1114  
Fellsmere, FL 32948  
(772) 708-8350 (office)  
(772) 708-7946 (emergency)  
[aquarinautilities@bellsouth.net](mailto:aquarinautilities@bellsouth.net)  
[www.aquarinautilities.com](http://www.aquarinautilities.com)

12 May 2017

**Eileen Wilkie**

150 Whaler Drive  
Melbourne Beach, FL 32951

Reference: FPSC Complaint # 1242748W, Received 07:57 5/9/2017

Dear Mrs. Wilkie:

While it is our privilege to provide you with the best quality water and most reliable service possible, there are limitations to the capabilities of our small system and staff. As a small system, with less than 300 residential customer accounts, we are not provided the funding for redundancy in production systems that larger utilities enjoy. Funding for the new Reverse Osmosis system has been approved but must be collected from our monthly water revenue over the next year before the system can be purchased and installed. Traditional small business loans are unavailable to us due to the nature of the utility accounting process. In the interim, the utility is limited to the old system and its aging apparatus. On Monday, 8 May 2017, at about 8:45am, it was discovered that a check valve in the R/O system broke some time during the night, causing no water to be produced and stored for use. Additionally, a power surge damaged the control panel of the R/O system. Repeated complaints to Florida Power and Light to determine the cause of and to remediate these power surges have met with no results. A formal complaint has been sent to the Florida Public Service Commission regarding the issue. Excessive customer usage (48,000 gallons) during the night depleted the tank reserves and, as the water was not being replenished by processing, caused the outage experienced on the 8<sup>th</sup> of May.

The utility was made aware of the issue when customers began calling with complaints of low water pressure at about 8:45am. Staff was immediately en route to attend to the problem and was on site by 9am. A reverse osmosis professional technician was contacted and on scene by 10:00 am. Phone calls were fielded as they came in, roughly 70 calls in a hour and more followed. Emails were answered. As soon as staff had assessed the situation and begun remediation, a mass notification was sent out via the Public Alert system, calling and emailing all customers in our database, at about 10:50am. The Ocean Dunes manager called us early and was kept up to date on all developments. Other condominium associations which failed to return our emergency contact requests were not contacted outside the Public Alert system. Individual residents of the condominiums and homes had the responsibility of updating or entering their contact information on the Public Alert website.

The utility had to bypass the reverse osmosis system to be able to provide chlorinated well water to our customers. The water was safe to drink and use for showering, cooking, etc. but may have had slight odor of sulfur and a slight discoloration compared to our usual reverse osmosis quality water. Most customers did not notice any difference between the reverse osmosis quality water and the well water. No boil water notice was required, as the system was not down for more than eight hours. In fact, it was only down for 4.5 hours before service was restored.

The reverse osmosis technician was unable to find a new control panel for our R/O and one had to be custom made. This new panel was installed on 11 May 2017. Reverse osmosis service was restored 12 May 2017. As with any repair, the times provided in the original notification were only estimates and were subject to change as the situation progressed. Customers demanded a time be given, and the utility did its best to estimate the time that service would return. While we estimated that the water would be back by noon on the 8th, it actually took two more hours to adequately replenish the potable tank before the system could be brought back on line. Such a small delay is not unreasonable and could not be foreseen.

Florida Power and Light responded to our complaint and has replaced the aged transformer that serves Aquarina Utilities. They are still working with us to determine why power fluctuations have been occurring. While the water and wastewater facilities at Aquarina Utilities were originally designed by an engineer, stamped, approved and inspected by Brevard County as having sufficient safeguards in place to protect life and property (equipment), major power fluctuations can overwhelm the protections in place and still damage valuable equipment. Aquarina Utilities is constantly working to update and improve its facility; however, the previous owners' years of neglect have made our job that much more challenging.

It is important that our customers understand that the facility that provides them water and sewer service here in Melbourne Beach is a small "package plant" which was specifically engineered and designed to serve a small community. It is not a large municipal system and does not have the resources, personnel, billing structure, and capabilities of large city, county, or major metropolitan systems. By state law, the utility is only required to staff the plant with a certified operator for two hours each day. Maintenance and office staffing are not required, but Aquarina Utilities provides a 24 hour emergency contact line, full-time customer service contact, and full-time maintenance staff which is onsite 40 hours per week. The level of service the customers receive is exceptional when compared with other Florida systems of similar size. Also, it is important for the customers to understand that the water and sewer rates of Aquarina Utilities are not set by the utility owners, they are established and dictated by the Florida Public Service Commission based on the needs of the facility. The FPSC carefully checks each receipt and expense to ensure that the customer is charged only what is necessary to meet the demands of maintaining the system and customer satisfaction.

To answer your specific concerns:

**"Please be aware that once again there has been a failure in our water delivery at the Aquarina Community in Melbourne Beach, FL. Aquarina Utilities equipment has once again broken down and we are without safe drinking water. Many of us that were here after Hurricane Matthew became quite sick after drinking the water that Aquarina Utilities assured us at that time was safe to drink. Therefore we are quite leery to trust Aquarina Utilities statement that this 'chlorine well water' they are supplying us while issue is being fixed, is safe to drink."**

*Aquarina Utilities was experienced very few water outages in its six years of operations. We had a one-day planned outage in 2013 when the potable storage tanks were inspected and cleaned. We have had*

*a few isolated repairs to individual customers or buildings in the development. There was a less than one day outage after the category 4 Hurricane Matthew (after which the community had a 3 day power outage). We had a two hour water outage early in April 2017 when we were replacing a valve in the high service pump system and this 8 May outage which lasted 4.5 hours. On the whole, for a system this size, those are very few outages.*

*The ground water in Florida, especially on the island, tends to be discolored by organic material and minerals. This does not mean that it is unsafe to drink. We conducted line clearance water samples for this outage, which were not required but were precautionary, and all were cleared and safe. We are required to sample our water regularly to ensure its quality and safety. It has always and continues to meet the Florida Department of Environmental Protection's standards for safe drinking water as outlined in our annual Water Quality Report, which is available to you on our website [www.aquarinautilities.com](http://www.aquarinautilities.com).*

If you have further questions regarding this outage or any other issues, please give us a call at (772) 708-8350 or email us at [aquarinautilities@bellsouth.net](mailto:aquarinautilities@bellsouth.net).

Sincerely,

Holly Burge  
Account Manager; Aquarina Utilities, Inc.

CATS NO: 1204764C TIMOTHY KENEFICK

Yahoo/2015 SARC Customer Issues

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**Ruth McHargue** <rmchargu@psc.state.fl.us>

**To:** aquarinautilities@bellsouth.net

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Wed, Feb 10, 2016 at 4:59 PM

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NAME: KENEFICK , TIMOTHY MR.  
CASE NO: 1204764C  
COMPANY: AQUARINA UTILITIES, INC.  
COMPANY CODE: WS949  
CITY: Melbourne Beach  
ZIP: 32951-  
ADDRESS: 420 HAMMOCK SHORE DR  
TIME REC'D: 08:47  
DATE REC'D: 02/08/2016  
CONSUMER TELEPHONE:  
CAN BE REACHED: (321)-724-8924  
EXT.:  
ACCOUNT NO.:  
CLOSEOUT: PR-68  
ASSIGNED ANALYST: DIANE HOOD  
DUE DATE: / /  
CLOSEOUT ANALYST: DH  
DATE CLOSED: 02/08/2016  
DIVISION: CAO  
HOW RECEIVED: E-MAIL  
NOTES: ATTENTION: AQUARINA UTILITIES, INC. - Please review below correspondence received from Mr. Timothy Kenefick and contact Mr. Kenefick regarding his concerns.

Note: This is not a complaint, this is a request for information. Ruth McHargue

2/08/2016 Correspondence forwarded to docket file. DHood  
"From: Timothy Kenefick [<mailto:tmjk32@msn.com>]  
Sent: Monday, February 08, 2016 8:38 AM  
To: Consumer Contact; Aquarina Utilities Inc.  
Cc: grantless@gmail.com; Dick Geach; Ed Muendel; Timothy Kenefick; christine c simon; Christopher Madsen  
Subject: Water Commission Meeting - docket #150010

Attention:  
Aquarina Utilities, Inc  
Florida Public Service Commission



A meeting is scheduled for March 10, 2016 - docket #150010. Answers to the two items below will be appreciated.

Regards,  
Timothy Kenefick

---

From: tmjk32@msn.com  
To: aquarinanews@cfl.rr.com  
CC: tmjk32@msn.com; christinecsimon@msn.com; emuendel@bellsouth.net; rgeach@cfl.rr.com; grantless@gmail.com; aquarinabeachfl@yourcommunitybulletins.com

Subject: Water Commission Meeting - docket #150010  
Date: Sun, 7 Feb 2016 12:27:18 -0500  
Subject: Next Water commission meeting

Complaint #1:

In the last 2 months I have observed a change in water quality coming to our house at 420 Hammock Shore Drive. Some years ago we installed a whole house filter to reduce the chlorine smell from the water and of course provide added filtration. The system has a pre-filter that I change every 3 months. Now when I replace the filter it is quite dirty within 1-2 weeks. Please see attached picture. The white tube on the left is a new filter.....the dark one on the right is after 2 weeks usage. Only 2 people live in the house. I've never seen it this dirty so quickly in the past.

Complaint or question#2:

Is it legal to have people living at the water plant with animals running loose, not on leash, at all hours.

A response to both complaints is expected in a timely fashion.  
Regards,

Timothy Kenefick  
420 Hammock Shore Drive  
Melbourne Beach, Florida  
32951  
home: (321) 724 8924"

2/09/2016 Company response to the customer added to the file. DHood  
"From: Kevin Burge [<mailto:aquarinautilities@bellsouth.net>]  
Sent: Monday, February 08, 2016 5:11 PM  
To: Timothy Kenefick; Grant Leslie; Richard Geach; christinecsimon@msn.com; aquarinanews@cfl.rr.com; Consumer Contact; Clayton Lewis

Subject: Re: Water Commission Meeting - docket #150010

Dear Mr. Kenefick,

With regard to your questions above:

#1) We would be happy to set up an appointment to examine your filters- As our water is reverse osmosis water mixed with purified ground water (a blend), which is filtered and circulated through a tower to remove a portion of the sulfur dioxide that occurs naturally in the groundwater, a secondary filter system should not be necessary. We regulate the chlorine levels very closely to keep them within safe levels, so it

may be unwise to run the water through an external charcoal filter as the filter removes the chlorine before it enters the house and allows bacteria to grow unchecked in your filter arrangement and in your home plumbing. This would be especially true in cases where the resident is absent for periods of time and water is not pushed through the plumbing on a regular basis. We recommend that our customers remove these unnecessary and potentially hazardous external systems and simply use the water as provided. If the faint taste of chlorine in the water is unpalatable, we recommend the use of a charcoal filter-type pitcher to remove the chlorine prior to drinking, for the benefit of taste only. It is even recommended to keep this pitcher in the refrigerator to further improve flavor. In any case, we encourage you to contact Kevin Burge (772) 708-7946 to have him come out and discuss your questions.

#2) As the property on which the water and sewer plant resides is private property, it is reasonable to suggest that the owners are permitted to employ 24 hour security in the form of security personnel or dogs. Within the five years of our operation of the facility, we have had a number of vandalism incidents which have prompted the need for security staff at times. As the property is completely fenced and privately owned, our staff are permitted to bring pets to the plant during their work hours, without violating any state or local statute of which we are aware. Should anyone have some immediate issue with activities at the water and sewer plant, we encourage him or her to give us a call and discuss the issue: (772) 708-8350 for Holly Burge or (772) 708-7946 for Kevin Burge.

Please let us know if you have any further questions.

Sincerely,  
Holly Burge  
Account Manager; Aquarina Utilities, Inc."

2/10/2016 Letter to the customer added to the file. DHood  
"From: Ruth McHargue  
Sent: Wednesday, February 10, 2016 2:14 PM  
To: 'tmjk32@msn.com'  
Cc: Diane Hood  
Subject: FW: To CLK docket #150010

Dear Mr. Kenefick,

Thank you for this information.

Your correspondence has been printed and will be placed in Docket Correspondence - Consumers and their Representatives, in Docket 150010. We also forwarded your correspondence to Aquarina Utilities, Inc. and requested they contact regarding concerns.

We will forward your complaint regarding water quality to the Florida Department of Environment Protection (DEP) as this agency has the expertise with respect to water quality.

Please let us know if you have any additional questions or concerns.

Sincerely,  
Ruth McHargue  
Regulatory Program Consultant  
Bureau of Consumer Assistance  
Florida Public Service Commission

1-800-342-3552  
contact@psc.state.fl.us

Note: Florida has a very broad public records law. Most written communications to or from state officials regarding state business are considered to be public records and will be made available to the public and the media upon request. Therefore, your e-mail message may be subject to public disclosure. "

2/10/2016 Email correspondence showing customer correspondence was forwarded to the docket file. DHood

"From: Ruth McHargue  
Sent: Wednesday, February 10, 2016 2:15 PM  
To: Consumer Correspondence  
Cc: Diane Hood  
Subject: docket #150010

Customer correspondence

From: Consumer Contact  
Sent: Monday, February 08, 2016 8:52 AM  
To: Ruth McHargue  
Subject: To CLK docket #150010

Copy on file, see 1204764C. "

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## Complaint about Aquarina Utilities

Yahoo/2015 SARC Customer Issues

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**Sandra Podesta** <sp@ebusinesswriting.com>

**To:** aquarinautilities@bellsouth.net

**Cc:** clewis@psc.state.fl.us

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Mon, Mar 7, 2016 at 9:07 AM

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We am writing to register a formal complaint with your company, Aquarina Utilities, for lack of service and for failing to demonstrate appropriate concern about the health and well-being of your customers.

On numerous occasions, there are been disruptions of service such as discoloration of water and debris in the water. Naturally, your customers are average citizens and not water scientists and so, depend upon you to keep us informed about whether such things are dangerous, whether we should refrain from using the water or boil it, how long to expect this disruption to continue. We have never received a single communication on

such occasions – not an e-mail, not a phone call, not a letter under the door or in the mailbox – even when such situations last for days. This grievous lack of information demonstrates a complete disregard for the health of your customers.

Such lack of communication might be acceptable if you were, say a bowling alley. But you are **in the business of providing clean water** and in these instances, you do not. We are not even asking for reimbursement for non-potable-water days -- we want to be kept informed. If you cannot do this, you most certainly do not deserve to be rewarded by an increase in profits. **In my opinion, one shared by those in the Aquarina community, this unacceptable level of service should not be rewarded with a rate increase. It should be corrected. Immediately.**

Sincerely,

Sandra Podesta and Edward Shanahan

200 Osprey Villas Court-Aquarina

Melbourne Beach, FL 32951

321-724-1891

**Sandra Podesta**  
eBusinessWriting.com  
(203) 494-5111

# Exhibit M

LAW OFFICES

ROSE, SUNDBSTROM & BENTLEY, LLP

www.rsattorneys.com

Please Respond to the Lake Mary Office

FREDERICK L. ASCHAUER, JR.  
CHRIS H. BENTLEY, P.A.  
ROBERT C. BRANNAN  
F. MARSHALL DETERDING  
MARTIN S. FRIEDMAN, P.A.  
JOHN J. FUMERO, P.A.  
BRIDGET M. GRIMSLEY  
JOHN R. JENKINS, P.A.  
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CHRISTIAN W. MARCELLI  
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THOMAS F. MULLIN  
CHASTITY H. O'STEEN  
WILLIAM E. SUNDBSTROM, P.A.  
DIANE D. TREMOR, P.A.  
JOHN L. WHARTON

March 18, 2011

ROBERT M.C. ROSE, (1924-2006)

VIA HAND DELIVERY

Ann Cole, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RECEIVED-FPSC  
11 MAR 18 PM 12:09  
COMMISSION  
CLERK

RE: Docket No. 110061-WS; Application for Authority to Transfer the Assets of Service Management Systems, Inc., and Certificate Nos. 517-W and 450-S to Aquarina Utilities, Inc. in Brevard County, Florida  
Our File No.: 45052.01

Dear Ms. Cole:

Enclosed for filing in the above-referenced docket is Late Filed Composite Exhibit "D" to Aquarina Utilities, Inc.'s Application, which is the original and two (2) copies of revised Water and Wastewater Tariffs reflecting the change in ownership.

Should you or the Staff have any questions regarding this filing, please do not hesitate to give me a call.

COM  
APA  
ECR  
GCL  
RAD  
SSC  
ADM  
OPC  
CLK

water  
|+| tariff (copy) + | wastewater tariff

Very truly yours,

MARTIN S. FRIEDMAN  
For the Firm

cc: Mr. Reginald J. Burge (w/enclosures)

DOCUMENT NUMBER - DATE  
01816 MAR 18 =  
FPSC-COMMISSION CLERK

766 N. SUN DRIVE, SUITE 4030, LAKE MARY, FLORIDA 32746 (407) 830-6331 FAX (407) 830-8522  
2548 BLAIRSTONE PINES DRIVE, TALLAHASSEE, FLORIDA 32301 (850) 877-6555 FAX (850) 656-4029  
950 PENINSULA CORPORATE CIRCLE, SUITE 2020, BOCA RATON, FLORIDA 33487 (561) 982-7114 FAX (561) 982-7116

BEFORE THE FLORIDA PUBLIC SERVICE COMMISSION

In re: Application for Authority to Transfer )  
the Assets of SERVICE MANAGEMENT )  
SYSTEMS, INC., and Certificate Nos. )  
517-W and 450-S in Brevard County, )  
Florida to AQUARINA UTILITIES, INC. )  
\_\_\_\_\_ )


Docket No. 110061-WS

**NOTICE OF FILING LATE FILED EXHIBIT "D"**

Applicant, AQUARINA UTILITIES, INC., by and through its undersigned attorneys, hereby gives notice of filing the attached Late Filed Composite Exhibit "D" to its Application, which is the original and two copies of revised Water and Wastewater Tariffs reflecting the change in ownership.

Respectfully submitted on this 18<sup>th</sup> day of  
March, 2011, by:

ROSE, SUNDSTROM & BENTLEY, LLP  
766 N. Sun Drive, Suite 4030  
Lake Mary, Florida 32746  
PHONE: (407) 830-6331  
FAX: (407) 830-8522

By   
\_\_\_\_\_  
MARTIN S. FRIEDMAN  
For the Firm

DOCUMENT NUMBER-DATE

01816 MAR 18 =

FPSC-COMMISSION CLERK

WASTEWATER TARIFF

AQUARINA UTILITIES, INC.  
NAME OF COMPANY

FILED WITH  
FLORIDA PUBLIC SERVICE COMMISSION



WASTEWATER TARIFF

AQUARINA UTILITIES, INC.  
NAME OF COMPANY

235 AQUARINA BOULEVARD  
MELBOURNE BEACH, FL 32951  
(ADDRESS OF COMPANY)

(772) 708-8216 / (772) 708-7946  
(Business & Emergency Telephone Numbers)

FILED WITH  
FLORIDA PUBLIC SERVICE COMMISSION

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

WASTEWATER TARIFF

TABLE OF CONTENTS

	<u>Sheet Number</u>
Communities Served Listing .....	4.0
Description of Territory Served .....	3.1
Index of	
Rates and Charges Schedules .....	11.0
Rules and Regulations .....	6.0
Service Availability Policy .....	23.0
Standard Forms .....	18.0
Technical Terms and Abbreviations .....	5.0
Territory Authority .....	3.0

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

AQUARINA UTILITIES, INC.  
WASTEWATER TARIFF

ORIGINAL SHEET NO. 3.0

TERRITORY AUTHORITY

CERTIFICATE NUMBER – 450-S

COUNTY – Brevard

COMMISSION ORDER(s) APPROVING TERRITORY SERVED –

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
22075	10/19/89	880595-WS	Original Certificate
23059	06/11/90	900167-WS	Territory Amendment
PSC-92-0119-FOF-WS	03/30/92	911129-WS	Territory Amendment
PSC-97-0206-FOF-WS	02/21/97	960095-WS	Name Change
PSC-97-0206A-FOF-WS	03/05/97	960095-WS	Amendatory Order
PSC-97-0918-FOF-WS	08/04/97	970093-WS	Transfer Majority Control
PSC-03-0787-FOF-WS	07/02/03	020091-WS	Transfer Majority Control

(Continued to Sheet No. 3.1)

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

(Continued from Sheet No.3.0)

DESCRIPTION OF TERRITORY SERVED

**WASTEWATER SERVICE AREA**

A PORTION OF SECTIONS 25, 26, 35 AND 36 TOWNSHIP 29 SOUTH, RANGE 38 EAST, AND SECTION 31, TOWNSHIP 29 SOUTH, RANGE 39 EAST, BREVARD COUNTY, FLORIDA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS;

BEGIN AT THE WEST 1/4 CORNER OF SAID SECTION 25 AND RUN N00°18'50"W ALONG THE WEST LINE OF SAID SECTION 25 A DISTANCE OF 1340.83 FEET TO THE NORTH LINE OF THE SOUTH 1/2 OF THE NORTH 1/2 OF SAID SECTION 25; THENCE RUN S88°31'07"E ALONG NORTH LINE OF THE SOUTH 1/2 OF THE NORTH 1/2 OF SECTION 25 A DISTANCE OF 1351 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF THE ATLANTIC OCEAN; THENCE RUN SOUTHERLY ALONG SAID MEAN HIGH WATER LINE THROUGH SAID SECTIONS 25, 36, AND 31 A DISTANCE OF 9203 FEET MORE OR LESS TO THE EASTERLY EXTENSION OF THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTH 1/2 OF SAID SECTION 36; THENCE RUN N88°23'42"W ALONG SAID LINE AND THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTH 1/2 OF SECTION 36 A DISTANCE OF 790 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF THE INDIAN RIVER; THENCE RUN NORTHERLY ALONG THE MEAN HIGH WATER LINE OF THE INDIAN RIVER AND MULLET CREEK 8315 FEET MORE OR LESS TO THE SOUTH LINE OF SAID SECTION 26; THENCE RUN S88°22'47"E ALONG THE SOUTH LINE OF SAID SECTION 26 A DISTANCE OF 982 FEET TO THE COMMON CORNER OF SAID SECTIONS 25, 26, 35 AND 36; THENCE RUN ALONG THE WEST LINE OF SAID SECTION 25 N00°19'34"W 1327.58 TO THE SOUTHEAST CORNER OF GOVERNMENT LOT 3 OF SAID SECTION 26; THENCE RUN N88°30'25"W ALONG THE SOUTH LINE OF SAID GOVERNMENT LOT 3 A DISTANCE OF 1276 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF MULLET CREEK; THENCE RUN NORTHERLY ALONG THE MEAN HIGH WATER LINE OF MULLET CREEK 1903 FEET MORE OR LESS TO THE NORTH LINE OF THE SOUTHEAST 1/4 OF SAID SECTION 26; THENCE RUN S88°31'12"E ALONG THE NORTH LINE OF THE SOUTHEAST 1/4 OF SECTION 26 A DISTANCE OF 2431 MORE OR LESS TO THE POINT OF BEGINNING.

Reginald Burge  
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COMMUNITIES SERVED LISTING

<u>County Name</u>	<u>Development Name</u>	<u>Rate Schedule(s) Available</u>	<u>Sheet No.</u>
Brevard	AQUARINA I	GS	12.0
		RS, MS	13.0
		RSS	14.0
Brevard	AQUARINA II	GS	12.0
		RS, MS	13.0
		RSS	14.0
Brevard	ST. ANDREWS	GS	12.0
		RS, MS	13.0
		RSS	14.0

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ISSUING OFFICER  
Secretary  
TITLE

TECHNICAL TERMS AND ABBREVIATIONS

- 1.0 "BFC" - The abbreviation for "Base Facility Charge" which is the minimum amount the Company may charge its Customers and is separate from the amount the Company bills its Customers for water consumption.
- 2.0 "CERTIFICATE" - A document issued by the Commission authorizing the Company to provide water service in a specific territory.
- 3.0 "COMMISSION" - The shortened name for the Florida Public Service Commission.
- 4.0 "COMMUNITIES SERVED" - The group of Customers who receive water service from the Company and whose service location is within a specific area or locality that is uniquely separate from another.
- 5.0 "COMPANY" - The shortened name for the full name of the utility which is Aquarina Utilities, Inc.
- 6.0 "CUSTOMER" - Any person, firm or corporation who has entered into an agreement to receive water service from the Company and who is liable for the payment of that water service.
- 7.0 "CUSTOMER'S INSTALLATION" - All pipes, shut-offs, valves, fixtures and appliances or apparatus of every kind and nature used in connection with or forming a part of the installation for rendering water service to the Customer's side of the Service Connection whether such installation is owned by the Customer or used by the Customer under lease or other agreement.
- 8.0 "MAIN" - A pipe, conduit, or other facility used to convey water service to individual service lines or through other mains.
- 9.0 "RATE" - Amount which the Company may charge for water service which is applied to the Customer's actual consumption.
- 10.0 "RATE SCHEDULE" - The rate(s) or charge(s) for a particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.
- 11.0 "SERVICE" - As mentioned in this tariff and in agreement with Customers, "Service" shall be construed to include, in addition to all water service required by the Customer, the readiness and ability on the part of the Company to furnish water service to the Customer. Service shall conform to the standards set forth in Section 367.111 of the Florida Statutes.
- 12.0 "SERVICE CONNECTION" - The point where the Company's pipes or meters are connected with the pipes of the Customer.
- 13.0 "SERVICE LINES" - The pipes between the Company's Mains and the Service Connection and which includes all of the pipes, fittings and valves necessary to make the connection to the Customer's premises, excluding the meter.
- 14.0 "TERRITORY" - The geographical area described, if necessary, by metes and bounds but, in all cases, with township, range and section in a Certificate, which may be within or without the boundaries of an incorporated municipality and may include areas in more than one county.

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

INDEX OF RULES AND REGULATIONS

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Access to Premises .....	8.0	12.0
Adjustment of Bills .....	9.0	20.0
Application .....	7.0	3.0
Applications by Agents .....	7.0	4.0
Change of Customer's Installation .....	8.0	10.0
Continuity of Service .....	7.0	8.0
Customer Billing .....	9.0	15.0
Delinquent Bills .....	9.0	17.0
Evidence of Consumption .....	10.0	22.0
Extensions .....	7.0	6.0
Filing of Contracts .....	9.0	21.0
General Information .....	7.0	1.0
Inspection of Customer's Installation .....	8.0	11.0
Limitation of Use .....	8.0	9.0
Payment of Water and Wastewater Service Bills Concurrently .....	9.0	16.0
Policy Dispute .....	7.0	2.0
Protection of Company's Property .....	8.0	13.0
Refusal or Discontinuance of Service .....	7.0	5.0
Right-of-way or Easements .....	9.0	14.0
Termination of Service .....	9.0	18.0
Type and Maintenance .....	7.0	7.0
Unauthorized Connections - Wastewater .....	9.0	19.0

Reginald Burge  
 ISSUING OFFICER  
Secretary  
 TITLE

RULES AND REGULATIONS

- 1.0 GENERAL INFORMATION - These Rules and Regulations are a part of the rate schedules and applications and contracts of the Company and, in the absence of specific written agreement to the contrary, apply without modifications or change to each and every Customer to whom the Company renders wastewater service.

The Company shall provide wastewater service to all Customers requiring such service within its Certificated territory pursuant to Chapter 25-30, Florida Administrative Code and Chapter 367, Florida Statutes.

- 2.0 POLICY DISPUTE - Any dispute between the Company and the Customer or prospective Customer regarding the meaning or application of any provision of this tariff shall upon written request by either party be resolved by the Florida Public Service Commission.

- 3.0 APPLICATION - In accordance with Rule 25-30.310, Florida Administrative Code, a signed application is required prior to the initiation of service. The Company shall provide each Applicant with a copy of the brochure entitled "Your Water and Wastewater Service," prepared by the Florida Public Service Commission.

- 4.0 APPLICATIONS BY AGENTS - Applications for wastewater service requested by firms, partnerships, associations, corporations, and others shall be rendered only by duly authorized parties or agents.

- 5.0 REFUSAL OR DISCONTINUANCE OF SERVICE - The Company may refuse or discontinue wastewater service rendered under application made by any member or agent of a household, organization, or business in accordance with Rule 25-30.320, Florida Administrative Code.

- 6.0 EXTENSIONS - Extensions will be made to the Company's facilities in compliance with Commission Rules and Orders and the Company's tariff.

- 7.0 TYPE AND MAINTENANCE - In accordance with Rule 25-30.545, Florida Administrative Code, the Customer's pipes, apparatus and equipment shall be selected, installed, used and maintained in accordance with standard practice and shall conform with the Rules and Regulations of the Company and shall comply with all laws and governmental regulations applicable to same. The Company shall not be responsible for the maintenance and operation of the Customer's pipes and facilities. The Customer expressly agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the wastewater service. The Company reserves the right to discontinue or withhold wastewater service to such apparatus or device.

- 8.0 CONTINUITY OF SERVICE - In accordance with Rule 25-30.250, Florida Administrative Code, the Company will at all times use reasonable diligence to provide continuous wastewater service and, having used reasonable diligence, shall not be liable to the Customer for failure or interruption of continuous wastewater service.

If at any time the Company shall interrupt or discontinue its service, all Customers affected by said interruption or discontinuance shall be given not less than 24 hours written notice.

(Continued on Sheet No. 8.0)

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE



(Continued from Sheet No. 7.0)

- 9.0 LIMITATION OF USE - Wastewater service purchased from the Company shall be used by the Customer only for the purposes specified in the application for wastewater service. Wastewater service shall be rendered to the Customer for the Customer's own use and shall be collected directly into the Company's main wastewater lines.

In no case shall a Customer, except with the written consent of the Company, extend his lines across a street, alley, lane, court, property line, avenue, or other way in order to furnish wastewater service to the adjacent property even though such adjacent property may be owned by him. In case of such unauthorized extension, sale, or disposition of service, the Customer's wastewater service will be subject to discontinuance until such unauthorized extension, re-metering, sale or disposition of service is discontinued and full payment is made to the Company for wastewater service rendered by the Company (calculated on proper classification and rate schedules) and until reimbursement is made in full to the Company for all extra expenses incurred for clerical work, testing, and inspections. (This shall not be construed as prohibiting a Customer from re-metering.)

