

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

ANNUAL REPORT

OF

BOCILLA UTILITIES, INC.

Exact Legal Name of Respondent

WU962

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2022 MAR 21 AM 8:54  
DIVISION OF  
ACCOUNTING & FINANCE

FOR THE

YEAR ENDED DECEMBER 31, 2021

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## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners Uniform System of Accounts for Water and/or Wastewater Utilities (USOA).
2. Interpret all accounting words and phrases in accordance with the USOA.
3. Complete each question fully and accurately, even if it has been answered in a previous annual report. Enter the word "None" where it truly and completely states the fact.
4. For any question, section, or page which is not applicable to the respondent, enter the words "Not Applicable." Do not omit any pages.
5. Where dates are called for, the month and day should be stated as well as the year.
6. All schedules requiring dollar entries should be rounded to the nearest dollar unless otherwise specifically indicated.
7. Complete this report by means which result in a permanent record, such as by computer or typewriter.
8. If there is not enough room on any schedule, an additional page or pages may be added, provided the format of the added schedule matches the format of the schedule with not enough room. Such a schedule should reference the appropriate schedules, state the name of the utility, and state the year of the report.
9. If it is necessary or desirable to insert additional statements for the purpose of further explanation of schedules, such statement should be made at the bottom of the page or an additional page inserted. Any additional pages should state the name of the utility, the year of the report, and reference the appropriate schedule.
10. For water and wastewater utilities with more than one rate group and/or system, water and wastewater pages should be completed for each rate group and/or system group. These pages should be grouped together and tabbed by rate group and/or system.
11. All other water and wastewater operations not regulated by the Commission and other regulated industries should be reported as "Other than Reporting Systems."
12. Financial information for multiple systems charging rates which are covered under the same tariff should be reported as one system. However, the engineering data must be reported by individual system.
13. For water and wastewater utilities with more than one system, one (1) copy of workpapers showing the consolidation of systems for the operating sections, should be filed with the annual report.
14. The report should be filled out in quadruplicate and the original and two copies returned by March 31, of the year following the date of the report. The report should be returned to:

**Florida Public Service Commission  
Division of Accounting and Finance  
2540 Shumard Oak Boulevard  
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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UTILITY NAME: BOCILLA UTILITIES, INC.

**CERTIFICATION OF ANNUAL REPORT**

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

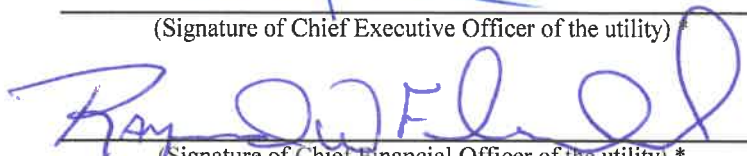
- |  |                                |  |
|--|--------------------------------|--|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |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

Items Certified

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

  
\_\_\_\_\_  
(Signature of Chief Executive Officer of the utility) \*

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

  
\_\_\_\_\_  
(Signature of Chief Financial Officer of the utility) \*

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

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

**ANNUAL REPORT OF**

<b>YEAR OF REPORT</b> December 31, 2021
--

**BOCILLA UTILITIES, INC.**  
 (Exact Name of Utility)

County: CHARLOTTE

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

P. O. BOX 3399  
PLACIDA, FL 33946

Telephone: 941-769-0561

E Mail Address: OFFICE@BOCILLAUTILITIES.COM

WEB Site: WWW.BOCILLAUTILITIES.COM

Sunshine State One-Call of Florida, Inc. Member Number BU 2096

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

R. CRAIG NODEN  
P.O. BOX 3399  
PLACIDA, FL 33946

Telephone: 941-769-0033

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

7075 PLACIDA RD, SUITE 104  
ENGLEWOOD, FL 34224  
ATTENTION: RAYMOND W. FLISCHEL

Telephone: 941-468-3018

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

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

Date of original organization of the utility: 07/01/83

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

Individual      
 Partnership      
 Sub S Corporation      
 1120 Corporation

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

	Name	Percent Ownership
1.	<u>R. CRAIG NODEN</u>	<u>89.99</u>
2.	<u>JULIE MERRY-DAVIS</u>	<u>11.11</u>
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

UTILITY NAME: **BOCILLA UTILITIES, INC.**

**YEAR OF REPORT**  
December 31, 2021

**DIRECTORY OF PERSONNEL WHO CONTACT  
THE FLORIDA PUBLIC SERVICE COMMISSION**

<b>NAME OF COMPANY REPRESENTATIVE (1)</b>	<b>TITLE OR POSITION (2)</b>	<b>ORGANIZATIONAL UNIT TITLE (3)</b>	<b>USUAL PURPOSE FOR CONTACT WITH FPSC</b>
R. CRAIG NODEN	PRESIDENT	BOCILLA UTILITIES	EVERYTHING
RAYMOND W. FLISCHEL	TREASURER	BOCILLA UTILITIES	REPORTING
EILEEN MONTANEZ	OFFICE MGR	BOCILLA UTILITIES	CLERICAL

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

UTILITY NAME: BOCILLA UTILITIES, INC.

