



July 19, 2016

**VIA E-FILING**

Carlotta S. Stauffer, Commission Clerk  
Office of Commission Clerk  
Florida Public Service Commission  
2540 Shumard Oak Boulevard  
Tallahassee, FL 32399

RE: Docket No. 160065-WU; Application for an increase in water rates in Charlotte County by  
Bocilla Utilities, Inc.  
Our File No. 47016.04

Dear Ms. Stauffer:

The following are the responses of Bocilla Utilities, Inc. ("BUI") to the Staff's Deficiency Letter dated June 23, 2016:

1. Rule 25-30.440(4), Florida Administrative Code (F.A.C.), requires all water plant operating reports for the test year and the year preceding test year. The operating reports for January 2014 through August 2014 show daily flow amounts, but September 2014 through December 2015 do not show this information. Please provide operating reports showing daily flow amounts.

Response: As identified in the documents filed pursuant to Commission Rule 25-30.440, BUI started receiving water from EWD in March 2014 and since September 2014 has been a consecutive water system, receiving all of its water from the Englewood Water District ("EWD"). As a consecutive water system, BUI is not required to file Monthly Operating Reports showing daily flows. Thus, BUI has filed the required documentation. However, attached hereto as Exhibit "1-1" is a schedule of the monthly amount of produced water and water billed to BUI by EWD.

2. Rule 25-30.440(8), F.A.C., requires a list of all field employees, their duties, responsibilities, and certificates held, and an explanation of each employee's salary allocation method to the utility's capital or expense accounts. The information provided includes the duties, responsibilities, and certificates held, as well as an explanation of what portion of their salary is related to Bocilla Utilities, but not which capital or expense accounts these salaries are allocated to. Please provide each employee's salary allocation method to the Utility's capital or expense accounts.

Response: The expense salaries of the field employees are allocated 80% to BUI. (the remaining 20% is in connection with services unrelated to BUI). All of the capitalized salaries are allocated to BUI for its meter replacement project. Capitalized salaries are reported in account #103.1 and expense salaries are reported in account #601.1 and #601.4.

3. Rule 25-30.437, F.A.C., requires that each utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 19 (11/93), entitled "Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements."

- a. MFR Schedule E-1, the Utility is required to provide a schedule of present and proposed rates. The Utility's test year and present water rates indicated on MFR Schedule E-1, page 1, does not match the Utility's approved tariff rates for the specified time period.

Response: Please find attached a revised Schedule E-1 included within Exhibit "1-4".

- b. MFR Schedule E-14, the utility is required to provide a separate billing analysis, which coincides with each rate period if a rate change occurred during the test year. The Utility's rates changed during the test year and the Utility did not provide separate billing analysis for each period. Please provide separate billing analysis for each rate period. It should be noted that the total bills and gallons in each rate period should match the rate periods on MFR Schedule E-2.

Response: Please find attached a revised Schedules E-2 and E-14 included within Exhibit "1-4".

- c. MFR Schedule E-3, the Utility is required to provide a schedule of monthly customers billed or served by class. The total customers billed should match the total bills for each respective customer class on MFR Schedules E-2 and E-4.

Response: Please find attached a revised Schedules E-1, E-2 and E-3 included within Exhibit "1-4".

- d. MFR Schedule E-14, column (7) requires that the utility calculate the consolidated factor as shown. Column (7) is missing on MFR Schedule E-14.

Response: Please find attached a revised Schedule E-14 included within Exhibit "1-4".

4. Rule 25-30.437, F.A.C., requires that each Class B utility applying for a rate increase shall provide the information required by Commission Form PSC/ECR 20-W (11/93), titled "Class B Water and/or Wastewater Utilities Financial, Rate and Engineering Minimum Filing Requirements." The Utility did not use the required Class B MFR schedules. Please resubmit MFR schedules A, B, C, D, and F in accordance with the Class B MFR instructions, including, but not limited to, reflecting simple average balances, instead of 13-month average balances. Please include all applicable cross references. If a schedule does not apply to the Utility, please identify it as not applicable. Please note, several MFR schedules, as filed, did not comply with Rule 25-30.437, F.A.C. When the schedules are refiled, please correct as detailed below.

Response: See attached Exhibit "1-4"

- a. The instructions for MFR Schedules A-4 (Water and Plant in Service, submitted by the Utility as A-3), A-8 (Water Accumulated Depreciation, submitted by the Utility as A-6), A-11 (Water Contributions in Aid of Construction, submitted by the Utility as A-8), and A-13 (Water
-

Accumulated Amortization of CIAC, submitted by the Utility as A-10) require the Utility to use the balance as of the date of inception.

Response: Please find attached a revised Schedules A-4, A-8, A-11 and A-14 included within Exhibit "1-4".

- b. The instructions for MFR Schedule A-17 (Schedule of Working Capital Allowance Calculation, submitted by the Utility as A-14) require the Utility to provide the calculation of working capital using the formula method (1/8 of O&M Expenses).

Response: Please find attached a revised Schedule A-17 included within Exhibit "1-4".

- c. The instructions for MFR Schedule B-7 (Operation and Maintenance Expense Comparison, submitted by the Utility as Schedule B-5) require the Utility to complete a comparison of the applicant's current O&M expenses and the O&M expenses five years prior to the test year, because the Utility has not had a previous rate case, for comparison utilizing a benchmark factor. Per these instructions, please make the following adjustments.

- i. The Utility is required to utilize the Consumer Price Index All Urban Consumers (CPI-U) table for all items published by the U.S. Department of Labor. The CPI-U amount found on MFR Schedule B-7, for 2010 year end, is incorrect. Please revise Schedule B-7 to reflect 218.056 for 2010 year end.

Response: Please find attached a revised Schedule B-7 included within Exhibit "1-4".

- ii. The Utility is required to provide an explanation of all differences in excess of the benchmark factor for customer growth and inflation. When revising MFR Schedule B-7, please provide an explanation for expenses in excess of the revised benchmark factor, specifically lines 11, 18, 20, and 26.

Response: Please find attached a revised Schedule B-7 included within Exhibit "1-4".

- iii. The explanation on Schedule B-7, line 17, states that the Utility removed bargaining expense from the 2010 expenses. Please provide the Utility's 2010 O&M expenses without any such adjustments for the purpose of this comparison.

Response: Please find attached a revised Schedule B-7 included within Exhibit "1-4".

5. Rule 25-30.110(2), F.A.C., requires that the MFRs shall be consistent and reconcilable with the Utility's Annual Report. The following MFR schedules do not reconcile to the Utility's 2015 Annual Report. Please reconcile these amounts.

- a. MFR Schedule A-5 (Water Plant in Service, submitted by the Utility as A-4) line 7.

Response: Please find attached a revised Schedule A-5 included within Exhibit "1-4".

- b. MFR Schedule A-9 (Water Accumulated Depreciation, submitted by the Utility as A-7) line 6.

Response: Please find attached a revised Schedule A-9 included within Exhibit "1-4".

- c. MFR Schedule A-18 (Comparative Balance Sheet – Assets, submitted by the Utility as A-15) lines 3 and 19.

Response: Please find attached a revised Schedule A-18 included within Exhibit "1-4".

- d. MFR Schedule A-19 (Water Accumulated Depreciation, submitted by the Utility as A-16) line 4.

Response: The total is consistent between the two, and it is the allocation among accounts that varies slightly. This will be changed in the Annual Report when filed next year.

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

Very truly yours,



MARTIN S. FRIEDMAN  
For the Firm

MSF/  
Enclosures

cc: Craig Noden (via email)  
Ray Flischel (via email)  
Margo Leathers, Esquire (via email)  
Danielle Roth, Esquire (via email)



# BOCILLA UTILITIES EXHIBIT "1-1"

DOCKET NO. 160065

FILE NO. 47016.04

	<u>MOR</u>	<u>EWD</u>	<u>TOTAL</u>
<b>2014</b>			
January	2,312,582		2,312,582
February	1,900,080		1,900,080
March	2,669,652	202,070	2,871,722
April	1,937,376	652,310	2,589,686
May	1,750,392	1,144,760	2,895,152
June	1,534,176	965,610	2,499,786
July	1,042,776	2,048,260	3,091,036
August	<u>350,280</u>	2,057,660	2,407,940
September		2,521,460	2,521,460
October		1,827,670	1,827,670
November		2,240,500	2,240,500
December		<u>2,221,520</u>	<u>2,221,520</u>
<b>TOTAL 2014</b>	<b><u>13,497,314</u></b>	<b><u>15,881,820</u></b>	<b><u>29,379,134</u></b>
<b>2015</b>			
January		2,481,660	2,481,660
February		1,971,260	1,971,260
March		2,327,100	2,327,100
April		2,802,630	2,802,630
May		2,963,000	2,963,000
June		2,113,690	2,113,690
July		2,760,980	2,760,980
August		2,620,170	2,620,170
September		2,824,490	2,824,490
October		2,732,620	2,732,620
November		2,830,080	2,830,080
December		<u>2,465,090</u>	<u>2,465,090</u>
<b>TOTAL 2015</b>	<b><u>0</u></b>	<b><u>30,892,770</u></b>	<b><u>30,892,770</u></b>

EXHIBIT "1-4"

Schedule of Water Rate Base

Florida Public Service Commission

Company: Bocilla Utilities, Inc  
 Docket No.: 160065-WU  
 Schedule Year Ended: 12/31/2015  
 Interim [ ] Final [ x ]  
 Historic [X] Projected [ ]

Schedule: A-1  
 Page 1 of 1  
 Preparer: Raymond Flischel

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ 1,230,651	\$ (47,895)	B \$ 1,182,756	A-3,A-4, A-5
2					
3	Utility Land & Land Rights	44,000	-	44,000	
4					
5	Less: Non-Used & Useful Plant			-	
6					
7	Construction Work in Progress	42	-	42	
8					
9	Less: Accumulated Depreciation	(358,888)	9,780	C \$ (349,108)	A-3, A-8, A-9
10					
11	Less: CIAC	(460,348)	1,500	D (458,848)	A-3,A-11, A-12
12					
13	Accumulated Amortization of CIAC	232,960	(7,114)	E 225,846	A-3,A-13, A-14
14					
15	Acquisition Adjustments		-		-
16					
17	Accum. Amort. of Acq. Adjustments		-		-
18					
19	Advances For Construction		-		
20					
21	Working Capital Allowance		45,466	A 45,466	A-3, A-17
22					
23	Total Rate Base	<u>\$ 688,417</u>	<u>\$ 1,737</u>	<u>\$ 690,154</u>	

Schedule of Wastewater Rate Base

Florida Public Service Commission

Company: Bocilla Utilities, Inc  
 Docket No.: 160065-WU  
 Schedule Year Ended: 12/31/2015  
 Interim [ ] Final [ x ]  
 Historic [X] Projected [ ]

Schedule: A-2  
 Page 1 of 1  
 Preparer: Raymond Flischel

Explanation: Provide the calculation of average rate base for the test year, showing all adjustments. All non-used and useful items should be reported as Plant Held For Future Use.

Line No.	(1) Description	(2) Balance Per Books	(3) A-3 Utility Adjustments	(4) Adjusted Utility Balance	(5) Supporting Schedule(s)
1	Utility Plant in Service	\$ -	\$ -	\$ -	-
2					
3	Utility Land & Land Rights	-	-	-	-
4					
5	Less: Non-Used & Useful Plant				-
6			This schedule is not applicable		
7	Construction Work in Progress	-	-	-	-
8					
9	Less: Accumulated Depreciation	-	-	-	-
10			Utility has no wastewater treatment		
11	Less: CIAC	-	-	-	-
12					
13	Accumulated Amortization of CIAC	-	-	-	-
14					
15	Acquisition Adjustments				-
16					
17	Accum. Amort. of Acq. Adjustments				-
18					
19	Advances For Construction				
20					
21	Working Capital Allowance		-	-	
22					
23	Total Rate Base	\$ -	\$ -	\$ -	



Schedule of Adjustments to Rate Base  
 Company: Bocilla Utilities, Inc.  
 Docket No.: 160065-WU  
 Schedule Year Ended: 12/31/2015  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Florida Public Service Commission  
 Schedule: A-3  
 Page 1  
 Preparer: Raymond Flischel

Explanation: Provide a detailed description of all adjustments to rate base per books, with a total for each rate base line item.

