

CLASS "A" OR "B"

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

OFFICIAL COPY  
Public Service Commission  
Do Not Remove From Office

## ANNUAL REPORT

OF

WS246-15-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



FOR THE

YEAR ENDED DECEMBER 31, 2015

RECEIVED  
FLORIDA PUBLIC SERVICE  
COMMISSION  
2016 APR 13 PM 3:01  
DIVISION OF  
ACCOUNTING & FINANCE

## GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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UTILITY NAME: Timber Creek Utilities, Incorporated

YEAR OF REPORT  
December 31, 2015

### CERTIFICATION OF ANNUAL REPORT

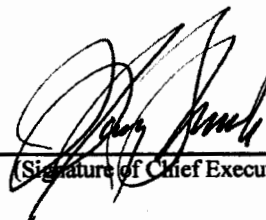
I HEREBY CERTIFY, to the best of my knowledge and belief:

- |  |                                |    |   |
|--|--------------------------------|----|---|
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 1. | The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.   |
| YES<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 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<br><input checked="" type="checkbox"/> | NO<br><input type="checkbox"/> | 4. | The annual report fairly represents the financial condition and results of operations of the respondent for the period presented and other information and statements presented in the the report as to the business affairs of the respondent are true, correct and complete for the period for which it represents. |

Items Certified

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

1.	2.	3.	4.



(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, 2015

**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:

Marla Kumpf

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:

Hartman Consultants, LLC

2107 Water Key Drive

Windermere, FL 34786

Willdan Financial Services

200 S. Orange Avenue, Suite 1550

Orlando, FL 32801

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

☐

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>

**YEAR OF REPORT**  
December 31, 2015

- 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.

**YEAR OF REPORT**  
December 31, 2015

[illegible]