**YEAR OF REPORT**  
December 31, 2021

### COMPANY PROFILE

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

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

- A. Bocilla Utilities, Inc. was constructed in 1983 to serve a small portion of Don Pedro Island and has since been expanded to serve all of Don Pedro/Knight/Palm Island in Charlotte County, Florida.
- B. Bocilla Utilities, Inc. provides water service only.
- C. Currently, Bocilla Utilities, Inc. connects 7 to 10 new homes on Don Pedro/Knight/Palm Island each year.

UTILITY NAME: BOCILLA UTILITIES, INC.

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/21

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

NONE

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2021
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**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
R. CRAIG NODEN	PRESIDENT	100	\$ 113,000

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
R. CRAIG NODEN	PRESIDENT	12	\$ 2,400
JULIE MERRY-DAVIS	SECRETARY	12	2,400
RAYMOND FLISCHEL	TREASURER	12	2,400

**BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES**

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.			
NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
NONE		\$ _____	
		_____	
		_____	
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		_____	

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

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2021
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**AFFILIATION OF OFFICERS AND DIRECTORS**

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

<b>NAME</b> (a)	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION</b> (b)	<b>AFFILIATION OR CONNECTION</b> (c)	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION</b> (d)
RAYMOND W. FLISCHEL	CONSULTANT	OWNER	ENGLEWOOD MANAGEMENT GROUP



UTILITY NAME: **BOCILLA UTILITIES, INC.**

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

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
NONE	\$		\$		\$	

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

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

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

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
				\$
ENGLEWOOD MANAGEMENT GRP	ACCOUNTING & CONSULTING		(P)	3,900

**UTILITY NAME:** BOCILLA UTILITIES, INC.

**BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)**

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets						
1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	2. Below are examples of some types of transactions to include: -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans	3. The columnar instructions follow:  (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
NONE			\$ _____	\$ _____	\$ _____	\$ _____
			\$ _____	\$ _____	\$ _____	\$ _____
			\$ _____	\$ _____	\$ _____	\$ _____
			\$ _____	\$ _____	\$ _____	\$ _____
			\$ _____	\$ _____	\$ _____	\$ _____
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			\$ _____	\$ _____	\$ _____	\$ _____

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# **FINANCIAL SECTION**

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2021
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 1,258,048	\$ 1,295,375
108-110	Less: Accumulated Depreciation and Amortization	F-8	422,233	458,655
Net Plant			\$ 835,815	\$ 836,720
114-115	Utility Plant Acquisition adjustment (Net)	F-7	0	0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 835,815	\$ 836,720
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ 566,834	\$ 564,563
122	Less: Accumulated Depreciation and Amortization		50,678	58,153
Net Nonutility Property			\$ 516,156	\$ 506,410
123	Investment in Associated Companies	F-10	0	0
124	Utility Investments	F-10	4,718	8,015
125	Other Investments	F-10	0	0
126-127	Special Funds	F-10	0	0
Total Other Property & Investments			\$ 520,874	\$ 514,425
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 157,263	\$ 170,549
132	Special Deposits	F-9	0	0
133	Other Special Deposits	F-9	0	0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	60,172	61,446
145	Accounts Receivable from Associated Companies	F-12	0	0
146	Notes Receivable from Associated Companies	F-12	0	0
151-153	Material and Supplies		4,447	4,385
161	Stores Expense			
162	Prepayments		747	785
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	0	0
Total Current and Accrued Assets			\$ 222,629	\$ 237,165

\* Not Applicable for Class B Utilities

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2021
--

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14	17,042	2,375
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 17,042	\$ 2,375
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 1,596,360</b>	<b>\$ 1,590,685</b>