- 10.0 CHANGE OF CUSTOMER'S INSTALLATION - No changes or increases in the Customer's installation, which will materially affect the proper operation of the pipes, mains, or stations of the Company, shall be made without written consent of the Company. The Customer shall be liable for any change resulting from a violation of this Rule.

- 11.0 INSPECTION OF CUSTOMER'S INSTALLATION - All Customer's wastewater service installations or changes shall be inspected upon completion by a competent authority to ensure that the Customer's piping, equipment, and devices have been installed in accordance with accepted standard practice and local laws and governmental regulations. Where municipal or other governmental inspection is required by local rules and ordinances, the Company cannot render wastewater service until such inspection has been made and a formal notice of approval from the inspecting authority has been received by the Company.

Notwithstanding the above, the Company reserves the right to inspect the Customer's installation prior to rendering wastewater service, and from time to time thereafter, but assumes no responsibility whatsoever for any portion thereof.

- 12.0 ACCESS TO PREMISES - In accordance with Rule 25-30.320(2)(f), Florida Administrative Code, the Customer shall provide the duly authorized agents of the Company access at all reasonable hours to its property. If reasonable access is not provided, service may be discontinued pursuant to the above rule.

- 13.0 PROTECTION OF COMPANY'S PROPERTY - The Customer shall exercise reasonable diligence to protect the Company's property. If the Customer is found to have tampered with any Company property or refuses to correct any problems reported by the Company, service may be discontinued in accordance with Rule 25-30.320, Florida Administrative Code. In the event of any loss or damage to property of the Company caused by or arising out of carelessness, neglect, or misuse by the Customer, the cost of making good such loss or repairing such damage shall be paid by the Customer.

(Continued on Sheet No. 9.0)

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

(Continued from Sheet No. 8.0)

14.0 RIGHT-OF-WAY OR EASEMENTS - The Customer shall grant or cause to be granted to the Company, and without cost to the Company, all rights, easements, permits, and privileges which are necessary for the rendering of wastewater service.

15.0 CUSTOMER BILLING - Bills for wastewater service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule.

In accordance with Rule 25-30.335, Florida Administrative Code, the Company may not consider a Customer delinquent in paying his or her bill until the twenty-first day after the Company has mailed or presented the bill for payment.

A municipal or county franchise tax levied upon a water or wastewater public utility shall not be incorporated into the rate for water or wastewater service but shall be shown as a separate item on the Company's bills to its Customers in such municipality or county.

If a utility utilizes the base facility and usage charge rate structure and does not have a Commission authorized vacation rate, the Company shall bill the Customer the base facility charge regardless of whether there is any usage.

16.0 PAYMENT OF WATER AND WASTEWATER SERVICE BILLS CONCURRENTLY - In accordance with Rule 25-30.320(2)(g), Florida Administrative Code, when both water and wastewater service are provided by the Company, payment of any wastewater service bill rendered by the Company to a Customer shall not be accepted by the Company without the simultaneous or concurrent payment of any water service bill rendered by the Company.

17.0 DELINQUENT BILLS - When it has been determined that a Customer is delinquent in paying any bill, wastewater service may be discontinued after the Company has mailed or presented a written notice to the Customer in accordance with Rule 25-30.320, Florida Administrative Code.

18.0 TERMINATION OF SERVICE - When a Customer wishes to terminate service on any premises where wastewater service is supplied by the Company, the Company may require reasonable notice to the Company in accordance with Rule 25-30.325, Florida Administrative Code.

19.0 UNAUTHORIZED CONNECTIONS - WASTEWATER - Any unauthorized connections to the Customer's wastewater service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.

20.0 ADJUSTMENT OF BILLS - When a Customer has been undercharged as a result of incorrect application of the rate schedule or, if wastewater service is measured by water consumption and a meter error is determined, the amount may be credited or billed to the Customer as the case may be, pursuant to Rules 25-30.340 and 25-30.350, Florida Administrative Code.

21.0 FILING OF CONTRACTS - Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.

(Continued on Sheet No. 10.0)

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

(Continued from Sheet No. 9.0)

- 22.0 EVIDENCE OF CONSUMPTION - The initiation or continuation or resumption of water service to the Customer's premises shall constitute the initiation or continuation or resumption of wastewater service to the Customer's premises regardless of occupancy.

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

INDEX OF RATES AND CHARGES SCHEDULE

	<u>Sheet Number</u>
Customer Deposits .....	15.0
General Service, GS.....	12.0
Miscellaneous Service Charges .....	16.0
Residential Service, RS.....	13.0
Residential Service – Wastewater Only, RWO .....	14.0
Service Availability Fees and Charges .....	17.0

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

GENERAL SERVICE  
RATE SCHEDULE GS

<u>AVAILABILITY</u> –	Available throughout the area served by the Company.	
<u>APPLICABILITY</u> –	For water service to all customers for which no other schedule applies.	
<u>LIMITATIONS</u> –	Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.	
<u>BILLING PERIOD</u> –	Monthly	
<u>RATE</u> –	<u>Meter Size</u>	<u>Base Facility Charge</u>
	5/8" x 3/4"	\$ 21.57
	3/4"	\$ 32.33
	1"	\$ 53.90
	1 1/2"	\$ 107.79
	2"	\$ 172.47
	3"	\$ 344.94
	4"	\$ 538.97
	6"	\$ 1,077.95
	<u>Gallonge Charge</u>	
	Per 1,000 Gallons	\$ 5.61
<u>MINIMUM BILL</u> –	Base Facility Charge	
<u>TERMS OF PAYMENT</u> –	Bills are due and payable when rendered and become delinquent if not paid within twenty-one (21) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.	
<u>EFFECTIVE DATE</u> –		
<u>TYPE OF FILING</u> –	Transfer	

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

RESIDENTIAL, MULTI-RESIDENTIAL  
RATE SCHEDULE RS & MS

AVAILABILITY – Available throughout the area served by the Company.

APPLICABILITY – For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE – Base Facility Charge

All meter sizes	\$21.57
<u>Gallonage Charge Per 1,000 gallons</u> (maximum 8,000 gallons)	\$ 4.67

MINIMUM BILL – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered and become delinquent if not paid within twenty-one (21) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.

EFFECTIVE DATE –

TYPE OF FILING – Transfer

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

RESIDENTIAL WASTEWATER ONLY SERVICE  
RATE SCHEDULE RWO

<u>AVAILABILITY</u> –	Available throughout the area served by the Company.
<u>APPLICABILITY</u> –	For wastewater service for all purposes in private residences and individually metered apartment units.
<u>LIMITATIONS</u> –	Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
<u>BILLING PERIOD</u> –	Monthly
<u>RATE</u> –	FLAT RATE                      \$33.81
<u>MINIMUM BILL</u> –	Base Facility Charge
<u>TERMS OF PAYMENT</u> –	Bills are due and payable when rendered and become delinquent if not paid within twenty-one (21) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
<u>EFFECTIVE DATE</u> –	
<u>TYPE OF FILING</u> –	Transfer

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

CUSTOMER DEPOSITS

ESTABLISHMENT OF CREDIT - Before rendering wastewater service, the Company may require an Applicant for service to satisfactorily establish credit, but such establishment of credit shall not relieve the Customer from complying with the Company's rules for prompt payment. Credit will be deemed so established if the Customer complies with the requirements of Rule 25-30.311, Florida Administrative Code.

AMOUNT OF DEPOSIT - The amount of initial deposit shall be the following according to meter size:

	<u>Residential</u>	<u>General Service</u>
5/8" x 3/4"	\$62.00	\$62.00
1"	2x avg. bill	2x avg. bill
1 1/2"	2x avg. bill	2x avg. bill
Over 2"	2x avg. bill	2x avg. bill

ADDITIONAL DEPOSIT - Under Rule 25-30.311(7), Florida Administrative Code, the Company may require a new deposit, where previously waived or returned, or an additional deposit in order to secure payment of current bills provided.

INTEREST ON DEPOSIT - The Company shall pay interest on Customer deposits pursuant to Rule 25-30.311(4) and (4a). The Company will pay or credit accrued interest to the Customer's account during the month of January each year.

REFUND OF DEPOSIT - After a residential Customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the Company shall refund the Customer's deposit provided the Customer has met the requirements of Rule 25-30.311(5), Florida Administrative Code. The Company may hold the deposit of a non-residential Customer after a continuous service period of 23 months and shall pay interest on the non-residential Customer's deposit pursuant to Rule 25-30.311(4) and (5), Florida Administrative Code.

Nothing in this rule shall prohibit the Company from refunding a Customer's deposit in less than 23 months.

EFFECTIVE DATE -

TYPE OF FILING - Transfer

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE



MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms state herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company require multiple actions.

INITIAL CONNECTION - This charge may be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge may be levied for transfer of service to a new Customer account at a previously served location or reconnection of service subsequent to a Customer requested disconnection.

VIOLATION RECONNECTION - This charge may be levied prior to reconnection of an existing Customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Schedule of Miscellaneous Service Charges

Initial Connection Fee	\$ <u>15.00</u>
Normal Reconnection Fee	\$ <u>15.00</u>
Violation Reconnection Fee	\$ <u>Actual Cost (1)</u>
Premises Visit Fee (in lieu of disconnection)	\$ <u>10.00</u>

(1) Actual Cost is equal to the total cost incurred for services.

EFFECTIVE DATE -

TYPE OF FILING - Transfer

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

SERVICE AVAILABILITY FEES AND CHARGES

REFER TO SERVICE  
 AVAILABILITY POLICY

<u>DESCRIPTION</u>	<u>AMOUNT</u>	<u>SHEET NO./RULE NO.</u>
<u>Customer Connection (Tap-in) Charge</u>		
5/8" x 3/4" metered service .....	\$	
1" metered service .....	\$	
1 1/2" metered service .....	\$	
2" metered service .....	\$	
Over 2" metered service .....	\$ Actual Cost <sup>1</sup>	
<u>Guaranteed Revenue Charge</u>		
With Prepayment of Service Availability Charges:		
Residential-per ERC/month (__)GPD .....	\$	
All others-per gallon/month .....	\$	
Without Prepayment of Service Availability Charges:		
Residential-per ERC/month (__)GPD .....	\$	
All others-per gallon/month .....	\$	
<u>Inspection Fee</u> .....	\$ Actual Cost <sup>1</sup>	
<u>Main Extension Charge</u>		
Residential-per ERC ( __ GPD) .....	\$ 635.00	
All others-per gallon .....	\$ 2.27	
or		
Residential-per lot ( __ foot frontage) .....	\$	
All others-per front foot .....	\$	
<u>Plan Review Charge</u> .....	\$ Actual Cost <sup>1</sup>	
<u>Plant Capacity Charge</u>		
Residential-per ERC ( __ GPD) .....	\$	
All others-per gallon .....	\$	
<u>System Capacity Charge</u>		
Residential-per ERC ( __ GPD) .....	\$	
All others-per gallon .....	\$	

<sup>1</sup>Actual Cost is equal to the total cost incurred for services rendered.

EFFECTIVE DATE -

TYPE OF FILING – Transfer

Reginald Burge \_\_\_\_\_  
 ISSUING OFFICER  
 Secretary \_\_\_\_\_  
 TITLE

INDEX OF STANDARD FORMS

<u>Description</u>	<u>Sheet No.</u>
APPLICATION FOR WASTEWATER SERVICE .....	20.0
COPY OF CUSTOMER'S BILL .....	21.0
CUSTOMER'S GUARANTEE DEPOSIT RECEIPT.....	19.0

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

AQUARINA UTILITIES, INC.  
WASTEWATER TARIFF

ORIGINAL SHEET NO. 19.0

CUSTOMER'S GUARANTEE DEPOSIT RECEIPT

N/A

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

AQUARINA UTILITIES, INC.  
WASTEWATER TARIFF

ORIGINAL SHEET NO. 20.0

APPLICATION FOR WASTEWATER SERVICE

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

COPY OF CUSTOMER'S BILL

<b>METER READ</b>			<b>USAGE</b>	<b>AMOUNT</b>														
			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">DUE DATE</td> <td style="width: 50%;">AMT. DUE</td> </tr> <tr> <td>ACCT. NO.</td> <td>IF LATE PAY</td> </tr> <tr> <td>BILL DATE</td> <td>SRV. TYPE</td> </tr> <tr> <td colspan="2" style="text-align: center;">STREET ADDRESS</td> </tr> <tr> <td>DUE DATE</td> <td>IF LATE PAY</td> </tr> <tr> <td colspan="2" style="text-align: center;">RETURN THIS STUB WITH PAYMENT</td> </tr> <tr> <td>ACCT. NO.</td> <td>AMT. DUE</td> </tr> </table>		DUE DATE	AMT. DUE	ACCT. NO.	IF LATE PAY	BILL DATE	SRV. TYPE	STREET ADDRESS		DUE DATE	IF LATE PAY	RETURN THIS STUB WITH PAYMENT		ACCT. NO.	AMT. DUE
DUE DATE	AMT. DUE																	
ACCT. NO.	IF LATE PAY																	
BILL DATE	SRV. TYPE																	
STREET ADDRESS																		
DUE DATE	IF LATE PAY																	
RETURN THIS STUB WITH PAYMENT																		
ACCT. NO.	AMT. DUE																	

Reginald Burge  
 ISSUING OFFICER  
Secretary  
 TITLE

INDEX OF SERVICE AVAILABILITY

<u>Description</u>	<u>Sheet Number</u>
Schedule of Fees and Charges .....	17.0
Service Availability Policy .....	23.0

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

SERVICE AVAILABILITY POLICY

There shall be a main extension charge of \$635.00 per ERC (280 gallons per day) for wastewater. These charges shall apply only to new Customers who connect to the system. Customers who are currently connected to the system are not subject to these charges.

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE



WATER TARIFF

AQUARINA UTILITIES, INC.  
NAME OF COMPANY

FILED WITH  
FLORIDA PUBLIC SERVICE COMMISSION

WATER TARIFF

AQUARINA UTILITIES, INC.  
NAME OF COMPANY

235 AQUARINA BOULEVARD  
MELBOURNE BEACH, FL 32951  
(ADDRESS OF COMPANY)

(772) 708-8216 / (772) 708-7946  
(Business & Emergency Telephone Numbers)

FILED WITH  
FLORIDA PUBLIC SERVICE COMMISSION

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

WATER TARIFF  
TABLE OF CONTENTS

	<u>Sheet Number</u>
Communities Served Listing.....	4.0
Description of Territory Served.....	3.1
Index of	
Rates and Charges Schedules.....	11.0
Rules and Regulations .....	6.0
Service Availability Policy.....	23.0
Standard Forms.....	18.0
Technical Terms and Abbreviations .....	5.0
Territory Authority .....	3.0

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

TERRITORY AUTHORITY

CERTIFICATE NUMBER – 517-W

COUNTY – Brevard

COMMISSION ORDER(s) APPROVING TERRITORY SERVED –

<u>Order Number</u>	<u>Date Issued</u>	<u>Docket Number</u>	<u>Filing Type</u>
22075	10/19/89	880595-WS	Original Certificate
23059	06/11/90	900167-WS	Territory Amendment
PSC-92-0119-FOF-WS	03/30/92	911129-WS	Territory Amendment
PSC-97-0206-FOF-WS	02/21/97	960095-WS	Name Change
PSC-97-0206A-FOF-WS	03/05/97	960095-WS	Amendatory Order
PSC-97-0918-FOF-WS	08/04/97	970093-WS	Transfer Majority Control
PSC-03-0787-FOF-WS	07/02/03	020091-WS	Transfer Majority Control

(Continued to Sheet No. 3.1)

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

(Continued from Sheet No.3.0)

DESCRIPTION OF TERRITORY SERVED

**WATER SERVICE AREA**

A PORTION OF SECTIONS 25, 35 AND 36 TOWNSHIP 29 SOUTH, RANGE 38 EAST, SECTION 31, TOWNSHIP 29 SOUTH, RANGE 39 EAST, SECTION 1, TOWNSHIP 30 SOUTH, RANGE 38 EAST AND SECTION 6, TOWNSHIP 30 SOUTH, RANGE 39 EAST, BREVARD COUNTY, FLORIDA BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGIN AT THE SOUTHWEST CORNER OF SAID SECTION 25 AND RUN N00°19'34"W ALONG THE WEST LINE OF SAID SECTION 25 A DISTANCE OF 1327.58 FEET TO THE NORTH LINE OF THE SOUTH 1/2 OF THE SOUTH 1/2 OF SAID SECTION 25; THENCE RUN S88°30'24"E ALONG NORTH LINE OF THE SOUTH 1/2 OF THE SOUTH 1/2 OF SECTION 25 A DISTANCE OF 2634 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF THE ATLANTIC OCEAN; THENCE RUN SOUTHERLY ALONG SAID MEAN HIGH WATER LINE THROUGH SAID SECTIONS 25, 36, 31 AND 6 A DISTANCE OF 12127 FEET MORE OR LESS TO THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTH 1/2 OF SAID SECTION 6; THENCE RUN N88°48'45"W ALONG THE SOUTH LINE OF THE NORTH 1/2 OF THE SOUTH 1/2 OF SECTION 6 A DISTANCE OF 1524 FEET MORE OR LESS TO THE MEAN HIGH WATER LINE OF THE INDIAN RIVER; THENCE RUN NORTHERLY ALONG THE MEAN HIGH WATER LINE OF THE INDIAN RIVER AND MULLET CREEK 16336 FEET MORE OR LESS TO THE NORTH LINE OF SAID SECTION 35; THENCE RUN S88°22'47"E ALONG THE NORTH LINE OF SECTION 35 A DISTANCE OF 982 FEET MORE OR LESS TO THE POINT OF BEGINNING.

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

COMMUNITIES SERVED LISTING

<u>County Name</u>	<u>Development Name</u>	<u>Rate Schedule(s) Available</u>	<u>Sheet No.</u>
Brevard	AQUARINA I	GS, RS, MS, IR	12.0, 13.0
Brevard	AQUARINA II	GS, RS, MS, IR	12.0, 13.0
Brevard	ST. ANDREWS	GS, RS, MS, IR	12.0, 13.0

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

TECHNICAL TERMS AND ABBREVIATIONS

- 1.0 "BFC" - The abbreviation for "Base Facility Charge" which is the minimum amount the Company may charge its Customers and is separate from the amount the Company bills its Customers for water consumption.
- 2.0 "CERTIFICATE" - A document issued by the Commission authorizing the Company to provide water service in a specific territory.
- 3.0 "COMMISSION" - The shortened name for the Florida Public Service Commission.
- 4.0 "COMMUNITIES SERVED" - The group of Customers who receive water service from the Company and whose service location is within a specific area or locality that is uniquely separate from another.
- 5.0 "COMPANY" - The shortened name for the full name of the utility which is Aquarina Utilities, Inc.
- 6.0 "CUSTOMER" - Any person, firm or corporation who has entered into an agreement to receive water service from the Company and who is liable for the payment of that water service.
- 7.0 "CUSTOMER'S INSTALLATION" - All pipes, shut-offs, valves, fixtures and appliances or apparatus of every kind and nature used in connection with or forming a part of the installation for rendering water service to the Customer's side of the Service Connection whether such installation is owned by the Customer or used by the Customer under lease or other agreement.
- 8.0 "MAIN" - A pipe, conduit, or other facility used to convey water service to individual service lines or through other mains.
- 9.0 "RATE" - Amount which the Company may charge for water service which is applied to the Customer's actual consumption.
- 10.0 "RATE SCHEDULE" - The rate(s) or charge(s) for a particular classification of service plus the several provisions necessary for billing, including all special terms and conditions under which service shall be furnished at such rate or charge.
- 11.0 "SERVICE" - As mentioned in this tariff and in agreement with Customers, "Service" shall be construed to include, in addition to all water service required by the Customer, the readiness and ability on the part of the Company to furnish water service to the Customer. Service shall conform to the standards set forth in Section 367.111 of the Florida Statutes.
- 12.0 "SERVICE CONNECTION" - The point where the Company's pipes or meters are connected with the pipes of the Customer.
- 13.0 "SERVICE LINES" - The pipes between the Company's Mains and the Service Connection and which includes all of the pipes, fittings and valves necessary to make the connection to the Customer's premises, excluding the meter.
- 14.0 "TERRITORY" - The geographical area described, if necessary, by metes and bounds but, in all cases, with township, range and section in a Certificate, which may be within or without the boundaries of an incorporated municipality and may include areas in more than one county.

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

INDEX OF RULES AND REGULATIONS

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Access to Premises .....	9.0	14.0
Adjustment of Bills .....	10.0	22.0
Adjustment of Bills for Meter Error .....	10.0	23.0
All Water Through Meter .....	9.0	21.0
Application .....	7.0	3.0
Applications by Agents .....	7.0	4.0
Change of Customer's Installation.....	8.0	11.0
Continuity of Service.....	8.0	9.0
Customer Billing .....	9.0	16.0
Delinquent Bills.....	7.0	8.0
Extensions .....	7.0	6.0
Filing of Contracts.....	10.0	25.0
General Information.....	7.0	1.0
Inspection of Customer's Installation.....	8.0	13.0
Limitation of Use.....	8.0	10.0
Meter Accuracy Requirements .....	10.0	24.0
Meters .....	9.0	20.0
Payment of Water and Wastewater Service Bills Concurrently.....	9.0	18.0
Policy Dispute.....	7.0	2.0
Protection of Company's Property.....	8.0	12.0
Refusal or Discontinuance of Service .....	7.0	5.0
Right-of-way or Easements .....	9.0	15.0

(Continued to Sheet No. 6.1)

Reginald Burge  
 ISSUING OFFICER  
Secretary  
 TITLE



AQUARINA UTILITIES, INC.  
WATER TARIFF

ORIGINAL SHEET NO. 6.1

(Continued from Sheet No. 6.0)

	<u>Sheet Number:</u>	<u>Rule Number:</u>
Termination of Service.....	9.0	17.0
Type and Maintenance.....	7.0	7.0
Unauthorized Connections - Water.....	9.0	19.0

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

RULES AND REGULATIONS

- 1.0 GENERAL INFORMATION - These Rules and Regulations are a part of the rate schedules and applications and contracts of the Company and, in the absence of specific written agreement to the contrary, apply without modifications or change to each and every Customer to whom the Company renders water service.
- The Company shall provide water service to all Customers requiring such service within its Certificated territory pursuant to Chapter 25-30, Florida Administrative Code and Chapter 367, Florida Statutes.
- 2.0 POLICY DISPUTE - Any dispute between the Company and the Customer or prospective Customer regarding the meaning or application of any provision of this tariff shall upon written request by either party be resolved by the Florida Public Service Commission.
- 3.0 APPLICATION - In accordance with Rule 25-30.310, Florida Administrative Code, a signed application is required prior to the initiation of service. The Company shall provide each Applicant with a copy of the brochure entitled "Your Water and Wastewater Service," prepared by the Florida Public Service Commission.
- 4.0 APPLICATIONS BY AGENTS - Applications for water service requested by firms, partnerships, associations, corporations, and others shall be rendered only by duly authorized parties or agents.
- 5.0 REFUSAL OR DISCONTINUANCE OF SERVICE - The Company may refuse or discontinue water service rendered under application made by any member or agent of a household, organization, or business in accordance with Rule 25-30.320, Florida Administrative Code.
- 6.0 EXTENSIONS - Extensions will be made to the Company's facilities in compliance with Commission Rules and Orders and the Company's tariff.
- 7.0 TYPE AND MAINTENANCE - In accordance with Rule 25-30.545, Florida Administrative Code, the Customer's pipes, apparatus and equipment shall be selected, installed, used and maintained in accordance with standard practice and shall conform with the Rules and Regulations of the Company and shall comply with all laws and governmental regulations applicable to same. The Company shall not be responsible for the maintenance and operation of the Customer's pipes and facilities. The Customer expressly agrees not to utilize any appliance or device which is not properly constructed, controlled and protected or which may adversely affect the water service. The Company reserves the right to discontinue or withhold water service to such apparatus or device.
- 8.0 DELINQUENT BILLS - When it has been determined that a Customer is delinquent in paying any bill, water service may be discontinued after the Company has mailed or presented a written notice to the Customer in accordance with Rule 25-30.320, Florida Administrative Code.

(Continued on Sheet No. 8.0)

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

(Continued from Sheet No. 7.0)

- 9.0 CONTINUITY OF SERVICE - In accordance with Rule 25-30.250, Florida Administrative Code, the Company will at all times use reasonable diligence to provide continuous water service and, having used reasonable diligence, shall not be liable to the Customer for failure or interruption of continuous water service.

If at any time the Company shall interrupt or discontinue its service, all Customers affected by said interruption or discontinuance shall be given not less than 24 hours written notice.

- 10.0 LIMITATION OF USE - Water service purchased from the Company shall be used by the Customer only for the purposes specified in the application for water service. Water service shall be rendered to the Customer for the Customer's own use and the Customer shall not sell or otherwise dispose of such water service supplied by the Company.

In no case shall a Customer, except with the written consent of the Company, extend his lines across a street, alley, lane, court, property line, avenue, or other way in order to furnish water service to the adjacent property through one meter even though such adjacent property may be owned by him. In case of such unauthorized extension, sale, or disposition of service, the Customer's water service will be subject to discontinuance until such unauthorized extension, remetering, sale or disposition of service is discontinued and full payment is made to the Company for water service rendered by the Company (calculated on proper classification and rate schedules) and until reimbursement is made in full to the Company for all extra expenses incurred for clerical work, testing, and inspections. (This shall not be construed as prohibiting a Customer from remetering.)

- 11.0 CHANGE OF CUSTOMER'S INSTALLATION - No changes or increases in the Customer's installation, which will materially affect the proper operation of the pipes, mains, or stations of the Company, shall be made without written consent of the Company. The Customer shall be liable for any charge resulting from a violation of this Rule.

- 12.0 PROTECTION OF COMPANY'S PROPERTY - The Customer shall exercise reasonable diligence to protect the Company's property. If the Customer is found to have tampered with any Company property or refuses to correct any problems reported by the Company, service may be discontinued in accordance with Rule 25-30.320, Florida Administrative Code.

In the event of any loss or damage to property of the Company caused by or arising out of carelessness, neglect, or misuse by the Customer, the cost of making good such loss or repairing such damage shall be paid by the Customer.

- 13.0 INSPECTION OF CUSTOMER'S INSTALLATION - All Customer's water service installations or changes shall be inspected upon completion by a competent authority to ensure that the Customer's piping, equipment, and devices have been installed in accordance with accepted standard practice and local laws and governmental regulations. Where municipal or other governmental inspection is required by local rules and ordinances, the Company cannot render water service until such inspection has been made and a formal notice of approval from the inspecting authority has been received by the Company.

Notwithstanding the above, the Company reserves the right to inspect the Customer's installation prior to rendering water service, and from time to time thereafter, but assumes no responsibility whatsoever for any portion thereof.

(Continued on Sheet No. 9.0)

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

(Continued from Sheet No. 8.0)

- 14.0 ACCESS TO PREMISES - In accordance with Rule 25-30.320(2)(f), Florida Administrative Code, the Customer shall provide the duly authorized agents of the Company access at all reasonable hours to its property. If reasonable access is not provided, service may be discontinued pursuant to the above rule.
- 15.0 RIGHT-OF-WAY OR EASEMENTS - The Customer shall grant or cause to be granted to the Company, and without cost to the Company, all rights, easements, permits, and privileges which are necessary for the rendering of water service.
- 16.0 CUSTOMER BILLING - Bills for water service will be rendered - Monthly, Bimonthly, or Quarterly - as stated in the rate schedule.

In accordance with Rule 25-30.335, Florida Administrative Code, the Company may not consider a Customer delinquent in paying his or her bill until the twenty-first day after the Company has mailed or presented the bill for payment.

A municipal or county franchise tax levied upon a water or wastewater public Company shall not be incorporated into the rate for water or wastewater service but shall be shown as a separate item on the Company's bills to its Customers in such municipality or county.

If a Company utilizes the base facility and usage charge rate structure and does not have a Commission authorized vacation rate, the Company shall bill the Customer the base facility charge regardless of whether there is any usage.

- 17.0 TERMINATION OF SERVICE - When a Customer wishes to terminate service on any premises where water service is supplied by the Company, the Company may require reasonable notice to the Company in accordance with Rule 25-30.325, Florida Administrative Code.
- 18.0 PAYMENT OF WATER AND WASTEWATER SERVICE BILLS CONCURRENTLY - In accordance with Rule 25-30.320(2)(g), Florida Administrative Code, when both water and wastewater service are provided by the Company, payment of any water service bill rendered by the Company to a Customer shall not be accepted by the Company without the simultaneous or concurrent payment of any wastewater service bill rendered by the Company.
- 19.0 UNAUTHORIZED CONNECTIONS - WATER - Any unauthorized connections to the Customer's water service shall be subject to immediate discontinuance without notice, in accordance with Rule 25-30.320, Florida Administrative Code.
- 20.0 METERS - All water meters shall be furnished by and remain the property of the Company and shall be accessible and subject to its control, in accordance with Rule 25-30.230, Florida Administrative Code.
- 21.0 ALL WATER THROUGH METER - That portion of the Customer's installation for water service shall be so arranged to ensure that all water service shall pass through the meter. No temporary pipes, nipples or spaces are permitted and under no circumstances are connections allowed which may permit water to by-pass the meter or metering equipment.

(Continued on Sheet No. 10.0)

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

(Continued from Sheet No. 9.0)

- 22.0 ADJUSTMENT OF BILLS - When a Customer has been undercharged as a result of incorrect application of the rate schedule, incorrect reading of the meter, incorrect connection of the meter, or other similar reasons, the amount may be refunded or billed to the Customer as the case may be pursuant to Rules 25-30.340 and 25-30.350, Florida Administrative Code.
- 23.0 ADJUSTMENT OF BILLS FOR METER ERROR - When meter tests are made by the Commission or by the Company, the accuracy of registration of the meter and its performance shall conform with Rule 25-30.262, Florida Administrative Code and any adjustment of a bill due to a meter found to be in error as a result of any meter test performed whether for unauthorized use or for a meter found to be fast, slow, non-registering, or partially registering, shall conform with Rule 25-30.340, Florida Administrative Code.
- 24.0 METER ACCURACY REQUIREMENTS - All meters used by the Company should conform to the provisions of Rule 25-30.262, Florida Administrative Code.
- 25.0 FILING OF CONTRACTS - Whenever a Developer Agreement or Contract, Guaranteed Revenue Contract, or Special Contract or Agreement is entered into by the Company for the sale of its product or services in a manner not specifically covered by its Rules and Regulations or approved Rate Schedules, a copy of such contracts or agreements shall be filed with the Commission prior to its execution in accordance with Rule 25-9.034 and Rule 25-30.550, Florida Administrative Code. If such contracts or agreements are approved by the Commission, a conformed copy shall be placed on file with the Commission within 30 days of execution.