UTILITY NAME: Tymber Creek Utilities, Incorporated

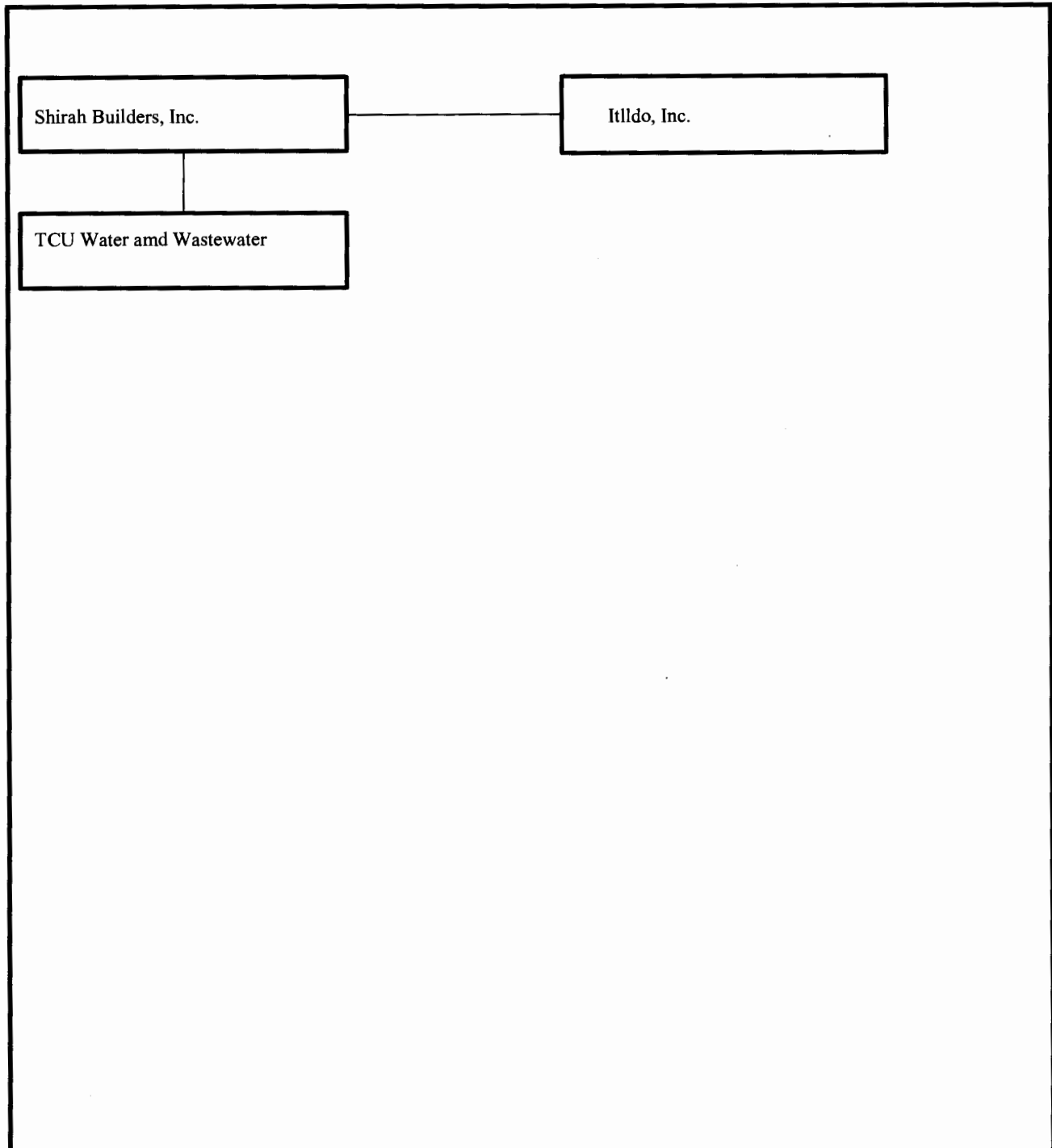
**YEAR OF REPORT**

December 31, 2015

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/15

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).



UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**  
December 31, 2015

### 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		\$ 21,220

### 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

**YEAR OF REPORT**  
December 31, 2015

[illegible]

E-7

**YEAR OF REPORT**  
December 31, 2015

[illegible]

**UTILITY NAME:**

**Tymer Creek Utilities, Incorporated**

**YEAR OF REPORT**  
December 31, 2015

**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.

[illegible]



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

## YEAR OF REPORT

December 31, 2015

**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.

[illegible]

# **FINANCIAL SECTION**

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UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**  
December 31, 2015

**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	\$ 1,256,594	\$ 1,271,364
108-110	Less: Accumulated Depreciation and Amortization	F-8	778,586	821,536
Net Plant			\$ 478,008	\$ 449,828
114-115	Utility Plant Acquisition adjustment (Net)	F-7	0	
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 478,008	\$ 449,828
<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		\$ 525	\$ 525
132	Special Deposits	F-9	0	
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	43,193	47,458
145	Accounts Receivable from Associated Companies	F-12	0	
146	Notes Receivable from Associated Companies	F-12	0	
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	0	
Total Current and Accrued Assets			\$ 43,868	\$ 48,133

\* Not Applicable for Class B Utilities

UTILITY NAME: Tymber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2015
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED DEBITS</b>				
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	55,946
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
Total Deferred Debits			\$ 55,946	\$ 55,946
<b>TOTAL ASSETS AND OTHER DEBITS</b>			\$ 577,822	\$ 553,907

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

Account 186 - Miscellaneous Deferred Debits and 214/215 - Retained Earnings for the Previous Year adjusted to recognize full amortization of deferred Rate Case Expense in 2014.

UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2015

**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	(8,595)	(20,762)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ (8,495)	\$ (20,662)
<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		61,475	87,493
232	Notes Payable	F-18	399,601	394,987
233	Accounts Payable to Associated Companies	F-18	22,142	7,720
234	Notes Payable to Associated Companies	F-18	0	0
235	Customer Deposits		16,012	16,372
236	Accrued Taxes	W/S-3	87,087	67,997
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			\$ 586,317	\$ 574,569

\* Not Applicable for Class B Utilities

UTILITY NAME: Tymber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2015
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<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>577,822</u>	\$ <u>553,907</u>

UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2015

**COMPARATIVE OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
	UTILITY OPERATING INCOME			
400	Operating Revenues	F-3(b)	\$ 444,660	\$ 453,120
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
	Net Operating Revenues		\$ 444,660	\$ 453,120
401	Operating Expenses	F-3(b)	\$ 354,571	\$ 356,282
403	Depreciation Expense:	F-3(b)	\$ 41,849	\$ 43,148
	Less: Amortization of CIAC	F-22	1,312	0
	Net Depreciation Expense		\$ 40,537	\$ 43,148
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	55,838	39,648
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		\$ 450,946	\$ 439,078
	Net Utility Operating Income		\$ (6,286)	\$ 14,042
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)]		\$ (6,286)	\$ 14,042

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2015
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**COMPARATIVE OPERATING STATEMENT (Cont'd)**

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 145,522 0	\$ 307,598 0	\$
\$ 145,522	\$ 307,598	\$ 0
\$ 113,091	\$ 243,191	\$
10,149 0	32,999 0	
\$ 10,149	\$ 32,999	\$ 0
0 0 11,684 0 0 0 0 0 0 0	0 0 27,964 0 0 0 0 0 0 0	
\$ 134,924	\$ 304,154	\$ 0
\$ 10,598	\$ 3,444	\$ 0
0 0 0 0	0 0 0 0	
\$ 10,598	\$ 3,444	\$ 0

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2015

**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)]			\$ (6,286)	\$ 14,042
<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	\$ 27,214	\$ 26,209
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13		
Total Interest Expense			\$ 27,214	\$ 26,209
<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>			\$ (33,500)	\$ (12,167)

Explain Extraordinary Income:

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UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**  
December 31, 2015

**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	\$ 313,053	\$ 958,311
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	204,374	617,162
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			\$ (47,214)	\$ (39,157)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	155,893	380,306
Subtotal			\$ 108,679	\$ 341,149
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)		14,136	30,399
	Other (Specify):			
RATE BASE			\$ 122,815	\$ 371,548
NET UTILITY OPERATING INCOME			\$ 10,598	\$ 3,444
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			8.63%	0.93%

**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

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ -20,662	-5.29%	9.27%	-0.49%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	394,987	101.10%	8.06%	8.15%
Customer Deposits	16,372	4.19%	6.00%	0.25%
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>	<b>\$ 390,697</b>	<b>100.00%</b>		<b>7.91%</b>

(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**

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

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ 0
Preferred Stock	_____	_____	_____	_____	_____	_____ 0
Long Term Debt	_____	_____	_____	_____	_____	_____ 0
Customer Deposits	_____	_____	_____	_____	_____	_____ 0
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____ 0
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____ 0
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____ 0
Other (Explain)	_____	_____	_____	_____	_____	_____ 0
						_____ 0
Total	\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 0	\$ _____ 0

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

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

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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	\$ 313,053	\$ 958,311	\$	\$ 1,271,364
102	Utility Plant Leased to Other				0
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress				0
106	Completed Construction Not Classified				0
	Total Utility Plant	\$ 313,053	\$ 958,311	\$ 0	\$ 1,271,364

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

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

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

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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 Account 108</b>				
Balance first of year	\$ 194,225	\$ 584,163	\$	\$ 778,388
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 10,149	\$ 32,999	\$	\$ 43,148
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	\$ 10,149	\$ 32,999	\$ 0	\$ 43,148
Debits during year:				
Book cost of plant retired				0
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 204,374	\$ 617,162	\$ 0	\$ 821,536
<b>ACCUMULATED AMORTIZATION 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.

UTILITY NAME: Tymber Creek Utilities, Incorporated

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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
_____	_____	_____	_____	_____ 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):		
<u>Water</u>	\$ <u>16,610</u>	
<u>Wastewater</u>	<u>30,848</u>	
<u>Other</u>		
Total Customer Accounts Receivable		\$ 47,458
OTHER ACCOUNTS RECEIVABLE ( Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 47,458
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)		
Balance first of year	\$ _____	
Add: Provision for uncollectibles for current year	\$ _____	
Collection of accounts previously written off	_____	
Utility Accounts	_____	
Others _____	_____	
_____	_____	
Total Additions	\$ 0	
Deduct accounts written off during year:		
Utility Accounts	_____	
Others _____	_____	
_____	_____	
Total accounts written off	\$ 0	
Balance end of year		\$ 0
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET		\$ 47,458