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2021
--

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 500	\$ 500
204	Preferred Stock Issued	F-15	0	0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		191,769	191,769
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(47,580)	28,271
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 144,689	\$ 220,540
<b>LONG TERM DEBT</b>				
221	Bonds	F-15	0	0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17	0	0
224	Other Long Term Debt	F-17	1,012,149	975,321
Total Long Term Debt			\$ 1,012,149	\$ 975,321
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		44,068	45,550
232	Notes Payable	F-18	44,528	2,329
233	Accounts Payable to Associated Companies	F-18	0	0
234	Notes Payable to Associated Companies	F-18	0	0
235	Customer Deposits			
236	Accrued Taxes	W/S-3	1,048	1,145
237	Accrued Interest	F-19	0	0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	1,116	741
Total Current & Accrued Liabilities			\$ 90,760	\$ 49,765

\* Not Applicable for Class B Utilities



UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2021
--

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ 0	\$ 0
252	Advances For Construction	F-20	0	0
253	Other Deferred Credits	F-21	0	0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ 0	\$ 0
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ 0	\$ 0
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 578,265	\$ 588,981
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	241,625	(256,044)
Total Net CIAC			\$ 336,640	\$ 332,937
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		12,122	12,122
Total Accumulated Deferred Income Tax			\$ 12,122	\$ 12,122
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			<b>\$ 1,596,360</b>	<b>\$ 1,590,685</b>

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2021
--

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 634,399	\$ 654,958
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	25,283	7,754
Net Operating Revenues			\$ 609,116	\$ 647,204
401	Operating Expenses	F-3(b)	\$ 524,331	\$ 533,910
403	Depreciation Expense:	F-3(b)	\$ 35,925	\$ 37,571
	Less: Amortization of CIAC	F-22	13,410	14,419
Net Depreciation Expense			\$ 22,515	\$ 23,152
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	0	0
407	Amortization Expense (Other than CIAC)	F-3(b)	0	0
408	Taxes Other Than Income	W/S-3	57,989	60,961
409	Current Income Taxes	W/S-3	0	0
410.1	Deferred Federal Income Taxes	W/S-3	0	0
410.11	Deferred State Income Taxes	W/S-3	0	0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3	0	0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3	0	0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3	0	0
Utility Operating Expenses			\$ 604,835	\$ 618,023
Net Utility Operating Income			\$ 4,281	\$ 29,181
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	25,283	7,754
413	Income From Utility Plant Leased to Others		0	0
414	Gains (losses) From Disposition of Utility Property		0	(1,899)
420	Allowance for Funds Used During Construction		0	0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 29,564	\$ 35,036

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

UTILITY NAME: BOCILLA UTILITIES, INC.

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

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>654,958</u> <u>7,754</u>	\$ <u>0</u> <u>0</u>	\$ _____
\$ <u>647,204</u>	\$ <u>0</u>	\$ <u>0</u>
\$ <u>533,910</u>	\$ <u>0</u>	\$ _____
<u>37,571</u> <u>14,419</u>	<u>0</u> <u>0</u>	_____
\$ <u>23,152</u>	\$ <u>0</u>	\$ <u>0</u>
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>60,961</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
\$ <u>618,023</u>	\$ <u>0</u>	\$ <u>0</u>
\$ <u>29,181</u>	\$ <u>0</u>	\$ <u>0</u>
<u>7,754</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>(1,899)</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
\$ <u>35,036</u>	\$ <u>0</u>	\$ <u>0</u>

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

UTILITY NAME: BOCILLA UTILITIES, INC.

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 29,564	\$ 35,036
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ 0	\$
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		0	
419	Interest and Dividend Income		9,978	10,218
421	Nonutility Income		56,468	65,924
426	Miscellaneous Nonutility Expenses		(22,932)	(11,798)
Total Other Income and Deductions			\$ 43,514	\$ 64,344
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ 6,796	\$ 7,049
409.2	Income Taxes			
410.2	Provision for Deferred Income Taxes			
411.2	Provision for Deferred Income Taxes - Credit			
412.2	Investment Tax Credits - Net			
412.3	Investment Tax Credits Restored to Operating Income			
Total Taxes Applicable To Other Income			\$ 6,796	\$ 7,049
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 63,619	\$ 61,248
428	Amortization of Debt Discount & Expense	F-13	0	0
429	Amortization of Premium on Debt	F-13	0	0
Total Interest Expense			\$ 63,619	\$ 61,248
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$	\$ 44,768
434	Extraordinary Deductions			
409.3	Income Taxes, Extraordinary Items			
Total Extraordinary Items			\$ 0	\$ 44,768
<b>NET INCOME</b>			<u>\$ 2,663</u>	<u>\$ 75,851</u>

Explain Extraordinary Income:

Forgiven SBA PPP Loan #1515977301 (CoBank Loan #003286127)

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UTILITY NAME: BOCILLA UTILITIES, INC.

