

**CLASS "A" OR "B"**

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

**ANNUAL REPORT**

OF

**OFFICIAL COPY**  
**Public Service Commission**  
**Do Not Remove From This Office**

WS246-19-AR  
J.S. Shirah  
Tymber Creek Utilities, Incorporated  
1951 West Granada Blvd.  
Ormond Beach, FL 32174-6740

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Exact Legal Name of Respondent

303W / 252S  
Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2020 APR 28 AM 7:41

FOR THE

YEAR ENDED DECEMBER 31, 2018

## 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: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**  
December 31, 2019

### 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 report as to the business affairs of the respondent are true, correct and complete for the period for which it represents.

Items Certified			
1.	2.	3.	4.
X	X	X	X

1.	2.	3.	4.

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

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

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

# ANNUAL REPORT OF

**YEAR OF REPORT**  
December 31, 2019

**Tymber Creek Utilities, Incorporated**  
(Exact Name of Utility)

County: Volusia

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

1951 W. Granada Blvd.  
Ormond Beach, FL 32174

Telephone: 386-672-9815 FAX 386-677-5707

E Mail Address: Tymbercreekutil@aol.com

WEB Site: N/A

Sunshine State One-Call of Florida, Inc. Member Number IC2115

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

J. Stan Shirah  
1951 W. Granada Blvd.  
Ormond Beach, FL 32174

Telephone: 386-677-5702

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

1951 W. Granada Blvd.  
Ormond Beach, FL 32174

Telephone: 386-677-5702

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

<u>Hartman Consultants, LLC</u>	<u>Willdan Financial Services</u>
<u>637 N. Park Ave.</u>	<u>200 S. Orange Avenue, Suite 1550</u>
<u>Winter Park, FL 32789</u>	<u>Orlando, FL 32801</u>

Date of original organization of the utility: 08/01/77

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

Individual	Partnership	Sub S Corporation	1120 Corporation
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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

	Name	Percent Ownership
1.	<u>J. Stanley Shirah</u>	<u>100%</u>
2.	<u> </u>	<u> </u>
3.	<u> </u>	<u> </u>
4.	<u> </u>	<u> </u>
5.	<u> </u>	<u> </u>
6.	<u> </u>	<u> </u>
7.	<u> </u>	<u> </u>
8.	<u> </u>	<u> </u>
9.	<u> </u>	<u> </u>
10.	<u> </u>	<u> </u>

**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
J. Stanley Shirah	Owner and Operations Manager	President	Operatons
Mr. Wetherell	Contract Operator	N/A	Plant Questions
Tara Hollis	Consultant	N/A	Financial Consultant
Gerry Hartman	Consultant	N/A	Engineering, Permitting Consultant

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



**COMPANY PROFILE**

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

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

A., B. Tymber Creek Utilities, Incorporated (TCU) was started in August of 1977 to support Tymber Creek Subdivision with Water and Wastewater Services.

C. The major goals and objectives of TCU are to provide good quality Water and Wastewater Services to the customers in the service area at the lowest cost to those customers.

D. The major and only divisions and functions of TCU are Water and Wastewater.

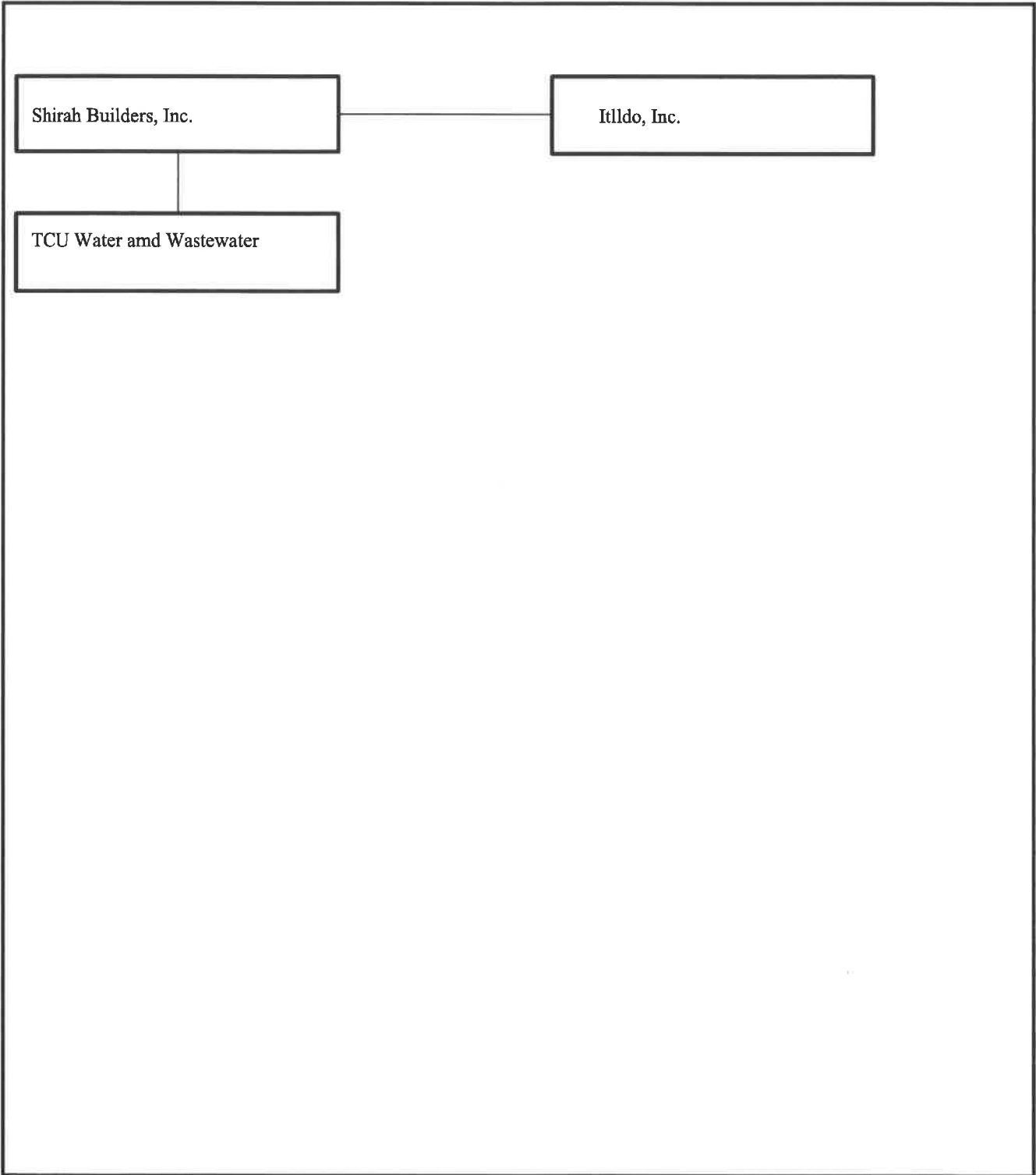
E. No growth in 2019.