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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)		
	\$ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
Total Deferred Rate Case Expense	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Water	\$ _____	\$ (25,721)
Sewer	_____	81,667
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>55,946</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
	\$ _____	\$ _____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total Regulatory Assets	\$ <u>0</u>	\$ <u>0</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>0</u>	\$ <u>55,946</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)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 0

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

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**STATEMENT OF RETAINED EARNINGS**

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (8,595)
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	\$ (12,167)
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	\$ (20,762)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ 0
Total Retained Earnings		\$ (20,762)
Notes to Statement of Retained Earnings:		

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**ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223**

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
	\$
Total	\$ 0

**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)	
			\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ 0

\* 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 %		\$ 28,377
Shirah Builders Loan	4.75 %		13,218
J. Stanley Shirah Master Account	10.00 %		157,787
Stanley Shirah - Other	10.00 %		199,763
Other	%		(4,158)
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ <u>394,987</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ <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	\$ 7,720
Total	\$ <u>7,720</u>

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.1	\$ <u>0</u>		\$ <u>0</u>	\$ <u>0</u>	\$ <u>0</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Water	\$ _____	427	\$ 6,593	\$ 6,593	\$ _____
Sewer	_____		19,616	19,616	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ <u>0</u>		\$ <u>26,209</u>	\$ <u>26,209</u>	\$ <u>0</u>
Total Account 237 (1)	\$ <u>0</u>		\$ <u>26,209</u>	\$ <u>26,209</u>	\$ <u>0</u>
INTEREST EXPENSED:				(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	
Total accrual Account 237		237	\$ 26,209		
Less Capitalized Interest Portion of AFUDC:			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ <u>26,209</u>		

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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

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

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

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

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



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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

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

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>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><u>155,893</u></u>	\$ <u><u>380,306</u></u>	\$ <u><u>0</u></u>	\$ <u><u>536,199</u></u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>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><u>155,893</u></u>	\$ <u><u>380,306</u></u>	\$ <u><u>0</u></u>	\$ <u><u>536,199</u></u>

UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2015

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (12,167)
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		\$ (12,167)

Computation of tax :

**WATER  
OPERATION  
SECTION**

**Tymber Creek Utilities, Incorporated**

December 31, 2015

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number.

The water engineering schedules (W-11 through W-14) must be filed for each system in the group.

All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.

[illegible]

UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

**YEAR OF REPORT**

December 31, 2015

**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)	\$ 313,053
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	204,374
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	155,893
252	Advances for Construction	F-20	
Subtotal			\$ (47,214)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 155,893
Subtotal			\$ 108,679
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		14,136
	Other (Specify):		
WATER RATE BASE			\$ 122,815
WATER OPERATING INCOME		W-3	\$ 10,598
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			8.63%

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, 2015

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	\$ 145,522
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 145,522
401	Operating Expenses	W-10(a)	\$ 113,091
403	Depreciation Expense	W-6(a)	10,149
	Less: Amortization of CIAC	W-8(a)	0
	Net Depreciation Expense		\$ 10,149
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		6,548
408.11	Property Taxes		2,002
408.12	Payroll Taxes		984
408.13	Other Taxes and Licenses		2,150
408	Total Taxes Other Than Income		\$ 11,684
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		\$ 134,924
	Utility Operating Income		\$ 10,598
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		\$ 10,598

UTILITY NAME:

Tymber Creek Utilities, Incorporated**YEAR OF REPORT**

December 31, 2015

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
303	Land and Land Rights	1,131			1,131
304	Structures and Improvements	678	225		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	34,641			34,641
310	Power Generation Equipment	15,165			15,165
311	Pumping Equipment	0	2,574		2,574
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	189,924			189,924
333	Services	10,110			10,110
334	Meters and Meter Installations	30,074	8,399		38,473
335	Hydrants	8,285			8,285
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment	9,619	707		10,326
341	Transportation Equipment				0
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	1,112			1,112
348	Other Tangible Plant				0
TOTAL WATER PLANT		\$ 301,148	\$ 11,905	\$ 0	\$ 313,053