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**SCHEDULE OF YEAR END RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,295,375	\$ 0
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	458,655	0
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	588,981	0
252	Advances for Construction	F-20		
Subtotal			\$ 247,739	\$ 0
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	256,044	0
Subtotal			\$ 503,783	\$ 0
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		0	0
	Other (Specify):			
	_____			
	_____			
	_____			
RATE BASE			\$ 503,783	\$ 0
NET UTILITY OPERATING INCOME			\$ 29,181	\$ 0
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			5.79%	0.00%

**NOTES :**

- (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: **BOCILLA UTILITIES, INC.**

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 106,852	21.21%	11.16%	2.37%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	396,931	78.79%	6.00%	4.73%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
Total	\$ 503,783	100.00%		7.09%

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

\_\_\_\_\_

\_\_\_\_\_

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

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

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

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	11.16%
Commission order approving Return on Equity:	PSC 17-0209-PAA-WU

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	
Commission order approving AFUDC rate:	

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

UTILITY NAME:

BOCILLA UTILITIES, INC.

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 220,540	\$	\$	\$	\$ 113,688	\$ 106,852
Preferred Stock						0
Long Term Debt	975,321			156,051	422,339	396,931
Customer Deposits				0		0
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes						0
Other (Explain)						0
<b>Total</b>	<b>\$ 1,195,861</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 156,051</b>	<b>\$ 536,027</b>	<b>\$ 503,783</b>

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

Amount in Column e results from allocation of debt for amount allocated to non utility property  
Amount in Column f allocates to rate base

UTILITY NAME: BOCILLA UTILITIES, INC.

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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 1,295,375	\$ 0	\$ _____	\$ 1,295,375
102	Utility Plant Leased to Other	_____	_____	_____	0
103	Property Held for Future Use	_____	_____	_____	0
104	Utility Plant Purchased or Sold	_____	_____	_____	0
105	Construction Work in Progress	_____	_____	_____	0
106	Completed Construction Not Classified	_____	_____	_____	0
	Total Utility Plant	\$ <u>1,295,375</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,295,375</u>

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

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Plant Acquisition Adjustments	\$ 0	\$ 0	\$ 0	\$ 0
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	Total Accumulated Amortization	\$ 0	\$ 0	\$ 0	\$ 0
	Net Acquisition Adjustments	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>



UTILITY NAME: BOCILLA UTILITIES, INC.

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 422,233	\$	\$	\$ 422,233
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 37,571	\$	\$	\$ 37,571
Account 108.2 (2)	_____	_____	_____	0
Account 108.3 (2)	_____	_____	_____	0
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
Salvage	_____	_____	_____	0
Other Credits (Specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Credits	\$ 37,571	\$ 0	\$ 0	\$ 37,571
Debits during year:				
Book cost of plant retired	1,149	_____	_____	1,149
Cost of Removal	_____	_____	_____	0
Other Debits (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Debits	\$ 1,149	\$ 0	\$ 0	\$ 1,149
Balance end of year	\$ <u>458,655</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>458,655</u>
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ _____	\$ _____	\$ _____	\$ 0
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Other debits (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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

UTILITY NAME: BOCILLA UTILITIES, INC.

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Application for Rate Increase Docket #160065-WU	\$ 0	666	\$
Total	\$ 0		\$ 0

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
Trans Line plus Other Costs	\$ 298,989	\$	\$	\$ 298,989
Plant Out of Service	220,238			220,238
Land	44,000			44,000
Add'l Rate Case + CoBank	1,336			1,336
Total Nonutility Property	\$ 564,563	\$ 0	\$ 0	\$ 564,563

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

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	
	\$
Total Special Deposits	\$ 0
OTHER SPECIAL DEPOSITS (Account 133):	
	\$
Total Other Special Deposits	\$ 0

UTILITY NAME: BOCILLA UTILITIES, INC.

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

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Investment in Associated Companies		\$ <u>0</u>
UTILITY INVESTMENTS (Account 124): Investment in CoBank _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ <u>8,015</u> _____ _____ _____
Total Utility Investment		\$ <u>8,015</u>
OTHER INVESTMENTS (Account 125): _____ _____ _____ _____	\$ _____ _____ _____ _____	\$ _____ _____ _____ _____
Total Other Investment		\$ <u>0</u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): _____ _____ _____ _____		\$ _____ _____ _____ _____
Total Special Funds		\$ <u>0</u>

UTILITY NAME: BOCILLA UTILITIES, INC.

