

CLASS "A" OR "B"

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

ANNUAL REPORT

OF

WU962-17-AR

OFFICIAL COPY
Public Service Commission
Do Not Remove From This Office

Bocilla Utilities, Inc

Exact Legal Name of Respondent

Certificate Number(s)

WU 744-04-AR

Submitted To The

STATE OF FLORIDA



FOR THE

Year Ended December 31, 2017

RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
2018 FEB 26 AM 8:55
DIVISION OF
ACCOUNTING & FINANCE

GENERAL INSTRUCTIONS

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

**Florida Public Service Commission
Division of Economic Regulation
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399-0850**

The fourth copy should be retained by the utility.

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EXECUTIVE

SUMMARY

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT
December 31, 2017

CERTIFICATION OF ANNUAL REPORT

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

YES NO

1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.

YES NO

2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.

YES NO

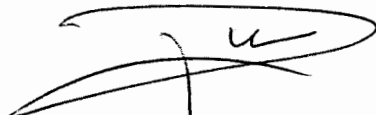
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

YES NO

4. The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified

1.	2.	3.	4.
x	x	x	x



(Signature of Chief Executive Officer of the utility) *

1.	2.	3.	4.
x	x	x	x



(Signature of Chief Financial Officer of the utility) *

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

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

ANNUAL REPORT OF

YEAR OF REPORT December 31, 2017
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Bocilla Utilities, Inc

 (Exact Name of Utility)

County: Charlotte

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

7025 A Placida Rd
 Englewood, FL 34224

Telephone: 941-769-0561

E Mail Address: office@bocillautilities.com

WEB Site: Bocillautilities.com

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

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

R. Craig Noden
 7025 A Placida Rd
 Englewood, FL 34224

Telephone: 941-769-0033

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

Raymond W Flischel
 7025 A Placida Rd
 Englewood, FL 34224
 Telephone: 941-468-3018

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

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

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

Individual
 Partnership
 Sub S Corporation
 1120 Corporation

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

	Name	Percent Ownership
1.	R. Craig Noden	89.99
2.	Julie Merry	11.11
3.	_____	_____
4.	_____	_____
5.	_____	_____
6.	_____	_____
7.	_____	_____
8.	_____	_____
9.	_____	_____
10.	_____	_____

UTILITY NAME: Bocilla Utilities, Inc

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

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
R. Craig Noden	Pres	Bocilla Utilities	Everything
Raymond W Flischel	Treas	Bocilla Utilities	Reporting

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

UTILITY NAME: Bocilla Utilities, Inc

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COMPANY PROFILE

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

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

- A. Bocilla Utilities, Inc was constructed in 1983 to serve a small portion of Don Pedro Island and has since been expanded to serve all of Don Pedro Island/Palm Island in Charlotte Co. FL
- B. Bocilla Utilities, Inc. provides water service only
- C. Currently Bocilla Utilities, Inc. connects 2 to 5 new homes on Don Pedro Island and Palm Island each year.

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT December 31, 2017
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PARENT / AFFILIATE ORGANIZATION CHART

Current as of 02/15/18

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

None

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT December 31, 2017
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COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
R. Craig Noden	President	100	\$ 80,000

COMPENSATION OF DIRECTORS

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.			
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
R Craig Noden	Pres	4	\$ 0
Julie Merry	Secty	4	0
Raymond Flischel	Treas	4	0

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
		\$ _____	

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

UTILITY NAME: Bocilla Utilities, Inc

<p>YEAR OF REPORT December 31, 2017</p>
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AFFILIATION OF OFFICERS AND DIRECTORS

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

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
Raymond Flischel	Consultant	Owner	Englewood Management Group Englewood, FL

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UTILITY NAME: **Bocilla Utilities, Inc**

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

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

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

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT December 31, 2017
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BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

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

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
Englewood Management Group	Accounting and Consultanting		Purchased	\$ 3,300
Englewood Management Group	Deferred Rate Case Expenses Per PSC order PSC-17-0209-PAA-WU		Purchased	56,615

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT
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BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

- | | |
|--|--|
| <p>1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value. |
|--|--|