**NOTE:** Any adjustments made to reclassify property from one account to another must be footnoted.W-4(a)  
GROUP \_\_\_\_\_



UTILITY NAME:

Tymber Creek Utilities, Incorporated

YEAR OF REPORT

December 31, 2015

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	34,641		34,641			
310	Power Generation Equipment	15,165		15,165			
311	Pumping Equipment	2,574		2,574			
320	Water Treatment Equipment	0					
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	189,924				189,924	
333	Services	10,110				10,110	
334	Meters and Meter Installations	38,473				38,473	
335	Hydrants	8,285				8,285	
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	10,326					10,326
341	Transportation Equipment	0					
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	1,112					1,112
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 313,053	\$ 36	\$ 54,414	\$ 0	\$ 246,792	\$ 11,811

W-4(b)  
GROUP \_\_\_\_\_

UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2015

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			
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.

UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**  
December 31, 2015

SYSTEM NAME / COUNTY : Volusia

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 157	\$ 25	\$	\$ 25
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	11,518	990		990
310	Power Generation Equipment	16,235	758		758
311	Pumping Equipment	0	72		72
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	0			0
331	Transmission and Distribution Mains	131,237	4,417		4,417
333	Services	10,071	253		253
334	Meters and Meter Installations	8,314	1,714		1,714
335	Hydrants	6,950	184		184
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	9,192	1,662		1,662
341	Transportation Equipment	0			0
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	178	74		74
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 194,225	10,149	0	10,149

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

W-6(a)  
GROUP \_\_\_\_\_

UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2015

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	\$ 182
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	12,508
310	Power Generation Equipment				0	16,993
311	Pumping Equipment				0	72
320	Water Treatment Equipment				0	0
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains				0	135,654
333	Services				0	10,324
334	Meters and Meter Installations				0	10,028
335	Hydrants				0	7,134
336	Backflow Prevention Devices				0	0
339	Other Plant Miscellaneous Equipment				0	0
340	Office Furniture and Equipment				0	10,854
341	Transportation Equipment				0	0
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	252
348	Other Tangible Plant				0	
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 0	\$ 0	\$ 0	\$ 0	\$ 204,374



UTILITY NAME:

Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2015

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

**Tymer Creek Utilities, Incorporated**

**YEAR OF REPORT**  
December 31, 2015

## Volusia

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

<b>WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR</b>		
<b>DESCRIPTION (a)</b>	<b>INDICATE CASH OR PROPERTY (b)</b>	<b>AMOUNT (c)</b>
None _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	\$ ____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____
Total Credits		\$ _____0

UTILITY NAME:

Tymber Creek Utilities, Incorporated

YEAR OF REPORT

December 31, 2015

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	140,511
461.2	Sales to Commercial Customers	1	1	4,476
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		420	420	\$ 144,987
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	\$ 144,987
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			535
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 535
Total Water Operating Revenues				\$ 145,522

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



UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2015

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	\$ 7,175	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	5,305		
604	Employee Pensions and Benefits	2,914		
610	Purchased Water	56,540	56,540	
615	Purchased Power	463	463	
616	Fuel for Power Production	0		
618	Chemicals	0		
620	Materials and Supplies	1,042		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	1,264		
633	Contractual Services - Legal	0		
634	Contractual Services - Mgt. Fees	7,300		
635	Contractual Services - Testing	630		
636	Contractual Services - Other	11,633		
641	Rental of Building/Real Property	13,765		
642	Rental of Equipment	0		
650	Transportation Expenses	710		
656	Insurance - Vehicle	125		
657	Insurance - General Liability	675		
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	28		
675	Miscellaneous Expenses	3,522		
Total Water Utility Expenses		\$ 113,091	\$ 57,003	\$ 0

