

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

WS246-20-AR
J.S. Shirah
Tymber Creek Utilities, Incorporated
1951 West Granada Blvd.
Ormond Beach, FL 32174-6740

Exact Legal Name of Respondent

303W / 252S
Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2020

2021 APR 29 AM 6:17
Public Service Commission
Office of the Secretary
1000 North Florida Avenue
Tallahassee, Florida 32304

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GENERAL INSTRUCTIONS

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

**Florida Public Service Commission
Division of 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: Tymber Creek Utilities, Incorporated

YEAR OF REPORT
December 31, 2020

CERTIFICATION OF ANNUAL REPORT

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

YES NO

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

YES NO

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

YES NO

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

YES NO

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

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



(Signature of Chief Executive Officer of the utility) *

1.	2.	3.	4.

(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.

COMPANY PROFILE

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

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

<p>A., B. Tymber Creek Utilities, Incorporated (TCU) was started in August of 1977 to support Tymber Creek Subdivision with Water and Wastewater Services.</p> <p>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.</p> <p>D. The major and only divisions and functions of TCU are Water and Wastewater.</p> <p>E. No growth in 2020.</p> <p>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.</p>
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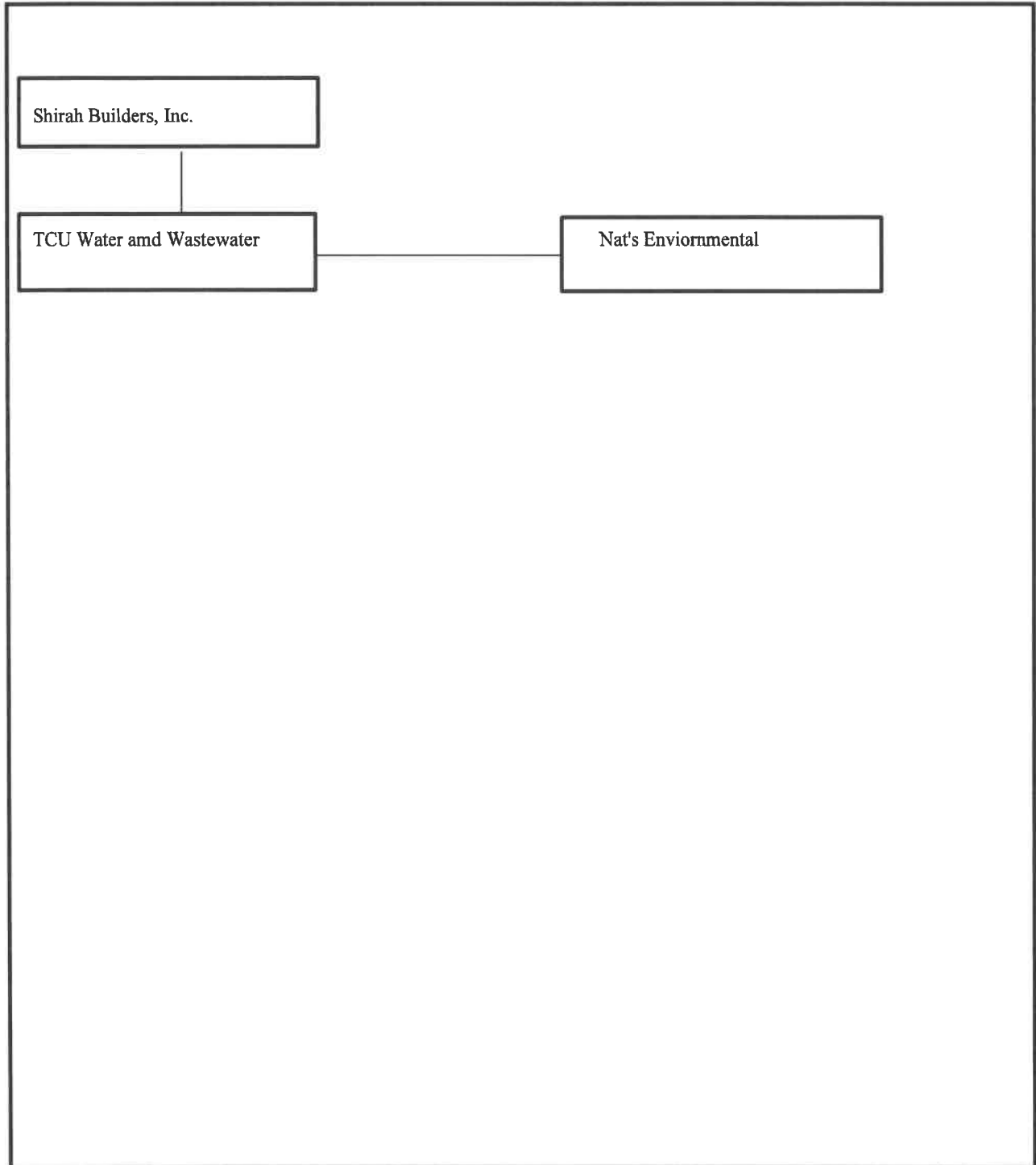
UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT
December 31, 2020

