

**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, 2023

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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.

**YEAR OF REPORT**  
December 31, 2023

**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

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



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



(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, 2023
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**BOCILLA UTILITIES, INC.**  
 \_\_\_\_\_  
 (Exact Name of Utility)

County: \_\_\_\_\_

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: 941-769-0561

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: 941-468-3018

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.	R. Craig Noden	89.99
2.	Julie Merry Davis	11.11
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

UTILITY NAME: BOCILLA UTILITIES, INC.

<p><b>YEAR OF REPORT</b> December 31, 2023</p>
--

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

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
R. Craig Noden	President	Bocilla Utilities	Everything
Raymond W. Flischel	Treasurer	Bocilla Utilities	Reporting
Eileen Montanez	Office Manager	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

**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 10 to 12 new homes on Don Pedro/Knight/Palm Island each year.</p>
---

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
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**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/23

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	\$ 84,485

**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

UTILITY NAME: BOCILLA UTILITIES, INC.

YEAR OF REPORT  
December 31, 2023

**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.

**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 (a)</b>	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)</b>	<b>AFFILIATION OR CONNECTION (c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)</b>
Raymond W. Flischel	Consultant	Owner	Englewood Management Group



UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
--

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

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 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	\$ _____		\$ _____		\$ _____	
	_____		_____		_____	
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	_____		_____		_____	

UTILITY NAME:

BOCILLA UTILITIES, INC.

**YEAR OF REPORT**  
December 31, 2023

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

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

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 Group	Accounting & Consulting		(P)	6,340

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.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
		\$ _____	\$ _____	\$ _____	\$ _____
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# **FINANCIAL SECTION**

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UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b>
December 31, 2023

**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	\$ 1,313,480	\$ 1,357,037
108-110	Less: Accumulated Depreciation and Amortization	F-8	497,462	537,859
Net Plant			\$ 816,018	\$ 819,178
114-115	Utility Plant Acquisition adjustment (Net)	F-7	0	0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 816,018	\$ 819,178
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ 564,482	\$ 606,161
122	Less: Accumulated Depreciation and Amortization		65,628	73,266
Net Nonutility Property			\$ 498,854	\$ 532,895
123	Investment in Associated Companies	F-10	0	0
124	Utility Investments	F-10	11,196	14,257
125	Other Investments	F-10	0	0
126-127	Special Funds	F-10	0	0
Total Other Property & Investments			\$ 510,050	\$ 547,152
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 167,535	\$ 156,813
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	56,758	57,532
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		4,021	5,768
161	Stores Expense			
162	Prepayments		941	1,097
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	7,304	3,183
Total Current and Accrued Assets			\$ 236,559	\$ 224,393

\* Not Applicable for Class B Utilities

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
--

**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	2,231	2,087
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		\$ 2,231	\$ 2,087
	TOTAL ASSETS AND OTHER DEBITS		\$ 1,564,858	\$ 1,592,810

\* Not Applicable for Class B Utilities

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



UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
--

**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	39,075	58,707
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 231,344	\$ 250,976
<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	936,741	896,328
Total Long Term Debt			\$ 936,741	\$ 896,328
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		44,677	88,803
232	Notes Payable	F-18	601	0
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	1,329	1,641
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	315	984
Total Current & Accrued Liabilities			\$ 46,922	\$ 91,428

\* Not Applicable for Class B Utilities

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
--

**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	\$ 608,627	\$ 628,273
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	270,898	(286,317)
Total Net CIAC			\$ 337,729	\$ 341,956
<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>\$ 1,564,858</b>	<b>\$ 1,592,810</b>

UTILITY NAME: BOCILLA UTILITIES, INC.