**Tymer Creek Utilities, Incorporated**

December 31, 2015

## Volusia

<b>.3</b> <b>WATER</b> <b>TREATMENT</b> <b>EXPENSES -</b> <b>OPERATIONS</b> <b>(f)</b>	<b>.4</b> <b>WATER</b> <b>TREATMENT</b> <b>EXPENSES -</b> <b>MAINTENANCE</b> <b>(g)</b>	<b>.5</b> <b>TRANSMISSION</b> <b>&amp; DISTRIBUTION</b> <b>EXPENSES -</b> <b>OPERATIONS</b> <b>(h)</b>	<b>.6</b> <b>TRANSMISSION</b> <b>&amp; DISTRIBUTION</b> <b>EXPENSES -</b> <b>MAINTENANCE</b> <b>(i)</b>	<b>.7</b> <b>CUSTOMER</b> <b>ACCOUNTS</b> <b>EXPENSE</b> <b>(j)</b>	<b>.8</b> <b>ADMIN. &amp;</b> <b>GENERAL</b> <b>EXPENSES</b> <b>(k)</b>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ 7,175
_____	_____	_____	_____	_____	_____ 5,305
_____	_____	_____	_____	_____	_____ 2,914
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____ 1,042	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____ 1,264
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____ 7,300
_____	_____	_____	_____	_____	_____ 630
_____	_____	_____	_____	_____ 11,633	_____
_____	_____	_____	_____	_____	_____ 13,765
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____ 710
_____	_____	_____	_____	_____	_____ 125
_____	_____	_____	_____	_____	_____ 675
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____ 28	_____
_____	_____	_____	_____	_____	_____ 3,522
<u>\$ _____ 0</u>	<u>\$ _____ 1,042</u>	<u>\$ _____ 0</u>	<u>\$ _____ 0</u>	<u>\$ _____ 11,661</u>	<u>\$ _____ 43,385</u>

UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2015

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	1,946			1,946	1,761
February	1,938			1,938	1,536
March	1,718			1,718	1,567
April	1,867			1,867	1,779
May	1,990			1,990	1,907
June	2,216			2,216	1,940
July	2,109			2,109	2,326
August	1,976			1,976	1,819
September	1,790			1,790	1,706
October	1,694			1,694	1,667
November	2,122			2,122	1,947
December	1,618			1,618	1,615
Total for Year	22,984	0	0	22,984	21,570

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			

W-11

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT

December 31, 2015

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

W-12

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT

December 31, 2015

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:

- 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.
- If no historical flow data are available, use:  

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

ERC Calculation:

W-13

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT

December 31, 2015

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? Yes  
If so, how much capacity is required? 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 **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
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? YesN/A

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

W-14  
GROUP \_\_\_\_\_  
SYSTEM \_\_\_\_\_

**WASTEWATER  
OPERATION  
SECTION**

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**Tymber Creek Utilities, Incorporated**

**YEAR OF REPORT**  
December 31, 2015

## 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.

[illegible]



UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2015

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)	\$ 958,311
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	617,162
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	380,306
252	Advances for Construction	F-20	
Subtotal			\$ (39,157)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 380,306
Subtotal			\$ 341,149
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		30,399
	Other (Specify):		
WASTEWATER RATE BASE			\$ 371,548
WASTEWATER OPERATING INCOME		S-3	\$ 3,444
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			0.93%

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, 2015

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)	\$ 307,598
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 307,598
401	Operating Expenses	S-10(a)	\$ 243,191
403	Depreciation Expense	S-6(a)	32,999
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 32,999
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		13,842
408.11	Property Taxes		6,005
408.12	Payroll Taxes		2,952
408.13	Other Taxes and Licenses		5,165
408	Total Taxes Other Than Income		\$ 27,964
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			\$ 304,154
Utility Operating Income			\$ 3,444
530	Add Back: 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			\$ 3,444

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT  
December 31, 2015

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
352	Franchises				0
353	Land and Land Rights	4,524			4,524
354	Structures and Improvements	111,735			111,735
355	Power Generation Equipment				0
360	Collection Sewers - Force	11,308			11,308
361	Collection Sewers - Gravity	493,482			493,482
362	Special Collecting Structures				0
363	Services to Customers	43,346			43,346
364	Flow Measuring Devices	6,055			6,055
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells	36,220			36,220
371	Pumping Equipment	4,718			4,718
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission and Distribution System				0
380	Treatment and Disposal Equipment	221,964			221,964
381	Plant Sewers				0
382	Outfall Sewer Lines	10,827			10,827
389	Other Plant Miscellaneous Equipment	2,871			2,871
390	Office Furniture and Equipment	6,634	2,865		9,499
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment	1,762			1,762
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Wastewater Plant		\$ 955,446	\$ 2,865	\$ 0	\$ 958,311