Line No.	Description	Water
1		
2	Working Capital Allowance (A) See A-17	\$ 45,466
3	Utility Plant in Service (B) Adjustment for Average Balance See A-4 & A-5	\$ (47,895)
4	Accumulated Depreciation ( C ) Adjustment for Average Balance See A-8 & A-9	\$ 9,780
5	Contributions in Aid of Construction (D) Adjustment for Average Balance See A-11 & A-12	\$ 1,500
6	Accumulated Amortization of CIAC ( E ) Adjustment for Average Balance See A-13 & A-14	\$ (7,114)

Schedule of Water Plant in Service  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015

Schedule: A-4  
Page 1 of 3  
Preparer Raymond Flischel

Explanation: Provide the annual balance or the original cost of plant in service, for water, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
			Water
1	Balance 12/31/1985	\$	-
2	Additions		365,115
3	Retirements		-
5	Balance 12/31/1986	\$	365,115
6	Additions		15,150
7	Retirements		-
9	Balance 12/31/1987	\$	380,265
10	Additions		6,914
11	Retirements		-
13	Balance 12/31/1988	\$	387,179
14	Additions		-
15	Retirements		-
17	Balance 12/31/1989	\$	387,179
18	Additions		238
19	Retirements		-
21	Balance 12/31/1990	\$	387,417
22	Additions		3,500
23	Retirements		-
25	Balance 12/31/1991	\$	390,917
26	Additions		247,707
27	Retirements		-
29	Balance 12/31/1992	\$	638,624
30	Additions		25,000
31	Retirements		-
33	Balance 12/31/1993	\$	663,624
34	Additions		-
35	Retirements		-
37	Balance 12/31/1994	\$	663,624

Schedule of Water Plant in Service  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015

Schedule: A-4  
Page 2 of 3  
Preparer Raymond Flischel

Explanation: Provide the annual balance or the original cost of plant in service, for water, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
			Water
38	Balance 12/31/1994	\$	663,624
39	Additions		28,224
40	Retirements		-
41	Balance 12/31/1995 agrees with annual report	\$	691,848
42	Additions		94,556
43	Retirements		-
44	Balance 12/31/1996 agrees with annual report	\$	786,404
45	Additions		19,826
46	Retirements		-
47	Balance 12/31/1997 agrees with annual report	\$	806,230
48	Additions		18,460
49	Retirements		-
50	Adjustment - Rounding		-
51	Balance 12/31/1998 agrees with annual report	\$	824,690
52	Additions		11,025
53	Retirements		(2,900)
54	Balance 12/31/1999 agrees with annual report	\$	832,815
55	Additions		461,255
56	Retirements		-
57	Balance 12/31/2000 agrees with annual report	\$	1,294,070
58	Additions		172,060
59	Retirements		-
60	Adjustment - Rounding		-
61	Balance 12/31/2001 agrees with annual report	\$	1,466,130
62	Additions		21,497
63	Retirements		(8,512)
64	Balance 12/31/2002 agrees with annual report	\$	1,479,115
65	Additions		44,652
66	Retirements		-
67	Balance 12/31/2003 agrees with annual report	\$	1,523,767

Schedule of Water and Plant in Service

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
 Docket No.:  
 Test Year Ended: 12/31/2015

Schedule: A-4  
 Page 3 of 3  
 Preparer: Raymnd Flischel

Explanation: Provide the annual balance or the original cost of plant in service, for water, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
			Water
68	Balance 12/31/2003 agrees with annual report	\$	1,523,767
69	Additions		55,263
70	Retirements		-
71	Balance 12/31/2004 agrees with annual report	\$	1,579,030
72	Additions		16,597
73	Retirements		-
74	Balance 12/31/2005 agrees with annual report	\$	1,595,627
75	Additions		43,526
76	Retirements		-
77	Balance 12/31/2006 agrees with annual report	\$	1,639,153
78	Additions		48,895
79	Retirements		-
80	Balance 12/31/2007 agrees with annual report	\$	1,688,048
81	Additions		29,017
82	Retirements		-
83	Balance 12/31/2008 agrees with annual report	\$	1,717,065
84	Additions		15,239
85	Retirements		-
86	Balance 12/31/2009 agrees with annual report	\$	1,732,304
87	Additions		21,264
88	Retirements		-
89	Balance 12/31/2010 agrees with annual report	\$	1,753,568
90	Additions		10,927
91	Retirements		-
92	Adjustment - Rounding		2
93	Balance 12/31/2011 agrees with annual report	\$	1,764,497
94	Additions		-
95	Retirements		-
96	Adjustment - Rounding		(2)
97	Balance 12/31/2012 agrees with annual report	\$	1,764,495
98	Additions		-
99	Retirements		-
100	Balance 12/31/2013 agrees with annual report	\$	1,764,495
101	Additions		363,809
102	Retirements		(993,444)
103	Balance 12/31/2014 agrees with annual report	\$	1,134,860
104	Additions		133,136
105	Retirements		(37,345)
106	Balance 12/31/2015 agrees with annual report	\$	1,230,651
107			
108	2015 Beginning and End of Year Average	\$	1,182,756
109			
110	Average Balance Adjustment	\$	47,895
111			



Schedule of Water Plant in Service By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company: Bocilla Utilities, Inc  
 Docket No.: 160065-WU  
 Schedule Year Ended: 12/31/2015  
 Historic [X] Projected [ ]

Schedule: A-5  
 Page 1 of 1  
 Preparer: Raymond Flischel

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	<b>INTANGIBLE PLANT</b>							
3	302.1 Franchises	4,232	4,232	4,232		4,232	0.00%	-
3	<b>TRANSMISSION &amp; DISTRIBUTION PLANT</b>							
4	303.4 Land & Land Rights	44,000	44,000	44,000		44,000	0.00%	-
5	331.4 Transm. & Distribution Mains	1,030,926	1,090,837	1,060,882	-	1,060,882	0.00%	-
6	334.4 Meters & Meter Installations	-	35,880	17,940		17,940	0.00%	-
7	339.4 Other Plant & Misc. Equipment	55,702	55,702	55,702		55,702	0.00%	-
8	Total Per Annual Report	<u>1,134,860</u>	<u>1,230,651</u>	<u>1,182,756</u>		<u>1,182,756</u>		

Schedule of Wastewater Plant in Service By Primary Account  
 Test Year Average Balance

Florida Public Service Commission

Company: Bocilla Utilities, Inc  
 Docket No.: 160065-WU  
 Schedule Year Ended: 12/31/2015  
 Historic [X] Projected [ ]

Schedule: A-6  
 Page 1 of 1  
 Preparer: Raymond Flischel

Recap Schedules: A-1, A-4

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
3	302.1 Franchises	-	-	-		-	0.00%	-
3	TRANSMISSION & DISTRIBUTION PLANT	This schedule is not applicable						
4	303.4 Land & Land Rights	-	-	-		-	0.00%	-
5	331.4 Transm. & Distribution Mains	-	-	-		-	0.00%	-
6	334.4 Meters & Meter Installations	-	-	-		-	0.00%	-
7	339.4 Other Plant & Misc. Equipment	-	-	-		-	0.00%	-
8	Total Per Annual Report	-	-	-		-		-

Company: Bocilla Utilities, Inc  
 Docket No.: 160065-WU  
 Schedule Year Ended: 12/31/2015

Schedule: A-7  
 Page 1 of 1  
 Preparer: Raymond Flischel

Explanation: Provide a summary of the items included in non-used and useful plant for the test year. Provide additional support schedules, if necessary.

Line No.	(1) Description	(2) Average Amount Per Books	(3) Utility Adjustments	(4) Balance Per Utility
1	WATER			
2				
3	Plant in Service			\$ -
4				
5	Land			-
6				
7	Accumulated Depreciation			-
8				
9	Other (Explain)			
10				
11				
12	Total	\$ -	\$ -	N/A

Supporting Schedules: A-5, A-9  
 Recap Schedules: A-1, A-2

Schedule of Water Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015

Schedule: A-8  
Page 1 of 3  
Preparer: Raymond Flischel

Explanation: Provide the annual balance of accumulated depreciation, for water, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
			Water
1	Balance 12/31/1985	\$	-
2	Additions		3,463
3	Retirements		-
5	Balance 12/31/1986	\$	3,463
6	Additions		7,114
7	Retirements		-
8	Balance 12/31/1987	\$	10,577
9	Additions		7,390
10	Retirements		-
12	Balance 12/31/1988	\$	17,967
13	Additions		7,477
14	Retirements		-
15	Balance 12/31/1989	\$	25,444
26	Additions		7,480
27	Retirements		-
18	Balance 12/31/1990	\$	32,924
19	Additions		8,627
20	Retirements		-
21	Balance 12/31/1991	\$	41,551
22	Additions		10,469
23	Retirements		-
24	Balance 12/31/1992	\$	52,020
25	Additions		14,368
26	Retirements		-
27	Balance 12/31/1993	\$	66,388
28	Additions	\$	15,311
29	Retirements		-
30	Balance 12/31/1994	\$	81,699



Schedule of Water Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015

Schedule: A-8  
Page 2 of 3  
Preparer: Raymond Flischel

Explanation: Provide the annual balance of accumulated depreciation, for water, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
			Water
1	Balance 12/31/1994	\$	81,699
2	Additions		15,330
3	Retirements		-
5	Balance 12/31/1995 agrees with annual report	\$	97,029
6	Additions		15,318
7	Retirements		-
8	Balance 12/31/1996 agrees with annual report	\$	112,347
9	Additions		15,744
10	Retirements		-
11	Adjustment - Rounding		1
12	Balance 12/31/1997 agrees with annual report	\$	128,092
13	Additions		17,084
14	Retirements		-
15	Balance 12/31/1998 agrees with annual report	\$	145,176
26	Additions		15,346
27	Retirements		(2,900)
18	Balance 12/31/1999 agrees with annual report	\$	157,622
19	Additions		17,590
20	Retirements		-
21	Balance 12/31/2000 agrees with annual report	\$	175,212
22	Additions		35,915
23	Retirements		-
24	Balance 12/31/2001 agrees with annual report	\$	211,127
25	Additions		40,590
26	Retirements		(8,512)
27	Balance 12/31/2002 agrees with annual report	\$	243,205
28	Additions		35,350
29	Retirements		-
30	Balance 12/31/2003 agrees with annual report	\$	278,555
31	Additions		41,704
32	Retirements		-
33	Balance 12/31/2004 agrees with annual report	\$	320,259
34	Additions		43,866
35	Retirements		-
36	Balance 12/31/2005 agrees with annual report	\$	364,125

Schedule of Water Accumulated Depreciation  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.:  
Test Year Ended: 12/31/2015

Schedule: A-8  
Page 3 of 3  
Preparer: Raymond Flischel

Explanation: Provide the annual balance of accumulated depreciation, for water, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
			Water
36	Balance 12/31/2005	\$	364,125
37	Additions		46,226
38	Retirements		-
39	Balance 12/31/2006 agrees with annual report	\$	410,351
40	Additions		46,921
41	Retirements		-
42	Balance 12/31/2007 agrees with annual report	\$	457,272
43	Additions		46,801
44	Retirements		-
45	Balance 12/31/2008 agrees with annual report	\$	504,073
46	Additions		47,756
47	Retirements		-
48	Balance 12/31/2009 agrees with annual report	\$	551,829
49	Additions		46,077
51	Retirements		-
52	Balance 12/31/2010 agrees with annual report	\$	597,906
53	Additions		46,938
54	Retirements		-
55	Balance 12/31/2011 agrees wth annual report	\$	644,844
56	Additions		45,565
57	Retirements		-
58	Balance 12/31/2012 agrees with annual report	\$	690,409
59	Additions		43,730
60	Retirements		-
61	Balance 12/31/2013 agrees with annual report	\$	734,139
62	Additions		36,274
63	Retirements		(431,004)
64	Adjustment - Rounding		1
65	Balance 12/31/2014 agrees with annual report	\$	339,410
66	Additions		28,971
67	Retirements		(9,492)
68	Adjustment - Rounding		(1)
69	Balance 12/31/2015 agrees with annual report	\$	358,888
70	2015 Beginning and End of Year Average	\$	349,108
71	Average Balance Adjustment	\$	9,780

Schedule of Water Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Bocilla Utilities, Inc

Docket No.: 160065-WU

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-9

Page 1 of 1

Preparer: Raymond Flischel

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) Test Year Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	302.1 Franchises	-	-	-	0	-		
3	TRANSMISSION & DISTRIBUTION PLANT							
4	331.4 Transm. & Distribution Mains	(283,709)	(302,133)	(292,921)		(292,921)		
5	334.4 Meters & Meter Installations	-	(1,055)	(487)		(487)		
6	339.4 Other Plant and Misc. Equipment	(55,700)	(55,700)	(55,700)		(55,700)		
	Total	\$ (339,409)	\$ (358,888)	\$ (349,108)	\$ -	\$ (349,108)		
6	Total Per Annual Report	(339,409)	(358,888)					

7 See Schedule A-18(A)

Difference in accounts between Annual Report and MFR is allocation between accounts, totals are correct, annual report will be adjusted next year to reflect better break down.

Schedule of Wastewater Accumulated Depreciation By Primary Account

Test Year Average Balance

Company: Bocilla Utilities, Inc

Docket No.: 160065-WU

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Explanation: Provide month ending balances for each month of the test year and the ending balance for the prior year.

