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

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

CERTIFICATION OF ANNUAL REPORT

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.

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 X

(Signature of Chief Financial 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.

YEAR OF REPORT

December 31, 2020

Tymber Creek Ut	ilities, Incorporated		County:	Volusia
	(Exact Name of	Utility)		
List below the exact 1951 W. Granada I	et mailing address of the utilit	y for which normal cor	respondence should be sent:	
Ormond Beach, FI	. 32174			
Telephone:	386-672-9815 FAX 386-6	77-5707		
E Mail Address:	Tymbercreekutil@aol.com		-	
WEB Site:	N/A		- ::	
Sunshine State On	e-Call of Florida, Inc. Membe	r Number	IC2115	
	of person to whom correspor	dence concerning this	report should be addressed:	
1951 W. Granada	Blvd.			
Ormond Beach, FI	. 32174			
Telephone: 386-6	77-5702			
List below the add	ress of where the utility's boo Blvd.	ks and records are loca	ted:	
Ormond Beach, Fl	32174			
Telephone: 386-6	77-5702			
List below any gro	oups auditing or reviewing the	records and operations	S:	
Hartman Consulta		Willd	an Financial Services	
637 N. Park Ave.	2700		do, FL 32801	
Winter Park, FL 3	2789	Orian	00, FL 32801	
Date of original or	ganization of the utility:	08/01/77		
Check the appropr	riate business entity of the util	ity as filed with the Inte	ernal Revenue Service	
Indiv	idual Partnership	Sub S Corporation	1120 Corporation	
		A		
List below every of the utility:	corporation or person owning	or holding directly or in	ndirectly 5% or more of the voting s	ecurities
		NT		Percent
1.	J. Stanley Shirah Estate	Name		Ownership 100%
2.	J. Statiley Sill all Estate			
3.				
4.				
5.				_
6.				_
7.				_
8.				
9.				

ANNUAL REPORT OF

10.

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

THE FLURIDA PUBLIC SERVICE COMMISSION								
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC					
T. Brent Jenkins	Attorney for Trustee		Operatons					
Mr. Wetherell	Contract Operator	N/A	Plant Questions					
Tara Hollis	Consultant	N/A	Financial Consultant					
Gerry Hartman	Consultant	N/A	Engineering, Permitting Consultant					
*								

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

COMPANY PROFILE

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

- A. Brief company history.
- B. Public services rendered.
- C. Major goals and objectives.
- D. Major operating divisions and functions.
- E. Current and projected growth patterns.
- F. Major transactions having a material effect on operations.
- A., B. Tymber Creek Utilities, Incorporated (TCU) was started in August of 1977 to support Tymber Creek Subdivision with Water and Wastewater Services.
- C. The major goals and objectives of TCU are to provide good quality Water and Wastewater Services to the customers in the service area at the lowest cost to those customers.
- D. The major and only divisions and functions of TCU are Water and Wastewater.
- E. No growth in 2020.
- F. Major transaction that have a material effect on operations are as follows: The Water Utility is facing an increased cost of Purchased finished water from the City of Ormond Beach. The Wastewater Utility is having to adjust to increasingly more stringent standards from the Florida Department of Environmental Protection. These standards are reflected in increasing cost of Sewer Plant Operations and Contract Sludge Hauling costs and frequency. Due to FDEP, HOA, and FPSC settlement action items, additional costs for collection system inflow/infiltration and controls exist with cleaning and lining improvements.

PARENT / AFFILIATE ORGANIZATION CHART

Current as of	12/31/20

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).

	1		
Shirah Builders, Inc.	J		
TCU Water amd Wastewater		Nat's Enviornmental	

COMPENSATION OF OFFICERS

For each officer, list the time spent on resp activities and the compensation received as	ondent as an officer comes an officer from the response	pared to time spent on total bus	iness
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 director received as a director from the respondent.	ors' meetings attended by		ation
NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
J. Stanley Shirah	President	All	\$0
			,
			s

December 31, 2020

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

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

NAME OF	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE		ADDRESS OF
OR AFFILIATE	OR PRODUCT	AMOUNT	AFFILIATED ENTITY
(a)	(b)	(c)	(d)
		i i	
J. Stanley Shirah	Operations	\$ per contract	same as utility
or summer years		, , , , , , , , , , , , , , , , , , , 	
			1
		:	
			1
			1
			1
			1
		7	
		*	
		N 2 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3	
	1		
			-
		1	1

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

AFFILIATION OF OFFICERS AND DIRECTORS

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

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

YEAR OF REPORT December 31, 2020

UTILITY NAME: Tymber Creek Utilities, Incorporated

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

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 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, 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. revenue and expenses segregated out as nonutility also.