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

INDEX OF RATES AND CHARGES SCHEDULE

	<u>Sheet Number</u>
Customer Deposits .....	14.0
General Service, GS.....	12.0
Irrigation Service, IR.....	13.0
Meter Test Deposit .....	15.0
Miscellaneous Service Charges .....	16.0
Multi-Residential Service .....	12.0
Residential Service, RS.....	13.0
Service Availability Fees and Charges – Irrigation Service.....	17.1
Service Availability Fees and Charges – Potable Service .....	17.0

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

RESIDENTIAL, MULTI-RESIDENTIAL, GENERAL SERVICE  
RATE SCHEDULE

- AVAILABILITY – Available throughout the area served by the Company.
- APPLICABILITY – For water service to all customers for which no other schedule applies.
- LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD – Monthly
- RATE –
- | <u>Meter Size</u> | <u>Base Facility Charge</u> |
|-------------------|-----------------------------|
| 5/8" x 3/4"       | \$ 18.52                    |
| 3/4"              | \$ 27.78                    |
| 1"                | \$ 46.30                    |
| 1 1/2"            | \$ 92.61                    |
| 2"                | \$ 148.18                   |
| 3"                | \$ 296.35                   |
| 4"                | \$ 463.04                   |
| 6"                | \$ 926.08                   |
- Gallage Charge  
Per 1,000 Gallons \$ 6.72
- MINIMUM BILL – Base Facility Charge
- TERMS OF PAYMENT – Bills are due and payable when rendered and become delinquent if not paid within twenty-one (21) days. After five (5) working days' written notice is mailed to the customer separate and apart from any other bill, service may then be discontinued.
- EFFECTIVE DATE –
- TYPE OF FILING – Transfer

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE





CUSTOMER DEPOSITS

ESTABLISHMENT OF CREDIT - Before rendering water service, the Company may require an Applicant for service to satisfactorily establish credit, but such establishment of credit shall not relieve the Customer from complying with the Company's rules for prompt payment. Credit will be deemed so established if the Customer complies with the requirements of Rule 25-30.311, Florida Administrative Code.

AMOUNT OF DEPOSIT - The amount of initial deposit shall be the following according to meter size:

	<u>Residential</u>	<u>General Service</u>
5/8" x 3/4"	\$68.00	\$68.00
1"	2x avg. bill	2x avg. bill
1 1/2"	2x avg. bill	2x avg. bill
Over 2"	2x avg. bill	2x avg. bill

ADDITIONAL DEPOSIT - Under Rule 25-30.311(7), Florida Administrative Code, the Company may require a new deposit, where previously waived or returned, or an additional deposit in order to secure payment of current bills provided.

INTEREST ON DEPOSIT - The Company shall pay interest on Customer deposits pursuant to Rules 25-30.311(4) and (4a). The Company will pay or credit accrued interest to the Customer's account during the month of January each year.

REFUND OF DEPOSIT - After a residential Customer has established a satisfactory payment record and has had continuous service for a period of 23 months, the Company shall refund the Customer's deposit provided the Customer has met the requirements of Rule 25-30.311(5), Florida Administrative Code. The Company may hold the deposit of a non-residential Customer after a continuous service period of 23 months and shall pay interest on the non-residential Customer's deposit pursuant to Rules 25-30.311(4) and (5), Florida Administrative Code.

Nothing in this rule shall prohibit the Company from refunding a Customer's deposit in less than 23 months.

EFFECTIVE DATE -

TYPE OF FILING - Transfer

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

METER TEST DEPOSIT

METER BENCH TEST REQUEST - If any Customer requests a bench test of his or her water meter, in accordance with Rule 25-30.266, Florida Administrative Code, the Company may require a deposit to defray the cost of testing; such deposit shall not exceed the schedule of fees found in Rule 25-30.266, Florida Administrative Code.

<u>METER SIZE</u>	<u>FEE</u>
5/8" x 3/4"	\$20.00
1" and 1 1/2"	\$25.00
2" and over	Actual Cost

REFUND OF METER BENCH TEST DEPOSIT - The Company may refund the meter bench test deposit in accordance with Rule 25-30.266, Florida Administrative Code.

METER FIELD TEST REQUEST - A Customer may request a no-charge field test of the accuracy of a meter in accordance with Rule 25-30.266, Florida Administrative Code.

EFFECTIVE DATE -

TYPE OF FILING - Transfer

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

MISCELLANEOUS SERVICE CHARGES

MISCELLANEOUS SERVICE CHARGES

The Company may charge the following miscellaneous service charges in accordance with the terms stated herein. If both water and wastewater services are provided, only a single charge is appropriate unless circumstances beyond the control of the Company require multiple actions.

INITIAL CONNECTION - This charge may be levied for service initiation at a location where service did not exist previously.

NORMAL RECONNECTION - This charge may be levied for transfer of service to a new Customer account at a previously served location or reconnection of service subsequent to a Customer requested disconnection.

VIOLATION RECONNECTION - This charge may be levied prior to reconnection of an existing Customer after disconnection of service for cause according to Rule 25-30.320(2), Florida Administrative Code, including a delinquency in bill payment.

PREMISES VISIT CHARGE (IN LIEU OF DISCONNECTION) - This charge may be levied when a service representative visits a premises for the purpose of discontinuing service for nonpayment of a due and collectible bill and does not discontinue service because the Customer pays the service representative or otherwise makes satisfactory arrangements to pay the bill.

Schedule of Miscellaneous Service Charges

Initial Connection Fee	\$ <u>15.00</u>
Normal Reconnection Fee	\$ <u>15.00</u>
Violation Reconnection Fee	\$ <u>15.00</u>
Premises Visit Fee (in lieu of disconnection)	\$ <u>10.00</u>

EFFECTIVE DATE -

TYPE OF FILING - Transfer

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

SERVICE AVAILABILITY FEES AND CHARGES – POTABLE SERVICE

<u>Description</u>	<u>Amount</u>	<u>Refer to Service Availability Policy Sheet No./Rule No.</u>
<u>Back-Flow Preventor Installation Fee</u>		
5/8" x 3/4" .....	\$	
1" .....	\$	
1 1/2" .....	\$	
2" .....	\$	
Over 2" .....	\$	Actual Cost <sup>1</sup>
<u>Customer Connection (Tap-in) Charge</u>		
5/8" x 3/4" metered service .....	\$	
1" metered service .....	\$	
1 1/2" metered service .....	\$	
2" metered service .....	\$	
Over 2" metered service .....	\$	Actual Cost <sup>1</sup>
<u>Guaranteed Revenue Charge</u>		
With Prepayment of Service Availability Charges:		
Residential-per ERC/month ( __ GPD).....	\$	
All others-per gallon/month.....	\$	
Without Prepayment of Service Availability Charges:		
Residential-per ERC/month ( __ GPD).....	\$	
All others-per gallon/month.....	\$	
Inspection Fee .....	\$ <sup>1</sup>	
<u>Main Extension Charge</u>		
Residential-per ERC ( __ GPD).....	\$ 500.00	
All others-per gallon.....	\$ 1.43	
or		
Residential-per lot ( __foot frontage).....	\$	
All others-per front foot .....	\$	
<u>Meter Installation Fee</u>		
5/8" x 3/4" .....	\$ 150.00	
1" .....	\$ Actual Cost <sup>1</sup>	
1 1/2".....	\$ Actual Cost <sup>1</sup>	
2".....	\$ Actual Cost <sup>1</sup>	
Over 2".....	\$ Actual Cost <sup>1</sup>	
Plan Review Charge.....	\$ Actual Cost <sup>1</sup>	
<u>Plant Capacity Charge</u>		
Residential-per ERC ( __ GPD).....	\$ 780.00	
All others-per gallon.....	\$ 2.23	
<u>System Capacity Charge</u>		
Residential-per ERC ( __ GPD).....	\$	
All others-per gallon.....	\$	

<sup>1</sup>Actual Cost is equal to the total cost incurred for services rendered.

EFFECTIVE DATE -

TYPE OF FILING – Transfer

Reginald Burge  
 ISSUING OFFICER  
Secretary  
 TITLE

SERVICE AVAILABILITY FEES AND CHARGES – IRRIGATION SERVICE

<u>Description</u>	<u>Amount</u>	<u>Refer to Service Availability Policy Sheet No./Rule No.</u>
<u>Back-Flow Preventor Installation Fee</u>		
5/8" x 3/4" .....	\$	
1" .....	\$	
1 1/2" .....	\$	
2" .....	\$	
Over 2" .....	\$ Actual Cost <sup>1</sup>	
<u>Customer Connection (Tap-in) Charge</u>		
5/8" x 3/4" metered service .....	\$	
1" metered service .....	\$	
1 1/2" metered service .....	\$	
2" metered service .....	\$	
Over 2" metered service .....	\$ Actual Cost <sup>1</sup>	
<u>Guaranteed Revenue Charge</u>		
With Prepayment of Service Availability Charges:		
Residential-per ERC/month (350GPD).....	\$	
All others-per gallon/month.....	\$	
Without Prepayment of Service Availability Charges:		
Residential-per ERC/month ( __ GPD).....	\$	
All others-per gallon/month.....	\$	
<u>Inspection Fee</u> .....	\$ Actual Cost <sup>1</sup>	
<u>Main Extension Charge</u>		
Residential-per ERC (350GPD).....	\$ 50.00	
All others-per gallon.....	\$ .14	
or		
Residential-per lot ( __ foot frontage).....	\$	
All others-per front foot.....	\$	
<u>Meter Installation Fee</u>		
5/8" x 3/4" .....	\$ 150.00	
1" .....	\$ Actual Cost	
1 1/2" .....	\$ Actual Cost	
2" .....	\$ Actual Cost	
Over 2" .....	\$ Actual Cost <sup>1</sup>	
<u>Plan Review Charge</u> .....	\$ Actual Cost <sup>1</sup>	
<u>Plant Capacity Charge</u>		
Residential-per ERC (350GPD).....	\$ 250.00	
All others-per gallon.....	\$ .71	
<u>System Capacity Charge</u>		
Residential-per ERC ( __ GPD).....	\$	
All others-per gallon.....	\$	

<sup>1</sup>Actual Cost is equal to the total cost incurred for services rendered.

EFFECTIVE DATE -

TYPE OF FILING – Transfer

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

INDEX OF STANDARD FORMS

<u>Description</u>	<u>Sheet No.</u>
APPLICATION FOR METER INSTALLATION.....	21.0
APPLICATION FOR WATER SERVICE .....	20.0
COPY OF CUSTOMER'S BILL .....	22.0
CUSTOMER'S GUARANTEE DEPOSIT RECEIPT.....	19.0

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

AQUARINA UTILITIES, INC.  
WATER TARIFF

ORIGINAL SHEET NO. 19.0

CUSTOMER'S GUARANTEE DEPOSIT RECEIPT

N/A

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

AQUARINA UTILITIES, INC.  
WATER TARIFF

ORIGINAL SHEET NO. 20.0

APPLICATION FOR WATER SERVICE

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE



AQUARINA UTILITIES, INC.  
WATER TARIFF

ORIGINAL SHEET NO. 21.0

APPLICATION FOR METER INSTALLATION

N/A

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

COPY OF CUSTOMER'S BILL

<b>METER READ</b>			<b>USAGE</b>	<b>AMOUNT</b>								
			<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>DUE DATE</b></td> <td style="width: 50%;"><b>AMT. DUE</b></td> </tr> <tr> <td><b>ACCT. NO.</b></td> <td><b>IF LATE PAY</b></td> </tr> <tr> <td><b>BILL DATE</b></td> <td><b>SRV. TYPE</b></td> </tr> <tr> <td colspan="2" style="text-align: center;"><b>STREET ADDRESS</b></td> </tr> </table>		<b>DUE DATE</b>	<b>AMT. DUE</b>	<b>ACCT. NO.</b>	<b>IF LATE PAY</b>	<b>BILL DATE</b>	<b>SRV. TYPE</b>	<b>STREET ADDRESS</b>	
<b>DUE DATE</b>	<b>AMT. DUE</b>											
<b>ACCT. NO.</b>	<b>IF LATE PAY</b>											
<b>BILL DATE</b>	<b>SRV. TYPE</b>											
<b>STREET ADDRESS</b>												
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>DUE DATE</b></td> <td style="width: 50%;"><b>IF LATE PAY</b></td> </tr> <tr> <td colspan="2" style="height: 50px;"></td> </tr> </table>			<b>DUE DATE</b>	<b>IF LATE PAY</b>			<p><i>RETURN THIS STUB WITH PAYMENT</i></p>		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;"><b>ACCT. NO.</b></td> <td style="width: 50%;"><b>AMT. DUE</b></td> </tr> </table>	<b>ACCT. NO.</b>	<b>AMT. DUE</b>	
<b>DUE DATE</b>	<b>IF LATE PAY</b>											
<b>ACCT. NO.</b>	<b>AMT. DUE</b>											

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

INDEX OF SERVICE AVAILABILITY

<u>Description</u>	<u>Sheet Number</u>
Schedule of Fees and Charges.....	17.0 & 17.1
Service Availability Policy.....	24.0

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

SERVICE AVAILABILITY POLICY

There shall be a main extension charge of \$500.00 per ERC (350 gallons per day) and a plant capacity charge of \$780.00 per ERC for water. These charges shall apply only to new Customers who connect to the system. Customers who are currently connected to the system are not subject to these charges.

Reginald Burge  
ISSUING OFFICER  
Secretary  
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS)

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service to all Customers for which no other schedule applies.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 29.70
3/4"	\$ 44.55
1"	\$ 74.25
1 1/2"	\$ 148.49
2"	\$ 237.58
3"	\$ 475.17
4"	\$ 742.45
6"	\$ 1,484.90
Charge per 1,000 gallons	\$ 7.73

- MINIMUM CHARGE - Base Facility Charge
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

- EFFECTIVE DATE - February 1, 2021
- TYPE OF FILING - Four Year Rate Reduction

WS-2021-0004

KEVIN BURGE  
ISSUING OFFICER  
UTILITY MANAGER  
TITLE

RESIDENTIAL SERVICE

RATE SCHEDULE (RS)

AVAILABILITY - Available throughout the area served by the Company.  
APPLICABILITY - For wastewater service for all purposes in private residences and individually metered apartment units.

LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Size</u>	<u>Base Facility Charge</u>
All Meter Sizes	\$ 29.70
Charge per 1,000 gallons 8,000 gallon cap	\$ 6.44

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

EFFECTIVE DATE - February 1, 2021

TYPE OF FILING - Four Year Rate Reduction

WS-2021-0004

KEVIN BURGE  
ISSUING OFFICER  
UTILITY MANAGER  
TITLE

RESIDENTIAL WASTEWATER ONLY SERVICE

RATE SCHEDULE (RWO)

- AVAILABILITY - Available throughout the area served by the Company.
- APPLICABILITY - For wastewater service for all purposes in private residences with unmetered water or wastewater only.
- LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD - Monthly
- RATE -  
Flat Rate \$46.53
- MINIMUM CHARGE - Flat Rate
- TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for wastewater service, service may then be discontinued.

- EFFECTIVE DATE – February 1, 2021
- TYPE OF FILING – Four Year Rate Reduction

WS-2021-0004

KEVIN BURGE  
ISSUING OFFICER  
UTILITY MANAGER  
TITLE

GENERAL SERVICE

RATE SCHEDULE (GS)

AVAILABILITY - Available throughout the area served by the Company.  
APPLICABILITY - For water service to all Customers for which no other schedule applies.  
LIMITATIONS - Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD - Monthly

RATE -

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 22.91
3/4"	\$ 34.37
1"	\$ 57.28
1 1/2"	\$ 114.55
2"	\$ 183.28
3"	\$ 366.55
4"	\$ 572.73
6"	\$ 1,145.47
Charge per 1,000 gallons	\$ 8.30

MINIMUM CHARGE - Base Facility Charge

TERMS OF PAYMENT - Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE - February 1, 2021

TYPE OF FILING - Four Year Rate Reduction

WS-2021-0004

KEVIN BURGE  
ISSUING OFFICER

UTILITY MANAGER  
TITLE



RESIDENTIAL SERVICE

RATE SCHEDULE (RS)

- AVAILABILITY – Available throughout the area served by the Company.
- APPLICABILITY – For water service for all purposes in private residences and individually metered apartment units.
- LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.
- BILLING PERIOD – Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 22.91
3/4"	\$ 34.37
1"	\$ 57.28
1-1/2"	\$ 114.55
2"	\$ 183.28
3"	\$ 366.55
4"	\$ 572.73
6"	\$ 1,145.47
Charge per 1,000 gallons	\$ 8.30

- MINIMUM CHARGE – Base Facility Charge
- TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

- EFFECTIVE DATE – February 1, 2021
- TYPE OF FILING – Four Year Rate Reduction

WS-2021-0004

KEVIN BURGE  
ISSUING OFFICER  
  
UTILITY MANAGER  
TITLE

IRRIGATION SERVICE

RATE SCHEDULE (IS)

AVAILABILITY – Available throughout the area served by the Company.

APPLICABILITY – For irrigation service to all customers.

LIMITATIONS – Subject to all of the Rules and Regulations of this Tariff and General Rules and Regulations of the Commission.

BILLING PERIOD – Monthly

RATE –

<u>Meter Sizes</u>	<u>Base Facility Charge</u>
5/8" x 3/4"	\$ 11.37
3/4"	\$ 17.06
1"	\$ 28.44
1-1/2"	\$ 56.87
2"	\$ 90.99
3"	\$ 199.12
4"	\$ 284.36
6"	\$ 568.71
8"	\$ 1,024.14
Charge per 1,000 gallons	\$ 1.59

MINIMUM CHARGE – Base Facility Charge

TERMS OF PAYMENT – Bills are due and payable when rendered. In accordance with Rule 25-30.320, Florida Administrative Code, if a Customer is delinquent in paying the bill for water service, service may then be discontinued.

EFFECTIVE DATE – February 1, 2021

TYPE OF FILING – Four Year Rate Reduction

WS-2021-0004

KEVIN BURGE  
ISSUING OFFICER

UTILITY MANAGER  
TITLE

ORDER NO. PSC-2019-0139-PAA-WS  
DOCKET NO. 20150010-WS  
PAGE 9

<b>AQUARINA UTILITIES, INC.</b>		<b>SCHEDULE NO. 1-A</b>	
<b>TEST YEAR ENDED 12/31/2014</b>		<b>DOCKET NO. 150010-WS</b>	
<b>SCHEDULE OF POTABLE WATER RATE BASE PHASE II</b>			
<b>DESCRIPTION</b>	<b>PHASE I BALANCE</b>	<b>ADJUSTMENTS TO UTIL. BAL.</b>	<b>APPROVED BALANCE</b>
UTILITY PLANT IN SERVICE	\$1,450,227	\$12,401	\$1,462,627
LAND & LAND RIGHTS	37,582	0	37,582
NON-USED AND USEFUL COMPONENT	(73,194)	4,284	(68,910)
ACCUMULATED DEPRECIATION	(1,070,894)	34,947	(1,035,947)
CIAC	(337,868)	0	(337,868)
AMORTIZATION OF CIAC	149,343	0	149,343
WORKING CAPITAL ALLOWANCE	<u>14,957</u>	<u>615</u>	<u>15,572</u>
WATER RATE BASE	<u>\$170,153</u>	<u>\$52,246</u>	<u>\$222,399</u>

ORDER NO. PSC-2019-0139-PAA-WS  
DOCKET NO. 20150010-WS  
PAGE 10

AQUARINA UTILITIES, INC.		SCHEDULE NO. 1-B	
TEST YEAR ENDED 12/31/2014		DOCKET NO. 150010-WS	
SCHEDULE OF NON-POTABLE WATER RATE BASE - PHASE II			
DESCRIPTION	PHASE I BALANCE	ADJUSTMENTS TO UTIL. BAL.	APPROVED BALANCE
UTILITY PLANT IN SERVICE	\$945,345	\$0	\$945,345
LAND & LAND RIGHTS	24,498	0	24,498
NON-USED AND USEFUL COMPONENT	0	0	0
ACCUMULATED DEPRECIATION	(805,374)	0	(805,374)
CIAC	(35,785)	0	(35,785)
AMORTIZATION OF CIAC	20,111	0	20,111
WORKING CAPITAL ALLOWANCE	<u>23,791</u>	<u>33</u>	<u>23,825</u>
WATER RATE BASE	<u>\$172,587</u>	<u>\$33</u>	<u>\$172,620</u>

ORDER NO. PSC-2019-0139-PAA-WS

DOCKET NO. 20150010-WS

PAGE 11

<b>AQUARINA UTILITIES, INC.</b>		<b>SCHEDULE NO. 1-C</b>	
<b>TEST YEAR ENDED 12/31/2014</b>		<b>DOCKET NO. 150010-WS</b>	
<b>SCHEDULE OF WASTEWATER RATE BASE PHASE II</b>			
<b>DESCRIPTION</b>	<b>PHASE I BALANCE</b>	<b>ADJUSTMENTS TO UTIL. BAL.</b>	<b>APPROVED BALANCE</b>
UTILITY PLANT IN SERVICE	\$1,612,043	\$13,256	\$1,625,299
LAND & LAND RIGHTS	33,680	0	33,680
NON-USED AND USEFUL COMPONENT	(62,323)	(3,218)	(65,541)
ACCUMULATED DEPRECIATION	(1,357,193)	36,938	(1,320,255)
CIAC	(597,343)	0	(597,343)
AMORTIZATION OF CIAC	350,109	0	350,109
WORKING CAPITAL ALLOWANCE	<u>18,936</u>	<u>33</u>	<u>18,969</u>
WASTEWATER RATE BASE	<u>(\$2,091)</u>	<u>\$47,010</u>	<u>\$44,919</u>

ORDER NO. PSC-2019-0139-PAA-WS  
DOCKET NO. 20150010-WS  
PAGE 12

<b>AQUARINA UTILITIES, INC.</b>		<b>SCHEDULE NO. 1-D</b>		
<b>TEST YEAR ENDED 12/31/2014</b>		<b>DOCKET NO. 150010-WS</b>		
<b>ADJUSTMENTS TO RATE BASE</b>				
	<u><b>WATER-P</b></u>	<u><b>WATER-NP</b></u>	<u><b>WASTEWATER</b></u>	
<b><u>UTILITY PLANT IN SERVICE</u></b>				
To reflect the appropriate pro forma additions.	<u>\$12,401</u>	<u>\$0</u>	<u>\$13,256</u>	
<b><u>NON-USED AND USEFUL COMPONENT</u></b>				
To reflect the appropriate Non-U&U UPIS.	(\$2,356)	\$0	(\$3,536)	
To reflect the appropriate Non-U&U Accumulated Depreciation.	<u>6,640</u>	<u>0</u>	<u>317</u>	
Total	<u>\$4,284</u>	<u>\$0</u>	<u>(\$3,218)</u>	
<b><u>ACCUMULATED DEPRECIATION</u></b>				
To reflect the appropriate pro forma additions.	<u>\$34,947</u>	<u>\$0</u>	<u>\$36,938</u>	
<b><u>WORKING CAPITAL ALLOWANCE</u></b>				
To reflect 1/8 of test year O & M expenses.	<u>\$615</u>	<u>\$33</u>	<u>\$33</u>	

AQUARINA UTILITIES, INC.			SCHEDULE NO. 2-A		
TEST YEAR ENDED 12/31/2014			DOCKET NO. 150010-WS		
SCHEDULE OF POTABLE WATER OPERATING INCOME PHASE II					
	PHASE I	ADJUSTMENTS	ADJUSTED TEST YEAR	ADJUST. FOR INCREASE	REVENUE REQUIREMENT
<b>OPERATING REVENUES</b>	<u>\$158,255</u>	<u>\$0</u>	<u>\$158,255</u>	<u>\$7,828</u> 4.95%	<u>\$166,083</u>
<b>OPERATING EXPENSES:</b>					
OPERATION & MAINTENANCE	\$119,658	\$4,916	\$124,574	\$0	\$124,574
DEPRECIATION (NET)	20,797	457	21,254	0	21,254
AMORTIZATION OF CIAC	(8,849)	0	(8,849)	0	(8,849)
TAXES OTHER THAN INCOME	20,423	192	20,615	352	20,967
INCOME TAXES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>\$152,028</u>	<u>\$5,564</u>	<u>\$157,593</u>	<u>\$352</u>	<u>\$157,945</u>
<b>OPERATING INCOME/(LOSS)</b>	<u>\$6,226</u>		<u>\$662</u>		<u>\$8,138</u>
<b>WATER RATE BASE</b>	<u>\$170,153</u>		<u>\$222,399</u>		<u>\$222,399</u>
<b>RATE OF RETURN</b>	<u>3.66%</u>		<u>0.30%</u>		<u>3.66%</u>

ORDER NO. PSC-2019-0139-PAA-WS  
DOCKET NO. 20150010-WS  
PAGE 14

AQUARINA UTILITIES, INC.			SCHEDULE NO. 2-B		
TEST YEAR ENDED 12/31/2014			DOCKET NO. 150010-WS		
SCHEDULE OF NON-POTABLE WATER OPERATING INCOME PHASE II					
	PHASE I	ADJUSTMENTS	ADJUSTED TEST YEAR	ADJUST. FOR INCREASE	REVENUE REQUIREMENT
<b>OPERATING REVENUES</b>	<u>\$246,783</u>	<u>\$0</u>	<u>\$246,783</u>	<u>\$278</u> 0.11%	<u>\$247,061</u>
<b>OPERATING EXPENSES:</b>					
OPERATION & MAINTENANCE	\$190,332	\$264	\$190,596	\$0	\$190,596
DEPRECIATION (NET)	24,757	0	24,757	0	24,757
AMORTIZATION OF CIAC	(534)	0	(534)	0	(534)
TAXES OTHER THAN INCOME	25,911	0	25,911	12	25,923
INCOME TAXES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>\$240,466</u>	<u>\$264</u>	<u>\$240,730</u>	<u>\$12</u>	<u>\$240,742</u>
<b>OPERATING INCOME/(LOSS)</b>	<u>\$6,317</u>		<u>\$6,053</u>		<u>\$6,319</u>
<b>WATER RATE BASE</b>	<u>\$172,587</u>		<u>\$172,620</u>		<u>\$172,620</u>
<b>RATE OF RETURN</b>	<u>3.66%</u>		<u>3.51%</u>		<u>3.66%</u>



ORDER NO. PSC-2019-0139-PAA-WS  
DOCKET NO. 20150010-WS  
PAGE 15

AQUARINA UTILITIES, INC.			SCHEDULE NO. 2-C		
TEST YEAR ENDED 12/31/2014			DOCKET NO. 150010-WS		
SCHEDULE OF WASTEWATER OPERATING INCOME PHASE II					
	PHASE I	ADJUSTMENTS	ADJUSTED TEST YEAR	ADJUST. FOR INCREASE	REVENUE REQUIREMENT
<b>OPERATING REVENUES</b>	<u>\$179,663</u>	<u>\$0</u>	<u>\$179,663</u>	<u>\$1,242</u> 0.69%	<u>\$180,905</u>
<b>OPERATING EXPENSES:</b>					
OPERATION & MAINTENANCE	\$151,489	\$264	\$151,753	\$0	\$151,753
DEPRECIATION EXPENSE	11,006	716	11,722	0	11,722
AMORTIZATION OF CIAC	(15,514)	0	(15,514)	0	(15,514)
TAXES OTHER THAN INCOME	22,683	205	22,888	56	22,944
INCOME TAXES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL OPERATING EXPENSES</b>	<u>\$169,664</u>	<u>\$1,185</u>	<u>\$170,849</u>	<u>\$56</u>	<u>\$170,905</u>
<b>OPERATING INCOME/(LOSS)</b>	<u>\$9,999</u>		<u>\$8,814</u>		<u>\$10,000</u>
<b>WASTEWATER OPERATING EXPENSES</b>	<u>\$151,489</u>		<u>\$151,753</u>		<u>\$151,753</u>
<b>OPERATING MARGIN</b>	<u>6.60%</u>		<u>5.81%</u>		<u>6.59%</u>

<b>AQUARINA UTILITIES, INC.</b>		<b>Schedule No. 2-D</b>		
<b>TEST YEAR ENDED 12/31/2014</b>		<b>DOCKET NO. 150010-WS</b>		
<b>ADJUSTMENTS TO OPERATING INCOME</b>				
	<u><b>WATER-P</b></u>	<u><b>WATER-NP</b></u>	<u><b>WASTEWATER</b></u>	
<b>OPERATION AND MAINTENANCE EXPENSES</b>				
Contractual Services - Professional (632/732) RO Service Contract.	<u>\$4,652</u>	<u>\$0</u>	<u>\$0</u>	
Contractual Services - Other (636/736) To reflect amortization of GIS Mapping.	<u>\$264</u>	<u>\$264</u>	<u>\$264</u>	
<b>TOTAL OPERATION &amp; MAINTENANCE ADJUSTMENTS</b>	<u><u>\$4,916</u></u>	<u><u>\$264</u></u>	<u><u>\$264</u></u>	
<b>DEPRECIATION EXPENSE</b>				
a. To reflect pro forma depreciation expense.	\$564	\$0	\$912	
b. To reflect Non-U&U depreciation expense.	<u>(107)</u>	<u>0</u>	<u>(196)</u>	
Total	<u><u>\$457</u></u>	<u><u>\$0</u></u>	<u><u>\$716</u></u>	
<b>TAXES OTHER THAN INCOME</b>				
To reflect pro forma property taxes.	<u>\$192</u>	<u>\$0</u>	<u>\$205</u>	

**AQUARINA UTILITIES, INC.**  
**TEST YEAR ENDED 12/31/2014**

**MONTHLY WATER RATES (PHASE II)**

	UTILITY			COMM. APPROVED
	PHASE I	CURRENT	INCREMENTAL	PHASE II RATES
	RATES	RATES (1)	INCREASE (2)	INCL PRICE INDEX
<b><u>Residential and General Service</u></b>				
Base Facility Charge by Meter Size				
5/8" x 3/4"	\$19.16	\$19.43	\$0.00	\$19.43
3/4"	\$28.74	\$29.15	\$0.00	\$29.15
1"	\$47.90	\$48.58	\$0.00	\$48.58
1-1/2"	\$95.79	\$97.15	\$0.00	\$97.15
2"	\$153.27	\$155.44	\$0.00	\$155.44
3"	\$306.55	\$310.88	\$0.00	\$310.88
4"	\$478.96	\$485.75	\$0.00	\$485.75
6"	\$957.93	\$971.50	\$0.00	\$971.50
Charge per 1,000 gallons - Residential and General Service	\$6.95	\$7.05	\$0.00	\$7.05
<b><u>Irrigation Service - Non-Potable</u></b>				
Base Facility Charge by Meter Size				
5/8" x 3/4"	\$13.86	\$13.98	\$0.00	\$13.98
3/4"	\$20.79	\$20.97	\$0.00	\$20.97
1"	\$34.65	\$34.95	\$0.00	\$34.95
1-1/2"	\$69.30	\$69.90	\$0.00	\$69.90
2"	\$110.88	\$111.84	\$0.00	\$111.84
3"	\$221.76	\$223.68	\$0.00	\$223.68
4"	\$346.50	\$349.50	\$0.00	\$349.50
6"	\$693.00	\$699.00	\$0.00	\$699.00
8"	\$1,108.80	\$1,118.40	\$0.00	\$1,118.40
Charge per 1,000 gallons - Irrigation Service	\$1.38	\$1.39	\$0.00	\$1.39
<b><u>Typical Residential 5/8" x 3/4" Meter Bill Comparison</u></b>				
2,000 Gallons	\$33.06	\$33.53		\$33.53
6,000 Gallons	\$60.86	\$61.73		\$61.73
8,000 Gallons	\$74.76	\$75.83		\$75.83

(1) The utility's current rates are the result of a price index effective December 7, 2018.