F. Major transaction that have a material effect on operations are as follows: The Water Utility is facing an increased cost of Purchased finished water from the City of Ormond Beach. The Wastewater Utility is having to adjust to increasingly more stringent standards from the Florida Department of Environmental Protection. These standards are reflected in increasing cost of Sewer Plant Operations and Contract Sludge Hauling costs and frequency. Due to FDEP, HOA, and FPSC settlement action items, additional costs for collection system inflow/infiltration and controls exist with cleaning and lining improvements.

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/19

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).



**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)
J. Stanley Shirah	President		\$ 21,431

**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)
J. Stanley Shirah	President	All	\$ 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)
J. Stanley Shirah	Operations	\$ per contract	same as utility

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

**AFFILIATION OF OFFICERS AND DIRECTORS**

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

<b>NAME (a)</b>	<b>PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)</b>	<b>AFFILIATION OR CONNECTION (c)</b>	<b>NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)</b>
J. Stanley Shirah	Shirah Builders, Inc.	Owner	same as utility

**YEAR OF REPORT**  
December 31, 2019

**UTILITY NAME:** Timber Creek Utilities, Incorporated

**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.

	ASSETS			REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)	
N/A	\$		\$		\$ N/A		

**BUSINESS TRANSACTIONS WITH RELATED PARTIES**

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

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

- Enter in this part all transactions involving services and products received or provided.
- Below are some types of transactions to include:
 

-management, legal and accounting services -computer services -engineering & construction services -repairing and servicing of equipment	-material and supplies furnished -leasing of structures, land, and equipment -rental transactions -sale, purchase or transfer of various products
---	--

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
J. Stanley Shirah	Perc Pond Lease	Ongoing		\$ 18,847
Shirah Builders	Office Lease	Ongoing		10,538

**TILITY NAME:**   Tymler Creek Utilities, Incorporated  

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

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

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
2. Below are examples of some types of transactions to include:
  - purchase, sale or transfer of equipment
  - purchase, sale or transfer of land and structures
  - purchase, sale or transfer of securities
  - noncash transfers of assets
  - noncash dividends other than stock dividends
  - write-off of bad debts or loans
3. The columnar instructions follow:
  - (a) Enter name of related party or company.
  - (b) Describe briefly the type of assets purchased, sold or transferred.
  - (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S".
  - (d) Enter the net book value for each item reported.
  - (e) Enter the net profit or loss for each item reported. (column (c) - column (d))
  - (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value.

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
	No Additional	\$ _____	\$ _____	\$ _____	\$ _____



# **FINANCIAL SECTION**

UTILITY NAME: Tymber Creek Utilities, Incorporated

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 1,314,476	\$ 1,346,217
108-110	Less: Accumulated Depreciation and Amortization	F-8	955,199	992,977
Net Plant			\$ 359,277	\$ 353,240
114-115	Utility Plant Acquisition adjustment (Net)	F-7	0	
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 359,277	\$ 353,240
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
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			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 1,521	\$ 7,941
132	Special Deposits	F-9		
133	Other Special Deposits	F-9	150	150
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	52,475	50,022
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12		
Total Current and Accrued Assets			\$ 54,146	\$ 58,113

\* Not Applicable for Class B Utilities

**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	\$
182	Extraordinary Property Losses	F-13	0	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Miscellaneous Deferred Debits	F-14	55,946	0
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ 55,946	\$ 0
<b>TOTAL ASSETS AND OTHER DEBITS</b>			<b>\$ 469,369</b>	<b>\$ 411,353</b>

\* Not Applicable for Class B Utilities

<p><b>NOTES TO THE BALANCE SHEET</b></p> <p>The space below is provided for important notes regarding the balance sheet</p>
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UTILITY NAME: Tymler Creek Utilities, Incorporated

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 100	\$ 100
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			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(102,113)	(132,468)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ (102,013)	\$ (132,368)
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
Total Long Term Debt			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		80,587	62,840
232	Notes Payable	F-18	383,524	414,136
233	Accounts Payable to Associated Companies	F-18	9,382	21,142
234	Notes Payable to Associated Companies	F-18	0	0
235	Customer Deposits		16,172	15,252
236	Accrued Taxes	W/S-3	81,717	30,351
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	
Total Current & Accrued Liabilities			\$ 571,382	\$ 543,721

\* Not Applicable for Class B Utilities

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		_____	_____
Total Deferred Credits			\$ <u>0</u>	\$ <u>0</u>
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>0</u>	\$ <u>0</u>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 536,199	\$ 536,199
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(536,199)	(536,199)
Total Net CIAC			\$ <u>0</u>	\$ <u>0</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ <u>469,369</u>	\$ <u>411,353</u>

(0)

