

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



FOR THE

YEAR ENDED DECEMBER 31, 2025

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.

YEAR OF REPORT
December 31, 2025

CERTIFICATION OF ANNUAL REPORT

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


YES NO
 1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO
 2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO
 3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

YES NO
 4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified			
1.	2.	3.	4.
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

YEAR OF REPORT
December 31, 2025

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: http://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: 941-769-0561

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: 941-769-0561

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</u>
2.	<u>Julie Merry</u>	<u>11</u>
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

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.

<p>A. Bocilla Utilities, Inc. was constructed in 1983 to serve a small portion of Don Pedro Island and has since expanded to service all of Don Pedro/Knight/Palm Island in Charlotte County, Florida</p> <p>B. Bocilla Utilities Inc. provides water service only.</p> <p>C. Currently, Bocilla Utilities, Inc. connects 6 to 10 new homes on Don Pedro/Knight/Palm Island each year.</p>
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UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT December 31, 2025
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PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/25

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

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	\$ 91,205

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	\$ 3,600
Julie Merry Davis	Secretary	12	3,600
Raymond Flischel	Treasurer	12	3,600

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FINANCIAL SECTION

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UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT
December 31, 2025

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 1,384,745	\$ 1,382,911
108-110	Less: Accumulated Depreciation and Amortization	F-8	580,769	614,165
Net Plant			\$ 803,976	\$ 768,746
114-115	Utility Plant Acquisition adjustment (Net)	F-7	0	0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 803,976	\$ 768,746
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ 606,080	\$ 605,999
122	Less: Accumulated Depreciation and Amortization		81,068	88,870
Net Nonutility Property			\$ 525,012	\$ 517,129
123	Investment in Associated Companies	F-10	0	0
124	Utility Investments	F-10	17,192	19,644
125	Other Investments	F-10	0	0
126-127	Special Funds	F-10	0	0
Total Other Property & Investments			\$ 542,204	\$ 536,773
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 145,898	\$ 119,753
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	51,997	60,429
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		7,825	5,494
161	Stores Expense			
162	Prepayments		1,421	1,455
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	3,183	3,183
Total Current and Accrued Assets			\$ 210,324	\$ 190,314

* Not Applicable for Class B Utilities

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT December 31, 2025
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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)
DEFERRED DEBITS				
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	1,943	1,799
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 1,943	\$ 1,799
TOTAL ASSETS AND OTHER DEBITS			\$ 1,558,447	\$ 1,497,632

* Not Applicable for Class B Utilities

<p>NOTES TO THE BALANCE SHEET</p> <p>The space below is provided for important notes regarding the balance sheet</p>

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT
December 31, 2025

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 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	87,398	88,593
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 279,667	\$ 280,862
LONG TERM DEBT				
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	854,110	809,768
Total Long Term Debt			\$ 854,110	\$ 809,768
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		52,990	64,631
232	Notes Payable	F-18	1,293	850
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	185	222
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	22,858	(639)
Total Current & Accrued Liabilities			\$ 77,326	\$ 65,064

* Not Applicable for Class B Utilities

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT December 31, 2025
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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ 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
OPERATING RESERVES				
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ 0	\$ 0
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 637,374	\$ 648,090
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	302,152	(318,274)
Total Net CIAC			\$ 335,222	\$ 329,816
ACCUMULATED DEFERRED INCOME TAXES				
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
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 1,558,447	\$ 1,497,632

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT

December 31, 2025

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)	\$ 720,853	\$ 695,501
469,530	Less: Guaranteed Revenue and AFPI	F-3(b)	8,400	7,754
Net Operating Revenues			\$ 712,453	\$ 687,747
401	Operating Expenses	F-3(b)	\$ 601,835	\$ 612,371
403	Depreciation Expense:	F-3(b)	\$ 42,908	\$ 41,181
	Less: Amortization of CIAC	F-22	15,835	16,122
Net Depreciation Expense			\$ 27,073	\$ 25,059
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	64,258	63,791
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			\$ 693,166	\$ 701,221
Net Utility Operating Income			\$ 19,287	\$ (13,474)
469,530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	8,400	7,754
413	Income From Utility Plant Leased to Others		0	0
414	Gains (losses) From Disposition of Utility Property		0	(8,136)
420	Allowance for Funds Used During Construction		0	0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 27,687	\$ (13,856)

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

YEAR OF REPORT

UTILITY NAME: BOCILLA UTILITIES, INC.