(2) As discussed in Issue 2, the potable and non potable water rates remain unchanged.

**AQUARINA UTILITIES, INC.**  
**TEST YEAR ENDED 12/31/2014**

**MONTHLY WASTEWATER RATES (PHASE II)**

	<b>PHASE I RATES</b>	<b>UTILITY CURRENT RATES (1)</b>	<b>INCREMENTAL INCREASE (2)</b>	<b>COMMISSION APPROVED PHASE II RATES INCL PRICE INDEX (3)</b>
	<b>[A]</b>	<b>[B]</b>	<b>[C]</b>	<b>[D]</b>

**Residential**

Base Facility Charge - All Meter Sizes

Charge Per 1,000 gallons	\$22.83	\$23.17	\$1.17	\$24.34
8,000 gallon cap	\$4.94	\$5.01	\$0.25	\$5.26

Flat Rate Service	\$35.78	\$36.32	\$1.83	\$38.15
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**General Service**

Base Facility Charge by Meter Sizes

5/8" x 3/4"	\$22.83	\$23.17	\$1.17	\$24.34
3/4"	\$34.25	\$34.76	\$1.76	\$36.51
1"	\$57.08	\$57.93	\$2.93	\$60.85
1-1/2"	\$114.15	\$115.85	\$5.85	\$121.70
2"	\$182.64	\$185.36	\$9.36	\$194.72
3"	\$365.28	\$370.72	\$18.72	\$389.44
4"	\$570.75	\$579.25	\$29.25	\$608.50
6"	\$1,141.50	\$1,158.50	\$58.50	\$1,217.00

Charge per 1,000 gallons - General Service	\$5.94	\$6.03	\$0.30	\$6.33
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**Typical Residential 5/8" x 3/4" Meter Bill**

**Comparison**

2,000 Gallons	\$32.71	\$33.19		\$34.86
6,000 Gallons	\$52.47	\$53.23		\$55.90
8,000 Gallons	\$62.35	\$63.25		\$66.42

(1) The utility's current rates are the result of a price index effective December 7, 2018.

(2) C = A X 5.12 percent

(3) The incremental increase between Phase I and Phase II rates has been added to the utility's current rates (D = B+C).

# Exhibit N

## **EXHIBIT N**

The best information currently available regarding the Net Book Value (“NBV”) of the assets that CSWR-Florida UOC proposes to acquire is Aquarina’s 2019 Annual Report. As shown on pages F-1(a) and F-2(b) of that document (copies attached), as of December 31, 2019, the NBV of Aquarina’s water and wastewater systems was approximately \$416,000 (Total Net Utility Plant less Total Net C.I.A.C.). However, the values used to determine NBV may not be accurate for at least two reasons. First, the calculation does not reflect current financial data because Aquarina has not yet filed its 2020 Annual Report. Second, based on the experience of CSWR operating affiliates outside Florida, annual reports and the books and records of selling utilities may not capture all investment that can be categorized as utility plant under the Uniform System of Accounts. Therefore, CSWR-Florida UOC will not be able to definitively determine NBV until a thorough post-closing review of relevant plant and accounting records is completed.

The agreed purchase price for Aquarina’s assets, \$2,500,000, was reached through arms-length negotiations. CSWR-Florida UOC seeks recognition of the full purchase price in its rate base for future ratemaking purposes. Accordingly, CSWR-Florida UOC requests a positive acquisition adjustment for the difference between the purchase price and the NBV, based on extraordinary circumstances as provided in rule 25-30.0371, F.A.C. The financial strength and managerial and operational experience of CSWR will provide benefits to the customers of Aquarina in terms of cost-efficiencies, quality of service improvements, improvements in regulatory compliance and rate stability over the long-term. CSWR has a proven track record in delivering on promises to improve utility service and customer satisfaction. The rule factors supporting the requested positive acquisition adjustment are discussed in more detail below.

### **COST EFFICIENCIES**

CSWR’s size and its consolidation of many small systems under one financing and managerial entity will result in cost efficiencies in the operation of Aquarina’s water and wastewater systems, particularly in the areas of:

PSC and environmental regulatory reporting

Managerial and operational oversight

Utility asset planning

Engineering planning

Ongoing utility maintenance

Utility record keeping

Customer service responsiveness

Improved access to capital necessary to repair and upgrade Aquarina to ensure compliance with all health and environmental requirements and ensure service to customers remains safe and reliable.

### **IMPROVEMENTS IN QUALITY OF SERVICE**

Provision of 24-hour emergency service phone numbers to report service issues

On call emergency service personnel who are required to respond to emergency service calls within prescribed time limits

Utilization of a computerized maintenance management system that converts information into work orders creating a historical record of service issues to ensure that customer service personnel can quickly address service issues

Access to managerial and operational resources not generally available to a system the size of Aquarina and the ability to supplement Aquarina's local personnel with the resources of CSWR and other CSWR-owned systems

Online bill payment options

An updated website which provides another avenue for customer communication, bulletins on current service status, procedures for service initiation and discontinuation, and educational information relevant to utility service

### **ANTICIPATED IMPROVEMENTS IN COMPLIANCE WITH REGULATORY MANDATES**

Necessary upgrades to the wastewater aeration system and clarifier and filtration system to comply with the operating permit.

Improvements to the water system to address the high operational cost of a reverse osmosis system, water age and sediment buildup

Assessment of the compliance history of the water system to identify improvements to achieve regulatory compliance and bring the system to a maintainable condition

Use of technology and innovation to quickly assess and invest in needed infrastructure to ensure regulatory and environmental standards are met and water resources are protected

### **RATE STABILITY OVER THE LONG TERM**

Consolidation of the management and operation of various small water and wastewater systems into one entity allows each system to benefit from economies of scale that would otherwise not be available. Economies of scale will reduce ongoing costs and moderate the need for rate increases thus contributing to rate stability. Additionally, at the appropriate

time, CSWR anticipates proposing the use of consolidated or uniform rates for the Florida systems it operates. Use of uniform rates will also contribute to rate stabilization by reducing the number and frequency of rate cases and mitigation of rate shock that might result from capital investments necessary to meet environmental, health and regulatory standards. Uniform rates can also result in cost of capital savings by providing revenue stability that will reduce financial risk and in savings associated with rate collection.

Finally, the purchase price for the Aquarina system includes funds to pay off long-term debt obligations of approximately \$1 million, which the seller accrued while owning and operating the water and wastewater systems at issue in this application. The seller must retire that long-term debt at closing. Ensuring sale proceeds sufficient to achieve that objective was a major factor in the negotiation of an appropriate sale price.



# Exhibit O

Form **1120**  
Department of the Treasury  
Internal Revenue Service

**U.S. Corporation Income Tax Return**  
For calendar year 2016 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_  
Information about Form 1120 and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

OMB No. 1545-0123

**2016**

<b>A Check if:</b> 1a Consolidated return (attach Form 851) <input type="checkbox"/> b Life/nonlife consolidated return <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (see instructions) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>	<b>TYPE OR PRINT</b>	Name <b>AQUARINA UTILITIES INC.</b>  Number, street, and room or suite no. if a P.O. box, see instructions. <b>PO BOX 308</b>  City or town, state, or province, country, and ZIP or foreign postal code <b>JENSEN BEACH FL 34958</b>	<b>B Employer identification number</b> <b>27-4368504</b>  <b>C Date incorporated</b> <b>12/20/2010</b>  <b>D Total assets (see instructions)</b> \$ <b>784,571</b>
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**E Check if:** (1)  Initial return (2)  Final return (3)  Name change (4)  Address change

<b>Income</b>	1a	Gross receipts or sales	472,795	
	b	Returns and allowances		
	c	Balance. Subtract line 1b from line 1a		472,795
	2	Cost of goods sold (attach Form 1125-A)		
	3	Gross profit. Subtract line 2 from line 1c		472,795
	4	Dividends (Schedule C, line 19)		
	5	Interest		
	6	Gross rents		
	7	Gross royalties		
	8	Capital gain net income (attach Schedule D (Form 1120))		
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		
10	Other income (see instructions—attach statement)			
11	<b>Total income.</b> Add lines 3 through 10		472,795	
<b>Deductions (See instructions for limitations on deductions.)</b>	12	Compensation of officers (see instructions—attach Form 1125-E)		
	13	Salaries and wages (less employment credits)		175,791
	14	Repairs and maintenance		
	15	Bad debts		
	16	Rents		35,550
	17	Taxes and licenses		57,756
	18	Interest		22,326
	19	Charitable contributions	See Stmt 1	0
	20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		42,616
	21	Depletion		
	22	Advertising		
	23	Pension, profit-sharing, etc., plans		
	24	Employee benefit programs		8,391
	25	Domestic production activities deduction (attach Form 8903)		
	26	Other deductions (attach statement)	See Stmt 2	163,621
	27	<b>Total deductions.</b> Add lines 12 through 26		506,051
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		-33,256
<b>29a</b>	29a	Net operating loss deduction (see instructions)		
	<b>29b</b>	b	Special deductions (Schedule C, line 20)	
		c	Add lines 29a and 29b	
<b>Tax, Refundable Credits, and Payments</b>	30	<b>Taxable income.</b> Subtract line 29c from line 28. See instructions		-33,256
	31	Total tax (Schedule J, Part I, line 11)		0
	32	Total payments and refundable credits (Schedule J, Part II, line 21)		
	33	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>		
	34	<b>Amount owed.</b> If line 32 is smaller than the total of lines 31 and 33, enter amount owed		
	35	<b>Overpayment.</b> If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		
	36	Enter amount from line 35 you want: <b>Credited to 2017 estimated tax</b> <input type="checkbox"/> <b>Refunded</b> <input type="checkbox"/>		

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer: KEVIN BURGE Date: \_\_\_\_\_ Title: **PRESIDENT**

May the IRS discuss this return with the preparer shown below? See instructions.  Yes  No

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>James L Carlstedt</b>	Preparer's signature <b>James L Carlstedt</b>	Date <b>09/15/17</b>	Check <input type="checkbox"/> if self-employed PTIN <b>[REDACTED]</b>
	Firm's name <b>CJN&amp;W CPAS</b>	Firm's EIN <b>46-1894514</b>		
	Firm's address <b>2560 Gulf To Bay Blvd, Ste 200 Clearwater, FL 33765-4432</b>	Phone no. <b>727-791-4020</b>		

<b>Schedule C Dividends and Special Deductions</b> (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	<b>Total.</b> Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	<b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4			
20	<b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

**Schedule J Tax Computation and Payment** (see instructions)

**Part I—Tax Computation**

<b>1</b>	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions		
<b>2</b>	Income tax. Check if a qualified personal service corporation. See instructions		<b>0</b>
<b>3</b>	Alternative minimum tax (attach Form 4626)		
<b>4</b>	Add lines 2 and 3		<b>0</b>
<b>5a</b>	Foreign tax credit (attach Form 1118)	<b>5a</b>	
<b>b</b>	Credit from Form 8834 (see instructions)	<b>5b</b>	
<b>c</b>	General business credit (attach Form 3800)	<b>5c</b>	
<b>d</b>	Credit for prior year minimum tax (attach Form 8827)	<b>5d</b>	
<b>e</b>	Bond credits from Form 8912	<b>5e</b>	
<b>6</b>	<b>Total credits.</b> Add lines 5a through 5e	<b>6</b>	
<b>7</b>	Subtract line 6 from line 4	<b>7</b>	
<b>8</b>	Personal holding company tax (attach Schedule PH (Form 1120))	<b>8</b>	
<b>9a</b>	Recapture of investment credit (attach Form 4255)	<b>9a</b>	
<b>b</b>	Recapture of low-income housing credit (attach Form 8611)	<b>9b</b>	
<b>c</b>	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	<b>9c</b>	
<b>d</b>	Interest due under the look-back method—income forecast method (attach Form 8866)	<b>9d</b>	
<b>e</b>	Alternative tax on qualifying shipping activities (attach Form 8902)	<b>9e</b>	
<b>f</b>	Other (see instructions—attach statement)	<b>9f</b>	
<b>10</b>	<b>Total.</b> Add lines 9a through 9f	<b>10</b>	
<b>11</b>	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31	<b>11</b>	<b>0</b>

**Part II—Payments and Refundable Credits**

<b>12</b>	2015 overpayment credited to 2016	<b>12</b>	
<b>13</b>	2016 estimated tax payments	<b>13</b>	
<b>14</b>	2016 refund applied for on Form 4466	<b>14</b>	
<b>15</b>	Combine lines 12, 13, and 14	<b>15</b>	
<b>16</b>	Tax deposited with Form 7004	<b>16</b>	
<b>17</b>	Withholding (see instructions)	<b>17</b>	
<b>18</b>	<b>Total payments.</b> Add lines 15, 16, and 17	<b>18</b>	
<b>19</b>	Refundable credits from:		
<b>a</b>	Form 2439	<b>19a</b>	
<b>b</b>	Form 4136	<b>19b</b>	
<b>c</b>	Form 8827, line 8c	<b>19c</b>	
<b>d</b>	Other (attach statement—see instructions)	<b>19d</b>	
<b>20</b>	<b>Total credits.</b> Add lines 19a through 19d	<b>20</b>	
<b>21</b>	<b>Total payments and credits.</b> Add lines 18 and 20. Enter here and on page 1, line 32	<b>21</b>	

**Schedule K Other Information** (see instructions)

<b>1</b>	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
<b>2</b>	See the instructions and enter the:		
<b>a</b>	Business activity code no. ▶ <b>221300</b>		
<b>b</b>	Business activity ▶ <b>UTILITY</b>		
<b>c</b>	Product or service ▶ <b>SERVICE</b>		
<b>3</b>	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		<b>X</b>
<b>4</b>	At the end of the tax year:		
<b>a</b>	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		<b>X</b>
<b>b</b>	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		<b>X</b>

**Schedule K** Other Information (continued from page 3)

	Yes	No
<b>5</b> At the end of the tax year, did the corporation:		
<b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instructions. .... If "Yes," complete (i) through (iv) below.		<b>X</b>

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. .... If "Yes," complete (i) through (iv) below.	<b>X</b>
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(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

<b>6</b> During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 ..... If "Yes," file <b>Form 5452</b> , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.	<b>X</b>
<b>7</b> At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of <b>(a)</b> the total voting power of all classes of the corporation's stock entitled to vote or <b>(b)</b> the total value of all classes of the corporation's stock? ..... For rules of attribution, see section 318. If "Yes," enter: <b>(i)</b> Percentage owned ▶ ..... and <b>(ii)</b> Owner's country ▶ ..... <b>(c)</b> The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ .....	<b>X</b>
<b>8</b> Check this box if the corporation issued publicly offered debt instruments with original issue discount ..... ▶ <input type="checkbox"/> If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.	
<b>9</b> Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ ..... <b>0</b>	
<b>10</b> Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ .....	
<b>11</b> If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ..... ▶ <input checked="" type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election won't be valid.	
<b>12</b> Enter the available NOL carryover from prior tax years (don't reduce it by any deduction on line 29a.) ▶ \$ ..... <b>554,264</b>	
<b>13</b> Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? ..... If "Yes," the corporation isn't required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ .....	<b>X</b>
<b>14</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions ..... If "Yes," complete and attach Schedule UTP.	<b>X</b>
<b>15a</b> Did the corporation make any payments in 2016 that would require it to file Form(s) 1099? .....	<b>X</b>
<b>b</b> If "Yes," did or will the corporation file required Forms 1099? .....	<b>X</b>
<b>16</b> During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? .....	<b>X</b>
<b>17</b> During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? .....	<b>X</b>
<b>18</b> Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? .....	<b>X</b>
<b>19</b> During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? .....	<b>X</b>

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash		2		6,441
2a	Trade notes and accounts receivable	38,880		46,290	
b	Less allowance for bad debts		38,880		46,290
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (att. stmt.)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach stmt.)				
10a	Buildings and other depreciable assets	4,140,945		4,086,835	
b	Less accumulated depreciation	3,524,306	616,639	3,458,348	628,487
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)		95,760		95,760
13a	Intangible assets (amortizable only)	2,100		2,100	
b	Less accumulated amortization		2,100		2,100
14	Other assets (attach stmt.) Stmt 3		252		5,493
15	Total assets		753,633		784,571
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable		27,681		35,512
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. stmt.) Stmt 4		619,455		704,625
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		387,551		369,584
21	Other liabilities (attach statement) Stmt 5		352,230		413,356
22	Capital stock: a Preferred stock				
	b Common stock	1,000	1,000	1,000	1,000
23	Additional paid-in capital		227,878		227,878
24	Retained earnings—Appropriated (att. stmt.)				
25	Retained earnings—Unappropriated		-862,162		-967,384
26	Adjustments to SH equity (att. stmt.)				
27	Less cost of treasury stock				
28	Total liabilities and shareholders' equity		753,633		784,571

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return	
<b>Note:</b> The corporation may be required to file Schedule M-3. See instructions.	
1	Net income (loss) per books -65,709
2	Federal income tax per books
3	Excess of capital losses over capital gains
4	Income subject to tax not recorded on books this year (itemize):
5	Expenses recorded on books this year not deducted on this return (itemize):
a	Depreciation \$ 1,046
b	Charitable contributions \$
c	Travel and entertainment \$ 1,833
	Stmt 6 29,574
6	Add lines 1 through 5 32,453
7	Income recorded on books this year not included on this return (itemize):
	Tax-exempt interest \$
8	Deductions on this return not charged against book income this year (itemize):
a	Depreciation \$
b	Charitable contributions \$
9	Add lines 7 and 8
10	Income (page 1, line 28)—line 6 less line 9 -33,256

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)	
1	Balance at beginning of year -862,162
2	Net income (loss) per books -65,709
3	Other increases (itemize):
4	Add lines 1, 2, and 3 -927,871
5	Distributions: a Cash
	b Stock
	c Property
6	Other decreases (itemize): Stmt 7 39,513
7	Add lines 5 and 6 39,513
8	Balance at end of year (line 4 less line 7) -967,384

**SCHEDULE G  
(Form 1120)**

(Rev. December 2011)  
Department of the Treasury  
Internal Revenue Service

**Information on Certain Persons Owning the  
Corporation's Voting Stock**

▶ Attach to Form 1120.

▶ See instructions on page 2.

OMB No. 1545-0123

Name  
**AQUARINA UTILITIES INC.**

Employer identification number (EIN)

**27-4368504**

**Part I** **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

**Part II** **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock
REGINALD BURGE	██████████	USA	100.000
HOLLY BURGE	██████████	USA	100.000
KEITH BURGE	██████████	USA	100.000
KEVIN BURGE	██████████	USA	100.000

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule G (Form 1120) (Rev. 12-2011)

Form **4562**

**Depreciation and Amortization**  
(Including Information on Listed Property)

OMB No. 1545-0172

**2016**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to your tax return.

▶ Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).

Attachment  
Sequence No. **179**

Name(s) shown on return

**AQUARINA UTILITIES INC.**

Identifying number

**27-4368504**

Business or activity to which this form relates

**Regular Depreciation**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	<b>500,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>2,010,000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	▶ 13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	<b>36,551</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here	▶ <input type="checkbox"/>	

**Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		<b>21,264</b>	<b>5.0</b>	<b>HY</b>	<b>200DB</b>	<b>4,253</b>
c 7-year property		<b>12,684</b>	<b>7.0</b>	<b>HY</b>	<b>200DB</b>	<b>1,812</b>
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	<b>42,616</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2016)

DAA

**There are no amounts for Page 2**



**Charitable Contribution Carryover Worksheet**

<b>Form</b> <b>1120</b>	For calendar year 2016 or tax year beginning _____, ending _____	<b>2016</b>
Name <b>AQUARINA UTILITIES INC.</b>		Employer Identification Number <b>27-4368504</b>

**Regular Tax Calculations**

Preceding Tax Year	Excess Contributions	Prior Year		Current Year		Next Year
		Utilized Or Reclassed to NOL	Carryover	Reclassified to NOL <small>(Reg.Sec. 1.170A-11(c)(2))</small>	Carryovers Utilized	Carryover
5th 12/31/11						
4th 12/31/12	350		350			350
3rd 12/31/13						
2nd 12/31/14						
1st 12/31/15						
Charitable Contribution Carryover To Current Year - Regular			350			
Current Year		0				0
Charitable Contribution Carryover Available To Next Year						350

**Alternative Minimum Tax Calculations**

Preceding Tax Year	Excess Contributions	Prior Year		Current Year		Next Year
		Utilized Or Reclassed to NOL	Carryover	Reclassified to NOL <small>(Reg.Sec. 1.170A-11(c)(2))</small>	Carryovers Utilized	Carryover
5th 12/31/11						
4th 12/31/12						
3rd 12/31/13						
2nd 12/31/14						
1st 12/31/15						
AMT Charitable Contribution Carryover To Current Year			0			
Current Year		0				0
AMT Charitable Contribution Carryover Available To Next Year						0

## Net Operating Loss Carryover Worksheet - Regular Tax

Form **1120****2016**

For calendar year 2016 or tax year beginning

, ending

Name

Employer Identification Number

**AQUARINA UTILITIES INC.****27-4368504**

Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj.	Prior Year		Current Year	Next Year
		NOL Utilized (Income Offset)	Carryovers	Income Offset By NOL Carryback/ Carryover NOL Utilized	Carryover
19th 12/31/97					
18th 12/31/98					
17th 12/31/99					
16th 12/31/00					
15th 12/31/01					
14th 12/31/02					
13th 12/31/03					
12th 12/31/04					
11th 12/31/05					
10th 12/31/06					
9th 12/31/07					
8th 12/31/08					
7th 12/31/09					
6th 12/31/10					
5th 12/31/11	-186,377		186,377		186,377
4th 12/31/12	-75,693		75,693		75,693
3rd 12/31/13	-115,803		115,803		115,803
2nd 12/31/14	-69,218		69,218		69,218
1st 12/31/15	-107,173		107,173		107,173
NOL Carryover Available To Current Year			554,264		
Current Year	0 -33,256				33,256
NOL Carryover Available To Next Year					587,520

## Net Operating Loss Carryover Worksheet - AMT

Form **1120****2016**

For calendar year 2016 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

Name

Employer Identification Number

**AQUARINA UTILITIES INC.****27-4368504**

Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj.	Prior Year		Current Year	Next Year
		NOL Utilized (Income Offset)	Carryovers	Income Offset By NOL Carryback/ Carryover NOL Utilized	Carryover
19th 12/31/97					
18th 12/31/98					
17th 12/31/99					
16th 12/31/00					
15th 12/31/01					
14th 12/31/02					
13th 12/31/03					
12th 12/31/04					
11th 12/31/05					
10th 12/31/06					
9th 12/31/07					
8th 12/31/08					
7th 12/31/09					
6th 12/31/10					
5th 12/31/11	-186,377		186,377		186,377
4th 12/31/12	-75,051		75,051		75,051
3rd 12/31/13	-115,803		115,803		115,803
2nd 12/31/14	-69,218		69,218		69,218
1st 12/31/15	-107,173		107,173		107,173
NOL Carryover Available To Current Year			553,622		
Current Year	0 -33,256				33,256
NOL Carryover Available To Next Year					586,878

**Federal Statements****General Footnote**STATEMENT OF CIAC COLLECTIONS AND EXPENDITURES PER  
CODE SECTION 118(C)

1. AMOUNT EXPENSED FOR QUALIFIED PROPERTY:	
TOTAL COLLECTIONS COLLECTED IN 2016	\$ 6,635
TOTAL CONTRIBUTIONS EXPENDED PER SECTION 118(C)(b)(4)	6,635
	-----
UNEXPENDED 2015 CIAC COLLECTIONS	0
	=====
2. AMOUNT THAT WILL NOT BE EXPENDED ON QUALIFIED PROPERTY	0
	=====
(ALL AMOUNTS HAVE BEEN EXPENDED)	
3. CIAC NOT EXPENDED PER 118(C)(1)	0
	=====

**Federal Statements**

**Statement 1 - Form 1120, Page 1, Line 19 - Charitable Contributions**

<u>Description</u>	<u>Amount</u>
Carryover From Prior Years	\$ 350
Total Contributions Available	350
Less Contributions Disallowed	350
Less QCC Contributions Disall	0
Total Deduction Allowed	\$ 0

**Statement 2 - Form 1120, Page 1, Line 26 - Other Deductions**

<u>Description</u>	<u>Amount</u>
PURCHASED POWER	\$ 49,375
CHEMICALS	2,832
ACCOUNTING & LEGAL	12,151
MANAGEMENT FEES	4,508
TESTING	3,010
CONTRACT SERVICES	31,310
TRANSPORTATION EXPENSE	9,236
BANK CHARGES	2,659
MATERIALS & SUPPLIES	21,952
POSTAGE	70
PROFESSIONAL MEMBERSHIPS	324
MISCELLANEOUS EXPENSE	2,336
TELEPHONE	6,377
INSURANCE	14,286
FUEL	1,362
50% of Meals & Entertainment	1,833
Total	\$ 163,621

**Statement 3 - Form 1120, Page 5, Schedule L, Line 14 - Other Assets**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
MISCELLANEOUS DEFERRED DEBITS	\$ 252	\$ 5,493
Total	\$ 252	\$ 5,493

**Federal Statements**

**Statement 4 - Form 1120, Page 5, Schedule L, Line 18 - Other Current Liabilities**

Description	Beginning of Year	End of Year
ACCOUNTS PAYABLE - RELATED CO	\$ 522,350	\$ 577,568
ACCRUED T.O.T.I. - PROP (W&S)	11,995	11,114
ACCRUED T.O.T.I.-RAF(W&S)	13,604	14,863
CUSTOMER DEPOSITS	63	63
ACCRUED INTEREST - KEVIN/HOLL	24,312	52,528
ACCRUED INTEREST - REGINALD A	16,931	18,289
ACCRUED INTEREST - HEATHER HA	30,200	30,200
Total	<u>\$ 619,455</u>	<u>\$ 704,625</u>

**Statement 5 - Form 1120, Page 5, Schedule L, Line 21 - Other Liabilities**

Description	Beginning of Year	End of Year
CONTRIBUTIONS IN AID OF CONST	\$ 1,100,187	\$ 954,646
CIAC - ACCUMULATED AMORT.	-747,957	-556,097
CIAC - Capacity Charges - NP		35,785
CIAC - Accumulated Amort - NP		-20,978
Total	<u>\$ 352,230</u>	<u>\$ 413,356</u>

**Statement 6 - Form 1120, Page 5, Schedule M-1, Line 5 - Expenses on Books Not on Return**

Description	Amount
IRC 267 - ACCRUED INTEREST	\$ 29,574
Total	<u>\$ 29,574</u>

**Statement 7 - Form 1120, Page 5, Schedule M-2, Line 6 - Other Decreases**

Description	Amount
PSC RATE CASE ADJ	\$ 39,513
Total	<u>\$ 39,513</u>

Year Ending: December 31, 2016

27-4368504

AQUARINA UTILITIES INC.  
PO BOX 308  
JENSEN BEACH, FL 34958

**Electing out of the Bonus Depreciation Allowance for  
All Eligible Depreciable Property**

The above named taxpayer elects out of the first-year bonus depreciation allowance under IRC Section 168(k)(7) for all eligible depreciable property placed in service during the tax year.

Year Ending: December 31, 2016

27-4368504

AQUARINA UTILITIES INC.  
PO BOX 308  
JENSEN BEACH, FL 34958

### **NOL Carryback Election**

Under IRC Section 172(b)(3), the taxpayer elects to relinquish the entire two year carryback period with respect to any regular tax and AMT net operating loss incurred during the current tax year.





**CJNW CPAs**  
2560 Gulf to Bay Blvd Ste 200  
Clearwater, FL 33765  
727-791-4020

September 15, 2017

**CONFIDENTIAL**

AQUARINA UTILITIES INC.  
PO BOX 308  
JENSEN BEACH, FL 34958

Dear Client:

We have prepared the following returns from information provided by you without verification or audit:

U.S. Corporation Income Tax Return (Form 1120)  
Florida Corporate Income/Franchise Tax Return (Form F-1120)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

CJN&W CPAs

## Filing Instructions

### AQUARINA UTILITIES INC.

#### Form 8879-C

### U.S. Corporation Income Tax Declaration for an IRS *e-file* Return with Electronic Filing Personal Identification Number

**Taxable Year Ended December 31, 2016**

**Date Due:** October 16, 2017

**Remittance:** None is required. No amount is due or overpaid.

**Signature:** You are using the Personal Identification Number (PIN) for signing your return electronically. Form 8879-C, IRS e-file Signature Authorization for Form 1120 should be signed and dated by an authorized officer of the corporation and returned to:

CJN&W CPAs  
2560 Gulf To Bay Blvd, Ste 200  
Clearwater, FL 33765-4432

***Important:* Your return will not be filed with the IRS until the signed Form 8879-C, IRS e-file Signature Authorization for Form 1120 has been received by this office.**

**Other:** Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of Form 1120 to the IRS it will delay processing of your return.