_				 _		-	-	 	
S	ACCOUNT NUMBER (g)								
EXPENSES	EXPENSES INCURRED (f)	\$ N/A							
Si	ACCOUNT NUMBER (e)								
REVENUES	REVENUES GENERATED (d)	₩							
	ACCOUNT NUMBER (c)								
ASSETS	BOOK COST OF ASSETS (b)	\$							
	BUSINESS OR SERVICE CONDUCTED (a)	N/A							

BUSINESS TRANSACTIONS WITH RELATED PARTIES

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

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

- 1. Enter in this part all transactions involving services and products received or provided.
- 2. Below are some types of transactions to include:
 - -management, legal and accounting services
 - -computer services
 - -engineering & construction services
 - -repairing and servicing of equipment

- -material and supplies furnished
- -leasing of structures, land, and equipment
- -rental transactions
- -sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNU (P)urchased (S)old (d)	JAL CHARGES AMOUNT (e)
J. Stanley Shirah	Perc Pond Lease	Ongoing		\$38,160
Shirah Builders	Office Lease	Ongoing		11,586

YEAR OF REPORT December 31, 2020

UTILITY NAME: Tymber Creek Utilities, Incorporated

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		· .	pplemental	FAIR MARKET VALUE (f)	69
		old or transferred. Ise with "P" and sale with ";	d. (column (c) - column (d)) d. In space below or in a su r market value.	GAIN OR LOSS (e)	69
l Transfer of Assets	ns follow:	Enter name of related party or company. Describe briefly the type of assets purchased, sold or transferred. Enter the total received or paid. Indicate purchase with "P" and sale with "S".	 (a) Enter the net book value for each item reported. (b) Enter the net profit or loss for each item reported. (column (c) - column (d)) (c) 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. 	NET BOOK VALUE (d)	6 9
Part II. Specific Instructions: Sale, Purchase and Transfer of Assets	The columnar instructions follow:	 (a) Enter name of related party or company (b) Describe briefly the type of assets purch (c) Enter the total received or paid. Indicated 	(d) Enter the net book v (e) Enter the net profit of Enter the fair market schedule, describe the	SALE OR PURCHASE PRICE (c)	-
Part II. Specific Instruc	ng 3.	ransactions to include:	d and structures urities ock dividends	DESCRIPTION OF ITEMS (b)	No Additional
	Enter in this part all transactions relating to the purchase, sale, or transfer of assets.	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	NAME OF COMPANY OR RELATED PARTY (a)	
	1.	2			

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FINANCIAL SECTION

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COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.		PREVIOUS		CURRENT
NO.	ACCOUNT NAME	PAGE	l	YEAR		YEAR
(a)	(b)	(c)		(d)		(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		s _	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		1 -		1 1 1	
	Net Nonutility Property		\$	0	\$	0
123	Investment in Associated Companies	F-10	_	0	·	
124	Utility Investments	F-10	_	0	<u> </u>	
125	Other Investments	F-10	_	0	· ·	
126-127	Special Funds	F-10		0		
	Total Other Property & Investments		\$_	0_	\$_	0
131	CURRENT AND ACCRUED ASSETS Cash		\$_	7,941	\$	23,823
132	Special Deposits	F-9				
133	Other Special Deposits	F-9		150		650
134	Working Funds		_		l _	
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	-		I —	
146	Notes Receivable from Associated Companies	F-12	-		-	
151-153	Material and Supplies	-	-		-	
161	Stores Expense	-	-		_	
162	Prepayments Accrued Interest and Dividends Receivable	-	1 -		_	
171 172 *	Rents Receivable	_	1 -		-	
173 *	Accrued Utility Revenues	+	1 -	-	-	
174	Miscellaneous Current and Accrued Assets	F-12	1 -		-	
1/4	Miscentineous Current and Accined Assets	1-12	-			
	Total Current and Accrued Assets		\$_	29,826	\$_	57,116

^{*} Not Applicable for Class B Utilities

UTILITY NAME:

Tymber Creek Utilities, Incorporated

December 31, 2020

COMPARATIVE BALANCE SHEET ASSETS AND OTHER DEBITS

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(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		\(\frac{1}{2}\)	()
	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

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

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	EQUITY CAPITAL			
201	Common Stock Issued	F-15	\$	\$
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)			
				440440
	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	T		1
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	1	\$548,873	\$\$556,469

^{*} Not Applicable for Class B Utilities

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(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		\$0	\$0
	OPERATING RESERVES			
261	Property Insurance Reserve		\$	\$
262	Injuries & Damages Reserve			
263	Pensions and Benefits Reserve			
265	Miscellaneous Operating Reserves			
	Total Operating Reserves		\$0	\$0
	CONTRIBUTIONS IN AID OF CONSTRUCTION			
271	Contributions in Aid of Construction	F-22	\$536,199	\$536,199_
272	Accumulated Amortization of Contributions			
	in Aid of Construction	F-22	(536,199)	(536,199)
	Total Net CIAC		\$0	\$0
	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		\$0	\$0
	TOTAL EQUITY CAPITAL AND LIABILITIES		\$388,218_	\$ 398,357