Florida Public Service Commission

Schedule: A-10

Page 1 of 1

Preparer: Raymond Flischel

Recap Schedules: A-1, A-8

Line No.	(1) Account No. and Name	(2) Prior Year 12/31/14	(3) Test Year 12/31/15	(4) Test Year Average Balance	(5) Adjustments*	(6) Adjusted Average	(7) Non-Used & Useful %	(8) Non-Used & Amount
1	INTANGIBLE PLANT							
2	302.1 Franchises	-	-	-	0	-	-	-
3	TRANSMISSION & DISTRIBUTION PLANT							
4	331.4 Transm. & Distribution Mains	-	-	-		-	-	-
5	334.4 Meters & Meter Installations	-	-	-		-	-	-
6	339.4 Other Plant and Misc. Equipment	-	-	-		-	-	-
	Total	\$ -	\$ -	\$ -	\$ -	\$ -	-	-

This schedule is not applicable

No wastewater treatment facilities



Schedule of Water Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015

Schedule: A-11  
Page 1 of 3  
Preparer: Raymond Flischel

Explanation: Provide the annual balance of contributions in aid of construction, for water, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
			Water
1	Balance 12/31/1985	\$	-
2	Additions		-
3	Adjustment - Rounding		-
4	Balance 12/31/1986	\$	-
5	Additions		44,775
6	Adjustment - Rounding		-
7	Balance 12/31/1987	\$	44,775
8	Additions		27,000
9	Adjustment - Rounding		-
10	Balance 12/31/1988	\$	71,775
11	Additions		24,000
12	Adjustment - Rounding		-
13	Balance 12/31/1989	\$	95,775
14	Additions		18,000
15	Adjustment - Rounding		-
16	Balance 12/31/1990	\$	113,775
17	Additions		63,000
18	Adjustment - Rounding		-
19	Balance 12/31/1991	\$	176,775
20	Additions		55,000
21	Adjustment - Rounding		-
22	Balance 12/31/1992	\$	231,775
23	Additions		68,000
24	Adjustment - Rounding		-
25	Balance 12/31/1993	\$	299,775
26	Additions		120,000
27	Adjustment - Rounding		-
28	Balance 12/31/1994	\$	419,775

Schedule of Water Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015

Schedule: A-11  
Page 2 of 3  
Preparer: Raymond Flischel

Explanation: Provide the annual balance of contributions in aid of construction, for water, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
			Water
1	Balance 12/31/1994	\$	419,775
2	Additions		10,851
3	Adjustment - Rounding		-
4	Balance 12/31/1995 agrees with annual report	\$	430,626
5	Additions		24,000
6	Adjustment - Rounding		-
7	Balance 12/31/1996 agrees with annual report	\$	454,626
8	Additions		15,000
9	Adjustment - Rounding		-
10	Balance 12/31/1997 agrees with annual report	\$	469,626
11	Additions		33,000
12	Adjustment - Rounding		-
13	Balance 12/31/1998 agrees with annual report	\$	502,626
14	Additions		51,000
15	Adjustment - Rounding		-
16	Balance 12/31/1999 agrees with annual report	\$	553,626
17	Additions		42,000
18	Adjustment - Rounding		-
19	Balance 12/31/2000 agrees with annual report	\$	595,626
20	Additions		168,000
21	Adjustment - Rounding		-
22	Balance 12/31/2001 agrees with annual report	\$	763,626
23	Additions		48,000
24	Adjustment - Rounding		-
25	Balance 12/31/2002 agrees with annual report	\$	811,626
26	Additions		57,000
27	Adjustment - Rounding		-
28	Balance 12/31/2003 agrees with annual report	\$	868,626

Schedule of Water Contributions in Aid of Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.:  
Test Year Ended: 12/31/2015

Schedule: A-11  
Page 3 of 3  
Preparer: Raymond flischel

Explanation: Provide the annual balance of contributions in aid of construction, for water, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions, retirements, and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected annual additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
			Water
28	Balance 12/31/2003	\$	868,626
29	Additions		60,000
30	Adjustment - Rounding		-
31	Balance 12/31/2004 agrees with annual report	\$	928,626
32	Additions		33,000
33	Adjustment - Rounding		-
34	Balance 12/31/2005 agrees with annual report	\$	961,626
35	Additions		33,000
36	Adjustment - Rounding		-
37	Balance 12/31/2006 agrees with annual report	\$	994,626
38	Additions		24,000
39	Adjustment - Rounding		-
40	Balance 12/31/2007 agrees with annual report	\$	1,018,626
41	Additions		18,000
42	Adjustment - Rounding		-
43	Balance 12/31/2008 agrees with annual report	\$	1,036,626
44	Additions		27,000
45	Adjustment - Rounding		-
46	Balance 12/31/2009 agrees with annual report	\$	1,063,626
47	Additions		6,000
48	Adjustment - Rounding		-
49	Balance 12/31/2010 agrees with annual report	\$	1,069,626
50	Additions		3,000
51	Adjustment - Rounding		-
52	Balance 12/31/2011 agrees with annual report	\$	1,072,626
53	Additions		6,000
54	Adjustment - Rounding		-
55	Balance 12/31/2012 agrees with annual report	\$	1,078,626
56	Additions		25,500
57	Adjustment - Rounding		-
58	Balance 12/31/2013 agrees with annual report	\$	1,104,126
59	Additions		21,000
60	Deletions		(667,778)
61	Balance 12/31/2014 agrees with annual report	\$	457,348
62	Additions		3,000
63	Adjustment - Rounding		-
64	Balance 12/31/2015 agrees with annual report	\$	460,348
65	2015 Beginning and End of Year Average	\$	458,848
66	Average Balance Adjustment	\$	1,500

Schedule of Contributions in Aid of Construction By Classification  
 Test Year Average Balance

Florida Public Service Commission

Company: Bocilla Utilities, Inc  
 Docket No.: 160065-WU  
 Schedule Year Ended: 12/31/2015  
 Historic [X] Projected [ ]

Schedule: A-12  
 Page 1  
 Preparer: Raymond Flischel

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average and projected test year.

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) Test Year Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
5	Line/Main Extension Fees	(457,348)	(460,348)	(458,848)		(458,848)	0%	-

Recap Schedules: A-1,A-2,A-11

Schedule of Water Accumulated Amortization of CIAC  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Bocilla Utilities Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015

Schedule: A-13  
Page 1 of 3  
Preparer: Raymond Flischel

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
			Water
1	Balance 12/31/1985	\$	-
2	Additions		-
3	Adjustment - Rounding		-
4	Balance 12/31/1986	\$	-
5	Additions		694
6	Adjustment - Rounding		-
7	Balance 12/31/1987	\$	694
8	Additions		1,807
9	Adjustment - Rounding		-
10	Balance 12/31/1988	\$	2,501
11	Additions		2,598
12	Adjustment - Rounding		-
13	Balance 12/31/1989	\$	5,099
14	Additions		3,248
15	Adjustment - Rounding		-
16	Balance 12/31/1990	\$	8,347
17	Additions		4,504
18	Adjustment - Rounding		-
19	Balance 12/31/1991	\$	12,851
20	Additions		6,334
21	Adjustment - Rounding		-
22	Balance 12/31/1992	\$	19,185
23	Additions		8,241
24	Adjustment - Rounding		-
25	Balance 12/31/1993	\$	27,426
26	Additions		11,507
27	Adjustment - Rounding		-
28	Balance 12/31/1994	\$	38,933



Schedule of Water Accumulated Amortization of CIAC  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Bocilla Utilities Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015

Schedule: A-13  
Page 2 of 3  
Preparer: Raymond Flischel

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
			Water
1	Balance 12/31/1994	\$	38,933
2	Additions		12,884
3	Adjustment - Rounding		-
4	Balance 12/31/1995 agrees with annual report	\$	51,817
5	Additions		13,721
6	Adjustment - Rounding		-
7	Balance 12/31/1996 agrees with annual report	\$	65,538
8	Additions		14,326
9	Adjustment - Rounding		1
10	Balance 12/31/1997 agrees with annual report	\$	79,865
11	Additions		15,070
12	Adjustment - Rounding		-
13	Balance 12/31/1998 agrees with annual report	\$	94,935
14	Additions		16,373
15	Adjustment - Rounding		-
16	Balance 12/31/1999 agrees with annual report	\$	111,308
17	Additions		17,814
18	Adjustment - Rounding		-
19	Balance 12/31/2000 agrees with annual report	\$	129,122
20	Additions		21,070
21	Adjustment - Rounding		-
22	Balance 12/31/2001 agrees with annual report	\$	150,192
23	Additions		24,420
24	Adjustment - Rounding		-
25	Balance 12/31/2002 agrees with annual report	\$	174,612
26	Additions		26,047
27	Adjustment - Rounding		-
28	Balance 12/31/2003 agrees with annual report	\$	200,659



Schedule of Water Accumulated Amortization of CIAC  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Bocilla Utilities Inc.  
Docket No.:  
Test Year Ended: 12/31/2015

Schedule: A-13  
Page 3 of 3  
Preparer: Raymond Flischel

Explanation: Provide the annual balance of accumulated amortization of CIAC, for water, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements specifically identifying those amounts.

Line No.	Description	Year-End Balance	
			Water
28	Balance 12/31/2003 agrees with annual report	\$	200,659
29	Additions		27,861
30	Adjustment - Rounding		-
31	Balance 12/31/2004 agrees with annual report	\$	228,520
32	Additions		29,303
33	Adjustment - Rounding		-
34	Balance 12/31/2005 agrees with annual report	\$	257,823
35	Additions		30,327
36	Adjustment - Rounding		-
37	Balance 12/31/2006 agrees with annual report	\$	288,150
48	Additions		31,211
39	Adjustment - Rounding		-
40	Balance 12/31/2007 agrees with annual report	\$	319,361
41	Additions		31,864
42	Adjustment - Rounding		-
43	Balance 12/31/2008 agrees with annual report	\$	351,225
44	Additions		32,562
45	Adjustment - Rounding		-
46	Balance 12/31/2009 agrees with annual report	\$	383,787
47	Additions		33,073
48	Adjustment - Rounding		-
49	Balance 12/31/2010 agrees with annual report	\$	416,860
50	Additions		33,212
51	Adjustment - Rounding		-
52	Balance 12/31/2011 agrees with annual report	\$	450,072
3	Additions		33,352
54	Adjustment - Rounding		-
55	Balance 12/31/2012 agrees with annual report	\$	483,424
56	Additions		36,618
57	Adjustment - Rounding		-
58	Balance 12/31/2013 agrees with annual report	\$	520,042
59	Additions		24,348
60	Adjustment - Rounding		(325,659)
61	Balance 12/31/2014 agrees with annual report	\$	218,731
62	Additions		14,229
63	Adjustment - Rounding		-
64	Balance 12/31/2015 agrees with annual report	\$	232,960
	2015 Beginning and End of Year Average	\$	225,846
	Average Balance Adjustment	\$	7,114

Schedule of Accumulated Amortization of CIAC  
 Test Year Average Balance - Water

Florida Public Service Commission

Company: Bocilla Utilities, Inc  
 Docket No.: 160065-WU  
 Schedule Year Ended: 12/31/15  
 Historic  Projected

Schedule: A-14  
 Page 1 of 1  
 Preparer: Raymond Flischel

Explanation: Provide the average CIAC balance by account. If a projected year is employed, provide breakdown for average projected year.

Line No.	(1) Description	(2) Prior Year 12/31/14	(3) Test year 12/31/15	(4) Test Year Average Balance	(5) Adjustments	(6) Adjusted Test Year	(7) Non-Used Useful %	(8) Non-Used Amount
1	WATER							
5	Line/Main Extension Fees	218,731	232,960	225,846		225,846		

Recap Schedules: A-1,A-2,A-13

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015

Schedule: A-15  
Page 1 of 1  
Preparer: Raymond Flischel

Explanation: Provide the annual AFUDC rates used since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously. Include a description of practices and authority of rate(s) used.

---

Line No.	(1) Description	(2) Approved Rate
1	N/A	

Schedule of Advances For Construction  
Annual Balances Subsequent to Last Established Rate Base

Florida Public Service Commission

Company: Bocilla Utilities, Inc  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015

Schedule: A-16  
Page 1 of 1  
Preparer: Raymond Flischel

Explanation: Provide the annual balance of Advances For Construction, for water and sewer separately, for all years since either rate base was last established by this Commission, or the date of inception of utility service if rate base has not been established previously by this Commission; and yearly additions and adjustments by dollar amount up to the end of the test year. Provide an additional page if necessary. If a projected test year is used, include the projected additions and/or retirements, specifically identifying those amounts. Also provide a brief description of the applicant's policy regarding advances.

Line No.	Description	Average Test Year Balance Water
1	NONE	

Schedule of Working Capital Allowance Calculation

Florida Public Service Commission

Company Bocilla Utilites, Inc  
 Docket No.: 160065-WU  
 Test Year Ended: 12/31/2015

Schedule: A-17  
 Page 1 of 1  
 Preparer: Raymond Flischel  
 Recap Schedule: A-1, A-3

Explanation: Provide the calculation of working capital using the formula method. This method is calculated as 1/8 of Operating & Maintenance Expenses, without an allowance for deferred debits.