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**ACCOUNTS AND NOTES RECEIVABLE - NET**  
**ACCOUNTS 141 - 144**

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 55,258	
Wastewater		
Other	1,105	
Total Customer Accounts Receivable		\$ 56,363
OTHER ACCOUNTS RECEIVABLE (Account 142):		
Knight Island Utilities	\$ 5,083	
Total Other Accounts Receivable		\$ 5,083
NOTES RECEIVABLE (Account 144):		
	\$	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 61,446
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$	
Add: Provision for uncollectibles for current year	\$	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions	\$ 0	
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off	\$ 0	
Balance end of year		\$ 0
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>		<b>\$ 61,446</b>

UTILITY NAME: BOCILLA UTILITIES, INC.

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u>0</u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**  
**ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
_____	_____ %	\$ _____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
_____	_____ %	_____
Total		\$ <u>0</u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**  
**ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>0</u>

UTILITY NAME: BOCILLA UTILITIES, INC.

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

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Debt Discount and Expense	\$ <u>0</u>	\$ <u>0</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
Total Unamortized Premium on Debt	\$ <u>0</u>	\$ <u>0</u>

**EXTRAORDINARY PROPERTY LOSSES**

**ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
_____ _____ _____	\$ _____ _____ _____
Total Extraordinary Property Losses	\$ <u>0</u>

UTILITY NAME: BOCILLA UTILITIES, INC.

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
<u>DeFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)</u>	\$ <u>14,523</u>	\$ <u>0</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	\$ <u><u>14,523</u></u>	\$ <u><u>0</u></u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
<u>CoBank Loan Costs</u>	\$ <u>181</u>	\$ <u>2,375</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	\$ <u><u>181</u></u>	\$ <u><u>2,375</u></u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u><u>14,704</u></u>	\$ <u><u>2,375</u></u>

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

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	%	\$ 1
Shares authorized		500
Shares issued and outstanding		500
Total par value of stock issued	%	\$ 500
Dividends declared per share for year	%	\$
<b>PREFERRED STOCK</b>		
Par or stated value per share	%	\$
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	%	\$
Dividends declared per share for year	%	\$

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
<b>Total</b>			<b>\$ 0</b>

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



UTILITY NAME: BOCILLA UTILITIES, INC.

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**STATEMENT OF RETAINED EARNINGS**

1. Dividends should be shown for each class and series of capital stock. Show amounts as dividends per share.
2. Show separately the state and federal income tax effect of items shown in Account No. 439.

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (47,580)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
		_____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
		_____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ 75,851
436	Appropriations of Retained Earnings: _____	_____
		_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
		_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ 28,271
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
		_____
		_____
214	Total Appropriated Retained Earnings	\$ 0
	<b>Total Retained Earnings</b>	<b>\$ 28,271</b>
Notes to Statement of Retained Earnings:		

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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
<b>Total</b>	\$ <u>          0</u>

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
Note Payable: CoBank	6.06 %	Fixed	\$ 975,321
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
<b>Total</b>			\$ <u>975,321</u>

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

UTILITY NAME: BOCILLA UTILITIES, INC.

**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): Verizon	%	Fixed	\$ 2,329
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total Account 232			\$ 2,329
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):	%		\$
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
Total Account 234			\$ 0

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ 0

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT  
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**ACCRUED INTEREST AND EXPENSE  
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt CoBank Loan	\$ 0		\$ 61,248	\$ 61,248	\$
Total Account 237.1	\$ 0		\$ 61,248	\$ 61,248	\$ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$	427		\$	\$
Total Account 237.2	\$ 0		\$ 0	\$ 0	\$ 0
Total Account 237 (1)	\$ 0		\$ 61,248	\$ 61,248	\$ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 61,248		
Less Capitalized Interest Portion of AFUDC:					
Net Interest Expensed to Account No. 427 (2)			\$ 61,248		

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT  
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MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Accrued Water Usage _____ _____ _____	\$ 741 _____ _____
Total Miscellaneous Current and Accrued Liabilities	\$ 741 _____

ADVANCES FOR CONSTRUCTION  
ACCOUNT 252

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
_____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ 0 _____ _____ _____ _____ _____ _____ _____
Total	\$ 0 _____	\$ 0 _____	\$ 0 _____	\$ 0 _____	