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT  
December 31, 2015

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 (l)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises	_____	_____	_____	_____	_____	_____	_____
353	Land and Land Rights	_____	_____	_____	4,524	_____	_____	_____
354	Structures and Improvements	_____	_____	_____	111,735	_____	_____	_____
355	Power Generation Equipment	_____	_____	_____	_____	_____	_____	_____
360	Collection Sewers - Force	_____	11,308	_____	_____	_____	_____	_____
361	Collection Sewers - Gravity	_____	493,482	_____	_____	_____	_____	_____
362	Special Collecting Structures	_____	_____	_____	_____	_____	_____	_____
363	Services to Customers	_____	43,346	_____	_____	_____	_____	_____
364	Flow Measuring Devices	_____	6,055	_____	_____	_____	_____	_____
365	Flow Measuring Installations	_____	_____	_____	_____	_____	_____	_____
366	Reuse Services	_____	_____	_____	_____	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____	_____	_____	_____	_____
370	Receiving Wells	_____	_____	36,220	_____	_____	_____	_____
371	Pumping Equipment	_____	_____	4,718	_____	_____	_____	_____
374	Reuse Distribution Reservoirs	_____	_____	_____	_____	_____	_____	_____
375	Reuse Transmission and Distribution System	_____	_____	_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment	_____	_____	_____	221,964	_____	_____	_____
381	Plant Sewers	_____	_____	_____	_____	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____	10,827	_____	_____	_____
389	Other Plant Miscellaneous Equipment	_____	_____	_____	2,871	_____	_____	_____
390	Office Furniture and Equipment	_____	_____	_____	_____	_____	_____	9,499
391	Transportation Equipment	_____	_____	_____	_____	_____	_____	_____
392	Stores Equipment	_____	_____	_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____	_____	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____	_____	_____	_____	1,762
396	Communication Equipment	_____	_____	_____	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____	_____	_____	_____	_____
Total Wastewater Plant		\$ <u>0</u>	\$ <u>554,191</u>	\$ <u>40,938</u>	\$ <u>351,921</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>11,261</u>

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

UTILITY NAME:

Tymber Creek Utilities, Incorporated**YEAR OF REPORT**

December 31, 2015

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.

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT  
December 31, 2015

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	\$ 76,437	\$ 3,492		\$ 3,492
355	Power Generation Equipment				0
360	Collection Sewers - Force	6,974	377		377
361	Collection Sewers - Gravity	200,191	10,966		10,966
362	Special Collecting Structures				0
363	Services to Customers	41,415	1,141		1,141
364	Flow Measuring Devices	6,214	1,211		1,211
365	Flow Measuring Installations				0
366	Reuse Services				0
367	Reuse Meters and Meter Installations				0
370	Receiving Wells	8,294	1,207		1,207
371	Pumping Equipment	243	262		262
374	Reuse Distribution Reservoirs				0
375	Reuse Transmission/Distribution Sys.				0
380	Treatment and Disposal Equipment	232,655	12,331		12,331
381	Plant Sewers				0
382	Outfall Sewer Lines	7,038	361		361
389	Other Plant Miscellaneous Equipment	1,728	160		160
390	Office Furniture and Equipment	2,901	1,344		1,344
391	Transportation Equipment				0
392	Stores Equipment				0
393	Tools, Shop and Garage Equipment				0
394	Laboratory Equipment				0
395	Power Operated Equipment	73	147		147
396	Communication Equipment				0
397	Miscellaneous Equipment				0
398	Other Tangible Plant				0
Total Depreciable Wastewater Plant in Service		\$ 584,163	\$ 32,999	\$ 0	\$ 32,999