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
NONE		\$ _____	\$ _____	\$ _____	\$ _____

FINANCIAL

SECTION

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT

December 31, 2017

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 1,238,774	\$ 1,255,216
108-110	Less: Accumulated Depreciation and Amortization	F-8	386,366	373,683
Net Plant			\$ 852,408	\$ 881,533
114-115	Utility Plant Acquisition adjustment (Net)	F-7	0	0
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 852,408	\$ 881,533
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ 559,926	\$ 573,376
122	Less: Accumulated Depreciation and Amortization		28,183	28,880
Net Nonutility Property			\$ 531,743	\$ 544,496
123	Investment in Associated Companies	F-10		0
124	Utility Investments	F-10		0
125	Other Investments	F-10		0
126-127	Special Funds	F-10		0
Total Other Property & Investments			\$ 531,743	\$ 544,496
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 87,111	\$ 9,275
132	Special Deposits	F-9		0
133	Other Special Deposits	F-9		0
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	53,641	47,030
145	Accounts Receivable from Associated Companies	F-12		0
146	Notes Receivable from Associated Companies	F-12		0
151-153	Material and Supplies			1,837
161	Stores Expense			
162	Prepayments		2,741	2,349
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12	800	340
Total Current and Accrued Assets			\$ 144,293	\$ 60,831

* Not Applicable for Class B Utilities

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT December 31, 2017
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**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ 0
182	Extraordinary Property Losses	F-13	0	0
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14	37,285	89,214
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 37,285	\$ 89,214
TOTAL ASSETS AND OTHER DEBITS			\$ 1,565,729	\$ 1,576,074

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

During 2016 and 2017 Bocilla Utilities, Inc filed for a rate case. At the conclusion of this case assets and depreciation were adjusted by PSC staff and approved by the commission. These adjustments are reflected in the adjustments to both assets and accumulated depreciation. Adjustments made in prior years by staff are recorded as a reduction to retained earnings.

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT
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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 500	\$ 500
204	Preferred Stock Issued	F-15		0
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		186,240	186,240
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(21,142)	(80,920)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 165,598	\$ 105,820
LONG TERM DEBT				
221	Bonds	F-15		0
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		0
224	Other Long Term Debt	F-17	952,076	1,065,662
Total Long Term Debt			\$ 952,076	\$ 1,065,662
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		24,384	96,399
232	Notes Payable	F-18	150,000	0
233	Accounts Payable to Associated Companies	F-18		0
234	Notes Payable to Associated Companies	F-18		0
235	Customer Deposits			
236	Accrued Taxes	W/S-3	10,238	211
237	Accrued Interest	F-19		0
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20	0	0
Total Current & Accrued Liabilities			\$ 184,622	\$ 96,610

* Not Applicable for Class B Utilities

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT
December 31, 2017

**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ 0	\$ 0
252	Advances For Construction	F-20	0	0
253	Other Deferred Credits	F-21	0	0
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ 0	\$ 0
OPERATING RESERVES				
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
Total Operating Reserves			\$ 0	\$ 0
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 496,228	\$ 499,846
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	244,916	(203,986)
Total Net CIAC			\$ 251,312	\$ 295,860
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$	\$
282	Accumulated Deferred Income Taxes - Liberalized Depreciation			
283	Accumulated Deferred Income Taxes - Other		12,122	12,122
Total Accumulated Deferred Income Tax			\$ 12,122	\$ 12,122
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ 1,565,730	\$ 1,576,074

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT December 31, 2017
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COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 412,945	\$ 439,196
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)	10,338	2,584
Net Operating Revenues			\$ 402,607	\$ 436,612
401	Operating Expenses	F-3(b)	\$ 369,733	\$ 387,768
403	Depreciation Expense:	F-3(b)	\$ 27,478	\$ 31,444
	Less: Amortization of CIAC	F-22	11,956	11,628
Net Depreciation Expense			\$ 15,522	\$ 19,816
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0
407	Amortization Expense (Other than CIAC)	F-3(b)		0
408	Taxes Other Than Income	W/S-3	44,965	47,041
409	Current Income Taxes	W/S-3		0
410.1	Deferred Federal Income Taxes	W/S-3		0
410.11	Deferred State Income Taxes	W/S-3		0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3		0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		0
Utility Operating Expenses			\$ 430,220	\$ 454,625
Net Utility Operating Income			\$ (27,613)	\$ (18,013)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)	10,338	2,584
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			0
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (17,275)	\$ (15,429)