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>695,501</u> 7,754	\$ <u>0</u> 0	\$ _____
\$ <u>687,747</u>	\$ <u>0</u>	\$ <u>0</u>
\$ 612,371	\$ 0	\$ _____
<u>41,181</u> <u>16,122</u>	<u>0</u> <u>0</u>	_____
\$ <u>25,059</u>	\$ <u>0</u>	\$ <u>0</u>
<u>0</u> <u>0</u> <u>63,791</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>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
\$ <u>701,221</u>	\$ <u>0</u>	\$ <u>0</u>
\$ <u>(13,474)</u>	\$ <u>0</u>	\$ <u>0</u>
<u>7,754</u> <u>0</u> <u>(8,136)</u> <u>0</u>	<u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____
\$ <u><u>(13,856)</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

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

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT
December 31, 2025

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)]			\$ 27,687	\$ (13,856)
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		10,414	10,098
421	Nonutility Income		58,581	68,837
426	Miscellaneous Nonutility Expenses		(10,519)	(9,224)
Total Other Income and Deductions			\$ 58,476	\$ 69,711
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ 3,318	\$ 3,304
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			\$ 3,318	\$ 3,304
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 54,154	\$ 51,356
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 54,154	\$ 51,356
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			<u>\$ 28,691</u>	<u>\$ 1,195</u>

Explain Extraordinary Income:

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT December 31, 2025
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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	\$ 1,382,911	\$ 0
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>614,165</u>	<u>0</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>648,090</u>	<u>0</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>120,656</u>	\$ <u>0</u>
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	318,274	0
Subtotal			\$ <u>438,930</u>	\$ <u>0</u>
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
	Working Capital Allowance (3)		<u>0</u>	<u>0</u>
	Other (Specify):			
	_____		_____	_____
	_____		_____	_____
	_____		_____	_____
RATE BASE			\$ <u>438,930</u>	\$ <u>0</u>
NET UTILITY OPERATING INCOME			\$ <u>(13,474)</u>	\$ <u>0</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>-3.07%</u>	<u>0.00%</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.

**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	\$ 128,273	29.22%	11.16%	3.26%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	310,657	70.78%	6.06%	4.29%
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	\$ <u>438,930</u>	<u>100.00%</u>		<u>7.55%</u>

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

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

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

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

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>11.16%</u>
Commission order approving AFUDC rate:	<u>PSC 17-0209-PAA-WU</u>

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

UTILITY NAME: BOCILLA UTILITIES, INC.

**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	\$ 280,862	\$ _____	\$ _____	\$ _____	\$ 152,589	\$ 128,273
Preferred Stock	_____	_____	_____	_____	_____	0
Long Term Debt	809,768	_____	_____	129,563	369,548	310,657
Customer Deposits	_____	_____	_____	_____	_____	0
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	0
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	0
Deferred Inc. Taxes	_____	_____	_____	_____	_____	0
Other (Explain)	_____	_____	_____	_____	_____	0
Total	\$ 1,090,630	\$ 0	\$ 0	\$ 129,563	\$ 522,137	\$ 438,930

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

(e) Long term debt allocated to non-utility asset

(f) Adjust pro-rata reduction to match rate base

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT December 31, 2025
--

**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	\$ 1,382,911	\$ 0	\$ _____	\$ 1,382,911
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>1,382,911</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,382,911</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
		_____	_____	_____	0
	Total Plant Acquisition Adjustments	\$ 0	\$ 0	\$ 0	\$ 0
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	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.