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12/31/20

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, 2020
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COMPENSATION OF OFFICERS

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.			
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
J. Stanley Shirah	President	_____	\$ 15,800

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

AFFILIATION OF OFFICERS AND DIRECTORS

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

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

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FINANCIAL SECTION

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UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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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)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 1,346,217	\$ 1,371,443
108-110	Less: Accumulated Depreciation and Amortization	F-8	987,825	1,030,202
Net Plant			\$ 358,392	\$ 341,241
114-115	Utility Plant Acquisition adjustment (Net)	F-7	0	
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 358,392	\$ 341,241
OTHER PROPERTY AND INVESTMENTS				
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
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 7,941	\$ 23,823
132	Special Deposits	F-9		
133	Other Special Deposits	F-9	150	650
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	21,735	32,643
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			\$ 29,826	\$ 57,116

* Not Applicable for Class B Utilities

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ 0	\$ _____
182	Extraordinary Property Losses	F-13	0	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Miscellaneous Deferred Debits	F-14	0	0
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ 0	\$ 0
TOTAL ASSETS AND OTHER DEBITS			\$ 388,218	\$ 398,357

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

- 1 Adjustment to previous year accumulated depreciation due to asset retirement for \$5,152. Did not flow through from wastewater balance sheet.
- 2 Adjustment to previous year Accounts Receivable Balance and Retained Earnings due to posting of prior period adjustment relating to employee theft issue.

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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**COMPARATIVE BALANCE SHEET
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 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	(160,755)	(158,212)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ (160,655)	\$ (158,112)
LONG TERM DEBT				
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
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		67,992	33,464
232	Notes Payable	F-18	414,136	435,113
233	Accounts Payable to Associated Companies	F-18	21,142	42,969
234	Notes Payable to Associated Companies	F-18	0	0
235	Customer Deposits		15,252	14,572
236	Accrued Taxes	W/S-3	30,351	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			\$ 548,873	\$ 556,469

* Not Applicable for Class B Utilities

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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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)
DEFERRED CREDITS				
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>
OPERATING RESERVES				
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>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
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>
ACCUMULATED DEFERRED INCOME TAXES				
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>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>388,218</u>	\$ <u>398,357</u>

UTILITY NAME: Timber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 481,018	\$ 497,305
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 481,018	\$ 497,305
401	Operating Expenses	F-3(b)	\$ 403,910	\$ 387,557
403	Depreciation Expense:	F-3(b)	\$ 41,252	\$ 42,377
	Less: Amortization of CIAC	F-22	0	0
Net Depreciation Expense			\$ 41,252	\$ 42,377
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	31,870	32,528
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			\$ 477,032	\$ 462,462
Net Utility Operating Income			\$ 3,986	\$ 34,843
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)]			\$ 3,986	\$ 34,843

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

UTILITY NAME: Tymer Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>144,633</u> 0	\$ <u>352,672</u> 0	\$ _____
\$ <u>144,633</u>	\$ <u>352,672</u>	\$ <u>0</u>
\$ <u>116,110</u>	\$ <u>271,447</u>	\$ _____
<u>9,317</u> 0	<u>33,060</u> 0	_____
\$ <u>9,317</u>	\$ <u>33,060</u>	\$ <u>0</u>
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>10,371</u>	<u>22,157</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
<u>0</u>	<u>0</u>	_____
\$ <u>135,798</u>	\$ <u>326,664</u>	\$ <u>0</u>
\$ <u>8,835</u>	\$ <u>26,008</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>8,835</u>	\$ <u>26,008</u>	\$ <u>0</u>