Form **8879-C**

**IRS e-file Signature Authorization for Form 1120**

OMB No. 1545-0123

For calendar year 2016, or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

**2016**

**u Do not send to the IRS. Keep for your records.**

**u Information about Form 8879-C and its instructions is at [www.irs.gov/form8879c](http://www.irs.gov/form8879c).**

Department of the Treasury  
Internal Revenue Service

Name of corporation

**AQUARINA UTILITIES INC.**

Employer identification number

**27-4368504**

**Part I Tax Return Information (Whole dollars only)**

<b>1</b>	Total income (Form 1120, line 11)	<b>1</b>	<b>472,795</b>
<b>2</b>	Taxable income (Form 1120, line 30)	<b>2</b>	<b>-33,256</b>
<b>3</b>	Total tax (Form 1120, line 31)	<b>3</b>	<b>0</b>
<b>4</b>	Amount owed (Form 1120, line 34)	<b>4</b>	
<b>5</b>	Overpayment (Form 1120, line 35)	<b>5</b>	

**Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2016 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

I authorize **CJN&W CPAs** to enter my PIN  as my signature on the corporation's 2016 electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2016 electronically filed income tax return.

Officer's signature **u** KEVIN BURGE Date **u** 09/15/17 Title **u** PRESIDENT

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

I certify that the above numeric entry is my PIN, which is my signature on the 2016 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **u** James L Carlstedt Date **u** 09/15/17

**ERO Must Retain This Form — See Instructions  
Do Not Submit This Form to the IRS Unless Requested To Do So**

Form **1120**  
Department of the Treasury  
Internal Revenue Service

**U.S. Corporation Income Tax Return**

OMB No. 1545-0123

For calendar year 2016 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_  
**U** Information about Form 1120 and its separate instructions is at [www.irs.gov/form1120](http://www.irs.gov/form1120).

**2016**

<p><b>A</b> Check if:</p> <p><b>1a</b> Consolidated return (attach Form 851) <input type="checkbox"/></p> <p><b>b</b> Life/nonlife consolidated return <input type="checkbox"/></p> <p><b>2</b> Personal holding co. (attach Sch. PH) <input type="checkbox"/></p> <p><b>3</b> Personal service corp. (see instructions) <input type="checkbox"/></p> <p><b>4</b> Schedule M-3 attached <input type="checkbox"/></p>	<b>TYPE OR PRINT</b>	<p>Name <b>AQUARINA UTILITIES INC.</b></p> <p>Number, street, and room or suite no. If a P.O. box, see instructions. <b>PO BOX 308</b></p> <p>City or town, state, or province, country, and ZIP or foreign postal code <b>JENSEN BEACH FL 34958</b></p>	<p><b>B</b> Employer identification number <b>27-4368504</b></p> <p><b>C</b> Date incorporated <b>12/20/2010</b></p> <p><b>D</b> Total assets (see instructions) <b>\$ 784,571</b></p>
<p><b>E</b> Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change</p>			

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>1a</b>	<b>472,795</b>			
	<b>b</b> Returns and allowances	<b>1b</b>				
	<b>c</b> Balance. Subtract line 1b from line 1a			<b>1c</b>	<b>472,795</b>	
	<b>2</b> Cost of goods sold (attach Form 1125-A)			<b>2</b>		
	<b>3</b> Gross profit. Subtract line 2 from line 1c			<b>3</b>	<b>472,795</b>	
	<b>4</b> Dividends (Schedule C, line 19)			<b>4</b>		
	<b>5</b> Interest			<b>5</b>		
	<b>6</b> Gross rents			<b>6</b>		
	<b>7</b> Gross royalties			<b>7</b>		
	<b>8</b> Capital gain net income (attach Schedule D (Form 1120))			<b>8</b>		
	<b>9</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			<b>9</b>		
<b>10</b> Other income (see instructions—attach statement)			<b>10</b>			
<b>11 Total income.</b> Add lines 3 through 10	<b>u</b>			<b>11</b>	<b>472,795</b>	
<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b> Compensation of officers (see instructions—attach Form 1125-E)			<b>12</b>		
	<b>13</b> Salaries and wages (less employment credits)			<b>13</b>	<b>175,791</b>	
	<b>14</b> Repairs and maintenance			<b>14</b>		
	<b>15</b> Bad debts			<b>15</b>		
	<b>16</b> Rents			<b>16</b>	<b>35,550</b>	
	<b>17</b> Taxes and licenses			<b>17</b>	<b>57,756</b>	
	<b>18</b> Interest			<b>18</b>	<b>22,326</b>	
	<b>19</b> Charitable contributions	<b>See Stmt 1</b>		<b>19</b>	<b>0</b>	
	<b>20</b> Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			<b>20</b>	<b>42,616</b>	
	<b>21</b> Depletion			<b>21</b>		
	<b>22</b> Advertising			<b>22</b>		
	<b>23</b> Pension, profit-sharing, etc., plans			<b>23</b>		
	<b>24</b> Employee benefit programs			<b>24</b>	<b>8,391</b>	
	<b>25</b> Domestic production activities deduction (attach Form 8903)			<b>25</b>		
	<b>26</b> Other deductions (attach statement)	<b>See Stmt 2</b>		<b>26</b>	<b>163,621</b>	
	<b>27 Total deductions.</b> Add lines 12 through 26	<b>u</b>			<b>27</b>	<b>506,051</b>
	<b>28</b> Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			<b>28</b>	<b>-33,256</b>	
<b>29a</b> Net operating loss deduction (see instructions)	<b>29a</b>					
	<b>b</b> Special deductions (Schedule C, line 20)	<b>29b</b>				
	<b>c</b> Add lines 29a and 29b			<b>29c</b>		
<b>30 Taxable income.</b> Subtract line 29c from line 28. See instructions				<b>30</b>	<b>-33,256</b>	
<b>31</b> Total tax (Schedule J, Part I, line 11)				<b>31</b>	<b>0</b>	
<b>32</b> Total payments and refundable credits (Schedule J, Part II, line 21)				<b>32</b>		
<b>33</b> Estimated tax penalty. See instructions. Check if Form 2220 is attached				<b>33</b>		
<b>34 Amount owed.</b> If line 32 is smaller than the total of lines 31 and 33, enter amount owed				<b>34</b>		
<b>35 Overpayment.</b> If line 32 is larger than the total of lines 31 and 33, enter amount overpaid				<b>35</b>		
<b>36</b> Enter amount from line 35 you want: <b>Credited to 2017 estimated tax u</b>				<b>36</b>		
					<b>Refunded u</b>	

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below? See instructions.  Yes  No

Signature of officer **KEVIN BURGE** Date \_\_\_\_\_ Title **PRESIDENT**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>James L Carlstedt</b>	Preparer's signature <b>James L Carlstedt</b>	Date <b>09/15/17</b>	Check <input type="checkbox"/> if self-employed	PTIN <b>[REDACTED]</b>
	Firm's name <b>u</b> <b>CJN&amp;W CPAs</b>	Firm's EIN <b>u</b> <b>46-1894514</b>			
	Firm's address <b>u</b> <b>2560 Gulf To Bay Blvd, Ste 200 Clearwater, FL</b>	Phone no. <b>33765-4432</b>			<b>727-791-4020</b>

<b>Schedule C Dividends and Special Deductions</b> (see instructions)		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries		100	
9	<b>Total.</b> Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	<b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4 <b>u</b>			
20	<b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b <b>u</b>			

**Schedule J Tax Computation and Payment** (see instructions)

**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions	<input type="checkbox"/>		
2	Income tax. Check if a qualified personal service corporation. See instructions	<input type="checkbox"/>		<b>0</b>
3	Alternative minimum tax (attach Form 4626)			
4	Add lines 2 and 3			<b>0</b>
5a	Foreign tax credit (attach Form 1118)		<b>5a</b>	
b	Credit from Form 8834 (see instructions)		<b>5b</b>	
c	General business credit (attach Form 3800)		<b>5c</b>	
d	Credit for prior year minimum tax (attach Form 8827)		<b>5d</b>	
e	Bond credits from Form 8912		<b>5e</b>	
6	<b>Total credits.</b> Add lines 5a through 5e			<b>6</b>
7	Subtract line 6 from line 4			<b>7</b>
8	Personal holding company tax (attach Schedule PH (Form 1120))			<b>8</b>
9a	Recapture of investment credit (attach Form 4255)		<b>9a</b>	
b	Recapture of low-income housing credit (attach Form 8611)		<b>9b</b>	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)		<b>9c</b>	
d	Interest due under the look-back method—income forecast method (attach Form 8866)		<b>9d</b>	
e	Alternative tax on qualifying shipping activities (attach Form 8902)		<b>9e</b>	
f	Other (see instructions—attach statement)		<b>9f</b>	
10	<b>Total.</b> Add lines 9a through 9f			<b>10</b>
11	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31			<b>0</b>

**Part II—Payments and Refundable Credits**

12	2015 overpayment credited to 2016		<b>12</b>	
13	2016 estimated tax payments		<b>13</b>	
14	2016 refund applied for on Form 4466		<b>14</b>	( )
15	Combine lines 12, 13, and 14		<b>15</b>	
16	Tax deposited with Form 7004		<b>16</b>	
17	Withholding (see instructions)		<b>17</b>	
18	<b>Total payments.</b> Add lines 15, 16, and 17			<b>18</b>
19	Refundable credits from:			
a	Form 2439		<b>19a</b>	
b	Form 4136		<b>19b</b>	
c	Form 8827, line 8c		<b>19c</b>	
d	Other (attach statement—see instructions)		<b>19d</b>	
20	<b>Total credits.</b> Add lines 19a through 19d			<b>20</b>
21	<b>Total payments and credits.</b> Add lines 18 and 20. Enter here and on page 1, line 32			<b>21</b>

**Schedule K Other Information** (see instructions)

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) u			Yes	No
2	See the instructions and enter the:				
a	Business activity code no. u <b>221300</b>				
b	Business activity u <b>UTILITY</b>				
c	Product or service u <b>SERVICE</b>				
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation u				<b>X</b>
4	At the end of the tax year:				
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)				<b>X</b>
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)			<b>X</b>	

**Schedule K Other Information** (continued from page 3)

	Yes	No
<b>5</b> At the end of the tax year, did the corporation:		
<b>a</b> Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instructions. .... If "Yes," complete (i) through (iv) below.		<b>X</b>
(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation
<b>b</b> Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. .... If "Yes," complete (i) through (iv) below.		<b>X</b>
(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization
<b>6</b> During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 ..... If "Yes," file <b>Form 5452</b> , Corporate Report of Nondividend Distributions. If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.		<b>X</b>
<b>7</b> At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of <b>(a)</b> the total voting power of all classes of the corporation's stock entitled to vote or <b>(b)</b> the total value of all classes of the corporation's stock? ..... For rules of attribution, see section 318. If "Yes," enter: <b>(i)</b> Percentage owned <b>u</b> ..... and <b>(ii)</b> Owner's country <b>u</b> ..... <b>(c)</b> The corporation may have to file <b>Form 5472</b> , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached <b>u</b> .....		<b>X</b>
<b>8</b> Check this box if the corporation issued publicly offered debt instruments with original issue discount ..... <b>u</b> <input type="checkbox"/> If checked, the corporation may have to file <b>Form 8281</b> , Information Return for Publicly Offered Original Issue Discount Instruments.		
<b>9</b> Enter the amount of tax-exempt interest received or accrued during the tax year <b>u</b> \$ <b>0</b> .....		
<b>10</b> Enter the number of shareholders at the end of the tax year (if 100 or fewer) <b>u</b> .....		
<b>11</b> If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ..... <b>u</b> <input checked="" type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election won't be valid.		
<b>12</b> Enter the available NOL carryover from prior tax years (don't reduce it by any deduction on line 29a.) <b>u</b> \$ <b>554,264</b> .....		
<b>13</b> Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? ..... If "Yes," the corporation isn't required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year <b>u</b> \$ .....		<b>X</b>
<b>14</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions ..... If "Yes," complete and attach Schedule UTP.		<b>X</b>
<b>15a</b> Did the corporation make any payments in 2016 that would require it to file Form(s) 1099? .....	<b>X</b>	
<b>b</b> If "Yes," did or will the corporation file required Forms 1099? .....	<b>X</b>	
<b>16</b> During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? .....		<b>X</b>
<b>17</b> During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? .....		<b>X</b>
<b>18</b> Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? .....		<b>X</b>
<b>19</b> During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? .....		<b>X</b>



Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash		2		6,441
2a	Trade notes and accounts receivable	38,880		46,290	
b	Less allowance for bad debts		38,880		46,290
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (att. stmt.)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach stmt.)				
10a	Buildings and other depreciable assets	4,140,945		4,086,835	
b	Less accumulated depreciation	3,524,306	616,639	3,458,348	628,487
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)		95,760		95,760
13a	Intangible assets (amortizable only)	2,100		2,100	
b	Less accumulated amortization		2,100		2,100
14	Other assets (attach stmt.) Stmt 3		252		5,493
15	Total assets		753,633		784,571
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable		27,681		35,512
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. stmt.) Stmt 4		619,455		704,625
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		387,551		369,584
21	Other liabilities (attach statement) Stmt 5		352,230		413,356
22	Capital stock: a Preferred stock				
	b Common stock	1,000	1,000	1,000	1,000
23	Additional paid-in capital		227,878		227,878
24	Retained earnings—Appropriated (att. stmt.)				
25	Retained earnings—Unappropriated		-862,162		-967,384
26	Adjustments to SH equity (att. stmt.)				
27	Less cost of treasury stock				
28	Total liabilities and shareholders' equity		753,633		784,571

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	-65,709	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):		a	Depreciation \$	
a	Depreciation \$ 1,046		b	Charitable contributions \$	
b	Charitable contributions				
c	Travel and entertainment \$ 1,833		9	Add lines 7 and 8	
Stmt 6	29,574	32,453	10	Income (page 1, line 28)—line 6 less line 9	-33,256
6	Add lines 1 through 5	-33,256			

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1	Balance at beginning of year	-862,162	5	Distributions: a Cash	
2	Net income (loss) per books	-65,709		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize): Stmt 7	39,513
			7	Add lines 5 and 6	39,513
4	Add lines 1, 2, and 3	-927,871	8	Balance at end of year (line 4 less line 7)	-967,384



Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

**Depreciation and Amortization**  
**(Including Information on Listed Property)**

u **Attach to your tax return.**  
u **Information about Form 4562 and its separate instructions is at [www.irs.gov/form4562](http://www.irs.gov/form4562).**

OMB No. 1545-0172

**2016**

Attachment Sequence No. **179**

Name(s) shown on return

**AQUARINA UTILITIES INC.**

Identifying number

**27-4368504**

Business or activity to which this form relates

**Regular Depreciation**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	<b>500,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>2,010,000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2015 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2017. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2016	17	<b>36,551</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/> u		

**Section B—Assets Placed in Service During 2016 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property		<b>21,264</b>	<b>5.0</b>	<b>HY</b>	<b>200DB</b>	<b>4,253</b>
c 7-year property		<b>12,684</b>	<b>7.0</b>	<b>HY</b>	<b>200DB</b>	<b>1,812</b>
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2016 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	40-year		40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	<b>42,616</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2016)

## Charitable Contribution Carryover Worksheet

Form **1120****2016**

For calendar year 2016 or tax year beginning , ending

Name

Employer Identification Number

**AQUARINA UTILITIES INC.****27-4368504**

## Regular Tax Calculations

		Prior Year		Current Year		Next Year
Preceding Tax Year	Excess Contributions	Utilized Or Reclassed to NOL	Carryover	Reclassified to NOL (Reg.Sec. 1.170A-11(c)(2))	Carryovers Utilized	Carryover
5th 12/31/11						
4th 12/31/12	350		350			350
3rd 12/31/13						
2nd 12/31/14						
1st 12/31/15						
Charitable Contribution Carryover To Current Year - Regular			350			
Current Year		0				0
Charitable Contribution Carryover Available To Next Year						350

## Alternative Minimum Tax Calculations

		Prior Year		Current Year		Next Year
Preceding Tax Year	Excess Contributions	Utilized Or Reclassed to NOL	Carryover	Reclassified to NOL (Reg.Sec. 1.170A-11(c)(2))	Carryovers Utilized	Carryover
5th 12/31/11						
4th 12/31/12						
3rd 12/31/13						
2nd 12/31/14						
1st 12/31/15						
AMT Charitable Contribution Carryover To Current Year			0			
Current Year		0				0
AMT Charitable Contribution Carryover Available To Next Year						0

## Net Operating Loss Carryover Worksheet - Regular Tax

Form **1120****2016**

For calendar year 2016 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

Name

Employer Identification Number

**AQUARINA UTILITIES INC.****27-4368504**

Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj.	Prior Year		Current Year	Next Year
		NOL Utilized (Income Offset)	Carryovers	Income Offset By NOL Carryback/ Carryover NOL Utilized	Carryover
19th <b>12/31/97</b>					
18th <b>12/31/98</b>					
17th <b>12/31/99</b>					
16th <b>12/31/00</b>					
15th <b>12/31/01</b>					
14th <b>12/31/02</b>					
13th <b>12/31/03</b>					
12th <b>12/31/04</b>					
11th <b>12/31/05</b>					
10th <b>12/31/06</b>					
9th <b>12/31/07</b>					
8th <b>12/31/08</b>					
7th <b>12/31/09</b>					
6th <b>12/31/10</b>					
5th <b>12/31/11</b>	<b>-186,377</b>		<b>186,377</b>		<b>186,377</b>
4th <b>12/31/12</b>	<b>-75,693</b>		<b>75,693</b>		<b>75,693</b>
3rd <b>12/31/13</b>	<b>-115,803</b>		<b>115,803</b>		<b>115,803</b>
2nd <b>12/31/14</b>	<b>-69,218</b>		<b>69,218</b>		<b>69,218</b>
1st <b>12/31/15</b>	<b>-107,173</b>		<b>107,173</b>		<b>107,173</b>
NOL Carryover Available To Current Year			<b>554,264</b>		
Current Year	<b>0</b> <b>-33,256</b>				<b>33,256</b>
NOL Carryover Available To Next Year					<b>587,520</b>

## Net Operating Loss Carryover Worksheet - AMT

Form **1120****2016**

For calendar year 2016 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

Name

Employer Identification Number

**AQUARINA UTILITIES INC.****27-4368504**

Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj.	Prior Year		Current Year	Next Year
		NOL Utilized (Income Offset)	Carryovers	Income Offset By NOL Carryback/ Carryover NOL Utilized	Carryover
19th <b>12/31/97</b>					
18th <b>12/31/98</b>					
17th <b>12/31/99</b>					
16th <b>12/31/00</b>					
15th <b>12/31/01</b>					
14th <b>12/31/02</b>					
13th <b>12/31/03</b>					
12th <b>12/31/04</b>					
11th <b>12/31/05</b>					
10th <b>12/31/06</b>					
9th <b>12/31/07</b>					
8th <b>12/31/08</b>					
7th <b>12/31/09</b>					
6th <b>12/31/10</b>					
5th <b>12/31/11</b>	<b>-186,377</b>		<b>186,377</b>		<b>186,377</b>
4th <b>12/31/12</b>	<b>-75,051</b>		<b>75,051</b>		<b>75,051</b>
3rd <b>12/31/13</b>	<b>-115,803</b>		<b>115,803</b>		<b>115,803</b>
2nd <b>12/31/14</b>	<b>-69,218</b>		<b>69,218</b>		<b>69,218</b>
1st <b>12/31/15</b>	<b>-107,173</b>		<b>107,173</b>		<b>107,173</b>
NOL Carryover Available To Current Year			<b>553,622</b>		
Current Year	<b>0</b> <b>-33,256</b>				<b>33,256</b>
NOL Carryover Available To Next Year					<b>586,878</b>

**Federal Statements****General Footnote**STATEMENT OF CIAC COLLECTIONS AND EXPENDITURES PER  
CODE SECTION 118(C)

1. AMOUNT EXPENSED FOR QUALIFIED PROPERTY:	
TOTAL COLLECTIONS COLLECTED IN 2016	\$ 6,635
TOTAL CONTRBUTIONS EXPENDED PER SECTION 118(C)(b)(4)	6,635
	-----
UNEXPENDED 2015 CIAC COLLECTIONS	0
	=====
2. AMOUNT THAT WILL NOT BE EXPENDED ON QUALIFIED PROPERTY	0
	=====
(ALL AMOUNTS HAVE BEEN EXPENDED)	
3. CIAC NOT EXPENDED PER 118(C)(1)	0
	=====

**Federal Statements**

**Statement 1 - Form 1120, Page 1, Line 19 - Charitable Contributions**

Description	Amount
Carryover From Prior Years	\$ 350
Total Contributions Available	350
Less Contributions Disallowed	350
Less QCC Contributions Disall	0
Total Deduction Allowed	\$ 0

**Statement 2 - Form 1120, Page 1, Line 26 - Other Deductions**

Description	Amount
PURCHASED POWER	\$ 49,375
CHEMICALS	2,832
ACCOUNTING & LEGAL	12,151
MANAGEMENT FEES	4,508
TESTING	3,010
CONTRACT SERVICES	31,310
TRANSPORTATION EXPENSE	9,236
BANK CHARGES	2,659
MATERIALS & SUPPLIES	21,952
POSTAGE	70
PROFESSIONAL MEMBERSHIPS	324
MISCELLANEOUS EXPENSE	2,336
TELEPHONE	6,377
INSURANCE	14,286
FUEL	1,362
50% of Meals & Entertainment	1,833
Total	\$ 163,621

**Statement 3 - Form 1120, Page 5, Schedule L, Line 14 - Other Assets**

Description	Beginning of Year	End of Year
MISCELLANEOUS DEFERRED DEBITS	\$ 252	\$ 5,493
Total	\$ 252	\$ 5,493



**Federal Statements****Statement 4 - Form 1120, Page 5, Schedule L, Line 18 - Other Current Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
ACCOUNTS PAYABLE - RELATED CO	\$ 522,350	\$ 577,568
ACCRUED T.O.T.I. - PROP (W&S)	11,995	11,114
ACCRUED T.O.T.I. -RAF(W&S)	13,604	14,863
CUSTOMER DEPOSITS	63	63
ACCRUED INTEREST - KEVIN/HOLL	24,312	52,528
ACCRUED INTEREST - REGINALD A	16,931	18,289
ACCRUED INTEREST - HEATHER HA	30,200	30,200
Total	<u>\$ 619,455</u>	<u>\$ 704,625</u>

**Statement 5 - Form 1120, Page 5, Schedule L, Line 21 - Other Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
CONTRIBUTIONS IN AID OF CONST	\$ 1,100,187	\$ 954,646
CIAC - ACCUMULATED AMORT.	-747,957	-556,097
CIAC - Capacity Charges - NP		35,785
CIAC - Accumulated Amort - NP		-20,978
Total	<u>\$ 352,230</u>	<u>\$ 413,356</u>

**Statement 6 - Form 1120, Page 5, Schedule M-1, Line 5 - Expenses on Books Not on Return**

<u>Description</u>	<u>Amount</u>
IRC 267 - ACCRUED INTEREST	\$ 29,574
Total	<u>\$ 29,574</u>

**Statement 7 - Form 1120, Page 5, Schedule M-2, Line 6 - Other Decreases**

<u>Description</u>	<u>Amount</u>
PSC RATE CASE ADJ	\$ 39,513
Total	<u>\$ 39,513</u>

Year Ending: December 31, 2016

27-4368504

AQUARINA UTILITIES INC.  
PO BOX 308  
JENSEN BEACH, FL 34958

**Electing out of the Bonus Depreciation Allowance for  
All Eligible Depreciable Property**

The above named taxpayer elects out of the first-year bonus depreciation allowance under IRC Section 168(k)(7) for all eligible depreciable property placed in service during the tax year.

Year Ending: December 31, 2016

27-4368504

AQUARINA UTILITIES INC.  
PO BOX 308  
JENSEN BEACH, FL 34958

### **NOL Carryback Election**

Under IRC Section 172(b)(3), the taxpayer elects to relinquish the entire two year carryback period with respect to any regular tax and AMT net operating loss incurred during the current tax year.



**1120**

Form Department of the Treasury Internal Revenue Service

**U.S. Corporation Income Tax Return**

For calendar year 2017 or tax year beginning , ending

Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

**2017**

- A Check if:**
- 1a Consolidated return (attach Form 851)
  - b Life/nonlife consolidated return
  - 2 Personal holding co. (attach Sch. PH)
  - 3 Personal service corp. (see instructions)
  - 4 Schedule M-3 attached

**TYPE OR PRINT**

Name  
**AQUARINA UTILITIES INC.**

Number, street, and room or suite no. if a P.O. box, see instructions.  
**PO BOX 1114**

City or town, state, or province, country, and ZIP or foreign postal code  
**FELLSMERE FL 32948**

**B Employer identification number**  
**27-4368504**

**C Date incorporated**  
**12/20/2010**

**D Total assets (see instructions)**  
**\$ 695,086**

**E Check if:** (1)  Initial return (2)  Final return (3)  Name change (4)  Address change

<b>Income</b>	1a Gross receipts or sales	1a	613,254	1c	613,254	
	b Returns and allowances	1b				
	c Balance. Subtract line 1b from line 1a					
	2 Cost of goods sold (attach Form 1125-A)	2				
	3 Gross profit. Subtract line 2 from line 1c	3			613,254	
	4 Dividends (Schedule C, line 19)	4				
	5 Interest	5				
	6 Gross rents	6				
	7 Gross royalties	7				
	8 Capital gain net income (attach Schedule D (Form 1120))	8				
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9				
10 Other income (see instructions—attach statement)	10					
11 <b>Total income.</b> Add lines 3 through 10	11				613,254	
<b>Deductions (See instructions for limitations on deductions.)</b>	12 Compensation of officers (see instructions—attach Form 1125-E)	12				
	13 Salaries and wages (less employment credits)	13			178,755	
	14 Repairs and maintenance	14				
	15 Bad debts	15			392	
	16 Rents	16			22,800	
	17 Taxes and licenses	17			67,754	
	18 Interest	18			35,290	
	19 Charitable contributions	19			0	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20			48,714	
	21 Depletion	21				
	22 Advertising	22				
	23 Pension, profit-sharing, etc., plans	23				
	24 Employee benefit programs	24			28,464	
	25 Domestic production activities deduction (attach Form 8903)	25				
	26 Other deductions (attach statement)	26			243,236	
	27 <b>Total deductions.</b> Add lines 12 through 26	27				625,405
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28				-12,151
29a Net operating loss deduction (see instructions)	29a					
b Special deductions (Schedule C, line 20)	29b					
c Add lines 29a and 29b	29c					
30 <b>Taxable income.</b> Subtract line 29c from line 28. See instructions	30				-12,151	
31 Total tax (Schedule J, Part I, line 11)	31				0	
32 Total payments and refundable credits (Schedule J, Part II, line 21)	32					
33 Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	33					
34 <b>Amount owed.</b> If line 32 is smaller than the total of lines 31 and 33, enter amount owed	34					
35 <b>Overpayment.</b> If line 32 is larger than the total of lines 31 and 33, enter amount overpaid	35					
36 Enter amount from line 35 you want: Credited to 2018 estimated tax <input type="checkbox"/> Refunded <input checked="" type="checkbox"/>	36					

CLIENTS COPY

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below? See instructions.  Yes  No

**Sign Here** Signature of officer: KEVIN BURGE Date: 8/30/2018 Title: PRESIDENT

**Paid Preparer Use Only**

Print/Type preparer's name: James L Carlstedt Preparer's signature: James L Carlstedt Date: 08/24/18 Check  if self-employed PTIN: [REDACTED]

Firm's name: CJN&W CPAs Firm's EIN: 46-1894514

Firm's address: 2560 Gulf To Bay Blvd, Ste 200 Clearwater, FL 33765-4432 Phone no.: 727-791-4020

<b>Schedule C Dividends and Special Deductions (see instructions)</b>		(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
<b>1</b>	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
<b>2</b>	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
<b>3</b>	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
<b>4</b>	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
<b>5</b>	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
<b>6</b>	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
<b>7</b>	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
<b>8</b>	Dividends from wholly owned foreign subsidiaries		100	
<b>9</b>	<b>Total.</b> Add lines 1 through 8. See instructions for limitation			
<b>10</b>	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
<b>11</b>	Dividends from affiliated group members		100	
<b>12</b>	Dividends from certain FSCs		100	
<b>13</b>	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, or 12			
<b>14</b>	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
<b>15</b>	Foreign dividend gross-up			
<b>16</b>	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
<b>17</b>	Other dividends			
<b>18</b>	Deduction for dividends paid on certain preferred stock of public utilities			
<b>19</b>	<b>Total dividends.</b> Add lines 1 through 17. Enter here and on page 1, line 4			
<b>20</b>	<b>Total special deductions.</b> Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

**Schedule J Tax Computation and Payment (see instructions)**

**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation. See instructions	<input type="checkbox"/>	<b>0</b>
3	Alternative minimum tax (attach Form 4626)		
4	Add lines 2 and 3		<b>0</b>
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	<b>Total credits.</b> Add lines 5a through 5e	6	
7	Subtract line 6 from line 4	7	
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions—attach statement)	9f	
10	<b>Total.</b> Add lines 9a through 9f	10	
11	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	<b>0</b>

**Part II—Payments and Refundable Credits**

12	2016 overpayment credited to 2017	12	
13	2017 estimated tax payments	13	
14	2017 refund applied for on Form 4466	14	
15	Combine lines 12, 13, and 14	15	
16	Tax deposited with Form 7004	16	
17	Withholding (see instructions)	17	
18	<b>Total payments.</b> Add lines 15, 16, and 17	18	
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement—see instructions)	19d	
20	<b>Total credits.</b> Add lines 19a through 19d	20	
21	<b>Total payments and credits.</b> Add lines 18 and 20. Enter here and on page 1, line 32	21	

**Schedule K Other Information (see instructions)**

1	Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. ▶ <b>221300</b>		
b	Business activity ▶ <b>UTILITY</b>		
c	Product or service ▶ <b>SERVICE</b>		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? If "Yes," enter name and EIN of the parent corporation ▶		<b>X</b>
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		<b>X</b>
b	Did any individual or estate own directly, 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)		<b>X</b>

**Schedule K Other Information (continued from page 3)**

**5** At the end of the tax year, did the corporation:

- a** Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership, see instructions. .... **X**
- If "Yes," complete (i) through (iv) below.