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

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 439,196 2,584	\$ 0 0	\$ _____
\$ 436,612	\$ 0	\$ 0
\$ 387,768	\$ 0	\$ _____
31,444 11,628	0 0	_____
\$ 19,816	\$ 0	\$ 0
0 0 47,041 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____
\$ 454,625	\$ 0	\$ 0
\$ (18,013)	\$ 0	\$ 0
2,584 0 0 0	0 0 0 0	_____ _____ _____ _____
\$ (15,429)	\$ 0	\$ 0

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

UTILITY NAME: **Bocilla Utilities, Inc**

YEAR OF REPORT December 31, 2017
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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (17,275)	\$ (15,429)
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ 72,120	\$ 71,926
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		(34,769)	(38,550)
419	Interest and Dividend Income		16	38
421	Nonutility Income		0	0
426	Miscellaneous Nonutility Expenses		0	0
Total Other Income and Deductions			\$ 37,367	\$ 33,414
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 46,699	\$ 52,104
428	Amortization of Debt Discount & Expense	F-13	_____	0
429	Amortization of Premium on Debt	F-13	_____	0
Total Interest Expense			\$ 46,699	\$ 52,104
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			<u>\$ (26,607)</u>	<u>\$ (34,119)</u>

Explain Extraordinary Income:

UTILITY NAME: Bocilla Utilities, Inc

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 1,255,216	\$ 0
	Less: Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	373,683	0
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	499,846	0
252	Advances for Construction	F-20		
Subtotal			\$ 381,687	\$ 0
	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	203,986	0
Subtotal			\$ 585,673	\$ 0
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		46,216	0
	Other (Specify):			

RATE BASE			\$ 631,889	\$ 0
NET UTILITY OPERATING INCOME			\$ (18,013)	\$ 0
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			-2.85%	0.00%

NOTES :

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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ 64,704	10.05%	11.16%	1.12%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	567,185	88.07%	4.95%	4.36%
Customer Deposits	0	0.00%		0.00%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	12,122	1.88%	0.00%	0.00%
Other (Explain)	0	0.00%		0.00%
Total	\$ 644,011	100.00%		5.48%

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

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

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

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

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME:

Bocilla Utilities, Inc

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 105,820		\$ 0	\$	\$ 41,116	\$ 64,704
Preferred Stock						0
Long Term Debt	1,065,662		0	138,067	360,410	567,185
Customer Deposits						0
Tax Credits - Zero Cost						0
Tax Credits - Weighted Cost						0
Deferred Inc. Taxes	12,122					12,122
Other (Explain)						0
						0
Total	\$ 1,183,604	\$ 0	\$ 0	\$ 138,067	\$ 401,526	\$ 644,011

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

Column E - Adjustments reflect amount of debt allocated to Knight Island Utilities portion of transmission line.

Column F - Adjustments reflect reduction of equity and debt to current rate base

UTILITY NAME: Bocilla Utilities, Inc

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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 1,255,216	\$ 0	\$	\$ 1,255,216
102	Utility Plant Leased to Other				0
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress	0			0
106	Completed Construction Not Classified				0
	Total Utility Plant	\$ 1,255,216	\$ 0	\$ 0	\$ 1,255,216

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

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

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

UTILITY NAME: Bocilla Utilities, Inc

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 386,366	\$	\$	\$ 386,366
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 31,444	\$	\$	\$ 31,444
Account 108.2 (2)	0	_____	_____	0
Account 108.3 (2)	_____	_____	_____	0
Other Accounts (specify):	_____	_____	_____	0
	0	_____	_____	0
	0	_____	_____	0
Salvage	_____	_____	_____	0
Other Credits (Specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Credits	\$ 31,444	\$ 0	\$ 0	\$ 31,444
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Cost of Removal	_____	_____	_____	0
Other Debits (specify):	0	_____	_____	0
Adjustments per PSC audit	44,127	_____	_____	44,127
	_____	_____	_____	_____
Total Debits	\$ 44,127	\$ 0	\$ 0	\$ 44,127
Balance end of year	\$ <u>373,683</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>373,683</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$ _____	\$ _____	\$ _____	\$ 0
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired	_____	_____	_____	0
Other debits (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>