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

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2021
--

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

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

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2021
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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>578,265</u>	\$ <u>0</u>	\$ _____	\$ <u>578,265</u>
Add credits during year:	\$ <u>10,716</u>	\$ <u>0</u>	\$ _____	\$ <u>10,716</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u><u>588,981</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>588,981</u></u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>241,625</u>	\$ <u>0</u>	\$ _____	\$ <u>241,625</u>
Debits during the year:	\$ <u>14,419</u>	\$ <u>0</u>	\$ _____	\$ <u>14,419</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>256,044</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>256,044</u></u>

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2021
--

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

- The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.
- If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ 75,851
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u>75,851</u>

Computation of tax :

Tax Return is not complete at this time. Due to time constraints of filing timely, and the Bank and Charlotte County requiring copies of the Annual Report, utility is filing before tax return to meet other obligations. This section can be amended.



**WATER  
OPERATION  
SECTION**

**UTILITY NAME:** BOCILLA UTILITIES, INC.

**WATER LISTING OF SYSTEM GROUPS**

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

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

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

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

<b>SYSTEM NAME / COUNTY</b>	<b>CERTIFICATE NUMBER</b>	<b>GROUP NUMBER</b>
BOCILLA UTILITIES INC./CHARLOTTE COUNTY	WU962	

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2021
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,295,375
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>458,654</u>
110	Accumulated Amortization	F-8	<u>0</u>
271	Contributions in Aid of Construction	W-7	<u>588,981</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>247,740</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 256,044
Subtotal			\$ <u>503,784</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ <u>503,784</u>
WATER OPERATING INCOME		W-3	\$ <u>29,181</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>5.79%</u>

- NOTES : (1) Estimate based on the methodology used in the last rate proceeding.
- (2) Include only those Acquisition Adjustments that have been approved by the Commission.
- (3) Calculation consistent with last rate proceeding.  
 In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: BOCILLA UTILITIES, INC.

**YEAR OF REPORT**

December 31, 2021

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 654,958
469	Less: Guaranteed Revenue and AFPI	W-9	7,754
	Net Operating Revenues		\$ 647,204
401	Operating Expenses	W-10(a)	\$ 533,910
403	Depreciation Expense	W-6(a)	37,571
	Less: Amortization of CIAC	W-8(a)	14,419
	Net Depreciation Expense		\$ 23,152
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		29,473
408.11	Property Taxes		12,543
408.12	Payroll Taxes		18,860
408.13	Other Taxes and Licenses		85
408	Total Taxes Other Than Income		\$ 60,961
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 618,023
	Utility Operating Income		\$ 29,181
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 7,754
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		(1,899)
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 35,036

UTILITY NAME: BOCILLA UTILITIES, INC.

SYSTEM NAME / COUNTY :

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$	\$	\$	\$
302	Franchises	4,232			4,232
303	Land and Land Rights				0
304	Structures and Improvements				0
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment	111,477			111,477
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	1,031,635	25,159		1,056,794
333	Services				0
334	Meters and Meter Installations	91,702	9,351		101,053
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment	6,817	5,396	3,050	9,163
341	Transportation Equipment	6,520			6,520
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment	4,345	1,791		6,136
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
<b>TOTAL WATER PLANT</b>		<b>\$ 1,256,728</b>	<b>\$ 41,697</b>	<b>\$ 3,050</b>	<b>\$ 1,295,375</b>

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

YEAR OF REPORT  
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UTILITY NAME: BOCILLA UTILITIES, INC.

SYSTEM NAME / COUNTY: \_\_\_\_\_

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 0	\$	\$	\$	\$	\$
302	Franchises	4,232	4,232				
303	Land and Land Rights	0					
304	Structures and Improvements	0					
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	0					
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	0					
310	Power Generation Equipment	0					
311	Pumping Equipment	111,477		111,477		0	
320	Water Treatment Equipment	0					
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	1,056,794				1,056,794	
333	Services	0					
334	Meters and Meter Installations	101,053				101,053	
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	9,163					9,163
341	Transportation Equipment	6,520					6,520
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	6,136					6,136
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 1,295,375	\$ 4,232	\$ 111,477	\$ 0	\$ 1,157,847	\$ 21,819

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME: BOCILLA UTILITIES, INC.