Yes	No
	<b>X</b>

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

- b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. .... **X**
- If "Yes," complete (i) through (iv) below.

Yes	No
	<b>X</b>

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

- 6** During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 ..... **X**
- If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.  
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

- 7** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? ..... **X**
- For rules of attribution, see section 318. If "Yes," enter:  
**(a)** Percentage owned ▶ ..... and **(b)** Owner's country ▶ .....  
**(c)** The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ .....

- 8** Check this box if the corporation issued publicly offered debt instruments with original issue discount .....
- If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

**9** Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ **0**

**10** Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ .....

- 11** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here .....
- If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election won't be valid.

**12** Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) ..... ▶ \$ **587,520**

- 13** Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year and its total assets at the end of the tax year less than \$250,000? ..... **X**
- If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year ▶ \$ .....

- 14** Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions ..... **X**
- If "Yes," complete and attach Schedule UTP.

- 15a** Did the corporation make any payments in 2017 that would require it to file Form(s) 1099? ..... **X**
- b** If "Yes," did or will the corporation file required Forms 1099? ..... **X**

- 16** During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock? ..... **X**

- 17** During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction? ..... **X**

- 18** Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million? ..... **X**

- 19** During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code? ..... **X**



Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash		6,441		
2a	Trade notes and accounts receivable	46,290		18,856	
b	Less allowance for bad debts		46,290		18,856
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (att. stmt.)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach stmt.)				
10a	Buildings and other depreciable assets	4,086,835		4,096,656	
b	Less accumulated depreciation	3,458,348	628,487	3,526,539	570,117
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)		95,760		95,760
13a	Intangible assets (amortizable only)	2,100		2,100	
b	Less accumulated amortization		2,100		2,100
14	Other assets (attach stmt.) Stmt 3		5,493		8,253
15	Total assets		784,571		695,086
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable		35,512		30,613
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. stmt.) Stmt 4		704,625		689,292
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		369,584		360,569
21	Other liabilities (attach statement) Stmt 5		413,356		386,368
22	Capital stock: a Preferred stock				
	b Common stock	1,000	1,000	1,000	1,000
23	Additional paid-in capital		227,878		227,878
24	Retained earnings—Appropriated (att. stmt.)				
25	Retained earnings—Unappropriated		-967,384		-1,000,634
26	Adjustments to SH equity (att. stmt.)				
27	Less cost of treasury stock				
28	Total liabilities and shareholders' equity		784,571		695,086

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	-33,250	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):			a Depreciation \$ 7,513	
a	Depreciation \$			b Charitable contributions \$	
b	Charitable contributions \$				
c	Travel and entertainment \$ 2,968				7,513
	Stmt 6 25,644	28,612	9	Add lines 7 and 8	7,513
6	Add lines 1 through 5	-4,638	10	Income (page 1, line 28)—line 6 less line 9	-12,151

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1	Balance at beginning of year	-967,384	5	Distributions: a Cash	
2	Net income (loss) per books	-33,250		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize): Stmt 7	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	-1,000,634	8	Balance at end of year (line 4 less line 7)	-1,000,634

**SCHEDULE G  
(Form 1120)**

(Rev. December 2011)  
Department of the Treasury  
Internal Revenue Service

**Information on Certain Persons Owning the  
Corporation's Voting Stock**

▶ **Attach to Form 1120.**  
▶ **See instructions on page 2.**

OMB No. 1545-0123

Name

Employer identification number (EIN)

**AQUARINA UTILITIES INC.**

**27-4368504**

**Part I** **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

**Part II** **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock
<b>KEVIN BURGE</b>		<b>USA</b>	<b>100.000</b>

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule G (Form 1120) (Rev. 12-2011)

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

**Depreciation and Amortization**  
(Including Information on Listed Property)

▶ Attach to your tax return.  
▶ Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2017**

Attachment Sequence No. **179**

Name(s) shown on return  
**AQUARINA UTILITIES INC.**

Identifying number  
**27-4368504**

Business or activity to which this form relates  
**Regular Depreciation**

**Part I Election To Expense Certain Property Under Section 179**

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	510,000
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	2,030,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2016 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2018. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.) (See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions)	14	4,910
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property.) (See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2017	17	43,103
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		

**Section B—Assets Placed in Service During 2017 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		4,911	7.0	HY	200DB	701
d 10-year property						
e 15-year property			25 yrs.		S/L	
f 20-year property			27.5 yrs.	MM	S/L	
g 25-year property			27.5 yrs.	MM	S/L	
h Residential rental property			39 yrs.	MM	S/L	
i Nonresidential real property				MM	S/L	

**Section C—Assets Placed in Service During 2017 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	48,714
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2017)

## Charitable Contribution Carryover Worksheet

Form **1120****2017**

For calendar year 2017 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

Name

Employer Identification Number

**AQUARINA UTILITIES INC.****27-4368504**

## Regular Tax Calculations

		Prior Year		Current Year		Next Year
Preceding Tax Year	Excess Contributions	Utilized Or Reclassed to NOL	Carryover	Reclassified to NOL (Reg.Sec. 1.170A-11(c)(2))	Carryovers Utilized	Carryover
5th 12/31/12	350		350			
4th 12/31/13						
3rd 12/31/14						
2nd 12/31/15						
1st 12/31/16						
Charitable Contribution Carryover To Current Year - Regular			350			
Current Year		0				0
Charitable Contribution Carryover Available To Next Year						0

## Alternative Minimum Tax Calculations

		Prior Year		Current Year		Next Year
Preceding Tax Year	Excess Contributions	Utilized Or Reclassed to NOL	Carryover	Reclassified to NOL (Reg.Sec. 1.170A-11(c)(2))	Carryovers Utilized	Carryover
5th 12/31/12						
4th 12/31/13						
3rd 12/31/14						
2nd 12/31/15						
1st 12/31/16						
AMT Charitable Contribution Carryover To Current Year			0			
Current Year		0				0
AMT Charitable Contribution Carryover Available To Next Year						0

## Net Operating Loss Carryover Worksheet - Regular Tax

Form **1120****2017**

For calendar year 2017 or tax year beginning

, ending

Name

Employer Identification Number

**AQUARINA UTILITIES INC.****27-4368504**

Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj.	Prior Year		Current Year	Next Year
		NOL Utilized (Income Offset)	Carryovers	Income Offset By NOL Carryback/ Carryover NOL Utilized	Carryover
20th 12/31/97					
19th 12/31/98					
18th 12/31/99					
17th 12/31/00					
16th 12/31/01					
15th 12/31/02					
14th 12/31/03					
13th 12/31/04					
12th 12/31/05					
11th 12/31/06					
10th 12/31/07					
9th 12/31/08					
8th 12/31/09					
7th 12/31/10					
6th 12/31/11	-186,377		186,377		186,377
5th 12/31/12	-75,693		75,693		75,693
4th 12/31/13	-115,803		115,803		115,803
3rd 12/31/14	-69,218		69,218		69,218
2nd 12/31/15	-107,173		107,173		107,173
1st 12/31/16	-33,256		33,256		33,256
NOL Carryover Available To Current Year			587,520		
Current Year	0 -12,151				12,151
NOL Carryover Available To Next Year					599,671

## Net Operating Loss Carryover Worksheet - AMT

Form **1120****2017**

For calendar year 2017 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

Name

Employer Identification Number

**AQUARINA UTILITIES INC.****27-4368504**

Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj.	Prior Year		Current Year	Next Year
		NOL Utilized (Income Offset)	Carryovers	Income Offset By NOL Carryback/ Carryover NOL Utilized	Carryover
20th 12/31/97					
19th 12/31/98					
18th 12/31/99					
17th 12/31/00					
16th 12/31/01					
15th 12/31/02					
14th 12/31/03					
13th 12/31/04					
12th 12/31/05					
11th 12/31/06					
10th 12/31/07					
9th 12/31/08					
8th 12/31/09					
7th 12/31/10					
6th 12/31/11	-186,377		186,377		186,377
5th 12/31/12	-75,051		75,051		75,051
4th 12/31/13	-115,803		115,803		115,803
3rd 12/31/14	-69,218		69,218		69,218
2nd 12/31/15	-107,173		107,173		107,173
1st 12/31/16	-33,256		33,256		33,256
NOL Carryover Available To Current Year			586,878		
Current Year	0 -12,151				12,151
NOL Carryover Available To Next Year					599,029

Federal Statements

General Footnote

STATEMENT OF CIAC COLLECTIONS AND EXPENDITURES PER  
CODE SECTION 118(C)

1. AMOUNT EXPENSED FOR QUALIFIED PROPERTY:		
TOTAL COLLECTIONS COLLECTED IN 2017	\$	0
TOTAL CONTRBUTIONS EXPENDED PER SECTION 118(C)(b)(4)		0
	-----	
UNEXPENDED 2017 CIAC COLLECTIONS		0
	=====	
2. AMOUNT THAT WILL NOT BE EXPENDED ON QUALIFIED PROPERTY		0
	=====	
(ALL AMOUNTS HAVE BEEN EXPENDED)		
3. CIAC NOT EXPENDED PER 118(C)(1)		0
	=====	

**Federal Statements**

**Statement 1 - Form 1120, Page 1, Line 19 - Charitable Contributions**

<u>Description</u>	<u>Amount</u>
Carryover From Prior Years	\$ 350
Total Contributions Available	350
Less Contributions Disallowed	350
Less QCC Disallowed	0
Total Deduction Allowed	\$ 0

**Statement 2 - Form 1120, Page 1, Line 26 - Other Deductions**

<u>Description</u>	<u>Amount</u>
ACCOUNTING & LEGAL	\$ 13,381
BANK CHARGES	4,054
CHEMICALS	4,557
CONTRACT SERVICES	72,869
FUEL	279
INSURANCE	12,114
MANAGEMENT FEES	5,364
MATERIALS & SUPPLIES	24,517
REGULATORY EXPENSE	23,446
PROFESSIONAL MEMBERSHIPS	324
PURCHASED POWER	57,483
TELEPHONE	6,666
TESTING	5,185
TRANSPORTATION EXPENSE	10,029
50% of Meals & Entertainment	2,968
Total	\$ 243,236

**Statement 3 - Form 1120, Page 5, Schedule L, Line 14 - Other Assets**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
MISCELLANEOUS DEFERRED DEBITS	\$ 5,493	\$ 8,253
Total	\$ 5,493	\$ 8,253



**Federal Statements**

**Statement 4 - Form 1120, Page 5, Schedule L, Line 18 - Other Current Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
ACCOUNTS PAYABLE - RELATED CO	\$ 577,568	\$ 534,120
CUSTOMER DEPOSITS	63	63
ACCRUED T.O.T.I.-RAF(W&S)	14,863	18,075
ACCRUED T.O.T.I. - PROP (W&S)	11,114	2,986
ACCRUED INTEREST - KEVIN/HOLL	52,528	76,836
ACCRUED INTEREST - REGINALD A	18,289	19,625
ACCRUED INTEREST - HEATHER HA	30,200	30,200
CASH OVERDRAFT		7,387
<b>Total</b>	<b>\$ 704,625</b>	<b>\$ 689,292</b>

**Statement 5 - Form 1120, Page 5, Schedule L, Line 21 - Other Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
CONTRIBUTIONS IN AID OF CONST	\$ 954,646	\$ 954,646
CIAC - ACCUMULATED AMORT.	-556,097	-582,190
CIAC - Capacity Charges - NP	35,785	35,785
CIAC - Accumulated Amort - NP	-20,978	-21,873
<b>Total</b>	<b>\$ 413,356</b>	<b>\$ 386,368</b>

**Statement 6 - Form 1120, Page 5, Schedule M-1, Line 5 - Expenses on Books Not on Return**

<u>Description</u>	<u>Amount</u>
IRC 267 - ACCRUED INTEREST	\$ 25,644
<b>Total</b>	<b>\$ 25,644</b>

**Statement 7 - Form 1120, Page 5, Schedule M-2, Line 6 - Other Decreases**

<u>Description</u>	<u>Amount</u>
PSC RATE CASE ADJ	\$
<b>Total</b>	<b>\$ 0</b>

Year Ending: December 31, 2017

27-4368504

AQUARINA UTILITIES INC.  
PO BOX 1114  
FELLSMERE, FL 32948

### **NOL Carryback Election**

Under IRC Section 172(b)(3), the taxpayer elects to relinquish the entire two year carryback period with respect to any regular tax and AMT net operating loss incurred during the current tax year.

**Federal Statements**

**Form 1120, Page 1, Line 1a - Gross Receipts or Sales**

<u>Description</u>	<u>Amount</u>
RESIDENTIAL REVENUE - WATER	\$ 116,085
COMMERCIAL REVENUE - WATER	4,330
METERED REVENUE - WATER - MUL	37,337
IRRIGATION - WATER	260,276
MISC. SERVICE REVENUE - WATER	17,470
OTHER REVENUE - WATER - NON-P	840
OTHER WATER REVENUE - WATER -	863
FLAT RATE REVENUES - SEWER -	9,561
RESIDENTIAL REVENUE - SEWER	111,873
COMMERCIAL REVENUE - SEWER	3,369
MULTI-FAMILY REVENUE - SEWER	34,452
MISC. SERVICE REVENUE - SEWER	15,119
OTHER REVENUE - SEWER	1,679
Total	\$ <u>613,254</u>

**Form 1120, Page 1, Line 17 - Taxes and Licenses**

<u>Description</u>	<u>Amount</u>
PAYROLL TAXES	\$ 21,030
PROPERTY TAXES	12,480
UTILITY REG. ASSESSMENT FEES	28,796
Property Tax Sewer	5,448
Total	\$ <u>67,754</u>

**Form 1120, Page 1, Line 18 - Interest**

<u>Description</u>	<u>Amount</u>
INT ON SHORT-TERM DEBT - NON-	\$ 604
INTE ON SHORT-TERM DEBT - POT	604
INT ON SHORT-TERM DEBT - SEWE	604
INT ON LONG-TERM DEBT - NON-P	6,578
INT ON LONG-TERM DEBT - POTAB	7,758
INT ON LONG-TERM DEBT - SEWER	6,578
INTEREST EXPENSE - KEVIN/HOLL	36,872
INTEREST EXPENSE - REGINALD A	1,336
IRS 267 ACCRUED INTEREST	-25,644
Total	\$ <u>35,290</u>

**Form 1120, Page 1, Line 24 - Employee Benefit Programs**

<u>Description</u>	<u>Amount</u>
Employee Benefit Program	\$ 28,464
Total	\$ <u>28,464</u>

### Federal Statements

#### Form 1120, Page 5, Schedule L, Line 2a - Trade Notes and Accounts Receivable

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
CUSTOMER ACCOUNTS RECEIVABLE	\$ 46,290	\$ 18,856
Total	<u>\$ 46,290</u>	<u>\$ 18,856</u>

#### Form 1120, Page 5, Schedule L, Line 20 - Items Payable in One Year or More

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
NOTES PAYABLE - 2013 GMC SIER	\$ 5,000	\$
2016 GMC Sierra 3500	44,436	33,249
Note Payable Heather Hackney	95,056	82,304
NOTES PAYABLE - HEATHER HACKN		52,275
NORE PAYABLE REG BURGE	197,109	175,820
NOTES PAYABLE - STATE REVOLVI	27,983	16,921
Total	<u>\$ 369,584</u>	<u>\$ 360,569</u>

#### Form 1120, Page 5, Schedule L, Line 23 - Additional Paid-In Capital

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Other Paid-In Capital	\$ 227,878	\$ 227,878
Total	<u>\$ 227,878</u>	<u>\$ 227,878</u>



**CJN&W CPAs PA**  
**2560 Gulf To Bay Blvd, Ste 200**  
**Clearwater, FL 33765-4432**  
**727-791-4020**

July 13, 2019

AQUARINA UTILITIES INC.  
PO BOX 1114  
FELLSMERE, FL 32948

Dear Client:

This letter is to confirm and specify the terms of our engagement with you and to clarify the nature and extent of the services we will provide. In order to ensure an understanding of our mutual responsibilities, we ask all clients for whom returns are prepared to confirm the following arrangements.

We will prepare your 2018 federal and state corporate tax returns from information which you will furnish to us. We will not audit or otherwise verify the data you submit, although it may be necessary to ask you for clarification of some of the information.

It is your responsibility to provide all the information required for the preparation of complete and accurate returns. You should retain all the documents, cancelled checks and other data that form the basis of these returns. These may be necessary to prove the accuracy and completeness of the returns to a taxing authority. You have the final responsibility for the income tax returns and, therefore, you should review them carefully before you sign them.

Our work in connection with the preparation of your income tax returns does not include any procedures designed to discover defalcations and/or other irregularities, should any exist. We will render such accounting and bookkeeping assistance as determined to be necessary for preparation of the income tax returns.

The law provides various penalties that may be imposed when taxpayers understate their tax liability. If you would like information on the amount or the circumstances of these penalties, please contact us.

Your returns may be selected for review by the taxing authorities. Any proposed adjustments by the examining agent are subject to certain rights of appeal. In the event of such government tax examination, we will be available upon request to represent you and will render additional invoices for the time and expenses incurred.

Our fee for these services will be based upon the amount of time required at standard billing rates plus out-of-pocket expenses. All invoices are due and payable upon presentation.

If the foregoing fairly sets forth your understanding, please sign the enclosed copy of this letter in the space indicated and return it to our office. However, if there are other tax returns you expect us to prepare, please inform us by noting so at the end of the return copy of this letter.

We want to express our appreciation for this opportunity to work with you.

Very truly yours,

CJN&W CPAs PA

Accepted By: \_\_\_\_\_

Date: \_\_\_\_\_

**CJN&W CPAs PA**  
**2560 Gulf To Bay Blvd, Ste 200**  
**Clearwater, FL 33765-4432**  
**727-791-4020**

July 13, 2019

**CONFIDENTIAL**

AQUARINA UTILITIES INC.  
PO BOX 1114  
FELLSMERE, FL 32948

Dear Client:

We have prepared the following returns from information provided by you without verification or audit:

U.S. Corporation Income Tax Return (Form 1120)  
Florida Corporate Income/Franchise Tax Return (Form F-1120)

We suggest that you examine these returns carefully to fully acquaint yourself with all items contained therein to ensure that there are no omissions or misstatements. Attached are instructions for signing and filing each return. Please follow those instructions carefully.

Also enclosed is any material you furnished for use in preparing the returns. If the returns are examined, requests may be made for supporting documentation. Therefore, we recommend that you retain all pertinent records for at least seven years.

In order that we may properly advise you of tax considerations, please keep us informed of any significant changes in your financial affairs or of any correspondence received from taxing authorities.

If you have any questions, or if we can be of assistance in any way, please call.

Sincerely,

CJN&W CPAs PA



## Filing Instructions

### AQUARINA UTILITIES INC.

#### Form 8879-C

### U.S. Corporation Income Tax Declaration for an IRS *e-file* Return with Electronic Filing Personal Identification Number

**Taxable Year Ended December 31, 2018**

**Date Due:** October 15, 2019

**Remittance:** None is required. No amount is due or overpaid.

**Signature:** You are using the Personal Identification Number (PIN) for signing your return electronically. Form 8879-C, IRS e-file Signature Authorization for Form 1120 should be signed and dated by an authorized officer of the corporation and returned to:

CJN&W CPAs PA  
2560 Gulf To Bay Blvd, Ste 200  
Clearwater, FL 33765-4432

***Important:* Your return will not be filed with the IRS until the signed Form 8879-C, IRS e-file Signature Authorization for Form 1120 has been received by this office.**

**Other:** Your return is being filed electronically with the IRS and is not required to be mailed. If you mail a paper copy of Form 1120 to the IRS it will delay processing of your return.

Form **8879-C****IRS e-file Signature Authorization for Form 1120**

OMB No. 1545-0123

For calendar year 2018, or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

Department of the Treasury  
Internal Revenue Service**u Do not send to the IRS. Keep for your records.**  
**uGo to [www.irs.gov/Form8879C](http://www.irs.gov/Form8879C) for latest information.****2018**

Name of corporation

**AQUARINA UTILITIES INC.**

Employer identification number

**27-4368504****Part I Tax Return Information (Whole dollars only)**

<b>1</b>	Total income (Form 1120, line 11)	<b>1</b>	<b>691,138</b>
<b>2</b>	Taxable income (Form 1120, line 30)	<b>2</b>	<b>-35,372</b>
<b>3</b>	Total tax (Form 1120, line 31)	<b>3</b>	<b>0</b>
<b>4</b>	Amount owed (Form 1120, line 35)	<b>4</b>	
<b>5</b>	Overpayment (Form 1120, line 36)	<b>5</b>	

**Part II Declaration and Signature Authorization of Officer. Be sure to get a copy of the corporation's return.**

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined a copy of the corporation's 2018 electronic income tax return and accompanying schedules and statements and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent to allow my electronic return originator (ERO), transmitter, or intermediate service provider to send the corporation's return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the corporation's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at **1-888-353-4537** no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the corporation's electronic income tax return and, if applicable, the corporation's consent to electronic funds withdrawal.

**Officer's PIN: check one box only**

I authorize **CJN&W CPAs PA** to enter my PIN  as my signature  
ERO firm name do not enter all zeros  
 on the corporation's 2018 electronically filed income tax return.

As an officer of the corporation, I will enter my PIN as my signature on the corporation's 2018 electronically filed income tax return.

Officer's signature **u** KEVIN BURGE Date **u** 07/13/19 Title **u** PRESIDENT

**Part III Certification and Authentication**

**ERO's EFIN/PIN.** Enter your six-digit EFIN followed by your five-digit self-selected PIN.

  
do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2018 electronically filed income tax return for the corporation indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 3112**, IRS e-file Application and Participation, and **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **u** James L Carlstedt Date **u** 07/13/19

**ERO Must Retain This Form — See Instructions**  
**Do Not Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see instructions.

Form **8879-C** (2018)

**1120**  
Form  
Department of the Treasury  
Internal Revenue Service

**U.S. Corporation Income Tax Return**  
For calendar year 2018 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_  
**u** Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

OMB No. 1545-0123

**2018**

- A Check if:**
- 1a Consolidated return (attach Form 851)
  - b Life/nonlife consolidated return
  - 2 Personal holding co. (attach Sch. PH)
  - 3 Personal service corp. (see instructions)
  - 4 Schedule M-3 attached

<b>TYPE OR PRINT</b>	Name <b>AQUARINA UTILITIES INC.</b>
	Number, street, and room or suite no. If a P.O. box, see instructions. <b>PO BOX 1114</b>
	City or town, state, or province, country, and ZIP or foreign postal code <b>FELLSMERE FL 32948</b>

<b>B</b> Employer identification number <b>27-4368504</b>
<b>C</b> Date incorporated <b>12/20/2010</b>
<b>D</b> Total assets (see instructions)  \$ <b>773,570</b>

**E** Check if: (1)  Initial return (2)  Final return (3)  Name change (4)  Address change

<b>Income</b>	<b>1a</b> Gross receipts or sales	<b>1a</b>	<b>688,578</b>	
	<b>b</b> Returns and allowances	<b>1b</b>		
	<b>c</b> Balance. Subtract line 1b from line 1a			<b>688,578</b>
	<b>2</b> Cost of goods sold (attach Form 1125-A)			
	<b>3</b> Gross profit. Subtract line 2 from line 1c			<b>688,578</b>
	<b>4</b> Dividends and inclusions (Schedule C, line 23, column (a))			
	<b>5</b> Interest			
	<b>6</b> Gross rents			
	<b>7</b> Gross royalties			
	<b>8</b> Capital gain net income (attach Schedule D (Form 1120))			
	<b>9</b> Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			
<b>10</b> Other income (see instructions—attach statement)		<b>See Stmt 1</b>	<b>2,560</b>	
<b>11 Total income.</b> Add lines 3 through 10	<b>u</b>		<b>691,138</b>	
<b>Deductions (See instructions for limitations on deductions.)</b>	<b>12</b> Compensation of officers (see instructions—attach Form 1125-E)			<b>193,638</b>
	<b>13</b> Salaries and wages (less employment credits)			
	<b>14</b> Repairs and maintenance			
	<b>15</b> Bad debts			<b>282</b>
	<b>16</b> Rents			<b>27,581</b>
	<b>17</b> Taxes and licenses			<b>63,331</b>
	<b>18</b> Interest (see instructions)			<b>19,360</b>
	<b>19</b> Charitable contributions		<b>See Stmt 2</b>	<b>0</b>
	<b>20</b> Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			<b>167,542</b>
	<b>21</b> Depletion			
	<b>22</b> Advertising			
	<b>23</b> Pension, profit-sharing, etc., plans			
	<b>24</b> Employee benefit programs			<b>21,753</b>
	<b>25</b> Reserved for future use			
	<b>26</b> Other deductions (attach statement)		<b>See Stmt 3</b>	<b>233,023</b>
	<b>27 Total deductions.</b> Add lines 12 through 26	<b>u</b>		<b>726,510</b>
	<b>28</b> Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			<b>-35,372</b>
<b>29a</b> Net operating loss deduction (see instructions)	<b>29a</b>			
	<b>b</b> Special deductions (Schedule C, line 24, column (c))	<b>29b</b>		
	<b>c</b> Add lines 29a and 29b	<b>29c</b>		
<b>Tax, Refundable Credits, and Payments</b>	<b>30 Taxable income.</b> Subtract line 29c from line 28. See instructions			<b>-35,372</b>
	<b>31</b> Total tax (Schedule J, Part I, line 11)			<b>0</b>
	<b>32</b> 2018 net 965 tax liability paid (Schedule J, Part II, line 12)			<b>0</b>
	<b>33</b> Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)			
	<b>34</b> Estimated tax penalty. See instructions. Check if Form 2220 is attached		<b>u</b> <input type="checkbox"/>	
	<b>35 Amount owed.</b> If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed			
	<b>36 Overpayment.</b> If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid			
<b>37</b> Enter amount from line 36 you want: <b>Credited to 2019 estimated tax u</b> <b>Refunded u</b>				

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below? See instructions.  Yes  No

**Sign Here** Signature of officer **KEVIN BURGE** Date \_\_\_\_\_ Title **PRESIDENT**

<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>James L Carlstedt</b>	Preparer's signature <b>James L Carlstedt</b>	Date <b>07/13/19</b>	Check self-employed <input type="checkbox"/> if <input type="checkbox"/> PTIN <b>[REDACTED]</b>
	Firm's name <b>u</b> <b>CJN&amp;W CPAS PA</b>	Firm's EIN <b>u</b> <b>46-1894514</b>	Phone no. <b>727-791-4020</b>	
	Firm's address <b>u</b> <b>2560 Gulf To Bay Blvd, Ste 200</b>	<b>Clearwater, FL</b>	<b>33765-4432</b>	

<b>Schedule C Dividends, Inclusions, and Special Deductions (see instructions)</b>		<b>(a) Dividends and inclusions</b>	<b>(b) %</b>	<b>(c) Special deductions (a) x (b)</b>
<b>1</b>	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock) .....		50	
<b>2</b>	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock) .....		65	
<b>3</b>	Dividends on certain debt-financed stock of domestic and foreign corporations .....		see instructions	
<b>4</b>	Dividends on certain preferred stock of less-than-20%-owned public utilities .....		23.3	
<b>5</b>	Dividends on certain preferred stock of 20%-or-more-owned public utilities .....		26.7	
<b>6</b>	Dividends from less-than-20%-owned foreign corporations and certain FSCs .....		50	
<b>7</b>	Dividends from 20%-or-more-owned foreign corporations and certain FSCs .....		65	
<b>8</b>	Dividends from wholly owned foreign subsidiaries .....		100	
<b>9</b>	<b>Subtotal.</b> Add lines 1 through 8. See instructions for limitations .....		see instructions	
<b>10</b>	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958 .....		100	
<b>11</b>	Dividends from affiliated group members .....		100	
<b>12</b>	Dividends from certain FSCs .....		100	
<b>13</b>	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions) .....		100	
<b>14</b>	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends) .....			
<b>15</b>	Section 965(a) inclusion .....		see instructions	
<b>16a</b>	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions) .....		100	
<b>b</b>	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions) .....			
<b>c</b>	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions) .....			
<b>17</b>	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992) .....			
<b>18</b>	Gross-up for foreign taxes deemed paid .....			
<b>19</b>	IC-DISC and former DISC dividends not included on line 1, 2, or 3 .....			
<b>20</b>	Other dividends .....			
<b>21</b>	Deduction for dividends paid on certain preferred stock of public utilities .....			
<b>22</b>	Section 250 deduction (attach Form 8993) .....			
<b>23</b>	<b>Total dividends and inclusions.</b> Add lines 9 through 20. Enter here and on page 1, line 4 .....			
<b>24</b>	<b>Total special deductions.</b> Add lines 9 through 22, column (c). Enter here and on page 1, line 29b .....			