YEAR OF REPORT
December 31, 2025

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 580,769	\$	\$	\$ 580,769
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 41,181	\$	\$	\$ 41,181
Account 108.2 (2)	_____	_____	_____	0
Account 108.3 (2)	_____	_____	_____	0
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
Salvage	_____	_____	_____	0
Other Credits (Specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Credits	\$ 41,181	\$ 0	\$ 0	\$ 41,181
Debits during year:				
Book cost of plant retired	7,785	_____	_____	7,785
Cost of Removal	_____	_____	_____	0
Other Debits (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Debits	\$ 7,785	\$ 0	\$ 0	\$ 7,785
Balance end of year	\$ <u>614,165</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>614,165</u>
ACCUMULATED AMORTIZATION				
Account 110				
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.

YEAR OF REPORT December 31, 2025
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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)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>0</u>		\$ <u>0</u>

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	\$ 312,074	\$ _____	\$ _____	\$ 312,074
Plant out of service	220,238	_____	_____	220,238
Land	72,675	_____	_____	72,675
CoBank loan costs	1,093	_____	81	1,012
Total Nonutility Property	\$ <u>606,080</u>	\$ <u>0</u>	\$ <u>81</u>	\$ <u>605,999</u>

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	\$ <u>0</u>
OTHER SPECIAL DEPOSITS (Account 133): _____ _____ _____	\$ _____ _____ _____
Total Other Special Deposits	\$ <u>0</u>

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT December 31, 2025
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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>19,644</u> _____ _____ _____
Total Utility Investment		\$ <u>19,644</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.

YEAR OF REPORT December 31, 2025
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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	\$ 56,707
Wastewater	_____
Other	_____
Total Customer Accounts Receivable	\$ 56,707
OTHER ACCOUNTS RECEIVABLE (Account 142):	
Knight Island Utilities & Misc Services	\$ 3,722
_____	_____
_____	_____
Total Other Accounts Receivable	\$ 3,722
NOTES RECEIVABLE (Account 144):	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable	\$ 0
Total Accounts and Notes Receivable	\$ 60,429
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
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$ 60,429

UTILITY NAME: BOCILLA UTILITIES, INC.

**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>

YEAR OF REPORT

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)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
Total Deferred Rate Case Expense	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
CoBank Loan Costs	\$ 144	\$ 1,799
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Debits	\$ <u>144</u>	\$ <u>1,799</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>144</u>	\$ <u>1,799</u>

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT December 31, 2025
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STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 87,398
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	\$ 1,195
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	\$ 88,593
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
	Total Retained Earnings	\$ <u>88,593</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: BOCILLA UTILITIES, INC.

**ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427**

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt CoBank Loan	\$ _____		\$ 51,356	\$ 51,356	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ <u>0</u>		\$ <u>51,356</u>	\$ <u>51,356</u>	\$ <u>0</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ _____	427	\$ _____	\$ _____	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ <u>0</u>		\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
Total Account 237 (1)	\$ <u>0</u>		\$ <u>51,356</u>	\$ <u>51,356</u>	\$ <u>0</u>
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 51,356		
Less Capitalized Interest Portion of AFUDC:			_____		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ <u>51,356</u>		

(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

YEAR OF REPORT
December 31, 2025

UTILITY NAME: BOCILLA UTILITIES, INC.

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Accrued Water Usage	\$ (639)
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>(639)</u>

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

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

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

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT December 31, 2025
--

**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	\$ _____	\$ _____
TOTAL OTHER DEFERRED CREDITS	\$ _____	\$ _____

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT December 31, 2025
--

**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>637,374</u>	\$ <u>0</u>	\$ _____	\$ <u>637,374</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>648,090</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>648,090</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>302,152</u>	\$ <u>0</u>	\$ _____	\$ <u>302,152</u>
Debits during the year:	\$ <u>16,122</u>	\$ <u>0</u>	\$ _____	\$ <u>16,122</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>318,274</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>318,274</u></u>

UTILITY NAME: BOCILLA UTILITIES, INC.