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 3,986	\$ 34,843
OTHER INCOME AND DEDUCTIONS				
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
TAXES APPLICABLE TO OTHER INCOME				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 34,341	\$ 32,300
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 34,341	\$ 32,300
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
NET INCOME			<u>\$ (30,355)</u>	<u>\$ 2,543</u>

Explain Extraordinary Income:

UTILITY NAME: Timber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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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	\$ 336,030	\$ 1,035,413
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>251,569</u>	<u>778,633</u>
110	Accumulated Amortization	F-8	<u>0</u>	<u>0</u>
271	Contributions in Aid of Construction	F-22	<u>155,893</u>	<u>380,306</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>(71,432)</u>	\$ <u>(123,526)</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	155,893	380,306
Subtotal			\$ <u>84,461</u>	\$ <u>256,780</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	<u>0</u>	<u>0</u>
	Working Capital Allowance (3)		<u>14,514</u>	<u>33,931</u>
	Other (Specify): _____ _____ _____			
RATE BASE			\$ <u>98,975</u>	\$ <u>290,711</u>
NET UTILITY OPERATING INCOME			\$ <u>8,835</u>	\$ <u>26,008</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>8.93%</u>	<u>8.95%</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

**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	\$ 0	0.00%	9.27%	0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	435,113	96.76%	8.06%	7.80%
Customer Deposits	14,572	3.24%	6.00%	0.19%
Tax Credits - Zero Cost	0	0.00%		0.00%
Tax Credits - Weighted Cost	0	0.00%		0.00%
Deferred Income Taxes	0	0.00%		0.00%
Other (Explain)	0	0.00%		0.00%
	0	0.00%		0.00%
Total	\$ 449,685	100.00%		7.99%

(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: Tymer Creek Utilities, Incorporated

**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	\$ 336,030	\$ 1,035,413	\$	\$ 1,371,443
102	Utility Plant Leased to Other				0
103	Property Held for Future Use				0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress				0
106	Completed Construction Not Classified				0
	Total Utility Plant	<u>\$ 336,030</u>	<u>\$ 1,035,413</u>	<u>\$ 0</u>	<u>\$ 1,371,443</u>

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

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

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

UTILITY NAME: Tymler Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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ACCUMULATED DEPRECIATION (ACCT. 108) AND AMORTIZATION (ACCT. 110)

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION Account 108				
Balance first of year	\$ 242,252	\$ 745,573	\$	\$ 987,825
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 9,317	\$ 33,060	\$	\$ 42,377
Account 108.2 (2)				0
Account 108.3 (2)				0
Other Accounts (specify):				0
				0
Salvage				0
Other Credits (Specify):				0
				0
Total Credits	\$ 9,317	\$ 33,060	\$ 0	\$ 42,377
Debits during year:				
Book cost of plant retired	0	0		0
Cost of Removal				0
Other Debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 251,569	\$ 778,633	\$ 0	\$ 1,030,202
ACCUMULATED AMORTIZATION Account 110				
Balance first of year	\$	\$	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)				0
Other Accounts (specify):				0
				0
Total credits	\$ 0	\$ 0	\$ 0	\$ 0
Debits during year:				
Book cost of plant retired				0
Other debits (specify):				0
				0
Total Debits	\$ 0	\$ 0	\$ 0	\$ 0
Balance end of year	\$ 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: Timber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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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 _____ _____ _____	\$ _____ 650 _____ _____
Total Other Special Deposits	\$ <u>650</u>

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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**INVESTMENTS AND SPECIAL FUNDS
ACCOUNTS 123 - 127**

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

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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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	\$ 11,425	
Wastewater	21,218	
Other		
Total Customer Accounts Receivable		\$ 32,643
OTHER ACCOUNTS RECEIVABLE (Account 142):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Other Accounts Receivable		\$ 0
NOTES RECEIVABLE (Account 144):		
_____	\$ _____	
_____	_____	
_____	_____	
Total Notes Receivable		\$ 0
Total Accounts and Notes Receivable		\$ 32,643
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		\$ 32,643

UTILITY NAME: Timber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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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>

UTILITY NAME: Tymer Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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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>

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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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 Sewer _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____	\$ _____ _____ 0 _____ 0 _____ _____ _____
Total Other Deferred Debits	\$ <u>0</u>	\$ <u>0</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>0</u>

UTILITY NAME: Timber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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**CAPITAL STOCK
ACCOUNTS 201 AND 204***

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

* Account 204 not applicable for Class B utilities.