**Schedule J Tax Computation and Payment** (see instructions)

**Part I—Tax Computation**

<b>1</b>	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions <input type="checkbox"/>		
<b>2</b>	Income tax. See instructions	<b>2</b>	<b>0</b>
<b>3</b>	Base erosion minimum tax (attach Form 8991)	<b>3</b>	
<b>4</b>	Add lines 2 and 3	<b>4</b>	<b>0</b>
<b>5a</b>	Foreign tax credit (attach Form 1118)	<b>5a</b>	
<b>b</b>	Credit from Form 8834 (see instructions)	<b>5b</b>	
<b>c</b>	General business credit (attach Form 3800)	<b>5c</b>	
<b>d</b>	Credit for prior year minimum tax (attach Form 8827)	<b>5d</b>	
<b>e</b>	Bond credits from Form 8912	<b>5e</b>	
<b>6</b>	<b>Total credits.</b> Add lines 5a through 5e	<b>6</b>	
<b>7</b>	Subtract line 6 from line 4	<b>7</b>	
<b>8</b>	Personal holding company tax (attach Schedule PH (Form 1120))	<b>8</b>	
<b>9a</b>	Recapture of investment credit (attach Form 4255)	<b>9a</b>	
<b>b</b>	Recapture of low-income housing credit (attach Form 8611)	<b>9b</b>	
<b>c</b>	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	<b>9c</b>	
<b>d</b>	Interest due under the look-back method—income forecast method (attach Form 8866)	<b>9d</b>	
<b>e</b>	Alternative tax on qualifying shipping activities (attach Form 8902)	<b>9e</b>	
<b>f</b>	Other (see instructions—attach statement)	<b>9f</b>	
<b>10</b>	<b>Total.</b> Add lines 9a through 9f	<b>10</b>	
<b>11</b>	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31	<b>11</b>	<b>0</b>

**Part II—Section 965 Payments** (see instructions)

<b>12</b>	2018 net 965 tax liability paid from Form 965-B, Part II, column (k), line 2. Enter here and on page 1, line 32	<b>12</b>	
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**Part III—Payments, Refundable Credits, and Section 965 Net Tax Liability**

<b>13</b>	2017 overpayment credited to 2018	<b>13</b>	
<b>14</b>	2018 estimated tax payments	<b>14</b>	
<b>15</b>	2018 refund applied for on Form 4466	<b>15</b>	( )
<b>16</b>	Combine lines 13, 14, and 15	<b>16</b>	
<b>17</b>	Tax deposited with Form 7004	<b>17</b>	
<b>18</b>	Withholding (see instructions)	<b>18</b>	
<b>19</b>	<b>Total payments.</b> Add lines 16, 17, and 18	<b>19</b>	
<b>20</b>	Refundable credits from:		
<b>a</b>	Form 2439	<b>20a</b>	
<b>b</b>	Form 4136	<b>20b</b>	
<b>c</b>	Form 8827, line 8c	<b>20c</b>	
<b>d</b>	Other (attach statement—see instructions)	<b>20d</b>	
<b>21</b>	<b>Total credits.</b> Add lines 20a through 20d	<b>21</b>	
<b>22</b>	2018 net 965 tax liability paid from Form 965-B, Part I, column (d), line 2. See instructions	<b>22</b>	
<b>23</b>	<b>Total payments, credits, and section 965 net tax liability.</b> Add lines 19, 21, and 22. Enter here and on page 1, line 33	<b>23</b>	

**Schedule K Other Information** (see instructions)

<b>1</b> Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) <b>u</b> .....	Yes	No
<b>2</b> See the instructions and enter the:		
a Business activity code no. <b>u 221300</b> .....		
b Business activity <b>u UTILITY</b> .....		
c Product or service <b>u SERVICE</b> .....		
<b>3</b> Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? .....		<b>X</b>
If "Yes," enter name and EIN of the parent corporation <b>u</b> .....		
<b>4</b> At the end of the tax year:		
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G) .....		<b>X</b>
b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G) .....	<b>X</b>	
<b>5</b> At the end of the tax year, did the corporation:		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instructions. ....		<b>X</b>
If "Yes," complete (i) through (iv) below.		

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

**b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. .... **X**

If "Yes," complete (i) through (iv) below.

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

**6** During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316 .....

If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary. **X**

**7** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock? .....

For rules of attribution, see section 318. If "Yes," enter:

(a) Percentage owned **u** ..... and (b) Owner's country **u** .....

(c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached **u** .....

**8** Check this box if the corporation issued publicly offered debt instruments with original issue discount .....

If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments. **u**

**9** Enter the amount of tax-exempt interest received or accrued during the tax year **u** \$ **0** .....

**10** Enter the number of shareholders at the end of the tax year (if 100 or fewer) **u** .....

**11** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions) .....

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid. **u**

**12** Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.) .....

**u** \$ **599,671**

**Schedule K Other Information** (continued from page 4)

	Yes	No
<b>13</b> Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year <b>and</b> its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year <b>u</b> \$		<b>X</b>
<b>14</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions If "Yes," complete and attach Schedule UTP.		<b>X</b>
<b>15a</b> Did the corporation make any payments in 2018 that would require it to file Form(s) 1099?	<b>X</b>	
<b>b</b> If "Yes," did or will the corporation file required Forms 1099?	<b>X</b>	
<b>16</b> During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		<b>X</b>
<b>17</b> During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		<b>X</b>
<b>18</b> Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		<b>X</b>
<b>19</b> During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		<b>X</b>
<b>20</b> Is the corporation operating on a cooperative basis?		<b>X</b>
<b>21</b> During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions <b>u</b> \$		<b>X</b>
<b>22</b> Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3)) If "Yes," complete and attach Form 8991.		<b>X</b>
<b>23</b> Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		<b>X</b>
<b>24</b> Does the corporation satisfy <b>one</b> of the following conditions and the corporation does not own a pass-through entity with current year, or prior year carryover, excess business interest expense? See instructions <b>a</b> The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year do not exceed \$25 million, and the corporation is not a tax shelter, or <b>b</b> The corporation only has business interest expense from (1) an electing real property trade or business, (2) an electing farming business, or (3) certain utility businesses under section 163(j)(7). If "No," complete and attach Form 8990.	<b>X</b>	
<b>25</b> Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter amount from Form 8996, line 13 <b>u</b> \$		<b>X</b>

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash				6,674
2a	Trade notes and accounts receivable	18,856		9,510	
b	Less allowance for bad debts		18,856		9,510
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (att. stmt.)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach stmt.)				
10a	Buildings and other depreciable assets	4,096,656		4,258,262	
b	Less accumulated depreciation	3,526,539	570,117	3,603,532	654,730
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)		95,760		95,760
13a	Intangible assets (amortizable only)	2,100		2,100	
b	Less accumulated amortization		2,100		2,100
14	Other assets (attach stmt.) Stmt 4		8,253		4,796
15	Total assets		695,086		773,570
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable		30,613		45,713
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. stmt.) Stmt 5		689,292		681,447
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		360,569		367,422
21	Other liabilities (attach statement) Stmt 6		386,368		364,136
22	Capital stock: a Preferred stock				
	b Common stock	1,000	1,000	1,000	1,000
23	Additional paid-in capital		227,878		271,078
24	Retained earnings—Appropriated (att. stmt.)				
25	Retained earnings—Unappropriated		-1,000,634		-957,226
26	Adjustments to SH equity (att. stmt.)				
27	Less cost of treasury stock				
28	Total liabilities and shareholders' equity		695,086		773,570

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

Note: The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	44,704	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
	Stmt 7	2,560	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):			a Depreciation \$ 115,338	
a	Depreciation \$			b Charitable contributions \$	
b	Charitable contributions \$ 501				115,338
c	Travel and entertainment \$ 1,771				
	Stmt 8	30,430	9	Add lines 7 and 8	115,338
		32,702	10	Income (page 1, line 28)—line 6 less line 9	-35,372
6	Add lines 1 through 5	79,966			

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1	Balance at beginning of year	-1,000,634	5	Distributions: a Cash	
2	Net income (loss) per books	44,704		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize): Stmt 9	1,296
			7	Add lines 5 and 6	1,296
4	Add lines 1, 2, and 3	-955,930	8	Balance at end of year (line 4 less line 7)	-957,226



**SCHEDULE G  
(Form 1120)**

(Rev. December 2011)  
Department of the Treasury  
Internal Revenue Service

**Information on Certain Persons Owning the  
Corporation's Voting Stock**

**u Attach to Form 1120.  
u See instructions on page 2.**

OMB No. 1545-0123

Name  <b>AQUARINA UTILITIES INC.</b>	Employer identification number (EIN)  <b>27-4368504</b>
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**Part I** **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

**Part II** **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock
<b>KEVIN BURGE</b>	[REDACTED]	<b>USA</b>	<b>100.000</b>

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule G (Form 1120) (Rev. 12-2011)

Form **4562**

Department of the Treasury  
Internal Revenue Service (99)

**Depreciation and Amortization**  
(Including Information on Listed Property)

u Attach to your tax return.

u Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2018**

Attachment Sequence No. **179**

Name(s) shown on return

**AQUARINA UTILITIES INC.**

Identifying number

**27-4368504**

Business or activity to which this form relates

**Regular Depreciation**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	<b>1,000,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>2,500,000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the <b>smaller</b> of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2017 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2019. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	<b>129,019</b>
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2018	17	<b>37,926</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input checked="" type="checkbox"/> u <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2018 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property	<b>32,587</b>	25 yrs.	<b>MM</b>	S/L	<b>597</b>
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2018 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	<b>167,542</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2018)

DAA

<b>Form 1120</b>	<b>Charitable Contribution Carryover Worksheet</b>	<b>2018</b>
For calendar year 2018 or tax year beginning _____, ending _____		
Name <b>AQUARINA UTILITIES INC.</b>		Employer Identification Number <b>27-4368504</b>

Regular Tax Calculations						
		Prior Year		Current Year		Next Year
Preceding Tax Year	Excess Contributions	Utilized Or Reclassed to NOL	Carryover	Reclassified to NOL <small>(Reg.Sec. 1.170A-11(c)(2))</small>	Carryovers Utilized	Carryover
5th <b>12/31/13</b>						
4th <b>12/31/14</b>						
3rd <b>12/31/15</b>						
2nd <b>12/31/16</b>						
1st <b>12/31/17</b>						
Charitable Contribution Carryover To Current Year - Regular			<b>0</b>			
Current Year		<b>501</b>				<b>501</b>
Charitable Contribution Carryover Available To Next Year						<b>501</b>

## Net Operating Loss Carryover Worksheet

Form **1120****2018**

For calendar year 2018 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

Name

Employer Identification Number

**AQUARINA UTILITIES INC.****27-4368504**

Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj.	Prior Year		Current Year	Next Year
		NOL Utilized (Income Offset)	Carryovers	Income Offset By NOL Carryback/ Carryover NOL Utilized	Carryover
20th <b>12/31/98</b>					
19th <b>12/31/99</b>					
18th <b>12/31/00</b>					
17th <b>12/31/01</b>					
16th <b>12/31/02</b>					
15th <b>12/31/03</b>					
14th <b>12/31/04</b>					
13th <b>12/31/05</b>					
12th <b>12/31/06</b>					
11th <b>12/31/07</b>					
10th <b>12/31/08</b>					
9th <b>12/31/09</b>					
8th <b>12/31/10</b>					
7th <b>12/31/11</b>	<b>-186,377</b>		<b>186,377</b>		<b>186,377</b>
6th <b>12/31/12</b>	<b>-75,693</b>		<b>75,693</b>		<b>75,693</b>
5th <b>12/31/13</b>	<b>-115,803</b>		<b>115,803</b>		<b>115,803</b>
4th <b>12/31/14</b>	<b>-69,218</b>		<b>69,218</b>		<b>69,218</b>
3rd <b>12/31/15</b>	<b>-107,173</b>		<b>107,173</b>		<b>107,173</b>
2nd <b>12/31/16</b>	<b>-33,256</b>		<b>33,256</b>		<b>33,256</b>
1st <b>12/31/17</b>	<b>-12,151</b>		<b>12,151</b>		<b>12,151</b>
NOL Carryover Available To Current Year			<b>599,671</b>		
Current Year	<b>0</b> <b>-35,372</b>				<b>35,372</b>
NOL Carryover Available To Next Year					<b>635,043</b>

**Federal Statements**

**Statement 1 - Form 1120, Page 1, Line 10 - Other Income**

Description	Amount
CIAC FEES	\$ 2,560
Total	\$ 2,560

**Statement 2 - Form 1120, Page 1, Line 19 - Charitable Contributions**

Description	Amount
MISC EXP - CHARITABLE DONATIO	\$ 167
MISC EXP - CHARITABLE DONATIO	167
MISC EXP - CHARITABLE DONATIO	167
Total Contributions Available	501
Less Contributions Disallowed	501
Less QCC Disallowed	0
Total Deduction Allowed	\$ 0

**Statement 3 - Form 1120, Page 1, Line 26 - Other Deductions**

Description	Amount
CHEMICALS	\$ 4,899
CONTRACT SERVICES	71,386
MANAGEMENT FEES	5,809
PROFESSIONAL MEMBERSHIPS	324
TRANSPORTATION EXPENSE	9,505
PURCHASED POWER	61,449
FUEL	455
ACCOUNTING & LEGAL	11,649
TESTING	4,035
INSURANCE	18,212
REG COM EXP - OTHER - NP	773
REG COM EXP - OTHER - POTABLE	773
BANK CHARGES	8,826
TELEPHONE	6,036
REGULATORY COMM EXPENSE	773
MISCELLANEOUS EXPENSE	11,062
MATERIALS & SUPPLIES	15,200
POSTAGE	85
50% of Meals	1,772
Total	\$ 233,023

**Statement 4 - Form 1120, Page 6, Schedule L, Line 14 - Other Assets**

Description	Beginning of Year	End of Year
MISCELLANEOUS DEFERRED DEBITS	\$ 8,253	\$ 4,782
Purchased Power Deposits		14
Total	\$ 8,253	\$ 4,796

**Federal Statements**

**Statement 5 - Form 1120, Page 6, Schedule L, Line 18 - Other Current Liabilities**

Description	Beginning of Year	End of Year
ACCOUNTS PAYABLE - RELATED CO	\$ 534,120	\$ 488,365
ACCRUED T.O.T.I. - PROP (W&S)	2,986	2,494
ACCRUED INTEREST - KEVIN/HOLL	76,836	106,631
ACCRUED INTEREST - REGINALD A	19,625	20,260
ACCRUED INTEREST - HEATHER HA	30,200	
CASH OVERDRAFT	7,387	
BB&T SPECTRUM TRAVEL REWARDS		20,117
CAPITAL ONE SPARK BUSINESS 38		14,335
CHASE INK - HOLLY BURGE PRIMA		16,317
CHASE INK - KEVIN BURGE PRIMA		3,758
CUSTOMER DEPOSITS	63	63
ACCRUED T.O.T.I. -RAF(W&S)	18,075	9,107
<b>Total</b>	<b>\$ 689,292</b>	<b>\$ 681,447</b>

**Statement 6 - Form 1120, Page 6, Schedule L, Line 21 - Other Liabilities**

Description	Beginning of Year	End of Year
CIAC - ACCUMULATED AMORT.	\$ -582,190	\$ -606,088
CIAC - Capacity Charges - NP	35,785	35,785
CIAC - Accumulated Amort - NP	-21,873	-22,767
CONTRIBUTIONS IN AID OF CONST	954,646	957,206
<b>Total</b>	<b>\$ 386,368</b>	<b>\$ 364,136</b>

**Statement 7 - Form 1120, Page 6, Schedule M-1, Line 4 - Taxable Income Not on Books**

Description	Amount
TAXABLE CIAC FEES	\$ 2,560
<b>Total</b>	<b>\$ 2,560</b>

**Statement 8 - Form 1120, Page 6, Schedule M-1, Line 5 - Expenses on Books Not on Return**

Description	Amount
IRC 267 - ACCRUED INTEREST	\$ 30,430
<b>Total</b>	<b>\$ 30,430</b>

**Statement 9 - Form 1120, Page 6, Schedule M-2, Line 6 - Other Decreases**

Description	Amount
PRIOR PERIOD ADJUSTMENT	\$ 1,296
<b>Total</b>	<b>\$ 1,296</b>

Year Ending: December 31, 2018

27-4368504

AQUARINA UTILITIES INC.  
PO BOX 1114  
FELLSMERE, FL 32948

### **NOL Carryback Election**

Under IRC Section 172(b)(3), the taxpayer elects to relinquish the entire two year carryback period with respect to any net operating loss incurred during the current tax year.

27-4368504

## Federal Asset Report

FYE: 12/31/2018

## Form 1120, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
<b>5-year GDS Property:</b>									
28	Transportation Equip.	7/01/18	27,369		X	0	5 HY 200DB	0	27,369
33	Transportation Equipment	7/01/18	27,369		X	0	5 HY 200DB	0	27,369
35	Transportation Equipment	7/01/18	27,369		X	0	5 HY 200DB	0	27,369
			<u>82,107</u>			<u>0</u>		<u>0</u>	<u>82,107</u>
<b>7-year GDS Property:</b>									
27	Meters	7/01/18	4,880		X	0	7 HY 200DB	0	4,880
29	Meters	7/01/18	4,520		X	0	7 HY 200DB	0	4,520
			<u>9,400</u>			<u>0</u>		<u>0</u>	<u>9,400</u>
<b>15-year GDS Property:</b>									
30	Pumping Equipment	7/01/18	3,914		X	0	15 HY 150DB	0	3,914
31	Treatment & Disp. Equipment	7/01/18	11,221		X	0	15 HY 150DB	0	11,221
32	Other Plant Equip.	7/01/18	11,721		X	0	15 HY 150DB	0	11,721
34	Other Plant Equip.	7/01/18	10,657		X	0	15 HY 150DB	0	10,657
			<u>37,513</u>			<u>0</u>		<u>0</u>	<u>37,513</u>
<b>25-year GDS Property:</b>									
24	STRUCTURES & IMPROV.	7/01/18	9,819			9,819	25 HY S/L	0	180
25	WATER TREATMENT EQUIPMENT	7/01/18	21,680			21,680	25 HY S/L	0	397
26	T & D mains	7/01/18	1,087			1,087	25 HY S/L	0	20
			<u>32,586</u>			<u>32,586</u>		<u>0</u>	<u>597</u>
<b>Prior MACRS:</b>									
1	Water Utility Plant	4/01/12	1,875			1,875	25 HY S/L	422	75
2	Wastewater Utility Plant	4/01/12	2,524			2,524	25 HY S/L	568	101
3	Water Laboratory Equipment	12/01/12	102,818		X	51,409	10 HY 200DB	69,969	7,300
4	Wastewater Utility Plant	1/01/11	170,968		X	85,812	15 HY 150DB	85,156	10,096
5	Water Utility Plant	1/01/11	173,677		X	87,171	15 HY 150DB	86,506	10,255
6	METERS	7/01/13	16,568		X	0	7 HY 200DB	0	0
7	Backflow Devices	7/01/13	4,408			0	25 HY S/L	0	0
8	Transportation Equipment	7/01/13	30,053		X	15,027	5 HY 200DB	29,187	866
9	Transportation Equipment	7/01/13	30,053		X	15,027	5 HY 200DB	29,187	866
10	Structures	7/01/14	657			657	25 HY S/L	91	26
11	Pumping Equipment	7/01/15	22,700			9,900	25 HY S/L	974	396
12	Meters	7/01/15	4,856		X	2,428	7 HY 200DB	3,794	303
13	Misc. Equipment	7/01/15	2,333			2,333	25 HY S/L	229	94
14	Misc. Equipment	7/01/15	1,167		X	584	15 HY 150DB	718	45
15	T&D Mains	7/01/16	933			0	25 HY S/L	0	0
16	Meters	7/01/16	2,312		X	1,416	7 HY 200DB	896	405
17	Transportation Equipment	7/01/16	10,632		X	5,316	5 HY 200DB	5,529	2,041
18	Other Plant & Misc Equip	7/01/16	1,883			0	25 HY S/L	0	0
19	Meters	7/01/16	10,372		X	6,350	7 HY 200DB	4,022	1,814
20	Other Plant & Misc Equip	7/01/16	1,883			0	25 HY S/L	0	0
21	Other Plant & Misc Equip	7/01/16	1,883		X	0	15 HY 150DB	0	0
22	Transportation Equipment	7/01/16	10,632		X	5,316	5 HY 200DB	5,529	2,041
23	Meters	7/01/17	9,821		X	4,911	7 HY 200DB	5,612	1,202
			<u>615,008</u>			<u>298,056</u>		<u>328,389</u>	<u>37,926</u>
<b>Grand Totals</b>			776,614			330,642		328,389	167,543
<b>Less: Dispositions and Transfers</b>			0			0		0	0
<b>Less: Start-up/Org Expense</b>			0			0		0	0
<b>Net Grand Totals</b>			<u>776,614</u>			<u>330,642</u>		<u>328,389</u>	<u>167,543</u>



**Federal Statements**

**Form 1120, Page 1, Line 1a - Gross Receipts or Sales**

<u>Description</u>	<u>Amount</u>
RESIDENTIAL REVENUE - WATER	\$ 123,012
COMMERCIAL REVENUE - WATER	2,825
METERED REVENUE - WATER - MUL	46,145
IRRIGATION - WATER	305,347
MISC. SERVICE REVENUE - WATER	20,970
OTHER REVENUE - WATER - NON-P	1,471
FLAT RATE REVENUES - SEWER -	9,876
RESIDENTIAL REVENUE - SEWER	116,564
COMMERCIAL REVENUE - SEWER	1,623
MULTI-FAMILY REVENUE - SEWER	41,957
MISC. SERVICE REVENUE - SEWER	16,625
OTHER REVENUE - SEWER	1,442
OTHER WATER REVENUE - WATER -	721
Total	<u>\$ 688,578</u>

**Form 1120, Page 1, Line 15 - Bad Debts**

<u>Description</u>	<u>Amount</u>
BAD DEBT EXPENSE - NON-POTABL	\$ 94
BAD DEBT EXPENSE - POTABLE	94
BAD DEBT EXPENSE	94
Total	<u>\$ 282</u>

**Form 1120, Page 1, Line 17 - Taxes and Licenses**

<u>Description</u>	<u>Amount</u>
UTILITY REG. ASSESSMENT FEES	\$ 29,851
Property Tax Sewer	3,485
PROPERTY TAXES	6,970
PAYROLL TAXES	23,025
Total	<u>\$ 63,331</u>

**Form 1120, Page 1, Line 18 - Interest**

<u>Description</u>	<u>Amount</u>
INT ON LONG-TERM DEBT - NON-P	\$ 5,231
INT ON LONG-TERM DEBT - SEWER	5,231
INT ON SHORT-TERM DEBT - NON-	1,040
INTE ON SHORT-TERM DEBT - POT	1,040
INT ON SHORT-TERM DEBT - SEWE	1,040
INT ON LONG-TERM DEBT - POTAB	5,778
Total	<u>\$ 19,360</u>

**Federal Statements****Form 1120, Page 1, Line 24 - Employee Benefit Programs**

<u>Description</u>	<u>Amount</u>
Employee Benefit Program	\$ 21,753
Total	\$ <u>21,753</u>

**Form 1120, Page 6, Schedule L, Line 2a - Trade Notes and Accounts Receivable**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
CUSTOMER ACCOUNTS RECEIVABLE	\$ 18,856	\$ 9,510
Total	\$ <u>18,856</u>	\$ <u>9,510</u>

**Form 1120, Page 6, Schedule L, Line 20 - Items Payable in One Year or More**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
NOTES PAYABLE - STATE REVOLVI	\$ 16,921	\$ 5,227
2016 GMC Sierra 3500	33,249	20,534
2018 FORD EXPEDITION		76,567
Note Payable Heather Hackney	82,304	72,090
HEATHER HACKNEY 2017 LOAN	52,275	38,857
Note Payable Reg Burge	175,820	154,147
Total	\$ <u>360,569</u>	\$ <u>367,422</u>

**Form 1120, Page 6, Schedule L, Line 23 - Additional Paid-In Capital**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
Other Paid-In Capital	\$ 227,878	\$ 271,078
Total	\$ <u>227,878</u>	\$ <u>271,078</u>





**BABIONE, KUEHLER, & COMPANY**

CERTIFIED PUBLIC ACCOUNTANTS

4060 Edgewater Drive

Orlando, FL 32804

Tel (407) 291-6400 Fax (407) 291-6416

August 18, 2020

**CONFIDENTIAL**

Aquarina Utilities, Inc.

PO Box 1114

Fellsmere, FL 32948

For professional services rendered in connection with the preparation of your 2019 corporate tax return:

Amount due \$ 2,350.00

NEW! Pay Online at [www.bkc-cpa.net](http://www.bkc-cpa.net)

Client ID is CAQU01

Invoice #: 2019 Corp Return



**1120**  
Form  
Department of the Treasury  
Internal Revenue Service

**U.S. Corporation Income Tax Return**

OMB No. 1545-0123

For calendar year 2019 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_  
Go to [www.irs.gov/Form1120](http://www.irs.gov/Form1120) for instructions and the latest information.

**2019**

<p><b>A</b> Check if:</p> <p>1a Consolidated return (attach Form 851) <input type="checkbox"/></p> <p>b Life/nonlife consolidated return <input type="checkbox"/></p> <p>2 Personal holding co. (attach Sch. PH) <input type="checkbox"/></p> <p>3 Personal service corp. (see instructions) <input type="checkbox"/></p> <p>4 Schedule M-3 attached <input type="checkbox"/></p>	<p><b>TYPE OR PRINT</b></p>	<p>Name <b>AQUARINA UTILITIES, INC.</b></p> <hr/> <p>Number, street, and room or suite no. If a P.O. box, see instructions. <b>PO BOX 1114</b></p> <hr/> <p>City or town, state, or province, country, and ZIP or foreign postal code <b>FELLSMERE FL 32948</b></p>	<p><b>B</b> Employer identification number <b>27-4368504</b></p> <hr/> <p><b>C</b> Date incorporated <b>12/20/2010</b></p> <hr/> <p><b>D</b> Total assets (see instructions) <b>\$ 772,056</b></p>
<p><b>E</b> Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change</p>			

<b>Income</b>	1a Gross receipts or sales	1a	639,910		
	b Returns and allowances	1b			
	c Balance. Subtract line 1b from line 1a			1c	639,910
	2 Cost of goods sold (attach Form 1125-A)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	639,910
	4 Dividends and inclusions (Schedule C, line 23)			4	
	5 Interest			5	
	6 Gross rents			6	
	7 Gross royalties			7	
	8 Capital gain net income (attach Schedule D (Form 1120))			8	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)			9	
10 Other income (see instructions—attach statement)			10		
11 <b>Total income.</b> Add lines 3 through 10	u		11	639,910	
<b>Deductions (See instructions for limitations on deductions)</b>	12 Compensation of officers (see instructions—attach Form 1125-E)	u		12	
	13 Salaries and wages (less employment credits)			13	265,044
	14 Repairs and maintenance			14	
	15 Bad debts			15	
	16 Rents			16	21,600
	17 Taxes and licenses			17	62,591
	18 Interest (see instructions)			18	38,707
	19 Charitable contributions			19	
	20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)			20	120,902
	21 Depletion			21	
	22 Advertising			22	
	23 Pension, profit-sharing, etc., plans			23	
	24 Employee benefit programs			24	
	25 Reserved for future use			25	
	26 Other deductions (attach statement)		SEE STMT 1	26	160,502
	27 <b>Total deductions.</b> Add lines 12 through 26	u		27	669,346
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28	-29,436
29a Net operating loss deduction (see instructions)		29a			
b Special deductions (Schedule C, line 24)		29b			
c Add lines 29a and 29b			29c		
30 <b>Taxable income.</b> Subtract line 29c from line 28. See instructions			30	-29,436	
31 Total tax (Schedule J, Part I, line 11)			31	0	
32 2019 net 965 tax liability paid (Schedule J, Part II, line 12)			32	0	
33 Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)			33		
34 Estimated tax penalty. See instructions. Check if Form 2220 is attached	u		34		
35 <b>Amount owed.</b> If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed			35		
36 <b>Overpayment.</b> If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid			36		
37 Enter amount from line 36 you want: <b>Credited to 2020 estimated tax</b> u <b>Refunded</b> u			37		

**Sign Here** Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. May the IRS discuss this return with the preparer shown below? See instructions.  Yes  No

	Signature of officer <b>KEVIN BURGE</b>	Date	Title <b>PRESIDENT</b>	
<b>Preparer Use Only</b>	Print/Type preparer's name <b>MARCIA S. BABIONE, CPA</b>	Preparer's signature <b>MARCIA S. BABIONE, CPA</b>	Date <b>08/18/20</b>	Check <input type="checkbox"/> if self-employed PTIN <b>[REDACTED]</b>
	Firm's name <b>BABIONE KUEHLER &amp; COMPANY</b>	Firm's EIN <b>59-3287380</b>		Phone no. <b>407-291-6400</b>
	Firm's address <b>4060 EDGEWATER DR ORLANDO, FL</b>	32804-2860		

<b>Schedule C Dividends, Inclusions, and Special Deductions (see instructions)</b>		(a) Dividends and inclusions	(b) %	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		50	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		65	
3	Dividends on certain debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		23.3	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		26.7	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		50	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		65	
8	Dividends from wholly owned foreign subsidiaries		100	
9	<b>Subtotal.</b> Add lines 1 through 8. See instructions for limitations		see instructions	
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Foreign-source portion of dividends received from a specified 10%-owned foreign corporation (excluding hybrid dividends) (see instructions)		100	
14	Dividends from foreign corporations not included on line 3, 6, 7, 8, 11, 12, or 13 (including any hybrid dividends)			
15	Section 965(a) inclusion		see instructions	
16a	Subpart F inclusions derived from the sale by a controlled foreign corporation (CFC) of the stock of a lower-tier foreign corporation treated as a dividend (attach Form(s) 5471) (see instructions)		100	
b	Subpart F inclusions derived from hybrid dividends of tiered corporations (attach Form(s) 5471) (see instructions)			
c	Other inclusions from CFCs under subpart F not included on line 15, 16a, 16b, or 17 (attach Form(s) 5471) (see instructions)			
17	Global Intangible Low-Taxed Income (GILTI) (attach Form(s) 5471 and Form 8992)			
18	Gross-up for foreign taxes deemed paid			
19	IC-DISC and former DISC dividends not included on line 1, 2, or 3			
20	Other dividends			
21	Deduction for dividends paid on certain preferred stock of public utilities			
22	Section 250 deduction (attach Form 8993)			
23	<b>Total dividends and inclusions.</b> Add column (a), lines 9 through 20. Enter here and on page 1, line 4			
24	<b>Total special deductions.</b> Add column (c), lines 9 through 22. Enter here and on page 1, line 29b			

**Schedule J Tax Computation and Payment** (see instructions)

**Part I—Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120)). See instructions <input checked="" type="checkbox"/>		
2	Income tax. See instructions	2	0
3	Base erosion minimum tax (attach Form 8991)	3	
4	Add lines 2 and 3	4	0
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834 (see instructions)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	<b>Total credits.</b> Add lines 5a through 5e	6	
7	Subtract line 6 from line 4	7	
8	Personal holding company tax (attach Schedule PH (Form 1120))	8	
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method—income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions—attach statement)	9f	
10	<b>Total.</b> Add lines 9a through 9f	10	
11	<b>Total tax.</b> Add lines 7, 8, and 10. Enter here and on page 1, line 31	11	0

**Part II—Section 965 Payments** (see instructions)

12	2019 net 965 tax liability paid from Form 965-B, Part II, column (k), line 3. Enter here and on page 1, line 32	12	
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**Part III—Payments, Refundable Credits, and Section 965 Net Tax Liability**

13	2018 overpayment credited to 2019	13	
14	2019 estimated tax payments	14	
15	2019 refund applied for on Form 4466	15	( )
16	Combine lines 13, 14, and 15	16	
17	Tax deposited with Form 7004	17	
18	Withholding (see instructions)	18	
19	<b>Total payments.</b> Add lines 16, 17, and 18	19	
20	Refundable credits from:		
a	Form 2439	20a	
b	Form 4136	20b	
c	Form 8827, line 5c	20c	
d	Other (attach statement—see instructions)	20d	
21	<b>Total credits.</b> Add lines 20a through 20d	21	
22	2019 net 965 tax liability paid from Form 965-B, Part I, column (d), line 3. See instructions	22	
23	<b>Total payments, credits, and section 965 net tax liability.</b> Add lines 19, 21, and 22. Enter here and on page 1, line 33	23	



**Schedule K Other Information** (see instructions)

<b>1</b> Check accounting method: a <input type="checkbox"/> Cash b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) <u>                    </u>	Yes	No
<b>2</b> See the instructions and enter the:		
a Business activity code no. <u>221300</u>		
b Business activity <u>UTILITY</u>		
c Product or service <u>SERVICE</u>		
<b>3</b> Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation <u>                    </u>		<b>X</b>
<b>4</b> At the end of the tax year:		
a Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part I of Schedule G (Form 1120) (attach Schedule G)		<b>X</b>
b Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If "Yes," complete Part II of Schedule G (Form 1120) (attach Schedule G)	<b>X</b>	
<b>5</b> At the end of the tax year, did the corporation:		
a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on <b>Form 851</b> , Affiliations Schedule? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (iv) below.		<b>X</b>

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

**b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions.  
If "Yes," complete (i) through (iv) below.

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

**6** During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? See sections 301 and 316  
If "Yes," file **Form 5452**, Corporate Report of Nondividend Distributions. See the instructions for Form 5452.  
If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary.