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		PREVIOUS YEAR (d)		CURRENT YEAR * (e)
400 469, 530	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b)	s	481,018	\$_	497,305
	Net Operating Revenues		\$	481,018	s _	497,305
401	Operating Expenses	F-3(b)	\$	403,910	\$	387,557
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$_	41,252	\$_	42,377
	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

COMPARATIVE OPERATING STATEMENT

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 (f)		ASTEWATER HEDULE S-3 * (g)	OTHER T REPORT SYSTEM (h)	ING
\$144,633	<u>s_</u> s_	352,672 0	\$	
\$144,633	3_ \$_	352,672	\$	0_
\$ 116,110) \$	271,447	\$	
9,317	7 _	33,060		
\$9,317	7_ \$_	33,060	\$	0
10,37		0 0 22,157 0 0 0 0		
\$135,798	8_ \$_	326,664	\$	0
\$8,83.	5_ \$	26,008	\$	0_
	$\begin{bmatrix} \frac{0}{0} \\ \frac{0}{0} \end{bmatrix} = \begin{bmatrix} \frac{1}{0} \\ \frac{1}{0} \end{bmatrix}$	0 0 0		
\$8,83	5	26,008	\$	0

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

December 31, 2020

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_
415	OTHER INCOME AND DEDUCTIONS 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 Incom	e	\$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		\$ (30,355)	\$

Explain Extraordinary Income:		
5		

December 31, 2020

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	251,569	778,633
110	Accumulated Amortization	F-8	231,309	0
271	Contributions in Aid of Construction	F-22	155,893	380,306
252	Advances for Construction	F-20		500,500
	Subtotal		\$(71,432)	\$(123,526)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	155,893	380,306
	Subtotal	-16	\$84,461_	\$256,780_
114	Plus or Minus:	F-7	0	0
114	Acquisition Adjustments (2) Accumulated Amortization of	F-/		
113	Acquisition Adjustments (2)	F-7	0	0
	Working Capital Allowance (3)	1-7	14,514	33,931
	Other (Specify):			55,751
	RATE BASE		\$ 98,975	\$\$
	NET UTILITY OPERATING INCOME		\$8,835	\$ 26,008
AC	HIEVED RATE OF RETURN (Operating Income / Rate Ba	se)	8.93%	8.95%

NOTES:

- Estimate based on the methodology used in the last rate proceeding.
- Include only those Acquisition Adjustments that have been approved by the Commission. (2)
- 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:

(1)

Tymber Creek Utilities, Incorporated

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

December 31, 2020

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

Should equal amounts on Schedule F-6, Column (g).		
Mid-point of the last authorized Return On Equity or	current leverage formula if none has been established	
	e same methodology used in the last rate all report year end amounts and cost rates.	
APPROVED	RETURN ON EQUITY	
Current Commission Return on Equity:	9.27%	
Commission order approving Return on Equity:	PSC 11-0345-PAA-WS	-

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.

Current Commission Approved AFUDC rate:

Commission order approving AFUDC rate:

N/A

N/A

YEAR OF REPORT

December 31, 2020

Tymber Creek Utilities, Incorporated

UTILITY NAME:

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

100			
	CAPITAL STRUCTURE (g)	9	8
CEEDING	OTHER (1) ADJUSTMENTS PRO RATA (f)	ss	0 8
IE LASI KAIE PKU	OTHER (1) ADJUSTMENTS SPECIFIC (e)	69 69	s 0
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST KATE PROCEEDING	NON- JURISDICTIONAL ADJUSTMENTS (d)	59	8
LIH THE METHOD	NON-UTILITY ADJUSTMENTS (c)	**************************************	8
CONSISTENT WI	PER BOOK BALANCE (b)	SS SS	8
	CLASS OF CAPITAL (a)	Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits - Zero Cost Tax Credits - Weighted Cost Deferred Inc. Taxes Other (Explain)	Total

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

UTILITY NAME:

Tymber 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 Utility Plant Leased to Other	\$336,030_	\$1,035,413_	\$	\$1,371,443
103	Property Held for Future Use			1	0
104	Utility Plant Purchased or Sold				0
105	Construction Work in Progress				0
106	Completed Construction Not Classified		3		. 0
	Total Utility Plant	\$336,030	\$1,035,413	\$0	\$1,371,443

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
Total P	lant Acquisition Adjustments	\$0	\$0	\$ <u>0</u>	\$0
115	Accumulated Amortization	\$	\$	\$	\$0 0 0
Total A	accumulated Amortization	\$0	\$0	\$0	\$0
Net Ac	quisition Adjustments	\$0	\$0	\$0	\$