Line No		Water
1	-	
2	Total Operating and Maintenance Expenses (B-1)	\$ 363,729
3		
4	Monthly Billing Factor (1/8)	12.50%
5		-
6	Working Capital Requirement	45,466
8		

## Comparative Balance Sheet - Assets

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
 Docket No.: 160065-WU  
 Test Year Ended: 12/31/2015

Schedule: A-18  
 Page 1 of 1  
 Preparer: Raymond Flischel

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) ASSETS	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(7) Adjustments	(8) Adjusted Average
1	Utility Plant in Service	\$ 1,134,860	\$ -	\$ 1,134,860	\$ 1,230,651		\$ 1,230,651
2	Construction Work in Progress	-	-	-	-		-
3	Other Utility Plant Adjustments	-	-	-	-		-
4							
5	GROSS UTILITY PLANT	1,134,860	-	1,134,860	1,230,651	-	1,230,651
6	Less: Accumulated Depreciation	(339,409)	-	(339,409)	(358,888)		(358,888)
7							
8	NET UTILITY PLANT	795,451	-	795,451	871,763	-	871,763
9							
10	Cash	129,564	-	129,564	52,558		52,558
11	Accounts Rec'b - trade	37,994	-	37,994	41,764		41,764
12	Notes Receivable	-	-	-	-		-
19	Miscellaneous Current & Accrued Assets	800	-	800	1,353		1,353
20							
21	TOTAL CURRENT ASSETS	168,358	-	168,358	95,675	-	95,675
22							
23	Net Nonutility Property	569,623	-	569,623	494,619		494,619
30	TOTAL OTHER ASSETS	569,623	-	569,623	494,619	-	494,619
31							
32	TOTAL ASSETS	\$ 1,533,432	\$ -	\$ 1,533,432	\$ 1,462,057	\$ -	\$ 1,462,057



Comparative Balance Sheet - Equity Capital & Liabilities

Florida Public Service Commission

Company: Bocilla Utilities, Inc  
 Docket No.: 160065-WU  
 Test Year Ended: 12/31/2015

Schedule: A-19  
 Page 1 of 1  
 Preparer: Raymond Flischel

Explanation: Provide a balance sheet for years requested. Provide same for historical base or intermediate years, if not already shown.

Line No.	(1) EQUITY CAPITAL & LIABILITIES	(2) Prior Year Ended 12/31/14	(3) Adjustments	(4) Adjusted Prior Year Ended 12/31/14	(5) Test Year Ended 12/31/15	(7) Adjustments	(8) Adjusted Average
1	Common Stock Issued	\$ 500	\$ -	\$ 500	\$ 500		\$ 500
2	Preferred Stock Issued	-	-	-	-		-
3	Additional Paid in Capital	186,240	-	186,240	186,240		186,240
4	Retained Earnings	51,357	-	51,357	5,465	-	5,465
5	Other Equity Capital	-	-	-	-		-
7	TOTAL EQUITY CAPITAL	238,097	-	238,097	192,205	-	192,205
12	Other Long-Term Debt	1,022,450	-	1,022,450	988,002		988,002
14	TOTAL LONG-TERM DEBT	1,022,450	-	1,022,450	988,002	-	988,002
16	Accounts Payable	6,645	-	6,645	21,939		21,939
24	Misc. Current and Accrued Liabilities	13,501	-	13,501	20,401		20,401
26	TOTAL CURRENT & ACCRUED LIABILITIES	20,146	-	20,146	42,340	-	42,340
28	Advances for Construction	-	-	-	-		-
29	Prepaid Capacity Charges	-	-	-	-		-
30	Accum. Deferred ITC's	-	-	-	-		-
31	Operating Reserves	-	-	-	-		-
33	TOTAL DEFERRED CREDITS & OPER. RESERVES	-	-	-	-	-	-
35	Contributions in Aid of Construction	457,348	-	457,348	460,348		460,348
36	Less: Accum. Amortization of CIAC	(218,731)	-	(218,731)	(232,960)		(232,960)
38	Accumulated Deferred Income Taxes	12,122	-	12,122	12,122		12,122
40	Total Equity Capital and Liabilities	\$ 1,531,432	\$ -	\$ 1,531,432	\$ 1,462,057	\$ -	\$ 1,462,057

Company: Bocilla Utilities, Inc.  
 Docket No.: 160065-WU  
 Test Year Ended: 12/31/2013  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: B-1  
 Page 1 of 1  
 Preparer: Raymond Flischel

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ 391,017	\$ 4,378	\$ 395,395	\$ 152,375	\$ 547,770	B-3, B-4
2							
3	Operation & Maintenance	363,729	-	363,729	27,395	391,124	B-4, B-5
4	Depreciation, net of CIAC Amort.	14,743	-	14,743		14,743	
5							
6	Amortization of Rate Case	-	-	-	21,100	21,100	B-3 B-10
7							
8	Amortization of Plant Retirement				16,024	16,024	B-3
9							
10	Truck Replacement				12,300	12,300	B-3
11							
12	Taxes Other Than Income	44,538	-	44,538	6,857	51,395	B-15
13							
14	Provision for Income Taxes	-	-	-	-	-	C-1
15							
16	OPERATING EXPENSES	423,010	-	423,010	83,676	506,686	
17							
18	NET OPERATING INCOME	\$ (31,993)	\$ 4,378	\$ (27,615)	\$ 68,699	\$ 41,084	
19							
20							
21							
22	RATE BASE	\$ 690,154	\$ -	\$ 690,154		\$ 690,154	A-1
23							
24							
25	RATE OF RETURN	(4.64) %		(4.00) %		5.95	

Company: Bocilla Utilities, Inc.  
 Docket No.: 160065-WU  
 Test Year Ended: 12/31/2013  
 Interim [ ] Final [X]  
 Historic [X] Projected [ ]

Schedule: B-1  
 Page 1 of 1  
 Preparer: Raymond Flischel

Explanation: Provide the calculation of net operating income for the test year. If amortization (Line 4) is related to any amount other than an acquisition adjustment, submit an additional schedule showing a description and calculation of charge.

Line No.	(1) Description	(2) Balance Per Books	(3) Utility Test Year Adjustments	(4) Utility Adjusted Test Year	(5) Requested Revenue Adjustment	(6) Requested Annual Revenues	(7) Supporting Schedule(s)
1	OPERATING REVENUES	\$ -	\$ -	\$ -	\$ -	\$ -	
2							
3	Operation & Maintenance	-	-	-	-	-	
4							
5	Depreciation, net of CIAC Amort.	-	-	-	-	-	
6							
7	Amortization of Rate Case	-	-	-	0	-	
8							
9	Amortization of Plant Retirement		This schedule is not applicable		0	-	
10							
11	Truck Replacement		Utility has no wastewater facilities		0	-	
12							
13	Taxes Other Than Income	-	-	-	-	-	
14							
15	Provision for Income Taxes	-	-	-	-	-	
16							
17	OPERATING EXPENSES	-	-	-	-	-	
18							
19	NET OPERATING INCOME	\$ -	\$ -	\$ -	\$ -	\$ -	
20							
21							
22	RATE BASE	\$ -	\$ -	\$ -		\$ -	
23							
24							
25	RATE OF RETURN		%		%		

Schedule of Adjustments to Operating Income

Company: Bocilla Utilities, Inc

Test Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Florida Public Service Commission

Schedule: B-3

Page 1 of 2

Docket No.: 160065-WU

Preparer: Raymond Flischel

Line No.	Description	Water
1	<b>Adjustments to Revenues</b>	
2	<u>(1) Annualized Revenue</u>	
3	Annualized water revenues per Schedule E-2	\$393,227
4	Test Year water revenues per Schedule E-2	388,849
5	Adjustment required	<u>(\$4,378)</u>
6		
7	<u>(2) Revenue Increase</u>	
8	Increase in revenue required by the Utility to realize a	
9	5.97 % rate of return	<u>\$ 156,753</u>
10		
11		
12	<b>Total Adjustments to Revenues</b>	<u><u>\$152,375</u></u>
13	<b>Adjustments to Operations &amp; Maintenance Expenses</b>	
14		
15	<u>(3) Amortization of rate case expense per Schedule B-10</u>	<u>\$ 21,100</u>
16		
17	(4) Proforma increases in Operating Expenses	
18	Additional Clerical one day weekly at \$25 per hour	\$ 10,400
19	Monthly accounting services for financial reporting \$350 monthly	\$ 4,200
20	Additional Engineering for Lead and Chorine yearly 50 hours @135	\$ 6,750
21	Fire Hydrant Exercise Program 62 units at \$30 per unit twice yearly	\$ 3,720
22	Fire Hydrant Maintenance Painting every two years 31 units yearly	\$ 2,325
23		
24	<b>Total Adjustment required to O&amp;M Expenses</b>	<u><u>\$ 27,395</u></u>
25		
26	(5) Reclaim loss on sale of water plant removed from use:	
27		
28	Unrecovered cost per 2015 Annual Report	\$ 220,238
29	Anticipated Sales Price	<u>\$ (60,000)</u>
30		
31	Balance to be amortized over 10 year period	<u>\$ 160,238</u>
32		
33	Per Year	<u><u>\$ 16,024</u></u>
34		
35		
36	(6) Truck for Utility operations:	
37		
38	Lease of Used Ford F-150	\$ 7,200
39	Insurance costs additional	2,600
40	Maintenance and Gasoline	<u>2,500</u>
41		
42	Total annual cost	<u><u>\$ 12,300</u></u>

Schedule of Adjustments to Operating Income

Company: Bocilla Utilities, Inc

Test Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Florida Public Service Commission

Schedule: B-3

Page 2 of 2

Docket No.: 160065-WU

Preparer: Raymond Flischel

Explanation: Provide a detailed description of all adjustments to operating income per books, with a total for each line item shown on the net operating income statement.

Line No.	Description	Water
1	(A) Adjustment for loss on Plant out of Service	
2		
3	Plant cost by Year	
4	1986	\$ 230,487
5	1988	6,914
6	1989	3,381
7	1997	3,653
8	1998	18,460
9	2001	627,823
10	2002	18,564
11	2003	12,995
12	2004	4,049
13	2005	16,199
14	2006	36,646
15	2007	12,897
16	2008	1,635
17	Total Plant Cost	993,703
18		
19	Less Accumalated Depreciation	(431,004)
20		
21	Net Plant for Retirement	562,699
22		
23	CIAC for Plant	667,778
24	Less Amortization of CIAC	(325,575)
25		
26	Net CIAC	342,203
27		
28		
29	Net Cost of Plant Retired	220,496
30	Less Salvage Value	-60,000
31		
32	<b>NET LOSS</b>	160,496
33		
34	Amortization over 10 year period	16,050



Test Year Operating Revenues

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
 Docket No.: 160065-WU  
 Test Year Ended: 12/31/2013  
 Historic [X] Projected [ ]

Schedule: B-4  
 Page 1 of 1  
 Preparer: Raymond Flischel  
 Recap Schedules: B-1

Explanation: Complete the following revenue schedule for the historical test year or base year. If general service revenues is not accounted for by sub-account, then show the total amount under metered-or measured-commercial and provide an explanation.