**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)	\$ <u>1,195</u>
Reconciling items for the year:		
Taxable income not reported on books:		
<u> CIAC</u>		<u>10,716</u>
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
<u> Amortization of loan costs</u>		<u>225</u>
<u> Loss on disposition of assets</u>		<u>8,136</u>
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
<u> Depreciation/Amortization differential</u>		<u>(43,186)</u>
_____		_____
_____		_____
_____		_____
Federal tax net income		\$ <u><u>(22,914)</u></u>

Computation of tax :

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**WATER
OPERATION
SECTION**

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UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT

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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)	\$ 1,382,911
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	614,165
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	648,090
252	Advances for Construction	F-20	
Subtotal			\$ 120,656
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 318,274
Subtotal			\$ 438,930
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		
	Other (Specify):		
WATER RATE BASE			\$ 438,930
WATER OPERATING INCOME		W-3	\$ (13,474)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-3.07%</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, 2025

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	\$ 695,501
469	Less: Guaranteed Revenue and AFPI	W-9	7,754
	Net Operating Revenues		\$ 687,747
401	Operating Expenses	W-10(a)	\$ 612,371
403	Depreciation Expense	W-6(a)	41,181
	Less: Amortization of CIAC	W-8(a)	16,122
	Net Depreciation Expense		\$ 25,059
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		31,298
408.11	Property Taxes		12,428
408.12	Payroll Taxes		20,065
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 63,791
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		\$ 701,221
	Utility Operating Income		\$ (13,474)
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		(8,136)
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (13,856)

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	\$ _____	\$ _____	\$ _____	\$ _____ 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	155,495	1,615	1,796	155,314
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	132,783	10,924	4,946	138,761
335	Hydrants	_____	_____	_____	0
336	Backflow Prevention Devices	_____	_____	_____	0
339	Other Plant Miscellaneous Equipment	_____	_____	_____	0
340	Office Furniture and Equipment	10,811	428	6,889	4,350
341	Transportation Equipment	17,047	_____	_____	17,047
342	Stores Equipment	_____	_____	_____	0
343	Tools, Shop and Garage Equipment	7,583	1,120	2,290	6,413
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		\$ <u>1,384,745</u>	\$ <u>14,087</u>	\$ <u>15,921</u>	\$ <u>1,382,911</u>

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

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	155,314		155,314			
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	138,761				138,761	
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	4,350					4,350
341	Transportation Equipment	17,047					17,047
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	6,413					6,413
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		\$ 1,382,911	\$ 4,232	\$ 155,314	\$ 0	\$ 1,195,555	\$ 27,810

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT December 31, 2025
--

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.

UTILITY NAME:

BOCILLA UTILITIES, INC.

YEAR OF REPORT

December 31, 2025

SYSTEM NAME / COUNTY :

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
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	56,918	7,731	_____	7,731
320	Water Treatment Equipment	_____	_____	_____	_____ 0
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____ 0
331	Transmission and Distribution Mains	463,769	24,623	_____	24,623
333	Services	_____	_____	_____	_____ 0
334	Meters and Meter Installations	37,795	6,788	_____	6,788
335	Hydrants	_____	_____	_____	_____ 0
336	Backflow Prevention Devices	_____	_____	_____	_____ 0
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____ 0
340	Office Furniture and Equipment	5,349	948	_____	948
341	Transportation Equipment	9,029	124	_____	124
342	Stores Equipment	_____	_____	_____	_____ 0
343	Tools, Shop and Garage Equipment	3,841	861	_____	861
344	Laboratory Equipment	_____	_____	_____	_____ 0
345	Power Operated Equipment	_____	_____	_____	_____ 0
346	Communication Equipment	_____	_____	_____	_____ 0
347	Miscellaneous Equipment	_____	_____	_____	_____ 0
348	Other Tangible Plant	4,068	106	_____	106
TOTAL WATER ACCUMULATED DEPRECIATION		\$ <u>580,769</u>	<u>41,181</u>	<u>0</u>	<u>41,181</u>