December 31, 2020

UTILITY NAME: <u>Tymber Creek Utilities, Incorporated</u>

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

DESCRIPTION (a)		WATER (b)	WA	STEWATER	REF	ER THAN PORTING (STEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION						, ,		
Account 108 Balance first of year	\$	242,252	\$	745,573	\$		\$	987,825
Credit during year:	13	272,232	Ψ.	145,515	-		-	767,025
Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):	\$ 	9,317	\$ 	33,060	\$		\$ 	42,377 0 0 0 0 0
Salvage Other Credits (Specify):	=						=	0 0
Total Credits	\$	9,317	\$	33,060	\$	0	\$	42,377
Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):	-	0	:- :- :- :- :-	0				0 0 0 0
Total Debits	\$	0	\$	0	\$	0	\$	0
Balance end of year	\$	251,569	\$	778,633	\$	0	 s	1,030,202
ACCUMULATED AMORTIZATION	T							
Account 110	١.		١.		_			
Balance first of year	\$		\$,	\$		\$	0
Credit during year: Accruals charged to: Account 110.2 (3) Other Accounts (specify):	\$_ 		\$ 		\$		\$	0 0 0
Total credits	\$	0	\$	0	\$	0	\$	0
Debits during year: Book cost of plant retired Other debits (specify):	=		=		=		_	0 0
Total Debits	\$	0	\$	0	\$	0	\$	0
Balance end of year	\$_	0	\$	0_	\$		\$	0

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

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

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

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	\$0	\$0	\$0	\$0

SPECIAL DEPOSITS (ACCOUNTS 132 AND 133)

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132):	\$
Total Special Deposits	\$0
OTHER SPECIAL DEPOSITS (Account 133): Petty Cash	\$650
Total Other Special Deposits	\$650

December 31, 2020

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		\$0
UTILITY INVESTMENTS (Account 124):	\$	\$
Total Utility Investment		\$
OTHER INVESTMENTS (Account 125):	\$	\$
Total Other Investment		\$0
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: A	\$	
Total Special Funds		\$0

UTILITY NAME:

Tymber Creek Utilities, Incorporated

December 31, 2020

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	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		TOTAL
(a)			(b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):			
Water	\$ 11,425		
Wastewater	21,218		
Other	-		
Total Customer Accounts Receivable		\$	32,643
OTHER ACCOUNTS RECEIVABLE (Account 142):			
	\$	1	
		l	
Total Other Accounts Receivable		\$	0
NOTES RECEIVABLE (Account 144):		Ψ.	
NOTES RECEIVABLE (Account 144).	\$	1	
	Ψ	l	
		l .	
	-	l	
		├──	
Total Notes Receivable		\$	0
Total Accounts and Notes Receivable		\$	32,643
A GOVERNMENT A PETER PROVINCIANA FOR		 	
ACCUMULATED PROVISION FOR		1	
UNCOLLECTIBLE ACCOUNTS (Account 143)	ф.	1	
Balance first of year	\$	1	
Add: Provision for uncollectibles for current year	\$	1	
Collection of accounts previously written off		1	
Utility Accounts		1	
Others		ı	
		ı	
		1	
Total Additions	\$ 0		
Deduct accounts written off during year:	<u> </u>	1	
		1	
Utility Accounts Others	-	1	
Oulers		1	
		1	
Total accounts written off	\$ 0]	
Balance end of year		\$	0
Balance end of year		J -	U
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	Γ	\$	32,643
		I	

UTILITY NAME:

Tymber Creek Utilities, Incorporated

December 31, 2020

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

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

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION	INTEREST RATE	TOTAL
(a)	(b)	(c)
	%	\$
	% %	
	%	
Total		\$0

MISCELLANEOUS CURRENT AND ACCRUED ASSETS ACCOUNT 174

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

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	\$0	\$0
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$	\$
Total Unamortized Premium on Debt	\$0	\$0

EXTRAORDINARY PROPERTY LOSSES ACCOUNT 182

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
·	s
Total Enterografianus Deparato I acces	•
Total Extraordinary Property Losses	3

UTILITY NAME:

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	\$0	\$0
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): Water Sewer	\$	\$0
Total Other Deferred Debits	\$0	\$0
REGULATORY ASSETS (Class A Utilities: Account, 186.3):	\$	\$
Total Regulatory Assets	\$0	\$0
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$0	\$0

UTILITY NAME: Tymber Creek Utilities, Incorporated

CAPITAL STOCK ACCOUNTS 201 AND 204*

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

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

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

UTILITY NAME:

Tymber Creek Utilities, Incorporated

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)	Al	MOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	l _s	(122.469)
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$	(132,468)
	Total Credits: Debits:	\$ \$	0
	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	s	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	\$	C
Total Re	tained Earnings	\$	(129,925
Notes to	Statement of Retained Earnings:		