UTILITY NAME: Tymer Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2019
--

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
<b>UTILITY OPERATING INCOME</b>				
400	Operating Revenues	F-3(b)	\$ 460,186	\$ 481,018
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 460,186	\$ 481,018
401	Operating Expenses	F-3(b)	\$ 378,247	\$ 403,910
403	Depreciation Expense:	F-3(b)	\$ 46,415	\$ 41,252
	Less: Amortization of CIAC	F-22	0	0
Net Depreciation Expense			\$ 46,415	\$ 41,252
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	32,467	31,870
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			\$ 457,129	\$ 477,032
Net Utility Operating Income			\$ 3,057	\$ 3,986
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
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)]			\$ 3,057	\$ 3,986

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

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

<b>WATER SCHEDULE W-3 *</b> <b>(f)</b>	<b>WASTEWATER SCHEDULE S-3 *</b> <b>(g)</b>	<b>OTHER THAN REPORTING SYSTEMS (h)</b>
\$ <u>140,697</u> 0	\$ <u>340,321</u> 0	\$ _____
\$ <u>140,697</u>	\$ <u>340,321</u>	\$ <u>0</u>
\$ 113,668	\$ 290,242	\$ _____
<u>9,207</u> 0	<u>32,045</u> 0	_____
\$ <u>9,207</u>	\$ <u>32,045</u>	\$ <u>0</u>
<u>0</u> <u>0</u> <u>10,209</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>0</u> <u>21,661</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____ _____ _____ _____ _____ _____
\$ <u>133,084</u>	\$ <u>343,948</u>	\$ <u>0</u>
\$ <u>7,613</u>	\$ <u>(3,627)</u>	\$ <u>0</u>
<u>0</u> <u>0</u> <u>0</u> <u>0</u>	<u>0</u> <u>0</u> <u>0</u> <u>0</u>	_____ _____ _____ _____
\$ <u>7,613</u>	\$ <u>(3,627)</u>	\$ <u>0</u>

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

UTILITY NAME: Tymler Creek Utilities, Incorporated

**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)]			\$ 3,057	\$ 3,986
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
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
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 34,748	\$ 34,341
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 34,748	\$ 34,341
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			\$ <u>(31,691)</u>	\$ <u>(30,355)</u>

Explain Extraordinary Income:

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UTILITY NAME: Timber Creek Utilities, Incorporated

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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	\$ 331,898	\$ 1,014,319
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	242,252	750,725
110	Accumulated Amortization	F-8	0	0
271	Contributions in Aid of Construction	F-22	155,893	380,306
252	Advances for Construction	F-20		
Subtotal			\$ (66,247)	\$ (116,712)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	155,893	380,306
Subtotal			\$ 89,646	\$ 263,594
114	Plus or Minus: Acquisition Adjustments (2)	F-7	0	0
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)		14,209	36,280
	Other (Specify): _____ _____ _____			
RATE BASE			\$ 103,855	\$ 299,874
NET UTILITY OPERATING INCOME			\$ 7,613	\$ (3,627)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			7.33%	-1.21%

**NOTES :**

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

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

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 0	0.00%	9.27%	0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	414,136	96.45%	8.06%	7.77%
Customer Deposits	15,252	3.55%	6.00%	0.21%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
<b>Total</b>	\$ <u>429,388</u>	<u>100.00%</u>		<u>7.99%</u>

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

\_\_\_\_\_

\_\_\_\_\_

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

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

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

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>9.27%</u>
Commission order approving Return on Equity:	<u>PSC 11-0345-PAA-WS</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	<u>N/A</u>
Commission order approving AFUDC rate:	<u>N/A</u>

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

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

<b>CLASS OF CAPITAL (a)</b>	<b>PER BOOK BALANCE (b)</b>	<b>NON-UTILITY ADJUSTMENTS (c)</b>	<b>NON-JURISDICTIONAL ADJUSTMENTS (d)</b>	<b>OTHER (1) ADJUSTMENTS SPECIFIC (e)</b>	<b>OTHER (1) ADJUSTMENTS PRO RATA (f)</b>	<b>CAPITAL STRUCTURE (g)</b>
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____	_____
<b>Total</b>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>

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


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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	\$ 331,898	\$ 1,014,319	\$ _____	\$ 1,346,217
102	Utility Plant Leased to Other	_____	_____	_____	0
103	Property Held for Future Use	_____	_____	_____	0
104	Utility Plant Purchased or Sold	_____	_____	_____	0
105	Construction Work in Progress	_____	_____	_____	0
106	Completed Construction Not Classified	_____	_____	_____	0
	<b>Total Utility Plant</b>	<b>\$ 331,898</b>	<b>\$ 1,014,319</b>	<b>\$ 0</b>	<b>\$ 1,346,217</b>

**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
	<b>Total Plant Acquisition Adjustments</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ 0
		_____	_____	_____	0
		_____	_____	_____	0
		_____	_____	_____	0
	<b>Total Accumulated Amortization</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>
	<b>Net Acquisition Adjustments</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 236,519	\$ 718,680	\$	\$ 955,199
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 9,207	\$ 32,045	\$	\$ 41,252
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 9,207	\$ 32,045	\$ 0	\$ 41,252
Debits during year:				
Book cost of plant retired	3,474			3,474
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 3,474	\$ 0	\$ 0	\$ 3,474
Balance end of year	\$ 242,252	\$ 750,725	\$ 0	\$ 992,977
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$ 0
Other Accounts (specify):				0
				0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 0	\$ 0	\$ 0	\$ 0

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

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
_____	\$ _____	_____	\$ _____
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ <u>          0</u>		\$ <u>          0</u>

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.

Other Items may be grouped by classes of property.