**7** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of the total voting power of all classes of the corporation's stock entitled to vote or at least 25% of the total value of all classes of the corporation's stock?  
For rules of attribution, see section 318. If "Yes," enter:  
(a) Percentage owned                      and (b) Owner's country                       
(c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached                     

**8** Check this box if the corporation issued publicly offered debt instruments with original issue discount   
If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

**9** Enter the amount of tax-exempt interest received or accrued during the tax year                      \$ 0

**10** Enter the number of shareholders at the end of the tax year (if 100 or fewer)                     

**11** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here (see instructions)   
If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

**12** Enter the available NOL carryover from prior tax years (do not reduce it by any deduction reported on page 1, line 29a.)                      \$ 635,043

**Schedule K Other Information** (continued from page 4)

	Yes	No
<b>13</b> Are the corporation's total receipts (page 1, line 1a, plus lines 4 through 10) for the tax year <b>and</b> its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year <b>U</b> \$		<b>X</b>
<b>14</b> Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement? See instructions If "Yes," complete and attach Schedule UTP.		<b>X</b>
<b>15a</b> Did the corporation make any payments in 2019 that would require it to file Form(s) 1099? <b>b</b> If "Yes," did or will the corporation file required Form(s) 1099?		<b>X</b>
<b>16</b> During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?		<b>X</b>
<b>17</b> During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?		<b>X</b>
<b>18</b> Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million?		<b>X</b>
<b>19</b> During the corporation's tax year, did the corporation make any payments that would require it to file Forms 1042 and 1042-S under chapter 3 (sections 1441 through 1464) or chapter 4 (sections 1471 through 1474) of the Code?		<b>X</b>
<b>20</b> Is the corporation operating on a cooperative basis?		<b>X</b>
<b>21</b> During the tax year, did the corporation pay or accrue any interest or royalty for which the deduction is not allowed under section 267A? See instructions If "Yes," enter the total amount of the disallowed deductions <b>U</b> \$		<b>X</b>
<b>22</b> Does the corporation have gross receipts of at least \$500 million in any of the 3 preceding tax years? (See sections 59A(e)(2) and (3)) If "Yes," complete and attach Form 8991.		<b>X</b>
<b>23</b> Did the corporation have an election under section 163(j) for any real property trade or business or any farming business in effect during the tax year? See instructions		<b>X</b>
<b>24</b> Does the corporation satisfy one or more of the following? See instructions <b>a</b> The corporation owns a pass-through entity with current, or prior year carryover, excess business interest expense. <b>b</b> The corporation's aggregate average annual gross receipts (determined under section 448(c)) for the 3 tax years preceding the current tax year are more than \$26 million and the corporation has business interest expense. <b>c</b> The corporation is a tax shelter and the corporation has business interest expense. If "Yes," to any, complete and attach Form 8990.		<b>X</b>
<b>25</b> Is the corporation attaching Form 8996 to certify as a Qualified Opportunity Fund? If "Yes," enter amount from Form 8996, line 14 <b>U</b> \$		<b>X</b>

Schedule L	Balance Sheets per Books	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
<b>Assets</b>					
1	Cash		6,674		4,005
2a	Trade notes and accounts receivable	9,510		8,483	
b	Less allowance for bad debts		9,510		8,483
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (att. stmt.)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach stmt.)				
10a	Buildings and other depreciable assets	4,258,262		4,332,234	
b	Less accumulated depreciation	3,603,532	654,730	3,670,540	661,694
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)		95,760		95,760
13a	Intangible assets (amortizable only)	2,100		2,100	
b	Less accumulated amortization		2,100		2,100
14	Other assets (attach stmt.) <b>STMT 2</b>		4,796		14
15	<b>Total assets</b>		<b>773,570</b>		<b>772,056</b>
<b>Liabilities and Shareholders' Equity</b>					
16	Accounts payable		45,713		20,671
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (att. stmt.) <b>STMT 3</b>		681,447		664,200
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		367,422		398,946
21	Other liabilities (attach statement) <b>STMT 4</b>		364,136		343,336
22	Capital stock: a Preferred stock				
	b Common stock	1,000	1,000	1,000	1,000
23	Additional paid-in capital		271,078		269,991
24	Retained earnings—Appropriated (att. stmt.)				
25	Retained earnings—Unappropriated		-957,226		-926,088
26	Adjustments to SH equity (att. stmt.)				
27	Less cost of treasury stock				
28	<b>Total liabilities and shareholders' equity</b>		<b>773,570</b>		<b>772,056</b>

**Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return**

**Note:** The corporation may be required to file Schedule M-3. See instructions.

1	Net income (loss) per books	29,477	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
	<b>STMT 5</b>	4,130	8	Deductions on this return not charged against book income this year (itemize):	
5	Expenses recorded on books this year not deducted on this return (itemize):			a Depreciation \$	63,103
a	Depreciation \$			b Charitable contributions \$	
b	Charitable contributions \$				
c	Travel and entertainment \$	60			63,103
		60	9	Add lines 7 and 8	63,103
6	Add lines 1 through 5	33,667	10	Income (page 1, line 28)—line 6 less line 9	-29,436

**Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)**

1	Balance at beginning of year	-957,226	5	Distributions: a Cash	
2	Net income (loss) per books	29,477		b Stock	
3	Other increases (itemize):			c Property	
	<b>STMT 6</b>	6,410	6	Other decreases (itemize): <b>STMT 7</b>	4,749
4	Add lines 1, 2, and 3	-921,339	7	Add lines 5 and 6	4,749
			8	Balance at end of year (line 4 less line 7)	-926,088

**SCHEDULE G  
(Form 1120)**

(Rev. December 2011)  
Department of the Treasury  
Internal Revenue Service

**Information on Certain Persons Owning the  
Corporation's Voting Stock**

⌵ **Attach to Form 1120.**  
⌵ **See instructions on page 2.**

OMB No. 1545-0123

Name  <b>AQUARINA UTILITIES, INC.</b>	Employer identification number (EIN)  <b>27-4368504</b>
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**Part I** **Certain Entities Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4a). Complete columns (i) through (v) below for any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

**Part II** **Certain Individuals and Estates Owning the Corporation's Voting Stock.** (Form 1120, Schedule K, Question 4b). Complete columns (i) through (iv) below for any individual or estate that owns directly 20% or more, or owns, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote (see instructions).

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock
<b>KEVIN BURGE</b>	[REDACTED]	<b>USA</b>	<b>100.000</b>

For Paperwork Reduction Act Notice, see the Instructions for Form 1120.

Schedule G (Form 1120) (Rev. 12-2011)

Form **4562**  
 Department of the Treasury  
 Internal Revenue Service (99)

**Depreciation and Amortization**  
 (Including Information on Listed Property)

Attach to your tax return.

Go to [www.irs.gov/Form4562](http://www.irs.gov/Form4562) for instructions and the latest information.

OMB No. 1545-0172

**2019**

Attachment Sequence No. **179**

Name(s) shown on return **AQUARINA UTILITIES, INC.** Identifying number **27-4368504**

Business or activity to which this form relates

**REGULAR DEPRECIATION**

**Part I Election To Expense Certain Property Under Section 179**

**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	<b>1,020,000</b>
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	<b>2,550,000</b>
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

**Note:** Don't use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	<b>85,596</b>
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	<b>2,506</b>

**Part III MACRS Depreciation (Don't include listed property. See instructions.)**

**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	<b>30,350</b>
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

**Section B—Assets Placed in Service During 2019 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property					
b	5-year property					
c	7-year property					
d	10-year property					
e	15-year property					
f	20-year property					
g	25-year property		25 yrs.		S/L	
h	Residential rental property		27.5 yrs.	MM	S/L	
i	Nonresidential real property		39 yrs.	MM	S/L	

**Section C—Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System**

20a	Class life				S/L	
b	12-year		12 yrs.		S/L	
c	30-year		30 yrs.	MM	S/L	
d	40-year		40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28	21	<b>2,450</b>
22	<b>Total.</b> Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	<b>120,902</b>
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2019)

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A—Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? 24b If "Yes," is the evidence written? 25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use. See instructions 26 Property used more than 50% in a qualified business use: SEE STATEMENT 8 27 Property used 50% or less in a qualified business use: 28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 29 Add amounts in column (i), line 26. Enter here and on line 7, page 1

Section B—Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (don't include commuting miles) 31 Total commuting miles driven during the year 32 Total other personal (noncommuting) miles driven 33 Total miles driven during the year. Add lines 30 through 32 34 Was the vehicle available for personal use during off-duty hours? 35 Was the vehicle used primarily by a more than 5% owner or related person? 36 Is another vehicle available for personal use?

Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons. See instructions.

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? 38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners 39 Do you treat all use of vehicles by employees as personal use? 40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? 41 Do you meet the requirements concerning qualified automobile demonstration use? See instructions

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

42 Amortization of costs that begins during your 2019 tax year (see instructions): 43 Amortization of costs that began before your 2019 tax year 44 Total. Add amounts in column (f). See the instructions for where to report

### Net Operating Loss Carryover Worksheet

Form **1120**

**2019**

For calendar year 2019 or tax year beginning \_\_\_\_\_, ending \_\_\_\_\_

Name <b>AQUARINA UTILITIES, INC.</b>	Employer Identification Number <b>27-4368504</b>
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Preceding Taxable Year	Adj. To NOL Inc/(Loss) After Adj.	Prior Year		Current Year	Next Year
		NOL Utilized (Income Offset)	Carryovers	Income Offset By NOL Carryback/ Carryover NOL Utilized	Carryover
20th <b>12/31/99</b>					
19th <b>12/31/00</b>					
18th <b>12/31/01</b>					
17th <b>12/31/02</b>					
16th <b>12/31/03</b>					
15th <b>12/31/04</b>					
14th <b>12/31/05</b>					
13th <b>12/31/06</b>					
12th <b>12/31/07</b>					
11th <b>12/31/08</b>					
10th <b>12/31/09</b>					
9th <b>12/31/10</b>					
8th <b>12/31/11</b>	<b>-186,377</b>		<b>186,377</b>		<b>186,377</b>
7th <b>12/31/12</b>	<b>-75,693</b>		<b>75,693</b>		<b>75,693</b>
6th <b>12/31/13</b>	<b>-115,803</b>		<b>115,803</b>		<b>115,803</b>
5th <b>12/31/14</b>	<b>-69,218</b>		<b>69,218</b>		<b>69,218</b>
4th <b>12/31/15</b>	<b>-107,173</b>		<b>107,173</b>		<b>107,173</b>
3rd <b>12/31/16</b>	<b>-33,256</b>		<b>33,256</b>		<b>33,256</b>
2nd <b>12/31/17</b>	<b>-12,151</b>		<b>12,151</b>		<b>12,151</b>
1st <b>12/31/18</b>	<b>-35,372</b>		<b>35,372</b>		<b>35,372</b>
NOL Carryover Available To Current Year			<b>635,043</b>		
Current Year	<b>0</b> <b>-29,436</b>				<b>29,436</b>
NOL Carryover Available To Next Year					<b>664,479</b>

**Federal Statements**

**Statement 1 - Form 1120, Page 1, Line 26 - Other Deductions**

Description	Amount
PURCHASED POWER	\$ 59,679
FUEL FOR POWER PURCHASED	1,638
CHEMICALS	2,453
MATERIALS & SUPPLIES	12,650
LEGAL & ACCOUNTING	19,008
MANAGEMENT FEES	7,710
TESTING	1,928
CONTRACT SERVICES	19,242
TRANSPORTATION EXPENSE	12,303
INSURANCE	7,708
MISCELLANEOUS EXPENSE	16,115
OTHER MISC EXPENSE	7
50% OF MEALS	61
TOTAL	<u>\$ 160,502</u>

**Statement 2 - Form 1120, Page 6, Schedule L, Line 14 - Other Assets**

Description	Beginning of Year	End of Year
MISCELLANEOUS DEFERRED DEBITS	\$ 4,782	\$
PURCHASED POWER DEPOSITS	14	14
TOTAL	<u>\$ 4,796</u>	<u>\$ 14</u>

**Statement 3 - Form 1120, Page 6, Schedule L, Line 18 - Other Current Liabilities**

Description	Beginning of Year	End of Year
ACCOUNTS PAYABLE	\$ 488,365	\$ 590,914
ACCRUED T O T I - PROP W&S	2,494	2,494
ACCRUED INTEREST KEVIN HOLLY	106,631	
ACCRUED INTEREST REGINALD LOI	20,260	
BB&T SPECTRUM TRAVEL REWARDS	20,117	13,831
CAPITAL ONE SPARK BUSINESS	14,335	14,159
CHASE INC HOLLY BURGE PRIMA	16,317	19,114
CHASE INC KEVIN BURGE PRIMA	3,758	14,518
CUSTOMER DEPOSITS	63	63
ACCRUED T O T I RAF W&S	9,107	9,107
TOTAL	<u>\$ 681,447</u>	<u>\$ 664,200</u>



27-4368504

**Federal Statements**

FYE: 12/31/2019

**Statement 4 - Form 1120, Page 6, Schedule L, Line 21 - Other Liabilities**

<u>Description</u>	<u>Beginning of Year</u>	<u>End of Year</u>
CIAC - ACCUM AMORT	\$ -606,088	\$ -630,123
CIAC - CAPACITY CHARGES - NP	35,785	35,785
CIAC - ACCUM AMORT NP	-22,767	-23,662
CONTRIBUTIONS IN AID OF CONST	957,206	961,336
TOTAL	<u>\$ 364,136</u>	<u>\$ 343,336</u>

**Statement 5 - Form 1120, Page 6, Schedule M-1, Line 4 - Taxable Income Not on Books**

<u>Description</u>	<u>Amount</u>
TAXABLE CIAC FEES	\$ 4,130
TOTAL	<u>\$ 4,130</u>

**Statement 6 - Form 1120, Page 6, Schedule M-2, Line 3 - Other Increases**

<u>Description</u>	<u>Amount</u>
TAXABLE CIAC FEES	\$ 4,130
TIMING DIFFERENCE	2,280
TOTAL	<u>\$ 6,410</u>

**Statement 7 - Form 1120, Page 6, Schedule M-2, Line 6 - Other Decreases**

<u>Description</u>	<u>Amount</u>
PRIOR PERIOD ADJUSTMENT	\$ 4,749
TOTAL	<u>\$ 4,749</u>

### Federal Statements

**Regular Depreciation**

**Statement 8 - Form 4562, Part V, Line 26 - Property Used More Than 50% in Qualified Business**

<u>Property Type</u>		<u>Date in Service</u>	<u>Busn Use %</u>	<u>Cost or Basis</u>	<u>Basis For Depr</u>	<u>Per</u>	<u>Meth</u>	<u>Deduct</u>	<u>Sec 179</u>
TRANSPORTATION	EQUIPMENT	7/01/13	100.00	\$ 30,053	\$ 15,026	5.0	200DBHY	\$	\$
TRANSPORTATION	EQUIPMENT	7/01/13	100.00	30,053	15,026	5.0	200DBHY		
TRANSPORTATION	EQUIPMENT	7/01/16	100.00	10,632	5,316	5.0	200DBHY	1,225	
TRANSPORTATION	EQUIPMENT	7/01/16	100.00	10,632	5,316	5.0	200DBHY	1,225	
TRANSPORTATION	EQUIP	7/01/18	100.00	27,369		5.0	200DBHY		
TRANSPORTATION	EQUIP	7/01/18	100.00	27,369		5.0	200DBHY		
TRANSPORTATION	EQUIP	7/01/18	100.00	27,369		5.0	200DBHY		
TOTAL				\$ 163,477	\$ 40,684			\$ 2,450	\$ 0

27-4368504

## Federal Asset Report

FYE: 12/31/2019

## Form 1120, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv	Meth	Prior	Current
<b>7-year GDS Property:</b>										
37	Water Treatment Equip	7/01/19	6,200		X	0	7	HY 200DB	0	6,200
38	Hydrants	7/01/19	127		X	0	7	HY 200DB	0	127
39	Pumping Equipment	7/01/19	310		X	0	7	HY 200DB	0	310
			<u>6,637</u>			<u>0</u>			<u>0</u>	<u>6,637</u>
<b>20-year GDS Property:</b>										
36	Structures & Improvements	6/30/19	78,959		X	0	20	HY 150DB	0	78,959
			<u>78,959</u>			<u>0</u>			<u>0</u>	<u>78,959</u>
<b>Prior MACRS:</b>										
3	Water Laboratory Equipment	12/01/12	102,818		X	51,409	10	HY 200DB	77,269	7,300
4	Wastewater Utility Plant	1/01/11	170,968			170,968	15	HY 150DB	95,252	10,095
5	Water Utility Plant	1/01/11	173,677			173,677	15	HY 150DB	96,761	10,255
6	Meters	7/01/13	16,568		X	8,284	7	HY 200DB	16,568	0
7	Backflow Devices	7/01/13	4,408		X	2,204	15	HY 150DB	4,408	0
12	Meters	7/01/15	4,856		X	2,428	7	HY 200DB	4,098	216
14	Misc Equipment	7/01/15	1,167		X	583	15	HY 150DB	763	40
16	Meters	7/01/16	2,312		X	1,156	7	HY 200DB	1,301	289
19	Meters	7/01/16	10,372		X	5,186	7	HY 200DB	5,836	1,296
23	Meters	7/01/17	9,821		X	4,910	7	HY 200DB	6,814	859
27	Meters	7/01/18	4,880		X	0	7	HY 200DB	4,880	0
29	Meters	7/01/18	4,520		X	0	7	HY 200DB	4,520	0
30	Pumping Equipment	7/01/18	3,914		X	0	15	HY 150DB	3,914	0
31	Treatment & Disp Equipment	7/01/18	11,221		X	0	15	HY 150DB	11,221	0
32	Other Plant Equip	7/01/18	11,721		X	0	15	HY 150DB	11,721	0
34	Other Plant Equip	7/01/18	10,657		X	0	15	HY 150DB	10,657	0
40	Pre 2011	1/01/11	3,470,024		X	0	7	HY 200DB	3,470,024	0
			<u>4,013,904</u>			<u>420,805</u>			<u>3,826,007</u>	<u>30,350</u>
<b>Other Depreciation:</b>										
1	Water Utility Plant	4/01/12	1,875			1,875	25	MO S/L	497	75
2	Wastewater Utility Plant	4/01/12	2,524			2,524	25	MO S/L	669	101
10	Structures	7/01/14	657			657	25	MO S/L	117	26
11	Pumping Equipment	7/01/15	22,700			22,700	25	MO S/L	770	908
13	Misc Equipment	7/01/15	2,333			2,333	25	MO S/L	323	93
15	T&D Mains	7/01/16	933			933	0	-- Land	0	0
18	Other Plant & Misc Equip	7/01/16	1,883			1,883	0	-- Land	0	0
20	Other Plant & Misc Equip	7/01/16	1,883			1,883	0	-- Land	0	0
21	Other Plant & Misc Equip	7/01/16	1,883			1,883	0	-- Land	0	0
24	Structures & Improv	7/01/18	9,819			9,819	25	MO S/L	180	393
25	Water Treatment Equipment	7/01/18	21,680			21,680	25	MO S/L	397	867
26	T & D Mains	7/01/18	1,087			1,087	25	MO S/L	20	43
	<b>Total Other Depreciation</b>		<u>69,257</u>			<u>69,257</u>			<u>2,973</u>	<u>2,506</u>
	<b>Total ACRS and Other Depreciation</b>		<u>69,257</u>			<u>69,257</u>			<u>2,973</u>	<u>2,506</u>
<b>Listed Property:</b>										
8	Transportation Equipment	7/01/13	30,053		X	15,026	5	HY 200DB	30,053	0
9	Transportation Equipment	7/01/13	30,053		X	15,026	5	HY 200DB	30,053	0
17	Transportation Equipment	7/01/16	10,632		X	5,316	5	HY 200DB	7,570	1,225
22	Transportation Equipment	7/01/16	10,632		X	5,316	5	HY 200DB	7,570	1,225
28	Transportation Equip	7/01/18	27,369		X	0	5	HY 200DB	27,369	0
33	Transportation Equip	7/01/18	27,369		X	0	5	HY 200DB	27,369	0
35	Transportation Equip	7/01/18	27,369		X	0	5	HY 200DB	27,369	0
			<u>163,477</u>			<u>40,684</u>			<u>157,353</u>	<u>2,450</u>

# Federal Asset Report

## Form 1120, Page 1

Asset	Description	Date In Service	Cost	Bus %	Sec 179 Bonus	Basis for Depr	Per Conv Meth	Prior	Current
	<b>Grand Totals</b>		4,332,234			530,746		3,986,333	120,902
	<b>Less: Dispositions and Transfers</b>		0			0		0	0
	<b>Less: Start-up/Org Expense</b>		0			0		0	0
	<b>Net Grand Totals</b>		<u>4,332,234</u>			<u>530,746</u>		<u>3,986,333</u>	<u>120,902</u>

27-4368504

**Bonus Depreciation Report**

FYE: 12/31/2019

**Form 1120, Page 1**

Asset	Property Description	Date In Service	Tax Cost	Bus Pct	Tax Sec 179 Exp	Current Bonus	Prior Bonus	Tax - Basis for Depr
3	Water Laboratory Equipment	12/01/12	102,818		0	0	51,409	51,409
6	Meters	7/01/13	16,568		0	0	8,284	8,284
7	Backflow Devices	7/01/13	4,408		0	0	2,204	2,204
8	Transportation Equipment	7/01/13	30,053	100	0	0	15,027	15,026
9	Transportation Equipment	7/01/13	30,053	100	0	0	15,027	15,026
12	Meters	7/01/15	4,856		0	0	2,428	2,428
14	Misc Equipment	7/01/15	1,167		0	0	584	583
16	Meters	7/01/16	2,312		0	0	1,156	1,156
17	Transportation Equipment	7/01/16	10,632	100	0	0	5,316	5,316
19	Meters	7/01/16	10,372		0	0	5,186	5,186
22	Transportation Equipment	7/01/16	10,632	100	0	0	5,316	5,316
23	Meters	7/01/17	9,821		0	0	4,911	4,910
27	Meters	7/01/18	4,880		0	0	4,880	0
28	Transportation Equip	7/01/18	27,369	100	0	0	27,369	0
29	Meters	7/01/18	4,520		0	0	4,520	0
30	Pumping Equipment	7/01/18	3,914		0	0	3,914	0
31	Treatment & Disp Equipment	7/01/18	11,221		0	0	11,221	0
32	Other Plant Equip	7/01/18	11,721		0	0	11,721	0
33	Transportation Equip	7/01/18	27,369	100	0	0	27,369	0
34	Other Plant Equip	7/01/18	10,657		0	0	10,657	0
35	Transportation Equip	7/01/18	27,369	100	0	0	27,369	0
36	Structures & Improvements	6/30/19	78,959		0	78,959	0	0
37	Water Treatment Equip	7/01/19	6,200		0	6,200	0	0
38	Hydrants	7/01/19	127		0	127	0	0
39	Pumping Equipment	7/01/19	310		0	310	0	0
40	Pre 2011	1/01/11	3,470,024		0	0	3,470,024	0
<b>Grand Total</b>			<b>3,918,332</b>		<b>0</b>	<b>85,596</b>	<b>3,715,892</b>	<b>116,844</b>



# Exhibit P

## **EXHIBIT P**

Although applicant does not own or operate other regulated utilities in Florida, customers currently served by Aquarina would benefit from economies of scale and other advantages available from CSWR and affiliated utilities operating outside Florida .

Technical resources and operational expertise that would be available to CSWR-Florida already have greatly improved the quality of utility service provided to customers of affiliates in Missouri, Arkansas, Louisiana, and Kentucky. CSWR has on staff engineers and other trained and qualified personnel with experience in the design and operation of water and wastewater systems, and CSWR supplements those resources with qualified and licensed local contract operators who are responsible for day-to-day plant operations. Access to these and other resources available through its affiliation with CSWR would allow CSWR-Florida to achieve economies not generally available to similarly sized water and wastewater utilities. The affiliated group's business model makes this expertise and experience available to affiliates and does so through economies of scale that can be achieved because of CSWR's centralized management structure.

CSWR also has developed and implemented operating processes and technologies that improve service to customers. If authorized to make the acquisition proposed in this application, CSWR-Florida plans to implement operational changes specifically designed to improve and enhance customer service. Customers would have access to a 24-hour phone line to report any utility service issues. Information received from those calls would then be transferred into CSWR's computerized maintenance management system and converted into work orders, which creates a historical record of all reported service issues. The work order also ensures contracted customer service personnel can quickly commence work required to deal with issues affecting service efficiently and expeditiously.

CSWR-Florida also would ensure customers have access to customer service representatives during normal business hours to discuss customer concerns. Additionally, CSWR-Florida will establish a utility-specific webpage and dedicated email address to keep customers informed about their utility service. Information available on the website would include state mandated drinking water testing information, up-to-date website bulletins about current service status, and service initiation or discontinuance procedures. CSWR-Florida also will also implement a dedicated social media page to offer another avenue of communication with customers. CSWR-Florida also will offer online bill paying options to customers including e-checks, debit card, and credit cards.



# Exhibit Q

## EXHIBIT Q

### NOTICE OF APPLICATION FOR AUTHORITY TO TRANSFER WATER AND WASTEWATER CERTIFICATES OF AUTHORIZATION TO ANOTHER REGULATED UTILITY

DOCKET NO. \_\_\_\_\_

### APPLICATION TO TRANSFER WATER AND WASTEWATER SYSTEMS AND CERTIFICATES NO. 517-W AND 450-S IN BREVARD COUNTY FROM AQUARINA UTILITIES, INC. TO CSWR- FLORIDA UTILITY OPERATING COMPANY, LLC

DATE OF CUSTOMER NOTICE — \_\_\_/\_\_\_/\_\_\_\_\_

Notice is hereby given that CSWR-Florida Utility Operating Company, LLC (“Central States Water Resources”), has filed an Application for Approval of Transfer of the Water System of Aquarina Utilities, Inc., in Brevard County, Florida, pursuant to Section 360.071, Florida Statutes, and Rule 24-30.037, Florida Administrative Code.

Central States Water Resources is not requesting a change to rates, classifications, charges, or rules and regulations; therefore, your current rates will not be affected by this transfer. The Aquarina Utilities, Inc., water system provides service to Aquarina I, Aquarina II, St. Andrews, and the surrounding community in the following described service territory in Brevard County, Florida:

The following are simplified legal descriptions of the Utility’s service territory. For the full legal descriptions, please contact Central States Water Resources at the contact information below.

#### WATER LEGAL DESCRIPTION

A portion of Sections 25, 35 and 36 Township 29 South, Range 38 East, Section 31, Township 29 South, Range 39 East, Section 1, Township 30 South, Range 38 East and Section 6, Township 30 South, Range 39 East, Brevard County, Florida.

#### WASTEWATER LEGAL DESCRIPTION

A portion of Sections 25, 26, 35 and 36 Township 29 South, Range 38 East, and Section 31, Township 29 South, Range 39 East, Brevard County, Florida.

Common Street Names Affected by Transfer: ACSA Cross Over N, Aquarina Beach Dr., Aquarina Blvd., Aquarina Blvd. NPW, Bayshore Dr., Beverly Ct., Blue Heron, Caledonia Dr., Hammock Shore Dr., Kiawah Way, Matanilla Reef Way, Osprey Villas Ct., River Path Ln., S Highway A1A, Spanish Moss Ct., Stuart Ave., Warsteiner Way, and Whaler Dr.

For more information concerning this notice, please contact the Utility at the address below:

Central States Water Resources  
1650 Des Peres Rd., Suite 303  
St. Louis, MO 63131  
Office: (314) 736-4672  
Fax: (314) 736-4743  
Email address: [regulatory@cswrgroup.com](mailto:regulatory@cswrgroup.com)

Any objection to the application must be made in writing and filed with the Office of Commission Clerk, Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, no later than thirty (30) days after the last date that the notice was mailed or published, whichever is later.