**YEAR OF REPORT**

December 31, 2023

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 652,735	\$ 672,713
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	14,215	14,215
Net Operating Revenues			\$ 638,520	\$ 658,498
401	Operating Expenses	F-3(b)	\$ 542,478	\$ 565,018
403	Depreciation Expense:	F-3(b)	\$ 38,807	\$ 40,398
	Less: Amortization of CIAC	F-22	14,854	15,419
Net Depreciation Expense			\$ 23,953	\$ 24,979
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	62,787	61,986
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			\$ 629,218	\$ 651,983
Net Utility Operating Income			\$ 9,302	\$ 6,515
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	14,215	14,215
413	Income From Utility Plant Leased to Others		0	0
414	Gains (losses) From Disposition of Utility Property		0	0
420	Allowance for Funds Used During Construction		0	0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 23,517	\$ 20,730

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

YEAR OF REPORT
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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>672,713</u> <u>14,215</u>	\$ <u>0</u> <u>0</u>	\$ _____
\$ <u>658,498</u>	\$ <u>0</u>	\$ <u>0</u>
\$ <u>565,018</u>	\$ <u>0</u>	\$ _____
<u>40,398</u> <u>15,419</u>	<u>0</u> <u>0</u>	_____
\$ <u>24,979</u>	\$ <u>0</u>	\$ <u>0</u>
<u>0</u> <u>0</u> <u>61,986</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>651,983</u>	\$ <u>0</u>	\$ <u>0</u>
\$ <u>6,515</u>	\$ <u>0</u>	\$ <u>0</u>
<u>14,215</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____
\$ <u>20,730</u>	\$ <u>0</u>	\$ <u>0</u>

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

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b>
December 31, 2023

**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)]			\$ 23,517	\$ 20,730
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		9,614	9,939
421	Nonutility Income		55,746	63,269
426	Miscellaneous Nonutility Expenses		(11,575)	(9,396)
Total Other Income and Deductions			\$ 53,785	\$ 63,812
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ 7,556	\$ 8,384
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			\$ 7,556	\$ 8,384
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 58,942	\$ 56,526
428	Amortization of Debt Discount & Expense	F-13	0	0
429	Amortization of Premium on Debt	F-13	0	0
Total Interest Expense			\$ 58,942	\$ 56,526
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			<u>\$ 10,804</u>	<u>\$ 19,632</u>

Explain Extraordinary Income:

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UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
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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	\$ 1,357,037	\$ 0
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>537,859</u>	<u>0</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>628,273</u>	<u>0</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>190,905</u>	\$ <u>0</u>
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	286,317	0
Subtotal			\$ <u>477,222</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>477,222</u>	\$ <u>0</u>
NET UTILITY OPERATING INCOME			\$ <u>6,515</u>	\$ <u>0</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>1.37%</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	\$ 119,308	25.00%	11.16%	2.79%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	357,914	75.00%	6.00%	4.50%
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>477,222</u>	<u>100.00%</u>		<u>7.29%</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**

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$ 250,976	\$ _____	\$ _____	\$ _____	\$ 131,668	\$ 119,308
Preferred Stock	_____	_____	_____	_____	_____	0
Long Term Debt	896,328	_____	_____	143,412	395,002	357,914
Customer Deposits	_____	_____	_____	_____	_____	0
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	0
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	0
Deferred Inc. Taxes	_____	_____	_____	_____	_____	0
Other (Explain)	_____	_____	_____	_____	_____	0
						0
<b>Total</b>	<b>\$ 1,147,304</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 143,412</b>	<b>\$ 526,670</b>	<b>\$ 477,222</b>

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

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UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
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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	\$ 1,357,037	\$ 0	\$ _____	\$ 1,357,037
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>1,357,037</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>1,357,037</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.

<b>YEAR OF REPORT</b> December 31, 2023
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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	\$ 497,462	\$	\$	\$ 497,462
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 40,397	\$	\$	\$ 40,397
Account 108.2 (2)	_____	_____	_____	0
Account 108.3 (2)	_____	_____	_____	0
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
Salvage	_____	_____	_____	0
Other Credits (Specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Credits	\$ 40,397	\$ 0	\$ 0	\$ 40,397
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Cost of Removal	_____	_____	_____	0
Other Debits (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>537,859</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>537,859</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.

<b>YEAR OF REPORT</b> December 31, 2023
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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	\$ 298,989	\$ 13,085	\$ _____	\$ 312,074
Plant out of Service	220,238	_____	_____	220,238
Land	44,000	28,675	_____	72,675
CoBank loan costs	1,255	_____	81	1,174
Total Nonutility Property	\$ <u>564,482</u>	\$ <u>41,760</u>	\$ <u>81</u>	\$ <u>606,161</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.

<b>YEAR OF REPORT</b> December 31, 2023
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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>14,257</u> _____ _____ _____
Total Utility Investment		\$ <u>14,257</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.