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
_____	\$ _____	\$ _____	\$ _____	\$ _____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
_____	_____	_____	_____	_____ 0
Total Nonutility Property	\$ <u>          0</u>	\$ <u>          0</u>	\$ <u>          0</u>	\$ <u>          0</u>

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

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): _____ _____ _____	\$ _____ _____ _____
Total Special Deposits	\$ <u>          0</u>
OTHER SPECIAL DEPOSITS (Account 133): Petty Cash _____ _____ _____	\$ _____ 150 _____ _____
Total Other Special Deposits	\$ <u>          150</u>

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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>

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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	\$ 17,508
Wastewater	32,514
Other	_____
Total Customer Accounts Receivable	\$ 50,022
OTHER ACCOUNTS RECEIVABLE ( Account 142):	
_____	\$ _____
_____	_____
_____	_____
Total Other Accounts Receivable	\$ 0
NOTES RECEIVABLE (Account 144):	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable	\$ 0
Total Accounts and Notes Receivable	\$ 50,022
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)	
Balance first of year	\$ _____
Add: Provision for uncollectibles for current year	\$ _____
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
_____	_____
Total Additions	\$ 0
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
_____	_____
Total accounts written off	\$ 0
Balance end of year	\$ 0
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>\$ 50,022</b>



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

Report each account receivable from associated companies separately.

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

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

Report each note receivable from associated companies separately.

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

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

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

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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>

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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

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

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

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	_____ %	\$ _____ 100
Shares authorized		_____ 100
Shares issued and outstanding		_____ 100
Total par value of stock issued	_____ %	\$ _____ 100
Dividends declared per share for year	_____ %	\$ _____ 0
<b>PREFERRED STOCK</b>		
Par or stated value per share	_____ %	\$ _____
Shares authorized		_____
Shares issued and outstanding		_____
Total par value of stock issued	_____ %	\$ _____
Dividends declared per share for year	_____ %	\$ _____

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

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

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (102,113)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ 0
	Debits: _____	\$ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (30,355)
436	Appropriations of Retained Earnings: _____	_____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (132,468)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ (132,468)
Notes to Statement of Retained Earnings:		

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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT  
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
_____	%	_____	\$ _____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
_____	%	_____	_____
<b>Total</b>			\$ <u>0</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):			
Suntrust Line of Credit	3.25 %		\$ 23,640
Shirah Builders Loan	4.75 %		0
J. Stanley Shirah Master Account	10.00 %		70,406
Stanley Shirah - Other	10.00 %		320,090
Other	%		0
	%		
	%		
	%		
	%		
<b>Total Account 232</b>			\$ <u>414,136</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
<b>Total Account 234</b>			\$ <u>0</u>

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Stanley Shirah Builders	\$ 21,142
<b>Total</b>	\$ <u>21,142</u>

**UTILITY NAME:** Tymber Creek Utilities, Incorporated

**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	\$ _____		\$ _____	\$ _____	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Water	\$ _____	427	\$ 8,585	\$ 8,585	\$ _____
Sewer	_____		25,756	25,756	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ _____ 0		\$ 34,341	\$ 34,341	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ 34,341	\$ 34,341	\$ _____ 0
<b>INTEREST EXPENSED:</b>					
Total accrual Account 237		237	\$ 34,341		
Less Capitalized Interest Portion of AFUDC:					
_____	_____		_____		
_____	_____		_____		
_____	_____		_____		
Net Interest Expensed to Account No. 427 (2)			\$ 34,341		

(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: Timber Creek Utilities, Incorporated

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

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

**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>155,893</u>	\$ <u>380,306</u>	\$ _____	\$ <u>536,199</u>
Add credits during year:	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Less debit charged during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Contribution In Aid of Construction	\$ <u>155,893</u>	\$ <u>380,306</u>	\$ <u>0</u>	\$ <u>536,199</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>155,893</u>	\$ <u>380,306</u>	\$ _____	\$ <u>536,199</u>
Debits during the year:	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Credits during the year	\$ <u>0</u>	\$ <u>0</u>	\$ _____	\$ <u>0</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>155,893</u>	\$ <u>380,306</u>	\$ <u>0</u>	\$ <u>536,199</u>

UTILITY NAME: Tymber Creek Utilities, Incorporated

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (30,355)
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
_____		_____
_____		_____
_____		_____

Federal tax net income		\$ <u>(30,355)</u>
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Computation of tax :

**WATER  
OPERATION  
SECTION**



UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2019

SYSTEM NAME / COUNTY : Volusia

**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)	\$ 331,898
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	242,252
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	155,893
252	Advances for Construction	F-20	
Subtotal			\$ (66,247)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 155,893
Subtotal			\$ 89,646
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		14,209
	Other (Specify):		
WATER RATE BASE			\$ 103,855
WATER OPERATING INCOME		W-3	\$ 7,613
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>7.33%</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: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2019

SYSTEM NAME / COUNTY : Volusia

**WATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 140,697
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 140,697
401	Operating Expenses	W-10(a)	\$ 113,668
403	Depreciation Expense	W-6(a)	9,207
	Less: Amortization of CIAC	W-8(a)	0
	Net Depreciation Expense		\$ 9,207
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		6,331
408.11	Property Taxes		978
408.12	Payroll Taxes		800
408.13	Other Taxes and Licenses		2,100
408	Total Taxes Other Than Income		\$ 10,209
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		\$ 133,084
	Utility Operating Income		\$ 7,613
469	Add Back: Guaranteed Revenue (and AFPI)	W-9	\$ 0
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		\$ 7,613



**YEAR OF REPORT**  
December 31, 2019

**UTILITY NAME:** Timber Creek Utilities, Incorporated

**SYSTEM NAME / COUNTY :** Volusia

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 36	\$		\$ 36
302	Franchises	0			0
303	Land and Land Rights	1,131			1,131
304	Structures and Improvements	903			903
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	36,961	3,450		40,411
310	Power Generation Equipment	15,165			15,165
311	Pumping Equipment	3,569			3,569
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	0			0
331	Transmission and Distribution Mains	189,924	520		190,444
333	Services	10,110	1,050		11,160
334	Meters and Meter Installations	44,972	475	4,500	40,947
335	Hydrants	9,185			9,185
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	11,237			11,237
341	Transportation Equipment	4,995			4,995
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	373			373
346	Communication Equipment	0			0
347	Miscellaneous Equipment	2,342			2,342
348	Other Tangible Plant				0
<b>TOTAL WATER PLANT</b>		<b>\$ 330,903</b>	<b>\$ 5,495</b>	<b>\$ 4,500</b>	<b>\$ 331,898</b>