**BONDS
ACCOUNT 221**

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

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

UTILITY NAME: Timber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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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	\$ (132,468)
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	\$ 2,543
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	\$ (129,925)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ 0
	Total Retained Earnings	\$ (129,925)
Notes to Statement of Retained Earnings:		

UTILITY NAME: Timber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT
ACCOUNT 224**

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

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

UTILITY NAME: Timber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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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 %		\$ 12,539
Shirah Builders Loan	4.75 %		0
J. Stanley Shirah Master Account	10.00 %		345,383
Stanley Shirah - Other	10.00 %		68,791
Truist PPP Loan	%		8,400
	%		
	%		
	%		
Total Account 232			\$ <u>435,113</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	\$ 42,969
Total	\$ <u>42,969</u>

UTILITY NAME: Tymler 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	\$ _____	427	\$ _____ 8,075	\$ _____ 8,075	\$ _____
Water	_____		_____ 24,225	_____ 24,225	_____
Sewer	_____		_____	_____	_____
	_____		_____	_____	_____
	_____		_____	_____	_____
Total Account 237.2	\$ _____ 0		\$ _____ 32,300	\$ _____ 32,300	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ _____ 32,300	\$ _____ 32,300	\$ _____ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ _____ 32,300		
Less Capitalized Interest Portion of AFUDC:			_____		

Net Interest Expensed to Account No. 427 (2)			\$ _____ 32,300		\$ _____ 0

(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: Tymer Creek Utilities, Incorporated

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

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

ADVANCES FOR CONSTRUCTION
ACCOUNT 252

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

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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**OTHER DEFERRED CREDITS
ACCOUNT 253**

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

**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:	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Less debit charged during the year	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
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:	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
Credits during the year	\$ _____ 0	\$ _____ 0	\$ _____	\$ _____ 0
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>

YEAR OF REPORT

December 31, 2020

UTILITY NAME: Timber Creek Utilities, Incorporated

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)	\$ 2,543
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		\$ 2,543

Computation of tax :

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**WATER
OPERATION
SECTION**

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UTILITY NAME: Tymler Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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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)	\$ 336,030
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>251,569</u>
110	Accumulated Amortization	F-8	<u>0</u>
271	Contributions in Aid of Construction	W-7	<u>155,893</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>(71,432)</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 155,893
Subtotal			\$ <u>84,461</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>14,514</u>
	Other (Specify):		
WATER RATE BASE			\$ <u>98,975</u>
WATER OPERATING INCOME		W-3	\$ <u>8,835</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>8.93%</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: Tymlber Creek Utilities, Incorporated

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	\$ 144,633
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 144,633
401	Operating Expenses	W-10(a)	\$ 116,110
403	Depreciation Expense	W-6(a)	9,317
	Less: Amortization of CIAC	W-8(a)	0
	Net Depreciation Expense		\$ 9,317
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		6,508
408.11	Property Taxes		902
408.12	Payroll Taxes		861
408.13	Other Taxes and Licenses		2,100
408	Total Taxes Other Than Income		\$ 10,371
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		\$ 135,798
	Utility Operating Income		\$ 8,835
	Add Back:		
469	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		\$ 8,835

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Tymer 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	40,411			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	190,444			190,444
333	Services	11,160			11,160
334	Meters and Meter Installations	40,947	1,315		42,262
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	2,817		7,812
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			0
TOTAL WATER PLANT		\$ 331,898	\$ 4,132	\$ 0	\$ 336,030

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

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Tymler 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	42,262				42,262	
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	7,812					7,812
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					
TOTAL WATER PLANT		\$ 336,030	\$ 36	\$ 61,179	\$ 0	\$ 253,051	\$ 21,764