<b>YEAR OF REPORT</b> December 31, 2023
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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	\$ 53,932
Wastewater	_____
Other	_____
Total Customer Accounts Receivable	\$ 53,932
OTHER ACCOUNTS RECEIVABLE ( Account 142):	
Knight Island Utilities	\$ 3,600
_____	_____
_____	_____
Total Other Accounts Receivable	\$ 3,600
NOTES RECEIVABLE (Account 144 ):	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable	\$ 0
Total Accounts and Notes Receivable	\$ <u>57,532</u>
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	\$ _____
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>\$ <u><u>57,532</u></u></b>

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

<b>YEAR OF REPORT</b> December 31, 2023
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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)
Work In Progress	\$ 3,183
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>3,183</u>

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>

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)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
CoBank Loan Costs	\$ 144	\$ 2,087
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	\$ <u>144</u>	\$ <u>2,087</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL MISCELLANEOUS DEFERRED DEBITS</b>	\$ <u>144</u>	\$ <u>2,087</u>



UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
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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)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 0

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

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
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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	\$ 39,075
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	\$ 19,632
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	\$ 58,707
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>58,707</u>
Notes to Statement of Retained Earnings:		

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
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**ADVANCES FROM ASSOCIATED COMPANIES**  
**ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
Total	\$ <u><u>0</u></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	\$ 896,328
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
_____	_____ %	_____	_____
Total			\$ <u><u>896,328</u></u>

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

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
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**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

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

\* 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)
_____	\$ _____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
<b>Total</b>	\$ <u>0</u>

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	\$ _____		\$ 56,526	\$ 56,526	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ <u>0</u>		\$ <u>56,526</u>	\$ <u>56,526</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>56,526</u>	\$ <u>56,526</u>	\$ <u>0</u>
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 56,526		
Less Capitalized Interest Portion of AFUDC:			_____		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ <u>56,526</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

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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	\$ 984
_____	_____
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u>984</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.

<b>YEAR OF REPORT</b> December 31, 2023
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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1):  _____ _____ _____	\$ _____ _____ _____	\$ _____ _____ _____
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.

<b>YEAR OF REPORT</b> December 31, 2023
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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>608,627</u>	\$ <u>0</u>	\$ _____	\$ <u>608,627</u>
Add credits during year:	\$ <u>19,646</u>	\$ <u>0</u>	\$ _____	\$ <u>19,646</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u><u>628,273</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>628,273</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>270,898</u>	\$ <u>0</u>	\$ _____	\$ <u>270,898</u>
Debits during the year:	\$ <u>15,419</u>	\$ <u>0</u>	\$ _____	\$ <u>15,419</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>286,317</u></u>	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>	\$ <u><u>286,317</u></u>



UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
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**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>19,632</u>
Reconciling items for the year:		
Taxable income not reported on books:		
CIAC full amount	F-22	<u>19,646</u>
_____		<u>0</u>
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
Depreciation		<u>48,035</u>
Amortization expense of closing costs		<u>225</u>
_____		_____
_____		_____
Income recorded on books not included in return:		
Accretion of CIAC charges	F-22	<u>(15,419)</u>
_____		<u>0</u>
_____		_____
_____		_____
Deduction on return not charged against book income:		
Depreciation		<u>0</u>
_____		<u>(68,266)</u>
_____		_____
_____		_____
Federal tax net income		\$ <u><u>3,853</u></u>

Computation of tax :

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**WATER  
OPERATION  
SECTION**

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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.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
Bocilla Utilities, Inc./Charlotte County	WU962	

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
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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)	\$ 1,357,037
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	537,860
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	628,273
252	Advances for Construction	F-20	
Subtotal			\$ 190,904
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 286,317
Subtotal			\$ 477,221
	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			\$ 477,221
WATER OPERATING INCOME		W-3	\$ 6,515
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>1.37%</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, 2023

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	\$ 672,713
469	Less: Guaranteed Revenue and AFPI	W-9	14,215
	Net Operating Revenues		\$ 658,498
401	Operating Expenses	W-10(a)	\$ 565,018
403	Depreciation Expense	W-6(a)	40,398
	Less: Amortization of CIAC	W-8(a)	15,419
	Net Depreciation Expense		\$ 24,979
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		30,272
408.11	Property Taxes		13,115
408.12	Payroll Taxes		18,599
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 61,986
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		\$ 651,983
	Utility Operating Income		\$ 6,515
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 14,215
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 20,730