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

UTILITY NAME: Tymler Creek Utilities, Incorporated

YEAR OF REPORT  
December 31, 2015

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	\$	\$	\$	0	79,929
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	7,351
361	Collection Sewers - Gravity				0	211,157
362	Special Collecting Structures				0	0
363	Services to Customers				0	42,556
364	Flow Measuring Devices				0	7,425
365	Flow Measuring Installations				0	0
366	Reuse Services				0	0
367	Reuse Meters and Meter Installations				0	0
370	Receiving Wells				0	9,501
371	Pumping Equipment				0	505
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	244,986
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	7,399
389	Other Plant Miscellaneous Equipment				0	1,888
390	Office Furniture and Equipment				0	4,245
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	220
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service		\$ 0	\$ 0	\$ 0	\$ 0	\$ 617,162

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

**YEAR OF REPORT**  
December 31, 2015

## Volusia

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

[illegible]



UTILITY NAME:

Tymber Creek Utilities, Incorporated

YEAR OF REPORT

December 31, 2015

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
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

S-8(a)

GROUP \_\_\_\_\_

**Tymer Creek Utilities, Incorporated**

**SYSTEM NAME / COUNTY :** Volusia

**ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION  
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS  
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR**

[illegible]

UTILITY NAME:

Tymber Creek Utilities, Incorporated

YEAR OF REPORT

December 31, 2015

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)
WASTEWATER SALES				
521.1	Flat Rate Revenues: 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
522.1	Measured Revenues: Residential Revenues	419	419	291,296
522.2	Commercial Revenues	1	1	15,912
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	420	420	\$ 307,208
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		420	420	\$ 307,208
OTHER WASTEWATER REVENUES				
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			390
Total Other Wastewater Revenues				\$ 390

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**  
December 31, 2015

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				
540.1	Flat Rate Reuse Revenues: 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
541.1	Measured Reuse Revenues: 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				\$ 307,598

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT  
December 31, 2015

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	\$ 21,525	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	15,915						
704	Employee Pensions and Benefits	8,741						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	59,940					59,940	
715	Purchased Power	15,811						
716	Fuel for Power Production	0						
718	Chemicals	5,242					5,242	
720	Materials and Supplies	6,021						6,021
731	Contractual Services-Engineering	750		750				
732	Contractual Services - Accounting	2,949						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	21,240						
735	Contractual Services - Testing	26,858					26,858	
736	Contractual Services - Other	30,572					30,572	
741	Rental of Building/Real Property	11,667						
742	Rental of Equipment	0						
750	Transportation Expenses	1,740						
756	Insurance - Vehicle	125						
757	Insurance - General Liability	675						
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	13,420						
Total Wastewater Utility Expenses		\$ 243,191	\$ 0	\$ 750	\$ 0	\$ 0	\$ 122,612	\$ 6,021

UTILITY NAME: Timber Creek Utilities, Incorporated

YEAR OF REPORT  
December 31, 2015

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	\$	21,525	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		15,915				
704	Employee Pensions and Benefits		8,741				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power		15,811				
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		2,949				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees		21,240				
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property		11,667				
742	Rental of Equipment						
750	Transportation Expenses		1,740				
756	Insurance - Vehicle		125				
757	Insurance - General Liability		675				
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		13,420				
Total Wastewater Utility Expenses		\$ 0	\$ 113,808	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME: Tymer Creek Utilities, Incorporated

YEAR OF REPORT  
December 31, 2015

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		1.0		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				423

### 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:

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

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:

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT

December 31, 2015

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.

S-12

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_



UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT

December 31, 2015

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.

S-13

GROUP \_\_\_\_\_

SYSTEM \_\_\_\_\_

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

**Company: Tymber Creek Utilities, Inc.**  
**For the Year Ended December 31, 2015**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	144,987	144,987	-
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)	535	535	-
<b>Total Water Operating Revenue</b>	<b>\$ 145,522</b>	<b>\$ 145,522</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$ 145,522</b>	<b>\$ 145,522</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, 2015**

(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)	307,208	307,199	9
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	390	390	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ 307,598</b>	<b>\$ 307,589</b>	<b>\$ 9</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ 307,598</b>	<b>\$ 307,589</b>	<b>\$ 9</b>

**Explanations:**

Mathematical error on RAF form.

**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).