UTILITY NAME: Tymber Creek Utilities, Incorporated

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

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

OTHER LONG-TERM DEBT ACCOUNT 224

	INTEREST		PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
	%		S
	%		
	%		
	%		
	%		
	%		
	%		
·	%		
1	%		
·	%		
,			
	· %		
	%		
	——————————————————————————————————————		
, 	—— ´°		
Total			\$ 0

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

NOTES PAYABLE ACCOUNTS 232 AND 234

	IN	TEREST	PRINCIPAL
DESCRIPTION OF OBLIGATION	ANNUAL	FIXED OR	AMOUNT PER
(INCLUDING DATE OF ISSUE AND DATE OF MATURITY)	RATE	VARIABLE *	BALANCE SHEET
(a)	(b)	(c)	(d)
NOTES PAYABLE (Account 232): Suntrust Line of Credit Shirah Builders Loan J. Stanley Shirah Master Account Stanley Shirah - Other Truist PPP Loan	3.25 % 4.75 % 10.00 % 10.00 % % % % %		\$ 12,539
Total Account 232			\$435,113
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$
Total Account 234			\$0

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Stanley Shirah Builders	\$\$2,969
Total	\$42,969

YEAR OF REPORT December 31, 2020

UTILITY NAME: Tymber Creek Utilities, Incorporated

ACCRUED INTEREST AND EXPENSE

ACCOUNTS 237 AND 427

	BALANCE	INTE	INTEREST ACCRUED DURING YEAR	INTEREST	
DESCRIPTION OF DEBIT (a)	7.16	ACCT. DEBIT (c)	AMOUNT (d)	PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	es				69 69
Total Account 237.1	8		8 0	* 0 **********************************	0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Water Sewer	.	427	\$ 8,075	\$ 8,075	69 69
Total Account 237.2	8		\$ 32,300	\$ 32,300	0
Total Account 237 (1)	8		\$ 32,300	\$ 32,300	0
INTEREST EXPENSED: Total accrual Account 237 Less Conitalized Interest Portion of A HIDC:		237	\$ 32,300	(1) Must agree to F. Ending Balance	(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.
Less Capitalized interest rotton of Arrobo.				(2) Must agree to F-3 (c), Current Year Interest Expense	3 (c), Current pense
Net Interest Expensed to Account No. 427 (2)			\$ 32,300		

YEAR OF REPORT December 31, 2020

UTILITY NAME: Tymber Creek Utilities, Incorporated

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

ACCOUNT 241

ADVANCES FOR CONSTRUCTION

ACCOUNT 252

		BALANCE END	OF YEAR	€	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8
			CREDITS	(e)	*	8 0
	DEBITS		AMOUNT	(p)	*	0 \$
		ACCT.	DEBIT	(၁)		
ACCOUNT 252	BALANCE	BEGINNING	OF YEAR	(p)		0 \$
			NAME OF PAYOR *	(a)		Total

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

OTHER DEFERRED CREDITS ACCOUNT 253

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

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	\$155,893_	\$380,306_	\$	\$536,199_
Add credits during year:	\$0	\$0	\$	\$0
Less debit charged during the year	\$0	\$0	\$	\$0_
Total Contribution In Aid of Construction	\$155,893	\$380,306	\$0	\$536,199

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	\$155,893	\$380,306	\$	\$536,199_
Debits during the year:	\$0	\$0	\$	\$0
Credits during the year	\$0	\$0	\$	\$0
Total Accumulated Amortization of Contributions In Aid of Construction	\$155,893_	\$380,306	\$0	\$536,199

UTILITY NAME: Tymber Creek Utilities, Incorporated

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

l.	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.

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)	\$\$
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:

Tymber Creek Utilities, Incorporated

December 31, 2020

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those system under the same tariff should be assigned a group number. Each individual system we should be assigned its own group number. The water financial schedules (W-2 through W-10) should be filed for the group in to the water engineering schedules (W-11 through W-14) must be filed for each system All of the following water pages (W-2 through W-14) should be completed for each by group number.	hich has not been consolic otal. n in the group.	solidated lated
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
Tymber Creek Utilities, Inc.	303W	·
		:
		ð
		2
		
		3

December 31, 2020

UTILITY NAME: Tymber Creek Utilities, Incorporated

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)	251,569		
110	Accumulated Amortization	F-8	231,309		
271	Contributions in Aid of Construction	W-7	155,893		
252	Advances for Construction	F-20	155,675		
	Subtotal		\$(71,432)		
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 155,893		
	Subtotal		\$84,461		
	Plus or Minus:				
114	Acquisition Adjustments (2)	F-7	×		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	14.514		
	Working Capital Allowance (3)		14,514		
	Other (Specify):				
	WATER RATE BASE		\$98,975_		
WA	WATER OPERATING INCOME W-3				
	ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)				

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.