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

W-6(a)
GROUP _____

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	\$ _____	\$ _____	\$ _____	\$ _____ 0	\$ _____ 0
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	_____ 584	_____	_____	_____ 584	_____ 64,065
320	Water Treatment Equipment	_____	_____	_____	_____ 0	_____ 0
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____ 0	_____ 0
331	Transmission and Distribution Mains	_____	_____	_____	_____ 0	_____ 488,392
333	Services	_____	_____	_____	_____ 0	_____ 0
334	Meters and Meter Installations	_____ 1,915	_____	_____	_____ 1,915	_____ 42,668
335	Hydrants	_____	_____	_____	_____ 0	_____ 0
336	Backflow Prevention Devices	_____	_____	_____	_____ 0	_____ 0
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____ 0	_____ 0
340	Office Furniture and Equipment	_____ 4,486	_____	_____	_____ 4,486	_____ 1,811
341	Transportation Equipment	_____	_____	_____	_____ 0	_____ 9,153
342	Stores Equipment	_____	_____	_____	_____ 0	_____ 0
343	Tools, Shop and Garage Equipment	_____ 800	_____	_____	_____ 800	_____ 3,902
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	_____ 4,174
TOTAL WATER ACCUMULATED DEPRECIATION		\$ <u>_____ 7,785</u>	\$ <u>_____ 0</u>	\$ <u>_____ 0</u>	\$ <u>_____ 7,785</u>	\$ <u>_____ 614,165</u>

UTILITY NAME:

BOCILLA UTILITIES, INC.

YEAR OF REPORT

December 31, 2025

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
_____	_____	_____	0
_____	_____	_____	0
_____	_____	_____	0
_____	_____	_____	0
_____	_____	_____	0
_____	_____	_____	0
Total Credits			\$ 10,716

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 302,152
Debits during the year:	
Accruals charged to Account 272	\$ 16,122
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 16,122
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ 318,274

UTILITY NAME: BOCILLA UTILITIES, INC.

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	462	469	681,545
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		462	469	\$ 681,545
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection	4	4	3,697
Total Fire Protection Revenue		4	4	\$ 3,697
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		466	473	\$ 685,242
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ 7,754
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			2,505
Total Other Water Revenues				\$ 10,259
Total Water Operating Revenues				\$ 695,501

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

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT

December 31, 2025

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	\$ 165,937	\$ 64,280	\$ _____
603	Salaries and Wages - Officers, Directors and Majority Stockholders	91,205	_____	_____
604	Employee Pensions and Benefits	21,686	_____	_____
610	Purchased Water	182,253	182,253	_____
615	Purchased Power	2,487	_____	_____
616	Fuel for Power Production	0	_____	_____
618	Chemicals	3,776	3,776	_____
620	Materials and Supplies	16,171	_____	_____
631	Contractual Services-Engineering	0	_____	_____
632	Contractual Services - Accounting	7,000	_____	_____
633	Contractual Services - Legal	2,469	_____	_____
634	Contractual Services - Mgt. Fees	0	_____	_____
635	Contractual Services - Testing	2,413	2,413	_____
636	Contractual Services - Other	1,000	1,000	_____
641	Rental of Building/Real Property	8,774	_____	_____
642	Rental of Equipment	7,277	_____	_____
650	Transportation Expenses	9,345	_____	_____
656	Insurance - Vehicle	0	_____	_____
657	Insurance - General Liability	8,694	_____	_____
658	Insurance - Workman's Comp.	2,500	_____	_____
659	Insurance - Other	0	_____	_____
660	Advertising Expense	725	_____	_____
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0	_____	_____
667	Regulatory Commission Exp.-Other	0	_____	_____
668	Water Resource Conservation Exp.	0	_____	_____
670	Bad Debt Expense	0	_____	_____
675	Miscellaneous Expenses	78,659	_____	_____
Total Water Utility Expenses		\$ <u>612,371</u>	\$ <u>253,722</u>	\$ <u>0</u>

UTILITY NAME: BOCILLA UTILITIES, INC.