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

UTILITY NAME: **Bocilla Utilities, Inc**

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
Application for Rate Increase Docket #160065-WU	\$ 62,303	666	\$ 10,374
Total	\$ 62,303		\$ 10,374

NONUTILITY PROPERTY (ACCOUNT 121)

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

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
Transmission Line Non PSC	\$ 295,688	\$ 0	\$ 0	\$ 295,688
Plant out of Service	220,238	0		220,238
Land	44,000	0		44,000
Additional Rate Case Cost		15,014	1,564	13,450
Total Nonutility Property	\$ 559,926	\$ 15,014	\$ 1,564	\$ 573,376

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

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

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

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

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

UTILITY NAME: Bocilla Utilities, Inc

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ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)		TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		
Water	\$ 41,891	
Wastewater		
Other	5,139	
Total Customer Accounts Receivable		\$ 47,030
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	

Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	

Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 47,030
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ _____	
Collection of accounts previously written off		
Utility Accounts		
Others		
Total Additions	\$ 0	
Deduct accounts written off during year:		
Utility Accounts		
Others		
Total accounts written off	\$ 0	
Balance end of year		\$ 0
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 47,030

UTILITY NAME: Bocilla Utilities, Inc

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

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

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

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

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
Refundable Deposits	\$ 340
Misc. Prepayments	0
_____	_____
_____	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u> 340</u>

UTILITY NAME: Bocilla Utilities, Inc

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

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

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

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

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

YEAR OF REPORT

UTILITY NAME: Bocilla Utilities, Inc

**MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
PSC 17-0209-PAA WU Rate Case Expenses per PSC audit	\$ 0	\$ 99,588
Accumulated Amortization of Rate Case Expense		(10,374)
Total Deferred Rate Case Expense	\$ 0	\$ 89,214
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
	\$	\$
Total Other Deferred Debits	\$ 0	\$ 0
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
	\$	\$
Total Regulatory Assets	\$ 0	\$ 0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ 0	\$ 89,214

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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$ 1
Shares authorized		500
Shares issued and outstanding		500
Total par value of stock issued	%	\$ 500
Dividends declared per share for year	%	\$ 0
PREFERRED STOCK		
Par or stated value per share	%	\$
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	\$
Dividends declared per share for year	%	\$

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

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

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

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STATEMENT OF RETAINED EARNINGS

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings:	
	Balance Beginning of Year	\$ (21,142)
439	Changes to Account:	
	Adjustments to Retained Earnings (requires Commission approval prior to use):	
	Credits:	\$ _____
	_____	_____
	_____	_____
	Total Credits:	\$ 0
	Debits:	\$ _____
	Adjustments in prior year by staff during rate case	25,659
	PSC 17-0209-PAA-WU	_____
	Total Debits:	\$ 25,659
435	Balance Transferred from Income	\$ (34,119)
436	Appropriations of Retained Earnings:	
	_____	0
	_____	_____
	_____	_____
	Total Appropriations of Retained Earnings	\$ 0
	Dividends Declared:	
437	Preferred Stock Dividends Declared	_____
	_____	_____
438	Common Stock Dividends Declared	_____
	_____	_____
	_____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (80,920)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):	
	_____	_____
	_____	_____
	_____	_____
214	Total Appropriated Retained Earnings	\$ 0
	Total Retained Earnings	\$ (80,920)
Notes to Statement of Retained Earnings:		

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**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

Total	\$ <u> 0</u>

**OTHER LONG-TERM DEBT
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
Stonegate Bank 30 year note, renewal each 5 years rate is fixed for each five year period, first 5 year period expires 2018	4.75	% Fixed	\$ 914,348
	%		
R. Craig Noden, 2 year note, fixed interest, renewal each 2 year period	6.00	% Fixed	151,314
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ <u>1,065,662</u>

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

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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

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

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233**

Report each account payable separately.