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

**UTILITY NAME:** Timber Creek Utilities, Incorporated

**SYSTEM NAME / COUNTY :** Volusia

**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	\$ 36	\$ 36		\$	\$	
302	Franchises	0					
303	Land and Land Rights	1,131		1,131			
304	Structures and Improvements	903		903			
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	40,411		40,411			
310	Power Generation Equipment	15,165		15,165			
311	Pumping Equipment	3,569		3,569			
320	Water Treatment Equipment	0					
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	190,444				190,444	
333	Services	11,160				11,160	
334	Meters and Meter Installations	40,947				40,947	
335	Hydrants	9,185				9,185	
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	11,237					11,237
341	Transportation Equipment	4,995					4,995
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	373					373
346	Communication Equipment	0					
347	Miscellaneous Equipment	2,342					2,342
348	Other Tangible Plant	0					
<b>TOTAL WATER PLANT</b>		<b>\$ 331,898</b>	<b>\$ 36</b>	<b>\$ 61,179</b>	<b>\$ 0</b>	<b>\$ 251,736</b>	<b>\$ 18,947</b>

UTILITY NAME: Tymer Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2019

SYSTEM NAME / COUNTY : Volusia

**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	32		3.13%
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains	35		2.86%
310	Power Generation Equipment	20		5.00%
311	Pumping Equipment	18		5.56%
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains	43		2.33%
333	Services	40		2.50%
334	Meters and Meter Installations	20		5.00%
335	Hydrants	45		2.22%
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	6		16.67%
341	Transportation Equipment	6		16.67%
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment	15		6.67%
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.

**YEAR OF REPORT**  
December 31, 2019

UTILITY NAME: Tymler Creek Utilities, Incorporated

SYSTEM NAME / COUNTY: Volusia

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304	Structures and Improvements	\$ 266	28		\$ 28
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	15,577	1,105	4,102	5,207
310	Power Generation Equipment	19,267			0
311	Pumping Equipment	639	198		198
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	0			0
331	Transmission and Distribution Mains	148,905	4,423	5,160	9,583
333	Services	11,083			0
334	Meters and Meter Installations	14,368	2,260		2,260
335	Hydrants	7,716	204		204
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	16,397			0
341	Transportation Equipment	1,249	833		833
342	Stores Equipment	0			0
343	Tools, Shop and Garage Equipment	0			0
344	Laboratory Equipment	0			0
345	Power Operated Equipment	373			0
346	Communication Equipment	0			0
347	Miscellaneous Equipment	679	156		156
348	Other Tangible Plant				0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 236,519</b>	<b>9,207</b>	<b>9,262</b>	<b>18,469</b>

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

UTILITY NAME: Timber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY: Volusia

**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	\$ 294
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	20,784
310	Power Generation Equipment			4,102	4,102	15,165
311	Pumping Equipment				0	837
320	Water Treatment Equipment				0	0
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains				0	158,488
333	Services				0	11,083
334	Meters and Meter Installations	3,474			3,474	13,154
335	Hydrants				0	7,920
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment			5,160	5,160	11,237
341	Transportation Equipment				0	2,082
342	Stores Equipment				0	0
343	Tools, Shop and Garage Equipment				0	0
344	Laboratory Equipment				0	0
345	Power Operated Equipment				0	373
346	Communication Equipment				0	0
347	Miscellaneous Equipment				0	835
348	Other Tangible Plant				0	0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ 3,474	\$ 0	\$ 9,262	\$ 12,736	\$ 242,252

UTILITY NAME:     Tymber Creek Utilities, Incorporated    

**YEAR OF REPORT**  
December 31, 2019

SYSTEM NAME / COUNTY :     Volusia    

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>    155,893    </u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>            0    </u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	<u>            0    </u>
Total Credits		\$ <u>            0    </u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>                    </u>
Total Contributions In Aid of Construction		\$ <u>    155,893    </u>

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

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

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UTILITY NAME:

Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2019

SYSTEM NAME / COUNTY :

Volusia

**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)
Tymber Creek HOA Hook-Up Irrigation Meter		\$ 100	\$ 0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 155,893
Debits during the year:	
Accruals charged to Account 272	\$ 0
Other debits (specify):	
Total debits	\$ 0
Credits during the year (specify):	
	\$
Total credits	\$ 0
Balance end of year	\$ 155,893

UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**  
December 31, 2019

SYSTEM NAME / COUNTY : Volusia

**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)
None		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0



UTILITY NAME:

Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2019

SYSTEM NAME / COUNTY :

Volusia

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	419	419	135,268
461.2	Sales to Commercial Customers	1	1	3,626
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		420	420	\$ 138,894
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		420	420	\$ 138,894
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,803
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 1,803
Total Water Operating Revenues				\$ 140,697

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2019
--

SYSTEM NAME / COUNTY : Volusia

**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	\$ 4,778	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	5,358		
604	Employee Pensions and Benefits	563		
610	Purchased Water	57,803	57,803	
615	Purchased Power	557	557	
616	Fuel for Power Production	0		
618	Chemicals	0		
620	Materials and Supplies	1,262		
631	Contractual Services-Engineering	349		
632	Contractual Services - Accounting	1,000		
633	Contractual Services - Legal	0		
634	Contractual Services - Mgt. Fees	7,200		
635	Contractual Services - Testing	2,009		
636	Contractual Services - Other	21,684		
641	Rental of Building/Real Property	2,764		
642	Rental of Equipment	300		
650	Transportation Expenses	4,678		
656	Insurance - Vehicle	419		
657	Insurance - General Liability	360		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0		
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission Exp.-Other	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	0		
675	Miscellaneous Expenses	2,584		
Total Water Utility Expenses		\$ 113,668	\$ 58,360	\$ 0