Line No.	WATER SALES Account No. and Description	(1) Total Water
1	460 Unmetered Water Revenue	
2	461 Water Revenues Accruals	\$ -
3	461.1 Metered - Residential	388,849
4	461.2 Metered - Commercial	-
5	461.3 Metered - Industrial	
6	461.4 Metered - Public Authorities	
7	461.5 Metered - Multi-Family	-
8	461.6 Other Revenues	
9	462.2 Private Fire Protection	-
10	464 Other Sales - Public Authorities	
11	465 Irrigation Customers	
12	466 Sales for Resale	
13	467 Interdepartmental Sales	
14		
15	TOTAL WATER SALES	388,849
16		
17	OTHER WATER REVENUES	
18	469 Residential Service Agreements	1,292
19	470 Forfeited Discounts	
20	471 Misc. Service Revenues	711
21	472 Rents From Water Property	
22	474 Residential Meter Set	165
23		
24		
25		
26		
27	TOTAL OTHER WATER REVENUES	2,168
28		
29		
30	TOTAL WATER OPERATING REVENUES	\$ 391,017

Detail of Operation & Maintenance Expenses By Month - Water

Florida Public Service Commission

Company: Bocilla Utilities, Inc  
 Docket No.: 160065-WU  
 Test Year Ended: 12/31/2015  
 Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-5  
 Page 1 of 1  
 Preparer: Raymnd Flischel  
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	Total Annual	Adj.	Adj. Total Annual
1	601 Salaries & Wages - Employees	\$ 6,877	\$ 5,674	\$ 6,402	\$ 6,220	\$ 8,335	\$ 6,580	\$ 9,488	\$ 6,442	\$ 8,772	\$ 11,480	\$ 6,880	11,316	\$ 94,466	\$ -	94,466
2	603 Salaries & Wages - Officers, Etc.	8,308	6,647	6,647	6,647	8,308	6,647	8,308	6,647	6,647	8,308	6,647	8,300	88,061	-	88,061
3	604 Employee Pensions & Benefits	-	-	1,816	-	-	-	1,816	-	-	-	-	2,100	7,548	0	7,548
4	610 Purchased Water	7,420	5,899	6,960	8,376	8,855	6,324	8,283	7,833	8,442	8,168	8,459	7,341	92,360	-	92,360
5	615 Purchased Power	506	676	907	196	251	247	251	343	251	418	97	406	4,549	-	4,549
6	616 Fuel for Power Purchased	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
7	618 Chemicals	-	-	-	-	-	-	-	-	-	260	107	196	563	-	563
8	620 Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
9	631 Contractual Services - Engr.	-	-	-	-	-	-	-	-	551	1,013	-	11,037	12,601	-	12,601
10	632 Contractual Services - Acct.	-	-	-	-	2,200	1,343	-	461	-	-	-	-	4,004	-	4,004
11	633 Contractual Services - Legal	-	294	-	-	360	-	-	-	-	-	-	-	654	-	654
12	634 Contractual Services - Mgmt. Fees	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
13	635 Contractual Services - Testing	28	28	28	28	28	28	28	293	30	300	30	(849)	0	-	-
14	636 Contractual Services - Other	-	-	-	-	-	-	-	-	-	-	-	879	879	-	879
15	641 Rental of Building/Real Prop.	225	225	225	225	225	225	-	225	-	450	225	225	2,475	-	2,475
16	642 Rental of Equipment	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
17	650 Transportation Expenses	94	431	234	-	75	594	237	-	15	42	470	762	2,954	-	2,954
18	656 Insurance - Vehicle	-	-	-	-	1,470	-	-	274	-	-	-	-	1,744	-	1,744
19	657 Insurance - General Liability	-	-	4,114	-	-	-	-	-	-	-	-	-	4,114	-	4,114
20	658 Insurance - Workman's Comp.	301	301	301	301	301	493	293	293	293	782	361	363	4,383	-	4,383
21	659 Insurance - Other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
22	660 Advertising Expense	-	-	-	-	-	-	50	325	-	-	-	-	375	-	375
23	666 Reg. Comm. Exp. - Rate Case Amort.	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
24	667 Reg. Comm. Exp. - Other	-	178	415	-	150	-	-	923	-	-	-	(1)	1,665	-	1,665
25	670 Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	0	-	-
26	675 Miscellaneous Expenses	2,927	2,816	2,949	4,145	2,184	2,947	4,862	3,140	3,392	3,268	4,779	2,924	40,333	-	40,333
27																
28	TOTAL	\$ 26,686	\$ 23,169	\$ 30,998	\$ 26,138	\$ 32,742	\$ 27,244	\$ 31,800	\$ 27,199	\$ 30,209	\$ 34,489	\$ 28,055	\$ 44,999	\$ 363,728	\$ -	\$ 363,728

Detail of Operation & Maintenance Expenses By Month - Wastewater

Florida Public Service Commission

Company: Bocilla Utilities, Inc  
 Docket No.: 160065-WU  
 Test Year Ended: 12/31/2015  
 Historic [X] Projected [ ]

Explanation: Provide a schedule of operation and maintenance expenses by primary account for each month of the test year. If schedule has to be continued on 2nd page, reprint the account titles and numbers.

Schedule: B-6  
 Page 1 of 1  
 Preparer: Raymond Flischel  
 Recap Schedules: B-1

Line No.	(1) Account No. and Name	(2) Jan	(3) Feb	(4) Mar	(5) Apr	(6) May	(7) Jun	(8) Jul	(9) Aug	(10) Sept	(11) Oct	(12) Nov	(13) Dec	(14) Total Annual	(15) Adj.	(16) Adj. Total Annual
1	601 Salaries & Wages - Employees															
2	603 Salaries & Wages - Officers, Etc.															
3	604 Employee Pensions & Benefits															
4	610 Purchased Water															
5	615 Purchased Power															
6	616 Fuel for Power Purchased															
7	618 Chemicals															
8	620 Materials & Supplies															
9	631 Contractual Services - Engr.															
10	632 Contractual Services - Acct.															
11	633 Contractual Services - Legal															
12	634 Contractual Services - Mgmt. Fees															
13	635 Contractual Services - Testing															
14	636 Contractual Services - Other															
15	641 Rental of Building/Real Prop.															
16	642 Rental of Equipment															
17	650 Transportation Expenses															
18	656 Insurance - Vehicle															
19	657 Insurance - General Liability															
20	658 Insurance - Workman's Comp.															
21	659 Insurance - Other															
22	660 Advertising Expense															
23	666 Reg. Comm. Exp. - Rate Case Amort.															
24	667 Reg. Comm. Exp. - Other															
25	670 Bad Debt Expense															
26	675 Miscellaneous Expenses															
27																
28	TOTAL															

This schedule is not applicable

Utility has no wastewater facilities



Company: Bocilla Utilities, Inc.  
 Docket No.: 160065-WU  
 Test Year Ended: 12/31/2015

Schedule: B-9  
 Page 1 of 1  
 Preparer: Raymond Flischel

Explanation: Provide a complete list of outside services which were incurred during the test year. List by type of service, such as accounting, engineering or legal, and provide specific detail of work performed by each consultant and the associated cost breakdown by items. Provide amounts separated by system and method of allocation if appropriate. Specific detail is not necessary for charges which are less than 2% of the test year revenues for that system. Do not include rate case expense charges.

(1) Line No.	(2) Type of Service	(3) Consultants	(4) Amount	(5) Description of Work Performed
1				
	Lab Analysis Reports	Sanders Laboraories, Inc	879	Preform all labs tests per DEP specifications.
2	Income Tax Returns	Alejandra M Juffe, CPA	1,343	Tax Return
3	Annual Report and Price Index	Alejandra M Juffe, CPA	2,200	Annual Report and Price Index
4	Legal Fees	Friedman & Friedman PA	654	Misc. Legal Services
5	Engineering Fees	DMK and Associates	13,947	Engineering Services which help facilitate Water operating permits.
	<b>Total</b>		<b>\$ 19,023</b>	



Company: Bocilla Utilities, Inc.  
 Docket No.: 160065-WU  
 Test Year Ended: 12/31/2015

Schedule: B-10  
 Page 1 of 1  
 Preparer: Raymond Flischel

Explanation: Provide the total amount of rate case expense requested in the application. State whether the total includes the amount up to proposed agency action or through a hearing before the Commission. Provide a list of each firm providing services for the applicant, the individuals for each firm assisting in the application, including each individual's hourly rate, and an estimate of the total charges to be incurred by each firm, as well as a description of the type of services provided. Also provide the additional information for amortization and allocation method, including support behind this determination.

(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	Firm or Vendor Name	Counsel, Consultant or Witness	Hourly Rate Per Person	Hours	Total Estimate of Charges by Firm	Type of Service Rendered
1	Englewood Mangement Group, LLC	Raymond Flischel	150.00	200	30,000	Prepare MFRs, Data Requests, Recommendations Review and Audit Facilitation
2	Friedman & Friedman, PA	Martin Friedman	360.00	100	36,000	Legal Fees
3	Friedman & Friedman, PA	n/a	-	-	2,000	Various Expenses (travel, photocopies, phone calls) associated with legal fees
4	DMK Engineering	James Elder	135.00	60	8,100	Analysis, Assist w/ MFRs, data requests, audit facilitation
5	Public Service Commission	Fl. Public Service Comm	n/a	n/a	4,000	Filing Fee
6	Bocilla Utilities, Inc	Bocilla in house	n/a	25	1,500	Assist w/MFRs, data requests, audit facilitation
7	Bocilla Utilities, Inc		n/a	n/a	1,200	Customer notices, postage
8	Bocilla Utilities, Inc		n/a	n/a	1,500	Travel, Hotel/Accommodation, Rental Care, Airfare
9	Bocilla Utilities, Inc		n/a	n/a	-	Temp Services
10	Bocilla Utilities, Inc		n/a	n/a	100	Fed Ex & other misc.
11						
12	Estimate Through				\$ 84,400	
13						
14						
15	<input checked="" type="checkbox"/> PAA					
16	<input type="checkbox"/> Commission Hearing					
17						
18	Amortization Period 4 Years				\$ 21,100	

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015

Schedule: B-11  
Page 1 of 1  
Preparer: Raymond Flischel

Explanation: Provide an analysis of all maintenance projects greater than 2% of test year revenues per system which occurred during the 2 years prior to the test year, the test year, and the budgeted amount for 1 year subsequent to the test year. For each project, provide a description, the total cost or budgeted amount and how often the project should be repeated.

Line No.	Description	Period	Budget Amount	Term of Amort.	Test Year Amortization
----------	-------------	--------	---------------	----------------	------------------------

- 1 Bocilla Utilities, Inc., does not have any deferred maintenance projects that are greater than 2% of test year revenue.

**Allocation of Expenses**

**Florida Public Service Commission**

**Company: Bocilla Utilities, Inc.**

**Docket No.: 160065-WU**

**Test Year Ended: 12/31/2015**

**Historic (x) or Projected**

**Schedule: B-12**

**Page 1 of 1**

**Preparer: Raymond Flischel**

**Explanation: Provide a schedule detailing expenses which are subject to allocation between systems showing allocation percentages, gross amounts, amounts allocated, and a detailed description of the method of allocation. Provide a description of all systems other than water and wastewater.**

No wastewater plant, no allocation between plants

Net Depreciation Expense-Water

Florida Public Service Commission

Company: Bocilla Utilities, Inc.

Schedule: B-13

Docket No.: 160065-WU

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Raymond Flischel

Historic (x) or Projected

Provide a schedule of test year non-used and useful depreciation expenses by primary account

---

This schedule is N/A

Net Depreciation Expense-Waste

Florida Public Service Commission

Company: Bocilla Utilities, Inc.

Schedule: B-14

Docket No.: 160065-WU

Page 1 of 1

Test Year Ended: 12/31/2015

Preparer: Raymond Flischel

Historic (x) or Projected

Provide a schedule of test year non-used and useful depreciation expenses by primary account

---

This schedule is N/A.

Taxes Other Than Income (Final Rates)

Florida Public Service Commission

Schedule: B-15

Page 1 of 1

Preparer: Raymond Flischel

Company: Bocilla Utilities, Inc.

Docket No.: 160065-WU

Schedule Year Ended: 12/31/2015

Historic  Projected

Recap Schedules: B-1, B-2

Interim  Final

Explanation: Complete the following schedule of all taxes other than income. For all allocations, provide description of allocation and calculations.

(1)	(2)	(3)	(4)	(5)	(6)
Line No.	Regulatory Assessment Fees (RAFs)	Payroll Taxes	Real Estate & Personal Property	Other	Total
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					



Reconciliation of Total Income Tax Provision

Florida Public Service Commission

Schedule: C-1

Page 1 of 1

Preparer: Raymond Flischel

Company: Bocilla Utilities, Inc.

Docket No.: 160065-WU

Test Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Explanation: Provide a reconciliation between the total operating income tax provision and the currently payable income taxes on operating income for the test year.

Line No.	Description	Ref.	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Current Tax Expense	C-2	\$ -	\$ -	\$ -	\$ -
2						
3	Deferred Income Tax Expense	C-5	-	-	-	-
4						
5						
6						
7						
8	Total Income Tax Expense		\$ -	\$ -	\$ -	\$ -

Supporting Schedules: C-2, C-5, C-7, C-8

Recap Schedules: B-1, B-2

Explanation: Provide the calculation of state and federal income taxes for the test year. Provide detail on adjustments to income taxes and investment tax credits generated.

Line No.		Total Per Books	Utility Adjustments	Utility Adjusted	Adjust for Increase	Water
1	Net Utility Operating Income (Sch. B-1 )	\$ (31,993)	\$ -	\$ -	\$ (31,993)	\$ (31,993)
2	Add: Income Tax Expense Per Books (Sch. B-1)	-	-	-	-	-
3						
4	Subtotal	(31,993)	-	-	(31,993)	(31,993)
5	Plus Non Regulated Income	30,077			30,077	30,077
5	Less: Interest Charges (Sch. C-3)	(45,974)	-	-	(45,974)	(45,974)
6						
7	Taxable Income Per Books	(47,890)	-	-	(47,890)	(47,890)
8						
9	Schedule M Adjustments:					
10	Permanent Differences (From Sch. C-4)					
11	Timing Differences (From Sch. C-5)	(18,096)	-	-	(18,096)	(18,096)
13						
14	Total Schedule M Adjustments	(18,096)	-	-	(18,096)	(18,096)
15						
16	Taxable Income Before State Taxes	(65,986)	-	-	(65,986)	(65,986)
17	Less: State Income Tax Exemption (\$5,000)					-
18						
19	State Taxable Income	-	-	-	-	-
20	State Income Tax (5.5% of Line 19)	-	-	-	-	-
21	Limited by NOL	-	-	-	-	-
22	Credits					
23						
24	Current State Income Taxes	-	-	-	-	-
25						
26	Federal Taxable Income (Line 16 - Line 24)	-	-	-	-	-
27	Federal Income Tax Rate	0.15	0.15	0.15	0.15	0.15
28	Federal Income Taxes (Line 26 x Line 27)	-	-	-	-	-
29	Less: Investment Tax Credit Realized					
30	This Year (Sch. C-8)	-	-	-	-	-
31						
32	Current Federal Inc. Taxes (Line 28 - Line 30)	-	-	-	-	-
33						
34	Summary:					
35	Current State Income Taxes (Line 24)	-	-	-	-	-
36	Current Federal Income Taxes (Line 32)	-	-	-	-	-
37						
38	Total Current Income Tax Expense (To C-1)	\$ -	\$ -	\$ -	\$ -	\$ -
39						

Supporting Schedules: B-1, B-2, C-3, C-4, C-5, C-8  
 Recap Schedules: C-1

Schedule of Interest In Tax Expense Calculation

Florida Public Service Commission

Schedule: C-3

Page 1 of 1

Preparer: Raymond Flischel

Supporting Schedules: D-1, C-8

Recap Schedules: C-2

Company: Bocilla Utilities, Inc.