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

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt Stonegate Loan	\$ _____	427	\$ 42,647 0	\$ 42,647	\$ _____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Account 237.1	\$ <u>0</u>		\$ <u>42,647</u>	\$ <u>42,647</u>	\$ <u>0</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ _____	427	\$ _____	\$ _____	\$ _____
Loan Payable R.Craig Noden	_____	427	9,457	9,457	_____
_____	_____	_____	_____	_____	_____
Total Account 237.2	\$ <u>0</u>		\$ <u>9,457</u>	\$ <u>9,457</u>	\$ <u>0</u>
Total Account 237 (1)	\$ <u>0</u>		\$ <u>52,104</u>	\$ <u>52,104</u>	\$ <u>0</u>
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 52,104		
Less Capitalized Interest Portion of AFUDC:			_____		
_____			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ <u>52,104</u>		

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

UTILITY NAME: Bocilla Utilities, Inc

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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

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

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

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

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

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**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT

December 31, 2017

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>494,811</u>	\$ <u>0</u>	\$ _____	\$ <u>494,811</u>
Add credits during year:	\$ <u>5,035</u>	\$ <u>0</u>	\$ _____	\$ <u>5,035</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u>499,846</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>499,846</u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>244,916</u>	\$ <u>0</u>	\$ _____	\$ <u>244,916</u>
Debits during the year:	\$ <u>11,628</u>	\$ <u>0</u>	\$ _____	\$ <u>11,628</u>
Credits during the year	\$ <u>52,558</u>	\$ <u>0</u>	\$ _____	\$ <u>52,558</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>203,986</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>203,986</u>

UTILITY NAME: **Bocilla Utilities, Inc**

YEAR OF REPORT

December 31, 2017

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

<p>1. The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year. The reconciliation shall be submitted even though there is no taxable income for the year. Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals.</p> <p>2. If the utility is a member of a group which files a consolidated federal tax return, reconcile reported net income with taxable net income as if a separate return were to be filed, indicating intercompany amounts to be eliminated in such consolidated return. State names of group members, tax assigned to each group member, and basis of allocation, assignments or sharing of the consolidated tax among the group members.</p>		
DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (34,119)
Reconciling items for the year:		
Taxable income not reported on books:		
Tax return not complete at this date		

Deductions recorded on books not deducted for return:		

Income recorded on books not included in return:		

Deduction on return not charged against book income:		

N/A Tax Return not complete		

Federal tax net income		\$ (34,119)
Computation of tax :		

**WATER
OPERATION
SECTION**

UTILITY NAME:

Bocilla Utilities, Inc

YEAR OF REPORT

December 31, 2017

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.
The water financial schedules (W-2 through W-10) should be filed for the group in total.
The water engineering schedules (W-11 through W-14) must be filed for each system in the group.
All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
<u>Bocilla Utilities, Inc</u>	<u>WU 744-04-AR</u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
<u> </u>	<u> </u>	<u> </u>
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<u> </u>	<u> </u>	<u> </u>

UTILITY NAME:

Bocilla Utilities, Inc

YEAR OF REPORT December 31, 2017
--

SYSTEM NAME / COUNTY : _____

SCHEDULE OF YEAR END WATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 1,255,216
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	373,684
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	499,846
252	Advances for Construction	F-20	
Subtotal			\$ 381,686
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 203,986
Subtotal			\$ 585,672
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		46,216
	Other (Specify):		
WATER RATE BASE			\$ 631,888
WATER OPERATING INCOME		W-3	\$ (18,013)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>-2.85%</u>

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT
December 31, 2017

SYSTEM NAME / COUNTY : _____

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 439,196
469	Less: Guaranteed Revenue and AFPI	W-9	2,584
	Net Operating Revenues		\$ 436,612
401	Operating Expenses	W-10(a)	\$ 387,768
403	Depreciation Expense	W-6(a)	31,444
	Less: Amortization of CIAC	W-8(a)	11,628
	Net Depreciation Expense		\$ 19,816
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		19,788
408.11	Property Taxes		9,645
408.12	Payroll Taxes		17,608
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 47,041
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
	Utility Operating Expenses		\$ 454,625
	Utility Operating Income		\$ (18,013)
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 2,584
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ (15,429)