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	111,477	33,681	_____	145,158
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	119,159	8,592	_____	127,751
335	Hydrants	_____	_____	_____	0
336	Backflow Prevention Devices	_____	_____	_____	0
339	Other Plant Miscellaneous Equipment	_____	_____	_____	0
340	Office Furniture and Equipment	9,162	566	_____	9,728
341	Transportation Equipment	6,520	_____	_____	6,520
342	Stores Equipment	_____	_____	_____	0
343	Tools, Shop and Garage Equipment	6,135	719	_____	6,854
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>1,313,479</u>	\$ <u>43,558</u>	\$ <u>0</u>	\$ <u>1,357,037</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	145,158		145,158			
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	127,751				127,751	
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	9,728					9,728
341	Transportation Equipment	6,520					6,520
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	6,854					6,854
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>\$ 1,357,037</b>	<b>\$ 4,232</b>	<b>\$ 145,158</b>	<b>\$ 0</b>	<b>\$ 1,184,545</b>	<b>\$ 23,102</b>

UTILITY NAME: BOCILLA UTILITIES, INC.

<b>YEAR OF REPORT</b> December 31, 2023
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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, 2023

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	42,985	6,416	_____	6,416
320	Water Treatment Equipment	_____	_____	_____	_____ 0
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____ 0
331	Transmission and Distribution Mains	414,523	24,623	_____	24,623
333	Services	_____	_____	_____	_____ 0
334	Meters and Meter Installations	25,109	6,173	_____	6,173
335	Hydrants	_____	_____	_____	_____ 0
336	Backflow Prevention Devices	_____	_____	_____	_____ 0
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____ 0
340	Office Furniture and Equipment	2,884	1,181	_____	1,181
341	Transportation Equipment	5,978	1,087	_____	1,087
342	Stores Equipment	_____	_____	_____	_____ 0
343	Tools, Shop and Garage Equipment	2,127	812	_____	812
344	Laboratory Equipment	_____	_____	_____	_____ 0
345	Power Operated Equipment	_____	_____	_____	_____ 0
346	Communication Equipment	_____	_____	_____	_____ 0
347	Miscellaneous Equipment	_____	_____	_____	_____ 0
348	Other Tangible Plant	3,856	106	_____	106
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ <u>497,462</u>	<u>40,398</u>	<u>0</u>	<u>40,398</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	_____	_____	_____	_____ 0	_____ 49,401
320	Water Treatment Equipment	_____	_____	_____	_____ 0	_____ 0
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____ 0	_____ 0
331	Transmission and Distribution Mains	_____	_____	_____	_____ 0	_____ 439,146
333	Services	_____	_____	_____	_____ 0	_____ 0
334	Meters and Meter Installations	_____	_____	_____	_____ 0	_____ 31,282
335	Hydrants	_____	_____	_____	_____ 0	_____ 0
336	Backflow Prevention Devices	_____	_____	_____	_____ 0	_____ 0
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____ 0	_____ 0
340	Office Furniture and Equipment	_____	_____	_____	_____ 0	_____ 4,065
341	Transportation Equipment	_____	_____	_____	_____ 0	_____ 7,065
342	Stores Equipment	_____	_____	_____	_____ 0	_____ 0
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____ 0	_____ 2,939
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	_____ 3,962
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ <u>_____ 0</u>	\$ <u>_____ 0</u>	\$ <u>_____ 0</u>	\$ <u>_____ 0</u>	\$ <u>_____ 537,860</u>

UTILITY NAME:

BOCILLA UTILITIES, INC.

**YEAR OF REPORT**

December 31, 2023

SYSTEM NAME / COUNTY :

\_\_\_\_\_

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>608,627</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>19,646</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>19,646</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>628,273</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:

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UTILITY NAME:

BOCILLA UTILITIES, INC.