UTILITY NAME: Tymber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2019
--

SYSTEM NAME / COUNTY : Volusia

**PUMPING AND PURCHASED WATER STATISTICS**

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's ) [ (b)+(c)-(d) ] (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January	1,890			1,890	1,682
February	2,022			2,022	1,875
March	1,834			1,834	1,630
April	1,917			1,917	1,743
May	2,271			2,271	1,808
June	2,696			2,696	2,211
July	1,828			1,828	1,831
August	1,758			1,758	1,843
September	1,878			1,878	1,860
October	2,109			2,109	1,767
November	1,777			1,777	1,584
December	1,695			1,695	1,564
Total for Year	<u>23,675</u>	<u>0</u>	<u>0</u>	<u>23,675</u>	<u>21,398</u>

If water is purchased for resale, indicate the following:

Vendor City of Ormond Beach Acct# 314070-290620  
 Point of delivery 19 N. Tymber Creek Road Meter

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

N/A

**SOURCE OF SUPPLY**

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

UTILITY NAME: Timber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2019

SYSTEM NAME / COUNTY : Volusia

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD): See W-11

Location of measurement of capacity  
(i.e. Wellhead, Storage Tank): See W-11

Type of treatment (reverse osmosis,  
(sedimentation, chemical, aerated, etc.): See W-11

**LIME TREATMENT**

Unit rating (i.e., GPM, pounds  
per gallon): See W-11      Manufacturer: See W-11

**FILTRATION**

Type and size of area:

Pressure (in square feet): See W-11      Manufacturer: See W-11

Gravity (in GPM/square feet): See W-11      Manufacturer: See W-11

UTILITY NAME: Tymber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2019
--

SYSTEM NAME / COUNTY : Volusia

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	418	418
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		
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				423

**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:

**UTILITY NAME:**     **Timber Creek Utilities, Incorporated**    

**SYSTEM NAME / COUNTY :**     **Volusia**    

**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.   |                | 423          |
| 2. Maximum number of ERCs * which can be served.  |                | 500          |
| 3. Present system connection capacity (in ERCs *) using existing lines.                                   |                | 500          |
| 4. Future connection capacity (in ERCs *) upon service area buildout.                                     |                | 500          |
| 5. Estimated annual increase in ERCs *.   |                | 0            |
| 6. Is the utility required to have fire flow capacity?<br>If so, how much capacity is required?           |                | Yes          |
|   |                | Unknown      |
| 7. Attach a description of the fire fighting facilities.  | Not Available. |              |
| 8. Describe any plans and estimated completion dates for any enlargements or improvements of this system: |                |              |
|   | None           |              |
| 9. When did the company last file a capacity analysis report with the DEP?                                |                | unknown      |
| 10. If the present system <b>does not</b> 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?   |                | N/A          |
| c. When will construction begin?  |                | N/A          |
| d. Attach plans for funding the required upgrading.   |                |              |
| e. Is this system under any Consent Order with DEP?   |                | No           |
| 11. Department of Environmental Protection ID #   |                | 3064 P 10226 |
| 12. Water Management District Consumptive Use Permit #  |                | N/A          |
| a. Is the system in compliance with the requirements of the CUP?  |                |              |
| b. If not, what are the utility's plans to gain compliance?   |                | Yes          |
|   |                | N/A          |

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

**WASTEWATER  
OPERATION  
SECTION**



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UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**  
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**WASTEWATER 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 wastewater financial schedules (S-2 through S-10) should be filed for the group in total.

The wastewater engineering schedules (S-11 through S-13) must be filed for each system in the group.

All of the following wastewater pages (S-2 through S-13) should be completed for each group and arranged by group number.

<u>SYSTEM NAME / COUNTY</u>	<u>CERTIFICATE NUMBER</u>	<u>GROUP NUMBER</u>
Tymber Creek Utilities, Inc.	252 S	

UTILITY NAME: Tymer Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2019
--

SYSTEM NAME / COUNTY : Volusia

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,014,319
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	745,573
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	380,306
252	Advances for Construction	F-20	
Subtotal			\$ (111,560)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 380,306
Subtotal			\$ 268,746
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		36,280
	Other (Specify):		
WASTEWATER RATE BASE			\$ 305,026
WASTEWATER OPERATING INCOME		S-3	\$ (3,627)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>-1.19%</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: Timber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2019
--

SYSTEM NAME / COUNTY : Volusia

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 340,321
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 340,321
401	Operating Expenses	S-10(a)	\$ 290,242
403	Depreciation Expense	S-6(a)	32,045
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 32,045
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		15,314
408.11	Property Taxes		3,947
408.12	Payroll Taxes		2,400
408.13	Other Taxes and Licenses		_____
408	Total Taxes Other Than Income		\$ 21,661
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			\$ 343,948
Utility Operating Income			\$ (3,627)
<b>Add Back:</b>			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
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			\$ (3,627)

**YEAR OF REPORT**  
December 31, 2019

**UTILITY NAME:** Timber Creek Utilities, Incorporated

**SYSTEM NAME / COUNTY :** Volusia

**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ 0	\$	\$	\$ 0
352	Franchises	0			0
353	Land and Land Rights	4,524			4,524
354	Structures and Improvements	112,860	700		113,560
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	11,308	658		11,966
361	Collection Sewers - Gravity	493,482			493,482
362	Special Collecting Structures	0			0
363	Services to Customers	43,358			43,358
364	Flow Measuring Devices	6,055	351		6,406
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	36,220			36,220
371	Pumping Equipment	25,058	8,031		33,089
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	225,414	26,158	5,152	246,420
381	Plant Sewers	0			0
382	Outfall Sewer Lines	10,827			10,827
389	Other Plant Miscellaneous Equipment	2,871			2,871
390	Office Furniture and Equipment	9,834			9,834
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	1,762			1,762
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Wastewater Plant		\$ 983,573	\$ 35,898	\$ 5,152	\$ 1,014,319