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT December 31, 2017

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ _____	\$ _____	\$ _____	\$ _____ 0
302	Franchises	4,232	0	0	4,232
303	Land and Land Rights	_____	_____	_____	0
304	Structures and Improvements	_____	_____	_____	0
305	Collecting and Impounding Reservoirs	_____	_____	_____	0
306	Lake, River and Other Intakes	_____	_____	_____	0
307	Wells and Springs	_____	_____	_____	0
308	Infiltration Galleries and Tunnels	_____	_____	_____	0
309	Supply Mains	_____	_____	_____	0
310	Power Generation Equipment	_____	_____	_____	0
311	Pumping Equipment	0	110,570	_____	110,570
320	Water Treatment Equipment	_____	_____	_____	0
330	Distribution Reservoirs and Standpipes	_____	_____	_____	0
331	Transmission and Distribution Mains	1,090,837	21,700	96,492	1,016,045
333	Services	_____	_____	_____	0
334	Meters and Meter Installations	47,965	24,559	13,452	59,072
335	Hydrants	_____	_____	_____	0
336	Backflow Prevention Devices	_____	_____	_____	0
339	Other Plant Miscellaneous Equipment	20,322	_____	_____	20,322
340	Office Furniture and Equipment	11,220	3,075	_____	14,295
341	Transportation Equipment	_____	6,520	_____	6,520
342	Stores Equipment	_____	_____	_____	0
343	Tools, Shop and Garage Equipment	24,160	_____	_____	24,160
344	Laboratory Equipment	_____	_____	_____	0
345	Power Operated Equipment	_____	_____	_____	0
346	Communication Equipment	_____	_____	_____	0
347	Miscellaneous Equipment	_____	_____	_____	0
348	Other Tangible Plant	_____	_____	_____	0
TOTAL WATER PLANT		\$ 1,198,736	\$ 166,424	\$ 109,944	\$ 1,255,216

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

W-4(a)
GROUP _____

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT
December 31, 2017

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 0	\$	\$	\$	\$	\$
302	Franchises	4,232					
303	Land and Land Rights	0					0
304	Structures and Improvements	0					
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	0					
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	0					
310	Power Generation Equipment	0					
311	Pumping Equipment	110,570		110,570			
320	Water Treatment Equipment	0					
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	1,016,045				1,016,045	
333	Services	0					
334	Meters and Meter Installations	59,072				59,072	
335	Hydrants	0					
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	20,322		20,322			
340	Office Furniture and Equipment	14,295					14,295
341	Transportation Equipment	6,520					6,520
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	24,160					24,160
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 1,255,216	\$ 4,232	\$ 130,892	\$ 0	\$ 1,075,117	\$ 44,975

W-4(b)
GROUP _____

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT December 31, 2017
--

SYSTEM NAME / COUNTY : _____

BASIS FOR WATER DEPRECIATION CHARGES

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

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

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT
December 31, 2017

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS + (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 0	\$ 0	\$	\$ 0
305	Collecting and Impounding Reservoirs				0
306	Lake, River and Other Intakes				0
307	Wells and Springs				0
308	Infiltration Galleries and Tunnels				0
309	Supply Mains				0
310	Power Generation Equipment				0
311	Pumping Equipment		4,842	10,389	15,231
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	328,885	23,421	0	23,421
333	Services				0
334	Meters and Meter Installations	2,110	2,340		2,340
335	Hydrants				0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment	31,211	0	329	329
340	Office Furniture and Equipment		192	11,220	11,412
341	Transportation Equipment		543		543
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment	24,160	0		0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant		106	3,221	3,327
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 386,366	31,444	25,159	56,603