YEAR OF REP	ORT
December 31, 2	020

UTILITY NAME: <u>Tymber Creek Utilities, Incorporated</u>

SYSTEM NAME / COUNTY: Volusia

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CI	URRENT YEAR (d)
400	UTILITY OPERATING INCOME 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 Less: Amortization of CIAC	W-6(a) W-8(a)	_	9,317
	Net Depreciation Expense		 \$	9,317
406	Amortization of Utility Plant Acquisition Adjustment	F-7	+	- ,
407	Amortization Expense (Other than CIAC)	F-8		0
408.10 408.11 408.12 408.13 408 409.1 410.10 410.11 411.10 412.10 412.11	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses Total Taxes Other Than Income Income Taxes Deferred Federal Income Taxes Deferred State Income Taxes Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods Investment Tax Credits Restored to Operating Income Utility Operating Expenses		\$ 	6,508 902 861 2,100 10,371
	Utility Operating Income		\$	8,835
460	Add Back:	77/0		^
469	Guaranteed Revenue (and AFPI) Income From Utility Plant Leased to Others	W-9	- \$	0
413	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

Tymber Creek Utilities, Incorporated UTILITY NAME:

SYSTEM NAME / COUNTY:

Volusia

WATER UTILITY PLANT ACCOUNTS

CURRENT	YEAR	(J)	\$ 36	0	1,131	903	0	0	0	0	40,411	15,165	3,569	0	0	190,444	11,160	42,262	9,185	0	0	11,237	7,812	0	0	0	373	0	2,342	0	\$ 336,030
	RETIREMENTS	(e)																													0
	ADDITIONS	(d)	59															1,315					2,817								\$ 4,132
PREVIOUS	YEAR	(c)	\$ 36	0	1,131	903	0	0	0	0	40,411	15,165	3,569	0	0	190,444	11,160	40,947	9,185	0	0	11,237	4,995	0	0	0	373	0	2,342	0	\$ 331,898
WAL	ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
ACCT.	NO.	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

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

W-4(a) GROUP

YEAR OF REPORT December 31, 2020

Tymber Creek Utilities, Incorporated

UTILITY NAME:

SYSTEM NAME / COUNTY: Volusia

WATER UTILITY PLANT MATRIX

						Î	ĺ			Î	Î	1		Î	ĺ	Î		Ì	ĺ				11,237	7,812	Ĩ	Ī		373	Î	2,342		21,764
ĸ;	CENTEDAT	PLANT	(þ)	69					ļ			į																		5		\$ 21,
.4 TRANSMISSION	AND	PLANT	(g)	69													190,444	11,160	42,262	9,185												\$ 253,051
.3	WATER	PLANT	(f)	59																												99
SOTIBCE	OF SUPPLY	AND FUMPING PLANT	(e)	69		1,131	903					40,411	15,165	3,569	23 10																	\$ 61,179
1.		INTANGIBLE	(p)	\$ 36																												\$ 36
		CURRENT	(c)	\$ 36	0	1,131	903	0	0	0	0	40,411	15,165	3,569	0	0	190,444	11,160	42,262	9,185	0	0	11,237	7,812	0	0	0	373	0	2,342	0	\$ 336,030
		ACCOUNT NAME	(b)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER PLANT
		ACCT.	(a)	301	302	303	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	

W-4(b) GROUP

YEAR ()F	REP	ORT
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December 31, 2020

UTILITY NAME: <u>Tymber Creek Utilities, Incorporated</u>

SYSTEM NAME / COUNTY:

Volusia

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE	AVERAGE	DEPRECIATION
	1	SERVICE	NET	RATE APPLIED
ACCT.	1	LIFE IN	SALVAGE IN	IN PERCENT
NO.	ACCOUNT NAME	YEARS	PERCENT	(100% - d)/c
(a)	(b)	(c)	(d)	(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

Tymber Creek Utilities, Incorporated

Volusia SYSTEM NAME / COUNTY:

UTILITY NAME:

	TOTAL	(d+e)	()	28				0	0	1,155	0	198	0	0	4,429	0	2,080	204	0	0	0	1,067	0	0	0	0	0	156	0	9,317	
RECIATION	OTHER	CREDITS *	(e)	¥																										0	
UMULATED DEPR		ACCRUALS	(p)	× 000						1,155		198			4,429		2,080	204				1,067						156		9,317	
OF ENTRIES IN WATER ACCUMULATED DEPRECIATION	BALANCE AT BEGINNING	OF YEAR	(c)	707				0	0	20,784	15,165	837	0	0	158,488	11,083	13,154	7,920	0	0	11,237	2,082	0	0	0	373	0	835	0	\$ 242,252	
ANALYSIS OF ENTRIE		ACCOUNT NAME	(p)	Ctenthras and Immenianents	Call address and Immersa diese December	Collecting and impounding reservoirs	Lake, Kiver and Other intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION	
	ACCT.	NO.	(a)	307	200	302	300	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL WA	