SYSTEM NAME / COUNTY : \_\_\_\_\_

**BASIS FOR WATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	43		2.33%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains			
310	Power Generation Equipment			
311	Pumping Equipment	20		5.00%
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains	43		2.33%
333	Services			
334	Meters and Meter Installations	17		5.88%
335	Hydrants			
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	8		12.50%
341	Transportation Equipment	8		12.50%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment	8		12.50%
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
348	Other Tangible Plant	40		2.50%
Water Plant Composite Depreciation Rate *				

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

**YEAR OF REPORT**  
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**UTILITY NAME:** BOCILLA UTILITIES, INC.

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

<b>ACCT. NO. (a)</b>	<b>ACCOUNT NAME (b)</b>	<b>BALANCE AT BEGINNING OF YEAR (c)</b>	<b>ACCRUALS (d)</b>	<b>OTHER CREDITS * (e)</b>	<b>TOTAL CREDITS (d + e) (f)</b>
		\$	\$	\$	\$
304	Structures and Improvements				0
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment	31,837	5,574		5,574
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	365,569	24,330		24,330
333	Services				0
334	Meters and Meter Installations	14,785	4,819		4,819
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment	1,888	1,000		1,000
341	Transportation Equipment	3,804	1,087		1,087
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment	705	655		655
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant	3,644	106		106
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 422,232</b>	<b>37,571</b>	<b>0</b>	<b>37,571</b>

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



**UTILITY NAME:** BOCILLA UTILITIES, INC.

**SYSTEM NAME / COUNTY :** \_\_\_\_\_

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	0
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	0
310	Power Generation Equipment				0	0
311	Pumping Equipment				0	37,411
320	Water Treatment Equipment				0	0
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains				0	389,899
333	Services				0	0
334	Meters and Meter Installations				0	19,604
335	Hydrants				0	0
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment	1,149			1,149	1,739
341	Transportation Equipment				0	4,891
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	1,360
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	3,750
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 1,149</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,149</b>	<b>\$ 458,654</b>

UTILITY NAME:

BOCILLA UTILITIES, INC.

**YEAR OF REPORT**

December 31, 2021

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>578,265</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>10,716</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>10,716</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>588,981</u>

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

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

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

UTILITY NAME:

BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2021
--

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
5/8" Residential Connection	6	\$ 1,421	\$ 8,526
5/8" Residential Meter Set Fee	6	365	2,190
1" Residential Connection	0		0
1" Residential Meter Set Costs/Fee	0		0
_____			0
_____			0
_____			0
Total Credits			\$ <u>10,716</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ <u>241,625</u>
Debits during the year:	
Accruals charged to Account 272	\$ <u>14,419</u>
Other debits (specify) : _____ _____	 _____ _____
Total debits	\$ <u>14,419</u>
Credits during the year (specify) : _____ _____	 \$ <u>0</u> _____
Total credits	\$ <u>0</u>
Balance end of year	\$ <u><u>256,044</u></u>

UTILITY NAME: BOCILLA UTILITIES, INC.

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY : \_\_\_\_\_

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
_____	_____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
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_____	_____	_____
_____	_____	_____
Total Credits	\$ _____	0

UTILITY NAME:

BOCILLA UTILITIES, INC.

**YEAR OF REPORT**

December 31, 2021

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	440	445	641,103
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		440	445	\$ 641,103
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection	2	5	2,919
Total Fire Protection Revenue		2	5	\$ 2,919
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		442	450	\$ 644,022
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ 7,754
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			270
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			2,912
Total Other Water Revenues				\$ 10,936
Total Water Operating Revenues				\$ 654,958

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

UTILITY NAME:

BOCILLA UTILITIES, INC.

**YEAR OF REPORT**

December 31, 2021

SYSTEM NAME / COUNTY :

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 122,632	\$ 40,310	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	113,000		
604	Employee Pensions and Benefits	0		
610	Purchased Water	165,463	165,463	
615	Purchased Power	2,298	2,298	
616	Fuel for Power Production	0		
618	Chemicals	4,735	4,735	
620	Materials and Supplies	12,118		12,118
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	5,550		
633	Contractual Services - Legal	508		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	1,775		
636	Contractual Services - Other	0		
641	Rental of Building/Real Property	5,870		
642	Rental of Equipment	1,863		1,863
650	Transportation Expenses	10,792		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	4,674		
658	Insurance - Workman's Comp.	2,462		
659	Insurance - Other	0		
660	Advertising Expense	43		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	14,523		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	0		
675	Miscellaneous Expenses	65,604		
Total Water Utility Expenses		\$ 533,910	\$ 212,806	\$ 13,981