**YEAR OF REPORT**

December 31, 2023

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	11	\$ 1,421	\$ 15,631
5/8" Residential Meter Set Fee	11	365	4,015
1" Residential Connection	0		0
1" Residential Meter Set Fee	0		0
			0
			0
			0
			0
			0
			0
Total Credits			\$ <u>19,646</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 270,898
Debits during the year:	
Accruals charged to Account 272	\$ 15,419
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ 15,419
Credits during the year (specify) :	
_____	\$ _____
_____	_____
Total credits	\$ 0
Balance end of year	\$ <u>286,317</u>



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	454	464	652,053
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		454	464	\$ 652,053
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection	5	5	3,832
Total Fire Protection Revenue		5	5	\$ 3,832
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		459	469	\$ 655,885
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ 14,215
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			2,613
Total Other Water Revenues				\$ 16,828
Total Water Operating Revenues				\$ 672,713

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



UTILITY NAME:

BOCILLA UTILITIES, INC.

**YEAR OF REPORT**

December 31, 2023

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	\$ 154,472	\$ 60,935	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	84,484		
604	Employee Pensions and Benefits	36,257	9,240	
610	Purchased Water	170,110	170,110	
615	Purchased Power	2,695		
616	Fuel for Power Production	0		
618	Chemicals	4,823	4,823	
620	Materials and Supplies	10,160		
631	Contractual Services-Engineering	3,239		
632	Contractual Services - Accounting	6,340		
633	Contractual Services - Legal	6,086		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	1,247	1,247	
636	Contractual Services - Other	0		
641	Rental of Building/Real Property	8,423		
642	Rental of Equipment	0		
650	Transportation Expenses	8,254		
656	Insurance - Vehicle	0		
657	Insurance - General Liability	6,418		
658	Insurance - Workman's Comp.	3,238		
659	Insurance - Other	0		
660	Advertising Expense	64		
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	58,708		
Total Water Utility Expenses		\$ 565,018	\$ 246,355	\$ 0

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)
\$ _____	\$ _____	\$ _____	\$ 37,072	\$ _____	\$ 56,465
_____	_____	_____	_____	_____	84,484
_____	_____	_____	5,675	_____	21,342
_____	_____	2,695	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	8,427	_____	1,733
_____	_____	3,239	_____	_____	6,340
_____	_____	_____	_____	_____	6,086
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	8,423
_____	_____	_____	8,254	_____	_____
_____	_____	_____	_____	_____	6,418
_____	_____	_____	_____	_____	3,238
_____	_____	_____	_____	_____	64
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	58,708
\$ <u>0</u>	\$ <u>0</u>	\$ <u>5,934</u>	\$ <u>59,428</u>	\$ <u>0</u>	\$ <u>253,301</u>

UTILITY NAME:

BOCILLA UTILITIES, INC.

**YEAR OF REPORT**

December 31, 2023

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	2,133		111	2,022	1,820
February	2,070		146	1,924	1,812
March	2,878		103	2,775	2,660
April	2,372		75	2,297	2,131
May	2,583		101	2,482	2,260
June	2,285		84	2,201	2,029
July	2,224		100	2,124	1,942
August	2,317		140	2,177	1,991
September	2,019		70	1,949	1,857
October	2,085		121	1,964	1,806
November	2,042		62	1,980	1,792
December	1,678		64	1,614	1,487
Total for Year	26,686	0	1,177	25,509	23,587

If water is purchased for resale, indicate the following:

Vendor Englewood Water District

Point of delivery Interconnect north of Buck Creek, SR 775/Placida Road, 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, 2023

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	464	464
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				474

**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:		
		(Omit 000)
(a)	SFR Gals Sold	22,854
	/ Avg Customers	456
	Subtotal	50
	/ Days	365
	ERC Value	0.137

UTILITY NAME: BOCILLA UTILITIES, INC.

**YEAR OF REPORT**  
December 31, 2023

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 \*. \_\_\_\_\_
- 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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**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, 2023**

(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)	652,053	652,053	-
Total Fire Protection Revenue (462.1 - 462.2)	3,832	3,832	-
Other Sales to Public Authorities (464)			-
Sales to Irrigation Customers (465)			-
Sales for Resale (466)			-
Interdepartmental Sales (467)			-
Total Other Water Revenues (469 - 474)			-
<b>Total Water Operating Revenue</b>	<b>\$ 655,885</b>	<b>\$ 655,885</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>\$ 655,885</b>	<b>\$ 655,885</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).