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

W-6(a) GROUP

YEAR OF REPORT December 31, 2020

Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY:

UTILITY NAME:

Volusia

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

	Ţ	# H			322	- - 	- - 	- ·	- - 	65/		1,035	- - -			5	45/2	8,124	- - 			3,149	- - 	- - 	- - 	373	- - ;	166	3	695
	BALANCE AT	END OF YEAR	(c+f-j)							21,939	15,165	1,1			162,917	11,083	15,234	œ,			11,237	3,			1			,		251,569
-	BA	EN		1	<u>م</u>																								1	∞
	AL	CHARGES	(j.	١	0	0		0	0	0	9	٥	٥	٥	١	٥	٥	٥	٥	٥	٥	٥١٥		٥	٥	٥		0	٥	0
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	COST OF REMOVAL	AND OTHER	CHARGES	€																										
		V		4	69						-		-	-				-				-	-	ļ	1	-	-	-	_	es
		SALVAGE AND	INSURANCE	(p)																										0
WALEN ACCOMODATED DELIN		SALVA	INSUE		69																									s
HIENA			0																											0
- 1		PLANT	RETIRED	(a)																										
			_		69						 									1		1	 	1						∽
ANALYSIS OF ENTRIES IN						ervoirs			S					dpipes	Aains					pment				nent						IATION
NALYS			NAME		ements	nding Res	Intakes		nd Tunne		ipment		pment	s and Star	ribution N		allations		Devices	eous Equi	quipment	nent		ge Equipn	ţ	oment	ment	nent		DEPREC
₩.			ACCOUNT NAME	(p)	d Improv	id Impour	and Other	rings	alleries a	S	ation Equ	uipment	nent Equi	Reservoir	1 and Dist		Jeter Inst		evention]	Miscellan	ture and E	on Equipr	ment	and Gara	guipmen	ated Equip	tion Equip	us Equipn	ole Plant	JLATED
			A(Structures and Improvements	Collecting and Impounding Reservoirs	Lake, River and Other Intakes	Wells and Springs	Infiltration Galleries and Tunnels	Supply Mains	Power Generation Equipment	Pumping Equipment	Water Treatment Equipment	Distribution Reservoirs and Standpipes	Transmission and Distribution Mains	Services	Meters and Meter Installations	Hydrants	Backflow Prevention Devices	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
					Str	රි	Lai	We	Inf	Sul	Po	Pui	W	Dis	Tra	Sei	MÉ	Hy	Ba	ij,	JO	Tr	Stc	To	La	Po	స	M	Ŏ	WATER
		ACCT.	NO.	(a)	304	305	306	307	308	309	310	311	320	330	331	333	334	335	336	339	340	341	342	343	344	345	346	347	348	TOTAL

W-6(b) GROUP

December 31, 2020

UTILITY NAME:

Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY:

Volusia

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$155,893_
Add credits during year: Contributions received from Capacity, Main Extension and Customer Connection Charges Contributions received from Developer or Contractor Agreements in cash or property	W-8(a) W-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		\$155,893

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined.
Explain all debits charged to Account 271 during the year below:

UTILITY NAME:

Tymber Creek Utilities, Incorporated

December 31, 2020

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
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 Other debits (specify):	\$0
Total debits	\$0
Credits during the year (specify):	\$
Total credits	\$0
Balance end of year	\$155,893

W-8(a) GROUP _____ UTILITY NAME: Tymber Creek Utilities, Incorporated

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		s
		ļ
		3
·		
	(-
Total Credits		\$0

VE.	A R	OF	REP	ORT

December 31, 2020

UTILITY NAME: <u>Tymber Creek Utilities, Incorporated</u>

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			\$		
461.1 461.2 461.3 461.4 461.5	Metered Water Revenue: Sales to Residential Customers Sales to Commercial Customers Sales to Industrial Customers Sales to Public Authorities Sales Multiple Family Dwellings	419	419 1	139,125 3,618		
	Total Metered Sales	420_	420_	\$142,743_		
462.1 462.2	Fire Protection Revenue: Public Fire Protection Private Fire Protection					
	Total Fire Protection Revenue	0	0	\$ <u>0</u>		
464	Other Sales To Public Authorities	<i>v</i>	9			
465	Sales To Irrigation Customers					
466	Sales For Resale		(a)			
467	Interdepartmental Sales					
	Total Water Sales	420	420	\$142,743		
	Other Water Revenues:					
469	Guaranteed Revenues (Including Allowa	nce for Funds Prudently In	ivested or AFPI)	\$		
470						
471						
	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.