UTILITY NAME:

BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2021
--

SYSTEM NAME / COUNTY :

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January	1,844		32	1,812	1,712
February	1,856		22	1,834	1,718
March	2,881		74	2,807	2,575
April	2,642		41	2,601	2,391
May	3,581		84	3,497	3,163
June	2,818		44	2,774	2,517
July	2,365		38	2,327	2,096
August	2,438		44	2,394	2,095
September	1,979		41	1,938	1,630
October	2,117		27	2,090	1,872
November	2,155		34	2,121	1,959
December	2,048		13	2,035	1,995
Total for Year	28,724	0	494	28,230	25,723

If water is purchased for resale, indicate the following:

Vendor Englewood Water District

Point of delivery Interconnect north of Buck Creek SR 775 Englewood, FL

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

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

**SOURCE OF SUPPLY**

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____



UTILITY NAME: BOCILLA UTILITIES, INC.

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

<b>Permitted Capacity of Plant (GPD):</b>	<u>Interconnect EWD</u>
<b>Location of measurement of capacity (i.e. Wellhead, Storage Tank):</b>	<u>None</u>
<b>Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):</b>	<u>None</u>
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): _____	Manufacturer: _____
<b>FILTRATION</b>	
Type and size of area:	
Pressure (in square feet): _____	Manufacturer: _____
Gravity (in GPM/square feet): _____	Manufacturer: _____

UTILITY NAME:

BOCILLA UTILITIES, INC.

**YEAR OF REPORT**

December 31, 2021

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	445	445
3/4"	Displacement	1.5		
1"	Displacement	2.5	4	10
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				455

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

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

Use one of the following methods:

- (a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.
- (b) If no historical flow data are available, use:  
 $ERC = ( \text{Total SFR gallons sold (Omit 000)} / 365 \text{ days} / 350 \text{ gallons per day} )$

ERC Calculation:

24,810,600 SFR Gals Sold  
 / 440 Avg Customers  
 56,388 Sum  
 / 365 Days  
 \$154.49 ERC Value

UTILITY NAME:

BOCILLA UTILITIES, INC.

**YEAR OF REPORT**

December 31, 2021

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

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3"	Turbine	17.5		
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4"	Turbine	30.0		
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6"	Turbine	62.5		
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10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				455

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

ERC Calculation:

(a)                    24,810,600 SFR Gals Sold  
                           /                    440 Avg Customers  
    56,388 Result  
    /                    365 Days  
    154.49 ERC Value

UTILITY NAME: BOCILLA UTILITIES, INC.

SYSTEM NAME / COUNTY : \_\_\_\_\_

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERCs \* the system can efficiently serve. 715
2. Maximum number of ERCs \* which can be served. 715
3. Present system connection capacity (in ERCs \*) using existing lines. 715
4. Future connection capacity (in ERCs \*) upon service area buildout. 715
5. Estimated annual increase in ERCs \*. 8
6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? No
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:  
\_\_\_\_\_  
\_\_\_\_\_
9. When did the company last file a capacity analysis report with the DEP? N/A (No Plant)
10. If the present system **does not** meet the requirements of DEP rules:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? \_\_\_\_\_
  - c. When will construction begin? \_\_\_\_\_
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_
11. Department of Environmental Protection ID # PWS 6084079
12. Water Management District Consumptive Use Permit # N/A
  - a. Is the system in compliance with the requirements of the CUP? \_\_\_\_\_
  - b. If not, what are the utility's plans to gain compliance? \_\_\_\_\_

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

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**WASTEWATER  
OPERATION  
SECTION (NOT APPLICABLE)**

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

**Company: BOCILLA UTILITIES, INC.  
For the Year Ended December 31, 2021**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ -	\$ -	\$ -
Total Metered Sales (461.1 - 461.5)	641,103	641,103	-
Total Fire Protection Revenue (462.1 - 462.2)	2,919	2,919	-
Other Sales to Public Authorities (464)	-	-	-
Sales to Irrigation Customers (465)	-	-	-
Sales for Resale (466)	-	-	-
Interdepartmental Sales (467)	-	-	-
Total Other Water Revenues (469 - 474)	10,936	10,936	-
<b>Total Water Operating Revenue</b>	<b>\$ 654,958</b>	<b>\$ 654,958</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	<b>0</b>	<b>0</b>	<b>-</b>
<b>Net Water Operating Revenues</b>	<b>\$ 654,958</b>	<b>\$ 654,958</b>	<b>\$ -</b>

Explanations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).