Docket No.: 160065-WU

Schedule Year Ended: 12/31/2015

Interim [ ] Final [X]

Historic [X] Projected [ ]

Explanation: Provide the amount of interest expense used to calculate income taxes on Schedule No. C-2.

Explain any changes in interest expense in detail giving amount of change and reason for change.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water
1	Interest on Long-Term Debt	\$ 45,974		\$ 45,974	\$ 45,974
2					
3	Amortization of Debt Premium,			-	
4	Disc. and Expense Net				
5					
6	Interest on Short-Term Debt	-	-	-	-
7					
8	Other Interest Expense - Intercompany	-	-	-	-
9					
10	AFUDC			-	
11					
12					
13		-	-	-	-
14					
15	Total Used For Tax Calculation	\$ 45,974	\$ -	\$ 45,974	\$ 45,974
16					

Book/Tax Differences - Permanent

Florida Public Service Commission

Schedule: C-4

Company: Bocilla Utilities, Inc.

Page 1 of 1

Docket No.: 160065-WU

Preparer: Raymond Flischel

Schedule Year Ended: 12/31/2015

Historic  Projected

Explanation: Provide the description and amount of all book/tax differences accounted for as permanent differences. This would include any items accounted for on a flow through basis.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Water	Sewer
----------	-------------	-----------------	---------------------	------------------	-------	-------

No amounts reported as permanent differences

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

Schedule: C-5

Company: Bocilla Utilities, Inc.

Page 1 of 2

Docket No.: 160065-WU

Preparer: Raymond Flischel

Schedule Year Ended: 12/31/2015

Historic [X] Projected [ ]

Explanation: Provide the calculation of total deferred income tax expense for the test year. Provide detail on items resulting in tax deferrals other than accelerated depreciation.

Line No.	Description	Total Per Books	Utility Adjustments	Utility Adjusted	Test Year Adjustments	Water
1	Timing Differences:					
2	Tax Depreciation	\$ (20,532)	\$ -	\$ -		\$ (20,532)
3	Book Depreciation and Amortization	2,566	-	-		2,566
4						
5	Difference	(17,966)	-	-	-	(17,966)
6						
7	Other Timing Differences (Itemize):					
8	Other	(130)	-	-		(130)
9						
10	Total Timing Differences (To C-2)	(18,096)	-	-	-	(18,096)
11						
12	State Tax Rate	-	-	-	-	-
13	State Deferred Taxes ( Line 16 x Line 18)	-	-	-	-	-
14	(Limited by NOL)	-	-	-	-	-
15	Total State Tax Deferred	-	-	-	-	-
16						
17	Timing Differences For Federal Deferred Taxes					
18	(Line 16 - 21)	-	-	-	-	-
19	Federal Tax Rate	-	-	-	-	-
20						
21	Federal Deferred Taxes (Line 24 x Line 25)	-	-	-	-	-
22	Add: State Deferred Taxes (Line 21)	-	-	-	-	-
23						
24	Total Deferred Tax Expense (To C-1)	\$ -	\$ -	\$ -	\$ -	\$ -

Supporting Schedules: None

Recap Schedules: C-2

Deferred Income Tax Expense (Final) - Water

Florida Public Service Commission

Schedule: C-6

Company: Bocilla Utilities, Inc.

Page 1

Docket No.: 160065-WU

Preparer: Raymond Flischel

Schedule Year Ended: 12/31/2015

Historic  Projected

Explanation: For each of the accumulated deferred tax accounts provide a summary of the ending balances

	Account #		Water
	287		
1			
2	1987	\$ 12,122	
3			
4			
5	Total	\$ 12,122	
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			

Supporting Schedules: None

Recap Schedules: C-2



Investment Tax Credits - Analysis

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015

Schedule: C-7  
Page 1 of 1  
Preparer: Raymond Flischel

Explanation: Provide an analysis of accumulated tax credits generated and amortized on an annual basis beginning with the test year in the last rate case to the end of the current test year. Amounts provided by the Revenue Act of 1971 and subsequent acts should be shown separately from amounts applicable to prior laws. Identify progress payments separately.

---

Not applicable. The Utility has no investment tax credits

Supporting Schedules: None  
Recap Schedules: C-2, C-3, C-10, D-2, A-18, A-19

Parent(s) Debt Information

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Schedule Year Ended: 12/31/2015

Schedule: C-8  
Page 1 of 1  
Preparer: Raymond Fischeh

Explanation: Provide the information required to adjust income tax expense by the interest expense of the parent(s) that may be invested in the equity of the applicant. If a year-end rate base is used, provide on both a year-end and an average basis. Amounts should be parent only.

Line No.	Description	Amount	% of Total	Cost Rate
1	Stonegate Bank	\$ 988,002	100	5.00%

Supporting Schedules: None  
Recap Schedules: C-3

Income Tax Returns

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Schedule Year Ended: 12/31/2015

Schedule: C-9  
Page 1 of 1  
Preparer: Raymond Flischel

**Explanation:** Provide a copy of the most recently filed federal income tax return, state income tax return and most recent final IRS revenue agent's report for the applicant or consolidated entity (whichever type of return is filed). A statement of when and where the returns and reports are available for review may be provided in lieu of providing the returns and reports.

---

Line  
No.

- 1 A copy of the Federal and Florida tax returns will be made available for inspection during the field audit.

Miscellaneous Tax Information

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015

Schedule: C-10  
Page 1 of 1  
Preparer: Raymond Flischel

Explanation: Provide answers to the following questions with respect to the applicant or its consolidated entity.

---

1	What tax years are currently open with the Internal Revenue Service?	2013-2015
2		
3	Is the treatment of customer deposits at issue with the IRS?	No
4		
5	Is the treatment of contributions in aid of construction at issue with the IRS?	No
6		
7	Is the treatment of unbilled revenues at issue with the IRS?	No

Schedule of Requested Cost of Capital  
13 Month Average Balance

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule D-1  
Page 1 of 1

Preparer: Raymond Flischel

Explanation: Provide a schedule which calculates the requested cost of capital on a 13-month average basis. If a year-end basis is used, submit an additional schedule reflecting year-end calculations.

Line No.	Class of Capital	(1)	(2)	(3)	(4)	(5)
			Reconciled to Requested Rate Base AYE 12/31/15	Ratio	Cost Rate	Weighted Cost
1	Long Term Debt		\$1,005,226	82.30%	5.00%	4.12%
2	Short Term Debt		-	0.00%	0.00%	0.00%
3	Preferred Stock		-	0.00%	0.00%	0.00%
4	Common Equity		216,151	17.70%	10.50%	1.86%
5	Customer Deposits		-	0.00%	0.00%	0.00%
6	Tax Credits - Zero Cost		-	0.00%	0.00%	0.00%
7	Tax Credits - Weighted Cost		-	0.00%	0.00%	0.00%
8	Accumulated Deferred Income Tax		12,122	0.00%	0.00%	0.00%
9	Other (Explain)		-	0.00%	0.00%	0.00%
10						
11	Total		<u>\$1,233,499</u>	<u>100.00%</u>		<u>5.97%</u>

Supporting Schedules: D-2

Recap Schedules: A-1, A-2

Reconciliation of Capital Structure to Requested Rate Base

Florida Public Service Commission

Beginning and End of Year Average

Company: Bocilla Utilities, Inc.

Docket No.: 160065-WU

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Historical [x] Projected [ ]

Schedule D-2

Page 1 of 1

Preparer: Raymond Flischel

Explanation: Provide a reconciliation of the 13-month average capital structure to requested rate base. Explain all adjustments. Submit an additional schedule if a year-end basis is used.

Line No.	(1) Class of Capital	(2)	(3)	(4)	(5) Reconciliation Adjustments		(6)	(7)
		Balance 12/31/2014	Balance 12/31/2015	Average	Pro Rata	Pro Rata Percentage	Reconciled to Requested Rate Base AYE 12/31/15	
1	Long Term Debt	1,022,450	988,002	1,005,226	-	82.30%	1,005,321	
2	Short Term Debt	-	-	-	-	0.00%	-	
3	Preferred Stock	-	-	-	-	0.00%	-	
4	Common Equity	240,097	192,205	216,151	-	17.70%	203,077	
5	Customer Deposits	-	-	-	0	n/a	-	
6	Tax Credits - Zero Cost	-	-	-	-	n/a	-	
7	Tax Credits - Weighted Cost	-	-	-	-	0.00%	-	
8	Accumulated Deferred Income Taxes	12,122	12,122	12,122	-	n/a	12,122	
9	Other (Explain)	-	-	-	-	0.00%	-	
10								
11	Total	<u>1,274,669</u>	<u>1,192,329</u>	<u>1,233,499</u>	<u>0</u>	<u>100.00%</u>	<u>1,220,520</u>	

**Notes:**

Supporting Schedules: A-19, C-7, C-8, D-4, D-5, D-7

Recap Schedules: D-1





Schedule of Short Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015  
Interim [ ] Final [x]  
Historical [x] Projected [ ]

Schedule D-4  
Page 1 of 1

Preparer: Raymond Flischel

Explanation: Provide the following information on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)
Line No.	Lender	Total Interest Expense	Maturity Date	Amount Outstanding at 12/31/15	Effective Cost Rate

NONE

Cost of Long Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Company: Bocilla UTILITIES, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015  
Interim  Final   
Historical  Projected

Schedule D-5  
Page 1 of 1

Preparer: Raymond Flischel

Explanation: Provide the specified date on long term debt issues on a simple average basis for the test year. Arrange by type of issue (i.e., first mortgage bonds). If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information on the parent level.

(1) Line No.	(2) Description, Coupon Rate, Years of Life	(3) Issue Date - Maturity Date	(4) Principal Amount Sold (Face Value)	(5) Average Principal Amount Outstanding	(6) Amount Outstanding within One Year	(7) Unamortized Discount or Premium Associated with Column (4)	(8) Unamortized Issuing Expense Associated with Column (4)	(9) Annual Amortization of Discount or Premium on Principal Outstanding	(10) Annual Amortization of Issuing Expense on Principal Outstanding	(11) Interest Cost (Coupon Rate x Column (4))	(12) Total Interest Cost (8)+(9)+(10)	(13) Effective Cost Rate (12)/((4)-(6)-(7))
1	Stonegate Bank	11/1/2013	1,050,000	1,005,321	38,500	-	-	-	-	45,000	45,000	5.00%
2	Monthly installments	11/1/2018										
3	15 amortization	5 year balloon										
4	Total		1,050,000	1,005,321	38,500	-	-	-	-	45,000	45,000	5.00%

Cost of Variable Rate Long Term Debt  
Beginning and End of Year Average

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015  
Interim  Final   
Historical  Projected

Schedule D-6  
Page 1 of 1

Preparer: Raymond Fischel

Explanation: Provide the specified data on variable cost long term debt issues on a simple average basis. If the utility is an operating division or subsidiary, submit an additional schedule which reflects the same information for the parent level.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Line No.	Description, Coupon Rate, Years of Life	Issue Date - Maturity Date	Principal Amount Sold (Face Value)	Principal Amount Outstanding	Amount Outstanding within One Year	Unamortized Discount or Premium Associated with Column (4)	Unamortized Issuing Expense Associated with Column (4)	Annual Amortization of Discount or Premium as Principal Outstanding	Annual Amortization of Issuing Expense on Principal Outstanding	Basis of Variable Rate (i.e. Prime + 2%)	Interest Cost (Coupon Rate x Column (4))	Total Interest Cost (8)+(9)+(10)	Effective Cost Rate (11)/((4)-(6)-(7))
1	Not applicable												

Schedule of Customer Deposits

Florida Public Service Commission

Company: Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: 12/31/2015  
Utility   
Historic  or Projected

Schedule: D-7  
Page 1 of 1  
Preparer: Raymond Flischel

Explanation: Provide a schedule of customer deposits on a simple average basis.