W-4(b)
GROUP _____

UTILITY NAME: Tymer Creek Utilities, Incorporated

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, 2020

UTILITY NAME: Tymer 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)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
		\$ 294	\$ 28	\$	\$ 28
304	Structures and Improvements	0			0
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	0			0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	20,784	1,155		1,155
310	Power Generation Equipment	15,165			0
311	Pumping Equipment	837	198		198
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	0			0
331	Transmission and Distribution Mains	158,488	4,429		4,429
333	Services	11,083			0
334	Meters and Meter Installations	13,154	2,080		2,080
335	Hydrants	7,920	204		204
336	Backflow Prevention Devices	0			0
339	Other Plant Miscellaneous Equipment	0			0
340	Office Furniture and Equipment	11,237			0
341	Transportation Equipment	2,082	1,067		1,067
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	835	156		156
348	Other Tangible Plant	0			0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 242,252	9,317	0	9,317

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

YEAR OF REPORT
December 31, 2020

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)	BALANCE AT END OF YEAR (c-f-j) (k)
304	Structures and Improvements	\$	\$	\$	\$	\$ 322
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					21,939
310	Power Generation Equipment					15,165
311	Pumping Equipment					1,035
320	Water Treatment Equipment					0
330	Distribution Reservoirs and Standpipes					0
331	Transmission and Distribution Mains					162,917
333	Services					11,083
334	Meters and Meter Installations					15,234
335	Hydrants					8,124
336	Backflow Prevention Devices					0
339	Other Plant Miscellaneous Equipment					0
340	Office Furniture and Equipment					11,237
341	Transportation Equipment					3,149
342	Stores Equipment					0
343	Tools, Shop and Garage Equipment					0
344	Laboratory Equipment					0
345	Power Operated Equipment					373
346	Communication Equipment					0
347	Miscellaneous Equipment					991
348	Other Tangible Plant					0
TOTAL WATER ACCUMULATED DEPRECIATION						\$ 251,569

W-6(b)
GROUP _____

UTILITY NAME: Tymber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
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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)
<u>Tymber Creek HOA Hook-Up Irrigation Meter</u>	_____	\$ _____ 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, 2020

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

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	139,125
461.2	Sales to Commercial Customers	1	1	3,618
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		420	420	\$ 142,743
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	\$ 142,743
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,890
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 1,890
Total Water Operating Revenues				\$ 144,633

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

UTILITY NAME:

Tymber Creek Utilities, Incorporated

YEAR OF REPORT

December 31, 2020

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	\$ 6,346	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	3,950		
604	Employee Pensions and Benefits	344		
610	Purchased Water	59,751	59,751	
615	Purchased Power	487	487	
616	Fuel for Power Production	0		
618	Chemicals	0		
620	Materials and Supplies	788		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	441		
633	Contractual Services - Legal	0		
634	Contractual Services - Mgt. Fees	7,200		
635	Contractual Services - Testing	1,006		
636	Contractual Services - Other	28,541		
641	Rental of Building/Real Property	2,896		
642	Rental of Equipment	0		
650	Transportation Expenses	2,138		
656	Insurance - Vehicle	218		
657	Insurance - General Liability	251		
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	1,753		
Total Water Utility Expenses		\$ 116,110	\$ 60,238	\$ 0

UTILITY NAME:

Tymber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
--

SYSTEM NAME / COUNTY :

Volusia

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 6,346
_____	_____	_____	_____	_____	3,950
_____	_____	_____	_____	_____	344
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	788	_____	_____	_____	_____
_____	_____	_____	_____	_____	0
_____	_____	_____	_____	_____	441
_____	_____	_____	_____	_____	0
_____	_____	_____	_____	_____	7,200
_____	_____	_____	_____	_____	1,006
_____	_____	_____	_____	28,541	_____
_____	_____	_____	_____	_____	2,896
_____	_____	_____	_____	_____	0
_____	_____	_____	_____	_____	2,138
_____	_____	_____	_____	_____	218
_____	_____	_____	_____	_____	251
_____	_____	_____	_____	_____	0
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	1,753
\$ <u>0</u>	\$ <u>788</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>28,541</u>	\$ <u>26,543</u>

UTILITY NAME:

Tymber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
--

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	1,851			1,851	1,754
February	1,830			1,830	1,711
March	1,686			1,686	1,635
April	2,350			2,350	2,071
May	2,148			2,148	2,209
June	2,102			2,102	1,746
July	2,118			2,118	1,930
August	2,118			2,118	2,051
September	2,208			2,208	1,808
October	2,004			2,004	1,694
November	2,102			2,102	1,671
December	1,971			1,971	1,757
Total for Year	24,488	0	0	24,488	22,037

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
<u>N/A</u>			

UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Vofusia

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	<u>See W-11</u>
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	<u>See W-11</u>
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	<u>See W-11</u>
LIME TREATMENT	
Unit rating (i.e., GPM, pounds per gallon): <u>See W-11</u>	Manufacturer: <u>See W-11</u>
FILTRATION	
Type and size of area:	
Pressure (in square feet): <u>See W-11</u>	Manufacturer: <u>See W-11</u>
Gravity (in GPM/square feet): <u>See W-11</u>	Manufacturer: <u>See W-11</u>

UTILITY NAME: Tymber Creek Utilities, Incorporated

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				<u>423</u>

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: Tymler 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?
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 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? | _____ | 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: Timber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
--

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)	\$ 1,035,413
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	778,633
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	380,306
252	Advances for Construction	F-20	
Subtotal			\$ (123,526)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 380,306
Subtotal			\$ 256,780
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		33,931
	Other (Specify):		
WASTEWATER RATE BASE			\$ 290,711
WASTEWATER OPERATING INCOME		S-3	\$ 26,008
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			8.95%

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

YEAR OF REPORT December 31, 2020
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SYSTEM NAME / COUNTY : Volusia

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ 352,672
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 352,672
401	Operating Expenses	S-10(a)	\$ 271,447
403	Depreciation Expense	S-6(a)	33,060
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 33,060
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		15,870
408.11	Property Taxes		3,703
408.12	Payroll Taxes		2,584
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 22,157
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			\$ 326,664
Utility Operating Income			\$ 26,008
Add Back:			
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			\$ 26,008

YEAR OF REPORT
December 31, 2020

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	113,560			113,560
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	11,966			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	6,406			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	33,089	12,932		46,021
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	246,420	2,491		248,911
381	Plant Sewers	0			0
382	Outfall Sewer Lines	10,827			10,827
389	Other Plant Miscellaneous Equipment	2,871	2,854		5,725
390	Office Furniture and Equipment	9,834			9,834
391	Transportation Equipment	0	2,817		2,817
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		\$ 1,014,319	\$ 21,094	\$ 0	\$ 1,035,413

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

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
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	Rense Services							
367	Rense Meters and Meter Installations							
370	Receiving Wells			36,220				
371	Pumping Equipment			46,021				
374	Rense Distribution Reservoirs							
375	Rense Transmission and Distribution System							
380	Treatment and Disposal Equipment				248,911			
381	Plant Sewers							
382	Outfall Sewer Lines				10,827			
389	Other Plant Miscellaneous Equipment				5,725			
390	Office Furniture and Equipment							9,834
391	Transportation Equipment							2,817
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	\$ 0	\$ 555,212	\$ 82,241	\$ 383,547	\$ 0	\$ 0	\$ 14,413

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, 2020
--

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	6		16.67%
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, 2020

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	\$ 93,960	\$ 3,549	\$	\$ 3,549
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	8,870	399		399
361	Collection Sewers - Gravity	319,688	10,966		10,966
362	Special Collecting Structures	0			0
363	Services to Customers	43,358			0
364	Flow Measuring Devices	6,406			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	14,329	1,207		1,207
371	Pumping Equipment	4,265	2,198		2,198
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	232,684	13,759		13,759
381	Plant Sewers	0			0
382	Outfall Sewer Lines	8,843	361		361
389	Other Plant Miscellaneous Equipment	2,528	239		239
390	Office Furniture and Equipment	9,834			0
391	Transportation Equipment	0	235		235
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	808	147		147
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 745,573	\$ 33,060	\$ 0	\$ 33,060

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

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Timber Creek Utilities, Incorporated
SYSTEM NAME / COUNTY: Volusia