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

W-6(a)
GROUP _____

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT
December 31, 2017

SYSTEM NAME / COUNTY : _____

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$ 0	\$	\$	\$ 0	\$ 0
305	Collecting and Impounding Reservoirs				0	0
306	Lake, River and Other Intakes				0	0
307	Wells and Springs				0	0
308	Infiltration Galleries and Tunnels				0	0
309	Supply Mains				0	0
310	Power Generation Equipment				0	0
311	Pumping Equipment				0	15,231
320	Water Treatment Equipment				0	0
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains			57,940	57,940	294,366
333	Services				0	0
334	Meters and Meter Installations			125	125	4,325
335	Hydrants				0	0
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment			11,220	11,220	20,320
340	Office Furniture and Equipment				0	11,412
341	Transportation Equipment				0	543
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	24,160
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	0
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	0
348	Other Tangible Plant				0	3,327
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 69,285	\$ 69,285	\$ 373,684

W-6(b)
GROUP _____

UTILITY NAME:

Bocilla Utilities, Inc

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY : _____

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>494,811</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>5,035</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>0</u>
Total Credits		\$ <u>5,035</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>0</u>
Total Contributions In Aid of Construction		\$ <u>499,846</u>

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

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

UTILITY NAME:

Bocilla Utilities, Inc

YEAR OF REPORT
December 31, 2017

SYSTEM NAME / COUNTY : _____

WATER CIAC SCHEDULE "A"

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
Residential Hook Up	1	\$ 3,000	\$ 3,000
Meter Set Fee Residential	1	165	165
Residential Hook Up	1	1,421	1,421
Meter Set Fee Residential	1	365	365
Forfeited Interim Rate Refund Checks	1	84	84
			0
			0
			0
Total Credits			\$ 5,035

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 244,916
Debits during the year:	
Accruals charged to Account 272	\$ 11,628
Other debits (specify):	
Misc. Adjustment	0
Total debits	\$ 11,628
Credits during the year (specify):	
Adjustments per PSC staff during rate case	\$ 52,558
	0
Total credits	\$ 52,558
Balance end of year	\$ 203,986

W-8(a)
GROUP _____

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT
December 31, 2017

SYSTEM NAME / COUNTY : _____

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

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

W-8(b)
GROUP _____

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT December 31, 2017

SYSTEM NAME / COUNTY : _____

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
	Metered Water Revenue:			
461.1	Sales to Residential Customers	405	407	433,219
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
	Total Metered Sales	405	407	\$ 433,219
462.1	Fire Protection Revenue: Public Fire Protection	1	1	1,377
462.2	Private Fire Protection			
	Total Fire Protection Revenue	1	1	\$ 1,377
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	406	408	\$ 434,596
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ 2,584
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			2,016
	Total Other Water Revenues			\$ 4,600
	Total Water Operating Revenues			\$ 439,196

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

UTILITY NAME:

Bocilla Utilities, Inc

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY :

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 117,573	\$ 56,961	\$ 0
603	Salaries and Wages - Officers, Directors and Majority Stockholders	79,999		
604	Employee Pensions and Benefits	8,364	8,364	
610	Purchased Water	94,272	94,272	
615	Purchased Power	2,233	2,233	
616	Fuel for Power Production	0		
618	Chemicals	7,048	7,048	
620	Materials and Supplies	7,509		
631	Contractual Services-Engineering	2,780		
632	Contractual Services - Accounting	2,600		
633	Contractual Services - Legal	222		
634	Contractual Services - Mgt. Fees	0		
635	Contractual Services - Testing	815	815	
636	Contractual Services - Other	0		
641	Rental of Building/Real Property	3,060		
642	Rental of Equipment	204		
650	Transportation Expenses	3,517		
656	Insurance - Vehicle	1,373		
657	Insurance - General Liability	4,129		
658	Insurance - Workman's Comp.	5,273		
659	Insurance - Other	0		
660	Advertising Expense	116		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	10,374		
667	Regulatory Commission Exp.-Other	68		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	0		
675	Miscellaneous Expenses	36,239		
Total Water Utility Expenses		\$ 387,768	\$ 169,693	\$ 0

W-10(a)
GROUP _____

UTILITY NAME:

Bocilla Utilities, Inc

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY :

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ 4,370	\$ 23,730	\$ 0	\$ 32,512
					79,999
		4,635	382		2,492
					2,780
					2,600
					222
					3,060
			204		
		3,517			
		1,373			0
					4,129
					5,273
					0
					116
					10,374
				0	68
					36,239
\$ 0	\$ 0	\$ 13,895	\$ 24,316	\$ 0	\$ 179,864

W-10(b)
GROUP _____

UTILITY NAME:

Bocilla Utilities, Inc

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY :

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	2,258		196	2,062	1,919
February	2,176		185	1,991	1,806
March	2,545		270	2,275	2,362
April	3,552		722	2,830	2,298
May	2,670		515	2,155	2,257
June	2,389		380	2,009	1,847
July	2,994		652	2,342	2,352
August	2,781		795	1,986	1,978
September	3,011		1,126	1,885	1,338
October	2,756		793	1,963	1,536
November	2,833		921	1,912	1,591
December	1,569		163	1,406	1,747
Total for Year	<u>31,534</u>	<u>0</u>	<u>6,718</u>	<u>24,816</u>	<u>23,031</u>

If water is purchased for resale, indicate the following:

Vendor Englewood Water District

Point of delivery Interconnect north of Buck Creek SR 775 Englewood Fl

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

Please note that some months Englewood Water District billing and billing to customers can be days apart thus showing more water sold than purchased, but in the following months it will even out.

Hurricane Irma hit in September and flushing became an issue for a few months

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
Englewood Water District		Unlimited	EWD

W-11
GROUP _____
SYSTEM _____

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT
December 31, 2017

SYSTEM NAME / COUNTY : _____

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	_____	Inter Connect with	_____	Englewood Water District
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	_____	None	_____	
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	_____	None	_____	
LIME TREATMENT				
Unit rating (i.e., GPM, pounds per gallon):	_____	Manufacturer:	_____	
FILTRATION				
Type and size of area:	_____			
Pressure (in square feet):	_____	Manufacturer:	_____	
Gravity (in GPM/square feet):	_____	Manufacturer:	_____	

W-12
GROUP _____
SYSTEM _____

UTILITY NAME:

Bocilla Utilities, Inc

YEAR OF REPORT

December 31, 2017

SYSTEM NAME / COUNTY : _____

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0	0	
5/8"	Displacement	1.0	405	405
3/4"	Displacement	1.5		
1"	Displacement	2.5	2	5
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0	1	25
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Water System Meter Equivalents				435

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

ERC Calculation:

W-13

GROUP _____

SYSTEM _____

UTILITY NAME: Bocilla Utilities, Inc

YEAR OF REPORT
December 31, 2017

SYSTEM NAME / COUNTY : _____

OTHER WATER SYSTEM INFORMATION

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

1. Present ERCs * the system can efficiently serve. 715

2. Maximum number of ERCs * which can be served. 715

3. Present system connection capacity (in ERCs *) using existing lines. 715

4. Future connection capacity (in ERCs *) upon service area buildout. 715

5. Estimated annual increase in ERCs *. 7

6. Is the utility required to have fire flow capacity?
If so, how much capacity is required? NO

7. Attach a description of the fire fighting facilities.

8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:

9. When did the company last file a capacity analysis report with the DEP? N A No Plant

10. If the present system does not meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? _____

c. When will construction begin? _____

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? _____

11. Department of Environmental Protection ID # PWS 6084079

12. Water Management District Consumptive Use Permit # _____

a. Is the system in compliance with the requirements of the CUP? _____

b. If not, what are the utility's plans to gain compliance? _____

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

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

Company:

For the Year Ended December 31, 2017

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	434,596	434,597	(1.00)
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	_____	_____	_____
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	4,600	5,131	(531.00)
Total Water Operating Revenue	\$ 439,196	\$ 439,728	\$ (532.00)
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ 439,196	\$ 439,728	\$ (532.00)
Explanations:			
CIAC Meter Installation Fees included in error. No refund application to be made.			
Instructions:			
For the current year, reconcile the gross water revenues reported on Schedule W-9 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).			