	(1)	(2)	(3)	(4)	(5)
Line No.	For the Month Ended	Beginning Balance	Deposits Received	Deposits Refunded	Ending Balance (2+3-4)

NONE

Rate Schedule - Water

Florida Public Service Commission

Company: Bocilla Utilities, Inc  
 Docket No.: 160065-WU  
 Test Year Ended: 12/31/2015  
 Water [ X ]  
 Interim [ ] Final [x]

Schedule: E-1  
 Page 1 of 1  
 Preparer: Raymond Flischel

Explanation: Provide a schedule of present and proposed rates. State residential water cap, if one exists.

Line No	(1) Class/Meter Size	(2)	(3)	(4)	(5)	(6)
		Test Year Rates Effective 9.01.2015	Present Rates Effective 04/15/16	Proposed Rates	Test Year # of bills/gals	Proposed Revenue
1	<b>Residential</b>					
2	5/8" x 3/4"	46.24	46.24	\$63.60	4773	\$ 303,563
3	1"	115.60	115.60	\$159.00	24	\$ 3,816
4	1-1/2"	231.18	231.18	\$318.00		
5	2"	369.85	369.85	\$508.80		
6	3"	693.55	693.55	\$954.00		
7	4"	1,155.93	1,155.93	\$1,590.00		
8	6"	2,324.85	2,324.85	\$3,180.00		
9	8"	3,699.02	3,699.02	\$5,088.00		
10	Gallage Charge per 1,000 Gallons					
11	Residential (0-6,000 gallons)	\$4.62	\$4.62	\$6.35	14108	\$ 89,586
12	Residential (6,001-12,000 gallons)	\$7.76	\$7.76	\$10.71	4322	\$ 46,283
13	Residential (over 12,001 gallons)	\$12.32	\$12.32	\$17.00	6153	\$ 104,611
14	Residential (bulk)	\$16.29	\$16.29	\$22.48	0	\$ -
15						
16	<b>Multi-Residential</b>					
17	5/8"	46.24	46.24	\$63.60		
18	1"	115.60	115.60	\$159.00		
19	1-1/2"	231.18	231.18	\$318.00		
20	2"	369.85	369.85	\$508.80		
21	3"	693.55	693.55	\$954.00		
22	4"	1,155.93	1,155.93	\$1,590.00		
23	6"	2,324.85	2,324.85	\$3,180.00		
24	8"	3,699.02	3,699.02	\$5,088.00		
25	Gallage Charge per 1,000 Gallons					
26	Residential (0-6,000 gallons)	\$4.62	\$4.62	\$6.35		
27	Residential (6,001-12,000 gallons)	\$7.76	\$7.76	\$10.71		
28	Residential (over 12,001 gallons)	\$12.32	\$12.32	\$17.00		
29	Residential (over 15,000 gallons)	\$16.29	\$16.29	\$22.48		
30	<b>General &amp; Bulk Service</b>					
31	5/8"	46.24	46.24	\$63.60		
32	1"	115.60	115.60	\$159.00		
33	1-1/2"	231.18	231.18	\$318.00		
34	2"	369.85	369.85	\$508.80		
35	3"	693.55	693.55	\$954.00		
36	4"	1,155.93	1,155.93	\$1,590.00		
37	6"	2,324.85	2,324.85	\$3,180.00		
38	8"	3,699.02	3,699.02	\$5,088.00		
39	Gallage Charge per 1,000 Gallons					
40	Residential (0-6,000 gallons)	\$4.62	\$4.62	\$6.35		
41	Residential (6,001-12,000 gallons)	\$7.76	\$7.76	\$10.71		
42	Residential (over 12,001 gallons)	\$12.32	\$12.32	\$17.00		
43	Residential (over 15,000 gallons)	\$16.29	\$16.29	\$22.48		

TOTAL WATER REVENUE FROM NEW RATES

\$ 547,859



Revenue Schedule at Test Year Rates - Proof of Revenue

Company: Bocilla Utilities, Inc

Docket No.: 160065-WU

Test Year Ended: 12/31/2015

Interim [ ] Final [x]

Water [x]

Schedule E - 2

Page 1 of 1

Preparer: Raymond Flischel

Explanation: Provide a calculation of revenues at present and proposed rates using the billing analysis. Explain any differences between these revenues and booked revenues. If a rate change occurred during the test year, a revenue calculation must be made for each period.

Line No.		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
		Test Year		Test Year		Test Year		Test Year		Revenue
		Bills/Gallons	Rates Effective	Revenue Actual	Bills/Gallons	Rates Effective	Revenue Actual	Revenue Actual	Bills/Gallons	Annualized
		Jan-Sept 2015	Jan - Sept 2015		Sept - Dec 2015	Sept - Dec 2015	Jan-Dec 2015	Test year 2015	Test year 2015	
1	Residential - Base Charge									
2	5/8" Residential	3,178	\$45.70	\$145,235	1,595	\$46.24	\$73,753	\$218,987	4,773	\$220,704
3	1" Residential	16	\$114.25	\$1,828	8	\$115.60	\$925	\$2,753	24	\$2,774
4	1.5" Residential	-	\$228.48			\$231.18		\$0		\$0
5	2" Residential	-	\$365.54			\$369.85		\$0		\$0
6	3" Residential	-	\$685.46			\$693.55		\$0		\$0
7	4" Residential	-	\$1,142.45			\$1,156.93		\$0		\$0
8	6" Residential	-	\$2,297.74			\$2,324.85		\$0		\$0
9	8" Residential	-	\$3,655.88			\$3,699.02		\$0		\$0
10	Total Residential Service Base Charge	3,194		\$147,063	1,603		\$74,677.60	\$221,740	4797	\$223,478
11	Consumption Charge (per 1,000 Gallons)									
12	Residential (0-6,000 gallons)	10,382	4.57	\$47,446	3,725	\$4.62	\$17,210	\$64,655	14,107	\$65,174
13	Residential (6,001-12,000 gallons)	3,275	7.67	\$25,119	1,048	\$7.76	\$8,132	\$33,252	4,323	\$33,546
14	Residential (over 12,001)	4,351	12.18	\$52,995	1,802	\$12.32	\$22,201	\$75,196	6,153	\$75,805
15	Bulk Water	0	16.29	\$0	0	\$16.47	\$0	\$0	0	\$0
16	Total Residential Service	18,008		\$125,560	6,575		\$47,542.62	\$173,103	24,583	\$174,526
17	Total Revenue for year			\$272,622.77			\$122,220.22	\$394,843		\$398,004
18	Billing adjustments and misc							(\$4,761)		(\$4,761)
19	Per Test							\$390,082		
20	Actual Billing for 2015 AR							\$388,849		\$393,243
21	Difference between test/AR							\$1,233		
22	Average Residential Bill							\$82.47		\$83.13

Customer Monthly Billing Schedule  
 Company: Bocilla Utilities, Inc.  
 Docket No.: 160065-WU  
 Test Year Ended: 12/31/2015  
 Water [x]

Florida Public Service Commission  
 Schedule E-3  
 Page 1 of 1  
 Preparer: Raymond Flischel

Explanation: Provide a schedule of monthly customers billed or served by class.

WATER	(1)	(2)	(3)	(4)	(5)	(6)	(7)
Line No.	Month/Year	Residential	Multi-Residential	General Service	Private Fire Protection	Other	Total
1	January	399	-	-	-	-	\$ 18,371
2	February	399	-	-	-	-	18,371
3	March	399	-	-	-	-	18,371
4	April	400	-	-	-	-	18,417
5	May	400	-	-	-	-	18,417
6	June	400	-	-	-	-	18,417
7	July	400	-	-	-	-	18,417
8	August	400	-	-	-	-	18,417
9	September	400	-	-	-	-	18,635
10	October	400	-	-	-	-	18,635
11	November	400	-	-	-	-	18,635
12	December	400	-	-	-	-	18,635
13							
14	Total	4,797	-	-	-	-	\$ 221,739

Billing Analysis Schedule

Florida Public Service Commission

Company: Bocilla Utilities, Inc

Schedule E-14

Docket No : 160065-WU

Page 1 of 2

Schedule Year End: 12/31/15

Preparer: Raymond W. Flischel

Water (x)

Period: January 1, 2015 to August 31, 2015

Customer Class: Residential

Meter Size: 5/8"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Consumption	Number of	Cumulative	Actual	Actual	Reversed #	Reconciliation	Percentage
Level up to :	Bills	Bills	Gallons	Cumulative	of bills	Factor	
			Billed	Gallons		(1*6)+5	
-	293	293	-	-	2,885	-	-
1,000	491	784	213,407	213,407	2,394	2,607,407	14.86%
2,000	384	1,168	562,756	776,163	2,010	4,796,163	27.33%
3,000	351	1,519	897,983	1,674,146	1,659	6,651,146	37.90%
4,000	337	1,856	1,172,848	2,846,994	1,322	8,134,994	46.35%
5,000	263	2,119	1,177,484	4,024,478	1,059	9,319,478	53.10%
6,000	216	2,335	1,180,445	5,204,923	843	10,262,923	58.48%
7,000	124	2,459	805,621	6,010,544	719	11,043,544	62.93%
8,000	111	2,570	823,100	6,833,644	608	11,697,644	66.65%
9,000	101	2,671	857,309	7,690,953	507	12,253,953	69.82%
10,000	58	2,729	549,510	8,240,463	449	12,730,463	72.54%
11,000	52	2,781	540,300	8,780,763	397	13,147,763	74.91%
12,000	44	2,825	502,488	9,283,251	353	13,519,251	77.03%
13,000	39	2,864	486,540	9,769,791	314	13,851,791	78.93%
14,000	39	2,903	522,909	10,292,700	275	14,142,700	80.58%
15,000	38	2,941	548,289	10,840,989	237	14,395,989	82.03%
16,000	24	2,965	372,360	11,213,349	213	14,621,349	83.31%
17,000	19	2,984	312,850	11,526,199	194	14,824,199	84.47%

Billing Analysis Schedule

Florida Public Service Commission

Company: Bocilla Utilities, Inc

Schedule E-14

Docket No : 160065-WU

Page 2 of 2

Schedule Year End: 12/31/15

Preparer: Raymond W. Flischel

Water (x)

Period: January 1 to August 31, 2015

Customer Class: Residential

Meter Size: 5/8"

18,000	26	3,010	455,079	11,981,278	168	15,005,278	85.50%
19,000	13	3,023	240,220	12,221,498	155	15,166,498	86.42%
20,000	15	3,038	349,010	12,570,508	140	15,370,508	87.58%
21,000	17	3,055	347,280	12,917,788	123	15,500,788	88.32%
22,000	10	3,065	258,590	13,176,378	113	15,662,378	89.24%
23,000	7	3,072	155,819	13,332,197	106	15,770,197	89.86%
24,000	6	3,078	141,250	13,473,447	100	15,873,447	90.45%
25,000	10	3,088	243,960	13,717,407	90	15,967,407	90.98%
26,000	5	3,093	127,320	13,844,727	85	16,054,727	91.48%
27,000	5	3,098	132,000	13,976,727	80	16,136,727	91.95%
28,000	3	3,101	81,470	14,058,197	77	16,214,197	92.39%
29,000	4	3,105	112,800	14,170,997	73	16,287,997	92.81%
30,000	4	3,109	118,490	14,289,487	69	16,359,487	93.22%
35,000	11	3,120	357,370	14,646,857	58	16,676,857	95.02%
40,000	13	3,133	436,410	15,083,267	45	16,883,267	96.20%
45,000	11	3,144	422,230	15,505,497	34	17,035,497	97.07%
50,000	9	3,153	326,940	15,832,437	25	17,082,437	97.33%
60,000	12	3,165	657,220	16,489,657	13	17,269,657	98.40%
70,000	5	3,170	327,830	16,817,487	8	17,377,487	99.02%
80,000	4	3,174	292,410	17,109,897	4	17,429,897	99.31%
100,000	2	3,176	186,230	17,296,127	2	17,496,127	99.69%
200,000	2	3,178	254,120	17,550,247	-	17,550,247	100.00%



Billing Analysis Schedule

Florida Public Service Commission

Company: Bocilla Utilities, Inc

Schedule E-14(A)

Docket No : 160065-WU

Page 1 of 2

Schedule Year End: 12/31/15

Preparer: Raymond W. Flischel

Water (x)