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)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$ 0	\$ 97,509
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	9,269
361	Collection Sewers - Gravity				0	330,654
362	Special Collecting Structures				0	0
363	Services to Customers				0	43,358
364	Flow Measuring Devices				0	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	15,536
371	Pumping Equipment				0	6,463
374	Reuse Distribution Reservoirs				0	0
375	Reuse Transmission/Distribution Sys.				0	0
380	Treatment and Disposal Equipment				0	246,443
381	Plant Sewers				0	0
382	Outfall Sewer Lines				0	9,204
389	Other Plant Miscellaneous Equipment				0	2,767
390	Office Furniture and Equipment				0	9,834
391	Transportation Equipment				0	235
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	955
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service						\$ 778,633

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

UTILITY NAME: Timber Creek Utilities, Incorporated

YEAR OF REPORT
December 31, 2020

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

YEAR OF REPORT December 31, 2020
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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				
	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	341,471
522.2	Commercial Revenues	1	1	5,529
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	420	420	\$ 347,000
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		<u>420</u>	<u>420</u>	\$ <u>347,000</u>
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			5,672
Total Other Wastewater Revenues				\$ <u>5,672</u>

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

UTILITY NAME: Timber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
--

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				\$ 352,672

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

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Timber 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	\$ 19,038	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	11,850						
704	Employee Pensions and Benefits	1,033						
710	Purchased Sewage Treatment	0						
711	Sludge Removal Expense	30,025				30,025		
715	Purchased Power	19,403						
716	Fuel for Power Production	0						
718	Chemicals	4,121						
720	Materials and Supplies	2,945					4,121	
731	Contractual Services-Engineering	1,054		1,054				2,945
732	Contractual Services - Accounting	1,659						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	19,470						
735	Contractual Services - Testing	28,542					28,542	
736	Contractual Services - Other	75,249					75,249	
741	Rental of Building/Real Property	46,849						
742	Rental of Equipment	237						
750	Transportation Expenses	3,337						
756	Insurance - Vehicle	654						
757	Insurance - General Liability	753						
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	5,228						
Total Wastewater Utility Expenses		\$ 271,447	\$ 0	\$ 1,054	\$ 0	\$ 0	\$ 137,937	\$ 2,945

S-10(a)
GROUP _____

YEAR OF REPORT
December 31, 2020

UTILITY NAME: Timber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO.	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	\$	\$ 19,038	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		11,850				
704	Employee Pensions and Benefits		1,033				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power		19,403				
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		0				
732	Contractual Services - Accounting		1,659				
733	Contractual Services - Legal		0				
734	Contractual Services - Mgt. Fees		19,470				
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property		46,849				
742	Rental of Equipment		237				
750	Transportation Expenses		3,337				
756	Insurance - Vehicle		654				
757	Insurance - General Liability		753				
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		5,228				
	Total Wastewater Utility Expenses	\$ 0	\$ 129,511	\$ 0	\$ 0	\$ 0	\$ 0

UTILITY NAME:

Timber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
--

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				<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:

UTILITY NAME: Timber Creek Utilities, Incorporated

YEAR OF REPORT December 31, 2020
--

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: Timber Creek Utilities, Incorporated

YEAR OF REPORT
December 31, 2020

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**

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

**Company: Tymber Creek Utilities, Inc.
For the Year Ended December 31, 2020**

(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)	\$ 142,743.00	\$ 142,743.00	\$ -
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)	\$ 1,890.00	\$ 1,890.00	\$ -
Total Wastewater Operating Revenue	\$ 144,633.00	\$ 144,633.00	\$ -
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues	\$ 144,633.00	\$ 144,633.00	\$ -

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, 2020**

(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)	\$ 347,000.00	\$ 352,673.00	\$ (5,673.00)
Revenues from Public Authorities (523)			
Revenues from Other Systems (524)			
Interdepartmental Revenues (525)			
Total Other Wastewater Revenues (530 - 536)	\$ 5,672.00	\$ -	\$ 5,672.00
Reclaimed Water Sales (540.1 - 544)			
Total Wastewater Operating Revenue	\$ 352,672.00	\$ 352,673.00	\$ (1.00)
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 352,672.00	\$ 352,673.00	\$ (1.00)

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).