SYSTEM NAME / COUNTY : _____

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ 42,647	\$ _____	\$ 59,010
_____	_____	_____	_____	_____	91,205
_____	_____	_____	_____	_____	21,686
_____	_____	2,487	_____	_____	_____
_____	_____	_____	14,331	_____	1,840
_____	_____	_____	_____	_____	7,000
_____	_____	_____	_____	_____	2,469
_____	_____	_____	_____	_____	8,774
_____	_____	_____	7,277	_____	_____
_____	_____	_____	9,345	_____	8,694
_____	_____	_____	_____	_____	2,500
_____	_____	_____	_____	_____	725
_____	_____	_____	_____	_____	78,659
\$ <u>0</u>	\$ <u>0</u>	\$ <u>2,487</u>	\$ <u>73,600</u>	\$ <u>0</u>	\$ <u>282,562</u>

UTILITY NAME:

BOCILLA UTILITIES, INC.

YEAR OF REPORT

December 31, 2025

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	1,700		28	1,672	1,417
February	1,629		29	1,600	1,549
March	2,481		44	2,437	1,853
April	2,722		85	2,637	2,342
May	2,052		66	1,986	1,752
June	2,009		102	1,907	1,707
July	2,137		110	2,027	1,835
August	1,846		85	1,761	1,549
September	1,976		103	1,873	1,598
October	2,226		149	2,077	1,727
November	2,478		74	2,404	2,182
December	2,158		132	2,026	1,786
Total for Year	25,414	0	1,007	24,407	21,297

If water is purchased for resale, indicate the following:

Vendor Englewood Water District

Point of delivery Interconnect north of Buck Creek, SR 775-Placida Rd, 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

Permitted Capacity of Plant (GPD): Interconnect EWD

Location of measurement of capacity (i.e. Wellhead, Storage Tank): None

Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.): None

LIME TREATMENT

Unit rating (i.e., GPM, pounds per gallon): _____ **Manufacturer:** _____

FILTRATION

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, 2025
--

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	465	465
3/4"	Displacement	1.5		
1"	Displacement	2.5	5	13
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
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				<u>478</u>

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

<p>ERC Calculation:</p> <p style="margin-left: 40px;">21,297 SFR Gals Sold</p> <p style="margin-left: 40px;">/ 466 Avg Customers</p> <p style="margin-left: 40px;">46 Sum</p> <p style="margin-left: 40px;">/ 365 Days</p> <p style="margin-left: 40px;">0.13 ERC Value</p>

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. 715 715
3. Present system connection capacity (in ERCs *) using existing lines. 715
4. Future connection capacity (in ERCs *) upon service area buildout. _____
5. Estimated annual increase in ERCs *. _____
6. Is the utility required to have fire flow capacity? No
If so, how much capacity is required? _____
7. Attach a description of the fire fighting facilities. _____
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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**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations
Class A & B**

Company: BOCILLA UTILITIES, INC.
For the Year Ended December 31, 2025

(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)	681,545	681,545	-
Total Fire Protection Revenue (462.1 - 462.2)	3,697	3,697	-
Other Sales to Public Authorities (464)			-
Sales to Irrigation Customers (465)			-
Sales for Resale (466)			-
Interdepartmental Sales (467)			-
Total Other Water Revenues (469 - 474)	10,259	10,259	-
Total Water Operating Revenue	\$ 695,501	\$ 695,501	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility	0	0	-
Net Water Operating Revenues	\$ 695,501	\$ 695,501	\$ -

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).