Period: September 1, 2015 to December 31, 2015

Customer Class: Residential

Meter Size: 5/8"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Consumption	Number of	Cumulative	Actual	Actual	Reversed #	Reconciliation	Percentage
Level up to :	Bills	Bills	Gallons Billed	Cumulative Gallons	of bills	Factor (1*6)+5	of Total
-	217	217	-	-	1,378	-	0
1,000	426	643	169,601	169,601	952	169,601	2.70%
2,000	222	865	322,809	492,410	730	492,410	7.85%
3,000	190	1,055	476,098	968,508	540	968,508	15.43%
4,000	131	1,186	452,457	1,420,965	409	1,420,965	22.64%
5,000	89	1,275	397,460	1,818,425	320	1,818,425	28.97%
6,000	63	1,338	345,099	2,163,524	257	2,163,524	34.47%
7,000	40	1,378	257,639	2,421,163	217	2,421,163	38.58%
8,000	30	1,408	221,589	2,642,752	187	2,642,752	42.11%
9,000	21	1,429	178,309	2,821,061	166	2,821,061	44.95%
10,000	13	1,442	123,769	2,944,830	153	2,944,830	46.92%
11,000	13	1,455	136,969	3,081,799	140	3,081,799	49.10%
12,000	11	1,466	127,330	3,209,129	129	3,209,129	51.13%
13,000	17	1,483	173,980	3,383,109	112	3,383,109	53.90%
14,000	11	1,494	150,460	3,533,569	101	3,533,569	56.30%
15,000	12	1,506	173,320	3,706,889	89	3,706,889	59.06%
16,000	8	1,514	123,790	3,830,679	81	3,830,679	61.03%
17,000	6	1,520	99,970	3,930,649	75	3,930,649	62.63%

Billing Analysis Schedule

Florida Public Service Commission

Company: Bocilla Utilities, Inc

Schedule E-14(A)

Docket No : 160065-WU

Page 2 of 2

Schedule Year End: 12/31/15

Preparer: Raymond W. Flischel

Water (x)

Period: September 1, 2015 to December 31, 2015

Customer Class: Residential

Meter Size: 5/8"

18,000	12	1,532	209,980	4,140,629	63	4,140,629	65.97%
19,000	11	1,543	203,950	4,344,579	52	4,344,579	69.22%
20,000	6	1,549	117,550	4,462,129	46	4,462,129	71.10%
21,000	9	1,558	185,670	4,647,799	37	4,647,799	74.05%
22,000	2	1,560	43,200	4,690,999	35	4,690,999	74.74%
23,000	2	1,562	44,570	4,735,569	33	4,735,569	75.45%
24,000	5	1,567	117,620	4,853,189	28	4,853,189	77.33%
25,000	4	1,571	98,470	4,951,659	24	4,951,659	78.90%
26,000	1	1,572	25,610	4,977,269	23	4,977,269	79.30%
27,000	2	1,574	53,560	5,030,829	21	5,030,829	80.16%
28,000	-	1,574	-	5,030,829	21	5,030,829	80.16%
29,000	1	1,575	28,260	5,059,089	20	5,059,089	80.61%
30,000	-	1,575	-	5,059,089	20	5,059,089	80.61%
35,000	4	1,579	129,080	5,188,169	16	5,188,169	82.66%
40,000	2	1,581	72,410	5,260,579	14	5,260,579	83.82%
45,000	2	1,583	82,860	5,343,439	12	5,343,439	85.14%
50,000	2	1,585	91,950	5,435,389	10	5,435,389	86.60%
60,000	-	1,585	-	5,435,389	10	5,435,389	86.60%
70,000	5	1,590	328,670	5,764,059	5	5,764,059	91.84%
80,000	3	1,593	227,380	5,991,439	2	5,991,439	95.46%
100,000	1	1,594	99,500	6,090,939	1	6,090,939	97.05%
200,000	1	1,595	185,270	6,276,209	-	6,276,209	100.00%

Billing Analysis Schedule

Florida Public Service Commission

Company: Bocilla Utilities, Inc

Schedule E-14(B)

Docket No : 160065-WU

Page 1 of 2

Schedule Year End: 12/31/15

Preparer: Raymond W. Flischel

Water (x)

Period: January 1 to August 31, 2015

Customer Class: Residential

Meter Size: 1"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Consumption	Number of	Cumulative	Actual	Actual	Reversed #	Reconciliation	Percentage
Level up to :	Bills	Bills	Gallons	Cumulative	of bills	Factor	of Total
			Billed	Gallons		(1*6)+5	
-	2	2	-	-	14	-	0.00%
1,000	3	5	150	150	11	11,150	2.43%
2,000	-	5	-	150	11	22,150	4.84%
3,000	-	5	-	150	11	33,150	7.24%
4,000	1	6	3,540	3,690	10	43,690	9.54%
5,000	2	8	9,040	12,730	8	52,730	11.51%
6,000	-	8	-	12,730	8	60,730	13.26%
7,000	-	8	-	12,730	8	68,730	15.01%
8,000	-	8	-	12,730	8	76,730	16.75%
9,000	-	8	-	12,730	8	84,730	18.50%
10,000	-	8	-	12,730	8	92,730	20.25%
11,000	-	8	-	12,730	8	100,730	21.99%
12,000	-	8	-	12,730	8	108,730	23.74%
13,000	1	9	12,860	25,590	7	116,590	25.46%
14,000	-	9	-	25,590	7	123,590	26.98%
15,000	-	9	-	25,590	7	130,590	28.51%
16,000	-	9	-	25,590	7	137,590	30.04%
17,000	-	9	-	25,590	7	144,590	31.57%



Billing Analysis Schedule

Florida Public Service Commission

Company: Bocilla Utilities, Inc

Schedule E-14(B)

Docket No : 160065-WU

Page 2 of 2

Schedule Year End: 12/31/15

Preparer: Raymond W. Flischel

Water (x)

Period: January 1 to August 31, 2015

Customer Class: Residential

Meter Size: 1"

18,000	-	9	-	25,590	7	151,590	33.10%
19,000	-	9	-	25,590	7	158,590	34.63%
20,000	-	9	-	25,590	7	165,590	36.16%
21,000	-	9	-	25,590	7	172,590	37.68%
22,000	-	9	-	25,590	7	179,590	39.21%
23,000	-	9	-	25,590	7	186,590	40.74%
24,000	-	9	-	25,590	7	193,590	42.27%
25,000	-	9	-	25,590	7	200,590	43.80%
26,000	-	9	-	25,590	7	207,590	45.33%
27,000	-	9	-	25,590	7	214,590	46.85%
28,000	-	9	-	25,590	7	221,590	48.38%
29,000	-	9	-	25,590	7	228,590	49.91%
30,000	2	11	64,610	90,200	5	240,200	52.45%
35,000	-	11	-	90,200	5	265,200	57.90%
40,000	-	11	-	90,200	5	290,200	63.36%
45,000	1	12	44,140	134,340	4	314,340	68.63%
50,000	-	12	-	134,340	4	334,340	73.00%
60,000	1	13	58,400	192,740	3	372,740	81.38%
70,000	-	13	-	192,740	3	402,740	87.93%
80,000	1	14	73,160	265,900	2	425,900	92.99%
100,000	1	15	85,360	351,260	1	451,260	98.53%
200,000	1	16	106,740	458,000	-	458,000	100.00%

Billing Analysis Schedule

Florida Public Service Commission

Company: Bocilla Utilities, Inc

Schedule E-14(C)

Docket No : 160065-WU

Page 1 of 2

Schedule Year End: 12/31/15

Preparer: Raymond W. Flischel

Water (x)

Period: September 1 to December 31, 2015

Customer Class: Residential

Meter Size: 1"

(1)	(2)	(3)	(4)	(5)	(6)	(7)	
Consumption	Number of	Cumulative	Actual	Actual	Reversed #	Reconciliation	Percentage
Level up to :	Bills	Bills	Gallons	Cumulative	of bills	Factor	of Total
			Billed	Gallons		(1*6)+5	
-	1	1	-	-	7	-	
1,000	2	3	200	200	5	5,200	1.74%
2,000	-	3	-	200	5	10,200	3.42%
3,000	-	3	-	200	5	15,200	5.09%
4,000	-	3	-	200	5	20,200	6.77%
5,000	-	3	-	200	5	25,200	8.44%
6,000	-	3	-	200	5	30,200	10.12%
7,000	1	4	7,620	7,820	4	35,820	12.00%
8,000	-	4	-	7,820	4	39,820	13.34%
9,000	-	4	-	7,820	4	43,820	14.68%
10,000	-	4	-	7,820	4	47,820	16.02%
11,000	-	4	-	7,820	4	51,820	17.36%
12,000	-	4	-	7,820	4	55,820	18.70%
13,000	-	4	-	7,820	4	59,820	20.04%
14,000	-	4	-	7,820	4	63,820	21.38%
15,000	-	4	-	7,820	4	67,820	22.72%
16,000	-	4	-	7,820	4	71,820	24.06%
17,000	-	4	-	7,820	4	75,820	25.40%

Billing Analysis Schedule

Florida Public Service Commission

Company: Bocilla Utilities, Inc

Schedule E-14(C)

Docket No : 160065-WU

Page 2 of 2

Schedule Year End: 12/31/15

Preparer: Raymond W. Flischel

Water (x)

Period: September 1 to December 31, 2015

Customer Class: Residential

Meter Size: 1"

18,000	-	4	-	7,820	4	79,820	26.74%
19,000	-	4	-	7,820	4	83,820	28.08%
20,000	-	4	-	7,820	4	87,820	29.42%
21,000	-	4	-	7,820	4	91,820	30.76%
22,000	-	4	-	7,820	4	95,820	32.10%
23,000	-	4	-	7,820	4	99,820	33.44%
24,000	-	4	-	7,820	4	103,820	34.78%
25,000	-	4	-	7,820	4	107,820	36.12%
26,000	-	4	-	7,820	4	111,820	37.46%
27,000	-	4	-	7,820	4	115,820	38.80%
28,000	-	4	-	7,820	4	119,820	40.14%
29,000	-	4	-	7,820	4	123,820	41.48%
30,000	-	4	-	7,820	4	127,820	42.82%
35,000	-	4	-	7,820	4	147,820	49.52%
40,000	-	4	-	7,820	4	167,820	56.22%
45,000	-	4	-	7,820	4	187,820	62.91%
50,000	1	5	47,230	55,050	3	205,050	68.69%
60,000	1	6	53,890	108,940	2	228,940	76.69%
70,000	-	6	-	108,940	2	248,940	83.39%
80,000	-	6	-	108,940	2	268,940	90.09%
100,000	2	8	189,590	298,530	-	298,530	100.00%
200,000	-	8	-	298,530	-	298,530	100.00%

Gallons of Water Pumped, Sold and Unaccounted For  
In Thousands of Gallons

Florida Public Service Commission

Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: December 31, 2015

Schedule F-1  
Page 1 of 1  
Preparer: Raymond Flischel

Explanation: Provide a schedule of gallons of water pumped, sold and unaccounted for each month of the test year. The gallons pumped should match the flows shown on the monthly operating reports sent to DEP. The other uses may include plant use, flushing of hydrants and water and sewer lines, line breakage's and fire flows. Provide all calculations to substantiate the other uses. If unaccounted for water is greater than 10%, provide an explanation as to the reasons why; if less than 10%, Columns 4 & 5 may be omitted.

Month/ Year	(1) Total Gallons Purchased (000)	(2) Gallons Sold (000)	(3) Normal Flushing (000)	DEP Required Residual Flushing (000)	(4) Unaccounted (2) For Water (1)-(2)-(3)	(5) % Unaccounted For Water
Jan 15	2482.000	1990.000	60.000		432.000	17.41 %
Feb 15	1971.000	1748.000	60.000		163.000	8.27
Mar 15	2327.000	2594.000	60.000		(327.000)	(14.05)
Apr 15	2802.000	2800.000	60.000		(58.000)	(2.07)
May 15	2963.000	1979.000	60.000		924.000	31.18
June 15	2114.000	2261.000	60.000		(207.000)	(9.79)
July 15	2761.000	2712.000	60.000		(11.000)	(0.40)
Aug 15	2620.000	1924.000	60.000	500.000	136.000	5.19
Sept 15	2824.000	1386.000	60.000	1000.000	378.000	13.39
Oct 15	2733.000	1837.000	60.000	650.000	186.000	6.81
Nov 15	2830.000	1868.000	60.000	750.000	152.000	5.37
Dec 15	2465.000	1484.000	60.000	750.000	171.000	6.94
<b>Total</b>	<b>30892.000</b>	<b>24583.000</b>	<b>720.000</b>	<b>3650.000</b>	<b>1939.000</b>	<b>6.28 %</b>

Explanation of other uses:

Water Source

Florida Public Service Commission

Bocilla Utilities, Inc.

Schedule F-2

Docket No.: 160065-WU

Page 1 of 1

Test Year Ended: December 31, 2015

Preparer: Raymond Flischel

Explanation: Provide the following information for each water treatment plant. If the system has water plants that are interconnected, the data for these plants may be combined. All flow data must be obtained from the monthly operating reports (MORs) sent to the Department of Environmental Protection.

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DATE

GPD

1. Plant Capacity

Purchase Water from Englewood Water District no maximum

**Used and Useful Calculations  
Water Treatment Plant**

**Florida Public Service Commission**

**Bocilla Utilities, Inc.  
Docket No.: 160065-WU  
Test Year Ended: December 31, 2015**

**Schedule F-3  
Page 1  
Preparer: Raymond Flischel**

**Explanation: Provide all calculations, analyses and governmental requirements used to determine the used and useful percentages for the water treatment plant(s) for the historical test year and the projected test year (if applicable).**

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All lines used and useful