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

UTILITY NAME: Tymler Creek Utilities, Incorporated

SYSTEM NAME / COUNTY: Volusia

**WASTEWATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	.7 GENERAL PLANT (k)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights				4,524			
354	Structures and Improvements				113,560			
355	Power Generation Equipment							
360	Collection Sewers - Force		11,966					
361	Collection Sewers - Gravity		493,482					
362	Special Collecting Structures							
363	Services to Customers		43,358					
364	Flow Measuring Devices		6,406					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			36,220				
371	Pumping Equipment			33,089				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				246,420			
381	Plant Sewers							
382	Outfall Sewer Lines				10,827			
389	Other Plant Miscellaneous Equipment				2,871			
390	Office Furniture and Equipment							9,834
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							1,762
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 555,212	\$ 69,309	\$ 378,202	\$ 0	\$ 0	\$ 11,596

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

UTILITY NAME:

Tymer Creek Utilities, Incorporated

**YEAR OF REPORT**

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SYSTEM NAME / COUNTY :

Volusia

**BASIS FOR WASTEWATER 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)
354	Structures and Improvements	32		3.13%
355	Power Generation Equipment			
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45		2.22%
362	Special Collecting Structures			
363	Services to Customers	38		2.63%
364	Flow Measuring Devices	5		20.00%
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	30		3.33%
371	Pumping Equipment	18		5.56%
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	18		5.56%
381	Plant Sewers	35		2.86%
382	Outfall Sewer Lines	30		3.33%
389	Other Plant Miscellaneous Equipment	18		5.56%
390	Office Furniture and Equipment	6		16.67%
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment	12		8.33%
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

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

**YEAR OF REPORT**  
December 31, 2019

**UTILITY NAME:** Timber Creek Utilities, Incorporated

**SYSTEM NAME / COUNTY :** Volusia

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 90,422	\$ 3,538	\$	\$ 3,538
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	8,482	388		388
361	Collection Sewers - Gravity	244,055	10,966	64,667	75,633
362	Special Collecting Structures	0			0
363	Services to Customers	45,979			0
364	Flow Measuring Devices	11,058			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	13,122	1,207		1,207
371	Pumping Equipment	2,650	1,615		1,615
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	282,267	12,963		12,963
381	Plant Sewers	0			0
382	Outfall Sewer Lines	8,482	361		361
389	Other Plant Miscellaneous Equipment	2,368	160		160
390	Office Furniture and Equipment	9,134	700		700
391	Transportation Equipment	0			0
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	661	147		147
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 718,680	\$ 32,045	\$ 64,667	\$ 96,712

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



**YEAR OF REPORT**  
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**UTILITY NAME:** Timber Creek Utilities, Incorporated

**SYSTEM NAME / COUNTY :** Volusia

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

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)
354	Structures and Improvements	\$	\$	\$	\$	\$ 93,960
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	8,870
361	Collection Sewers - Gravity				0	319,688
362	Special Collecting Structures				0	0
363	Services to Customers			2,621	2,621	43,358
364	Flow Measuring Devices			4,652	4,652	6,406
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	14,329
371	Pumping Equipment				0	4,265
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment	5,152		57,394	62,546	232,684
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	8,843
389	Other Plant Miscellaneous Equipment				0	2,528
390	Office Furniture and Equipment				0	9,834
391	Transportation Equipment				0	0
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	808
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service		\$ 5,152	\$ 0	\$ 64,667	\$ 69,819	\$ 745,573

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

UTILITY NAME:

Tymber Creek Utilities, Incorporated

YEAR OF REPORT  
December 31, 2019

SYSTEM NAME / COUNTY :

Volusia

**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>380,306</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>0</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>0</u>
Total Credits		\$ <u>0</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ _____
Total Contributions In Aid of Construction		\$ <u>380,306</u>

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

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UTILITY NAME:

Timber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2019
--

SYSTEM NAME / COUNTY :

Volusia

**WASTEWATER 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)
N/A		\$	\$ 0
			0
			0
			0
			0
			0
			0
			0
			0
			0
Total Credits			\$ 0

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

DESCRIPTION (a)	WASTEWATER (b)
Balance first of year	\$ 380,306
Debits during the year:	
Accruals charged to Account 272	\$
Other debits (specify) :	
Total debits	\$ 0
Credits during the year (specify) :	
	\$
Total credits	\$ 0
Balance end of year	\$ 380,306

UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**  
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SYSTEM NAME / COUNTY : Volusia

**WASTEWATER 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)
None		\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Credits		\$ _____ 0

UTILITY NAME: Timber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2019
--

SYSTEM NAME / COUNTY : Volusia

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<b>WASTEWATER SALES</b>				
	Flat Rate Revenues:			
521.1	Residential Revenues			\$ _____
521.2	Commercial Revenues			_____
521.3	Industrial Revenues			_____
521.4	Revenues From Public Authorities			_____
521.5	Multiple Family Dwelling Revenues			_____
521.6	Other Revenues			_____
521	Total Flat Rate Revenues	0	0	\$ _____ 0
	Measured Revenues:			
522.1	Residential Revenues	419	419	331,632
522.2	Commercial Revenues	1	1	3,280
522.3	Industrial Revenues			_____
522.4	Revenues From Public Authorities			_____
522.5	Multiple Family Dwelling Revenues			_____
522	Total Measured Revenues	420	420	\$ _____ 334,912
523	Revenues From Public Authorities			_____
524	Revenues From Other Systems			_____
525	Interdepartmental Revenues			_____
	Total Wastewater Sales	420	420	\$ _____ 334,912
<b>OTHER WASTEWATER REVENUES</b>				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			5,409
	Total Other Wastewater Revenues			\$ _____ 5,409

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

UTILITY NAME:     Tymer Creek Utilities, Incorporated    

<b>YEAR OF REPORT</b> December 31, 2019
--

SYSTEM NAME / COUNTY :     Volusia    

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	_____	_____
540.3	Industrial Reuse Revenues	_____	_____	_____
540.4	Reuse Revenues From Public Authorities	_____	_____	_____
540.5	Other Revenues	_____	_____	_____
540	Total Flat Rate Reuse Revenues	_____ 0	_____ 0	\$ _____ 0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____ 0	_____ 0	\$ _____ 0
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ _____ 0
Total Wastewater Operating Revenues				\$ _____ 340,321

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

UTILITY NAME: Lymer Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 14,334	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	16,073						
704	Employee Pensions and Benefits	1,690						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	43,900					43,900	
715	Purchased Power	19,565						
716	Fuel for Power Production	0						
718	Chemicals	3,450						
720	Materials and Supplies	2,934						
731	Contractual Services-Engineering	0		0				
732	Contractual Services - Accounting	3,000						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	21,240						
735	Contractual Services - Testing	27,285						
736	Contractual Services - Other	71,159						
741	Rental of Building/Real Property	42,291						
742	Rental of Equipment	0						
750	Transportation Expenses	6,585						
756	Insurance - Vehicle	419						
757	Insurance - General Liability	360						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses							
	- Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	15,957						
	Total Wastewater Utility Expenses	\$ 290,242	\$ 0	\$ 0	\$ 0	\$ 0	\$ 145,794	\$ 2,934

**UTILITY NAME:** Timber Creek Utilities, Incorporated

**SYSTEM NAME / COUNTY :** Volusia

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$ 14,334	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		16,073				
704	Employee Pensions and Benefits		1,690				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power		19,565				
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		0				
732	Contractual Services - Accounting		3,000				
733	Contractual Services - Legal		0				
734	Contractual Services - Mgt. Fees		21,240				
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property		42,291				
742	Rental of Equipment						
750	Transportation Expenses		6,585				
756	Insurance - Vehicle		419				
757	Insurance - General Liability		360				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses						
	- Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		15,957				
<b>Total Wastewater Utility Expenses</b>		\$	\$ 141,514	\$	\$	\$	\$



UTILITY NAME: Timber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2019
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SYSTEM NAME / COUNTY : Volusia

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential				0
5/8"	Displacement	1.0	418	418
3/4"	Displacement	1.5		0
1"	Displacement	2.5	2	5
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15.0		0
3"	Compound	16.0		0
3"	Turbine	17.5		0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
Total Wastewater System Meter Equivalents				<u>423</u>

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

Provide a calculation used to determine the value of one wastewater 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:

$$ERC = ( \text{Total SFR gallons treated (Omit 000)} / 365 \text{ days} / 280 \text{ gallons per day} )$$

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

**NOTE:** Total gallons treated includes both treated and purchased treatment.

ERC Calculation:          
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UTILITY NAME:

Timber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2019

SYSTEM NAME / COUNTY :

Volusia

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	0.131		
Basis of Permit Capacity (1)	Design		
Manufacturer	Wetherell Treatment Services		
Type (2)	Extended Air		
Hydraulic Capacity	0.075		
Average Daily Flow	0.066		
Total Gallons of Wastewater Treated	24.453		
Method of Effluent Disposal	Perc Ponds		

(1) Basis of permitted capacity as stated on the Florida DEP WWTP Operating Permit (i.e. average annual daily flow, etc.)

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

**OTHER WASTEWATER SYSTEM INFORMATION**

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

1. Present number of ERCs\* now being served \_\_\_\_\_ 423
2. Maximum number of ERCs\* which can be served \_\_\_\_\_ 500
3. Present system connection capacity (in ERCs\*) using existing lines \_\_\_\_\_ 500
4. Future connection capacity (in ERCs\*) upon service area buildout \_\_\_\_\_ 500
5. Estimated annual increase in ERCs\* \_\_\_\_\_ 0
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
 \_\_\_\_\_  
 NONE  
 \_\_\_\_\_
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known. \_\_\_\_\_ N/A
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? \_\_\_\_\_ Yes  
 If so, when? \_\_\_\_\_ Nov-92
9. Has the utility been required by the DEP or water management district to implement reuse? \_\_\_\_\_ No  
 If so, what are the utility's plans to comply with this requirement? \_\_\_\_\_ N/A  
 \_\_\_\_\_
10. When did the company last file a capacity analysis report with the DEP? \_\_\_\_\_ N/A - Certified no-growth
11. 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? \_\_\_\_\_ N/A
  - c. When will construction begin? \_\_\_\_\_ N/A
  - d. Attach plans for funding the required upgrading.
  - e. Is this system under any Consent Order with DEP? \_\_\_\_\_ No
12. Department of Environmental Protection ID # \_\_\_\_\_ FLA 011193

\* An ERC is determined based on the calculation on S-11.

**RECONCILIATION OF REVENUE  
TO REGULATORY ASSESSMENT  
FEE REVENUE**

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

**Company: Tymber Creek Utilities, Inc.  
For the Year Ended December 31, 2019**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. S-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)			
Total Metered Sales (461.1 - 461.5)	\$ 138,894.00	\$ 138,894.00	\$ -
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)	\$ 1,803.00	\$ 1,803.00	\$ -
<b>Total Wastewater Operating Revenue</b>	<b>\$ 140,697.00</b>	<b>\$ 140,697.00</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>\$ 140,697.00</b>	<b>\$ 140,697.00</b>	<b>\$ -</b>

Explanations:

Instructions:

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

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

**Company: Tymber Creek Utilities, Inc.  
For the Year Ended December 31, 2019**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)			
Total Measured Revenues (522.1 - 522.5)	\$ 334,912.00	\$ 340,321.00	\$ (5,409.00)
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)			
Interdepartmental Revenues (525)			
Total Other Wastewater Revenues (530 - 536)	\$ 5,409.00	\$ -	\$ 5,409.00
Reclaimed Water Sales (540.1 - 544)			
<b>Total Wastewater Operating Revenue</b>	<b>\$ 340,321.00</b>	<b>\$ 340,321.00</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>			
<b>Net Wastewater Operating Revenues</b>	<b>\$ 340,321.00</b>	<b>\$ 340,321.00</b>	<b>\$ -</b>

**Explanations:**

Minor difference due to miscellaneous revenue being posted to incorrect account on Regulatory Assessment Fee Return. Other difference caused by rounding.

**Instructions:**

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