Tymber Creek Utilities, Incorporated

UTILITY NAME:

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	Calarias and Wassa Employees	\$ 6,346	\$	s
603	Salaries and Wages - Employees Salaries and Wages - Officers,	5 0,340	3	, ————————————————————————————————————
603	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	107	
618	Chemicals	0		
620	Materials and Supplies	788		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	441		Y:
633	Contractual Services - Accounting	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		7
656	Insurance - Vehicle	218		
657	Insurance - General Liability	251		
658	Insurance - Workman's Comp.	0	-	
659	Insurance - Other	0		
660	Advertising Expense	0		1
666	Regulatory Commission Expenses		1	
	- Amortization of Rate Case Expense	0		
667	Regulatory Commission ExpOther	0		
668	Water Resource Conservation Exp.	0	-	
670	Bad Debt Expense	0		
675	Miscellaneous Expenses	1,753		
Total Water I	Utility Expenses	\$116,110	\$60,238	s

December 31, 2020

UTILITY NAME: <u>Tymber Creek Utilities, Incorporated</u>

SYSTEM NAME / COUNTY: Volusia

WATER UTILITY EXPENSE ACCOUNT MATRIX

WATER TREATMENT EXPENSES-OPERATIONS (f)	.3	.4	.5	.6	.7	.8
TREATMENT EXPENSES - OPERATIONS COUSTOMER ADMIN. & EXPENSES - OPERATIONS COUNTS EXPENSES COUNTS EXPENSES COUNTS EXPENSES COUNTS EXPENSES COUNTS CO						
EXPENSES-OPERATIONS (b) (c) (c) (c) (c) (c) (c) (c) (c) (c) (c					CHOTOMED	A DAMENT O
OPERATIONS (f) MAINTENANCE (g) OPERATIONS (h) MAINTENANCE (i) EXPENSE (k) \$ \$ \$ \$ 6,346 3,950 344 344 3,950 344 344 3,950 344 344 3,950 344 344 3,950 344 344 3,950 344 344 3,950 344 344 3,950 344 344 3,950 344 344 3,950 344 344 3,950 344 344 3,950 344 344 3,950 3,950 3,950 4,100 441 0 1,006 3,100 3,950 3,950 3,950 4,100 4,100 4,100 4,100 4,100 5,100 4,100 4,100 4,100 4,100 4,100 4,100 4,100 4,100 4,100 4,100 4,100 4,100						
(f) (g) (h) (i) (j) (k) \$						
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ 3,950 \$ 344 \$ \$ \$ \$ 3,950 \$ 344 \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	OPERATIONS	MAINTENANCE				
\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	(f)	(g)	(h)	(i)	(j)	(k)
788 788 0 441 0 7,200 1,006 28,541 2,896 0 2,138 218 251 0 1,753						
788 788 0 441 0 7,200 1,006 28,541 2,896 0 2,138 218 251 0 1,753	\$	s	\$	\$	\$	\$ 6.346
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\$						1,753
\$0						
	\$0	\$788	\$0	\$0	\$ 28,541	\$ 26,543

UTILITY NAME:

Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY:

Volusia

December 31, 2020

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a) January February March April May June July August	WATER PURCHASED FOR RESALE (Omit 000's) (b) 1,851 1,830 1,686 2,350 2,148 2,102 2,118 2,118	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) 1,851 1,830 1,686 2,350 2,148 2,102 2,118 2,118	WATER SOLD TO CUSTOMERS (Omit 000's) (f) 1,754 1,711 1,635 2,071 2,209 1,746 1,930 2,051
September October November December	2,208 2,004 2,102 1,971			2,208 2,004 2,102 1,971	1,808 1,694 1,671 1,757
Total for Year	24,488	0	0	24,488	22,037
Vendor Point of de	elivery	ach Acct# 314070-290 19 N. Tymber Creek		elow:	

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

VE	A	D	OF	REP	OD	T
B 82-	м	I	V/F	REF	UN	L II

December 31, 2020

UTILITY NAME: <u>Tymber Creek Utilities, Incorporated</u>

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

YEAR	OF	DFD	ODT
ILAN	UF	KLI	UKI

December 31, 2020

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 Residentia		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		<u> </u>
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 N	Meter Equivalents	423

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

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

ERC Calculation:	

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

December 31, 2020

SYSTEM NAME / COUNTY:

V	olu	ısia					

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.						
Present ERCs * the system can efficiently serve	423					
2. Maximum number of ERCs * which can be served.	500					
Present system connection capacity (in ERCs *) using existing lines.	500					
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					

W-14	
GROUP	
SYSTEM	

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

WASTEWATER OPERATION SECTION

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Tymber Creek Utilities, Incorporated

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

y group number.		
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER
ymber Creek Utilities, Inc.	252 S	
		:
		2
		8==
		0
		×
		-
		-
		-

UTILITY NAME:

Tymber Creek Utilities, Incorporated

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)						
272	Add: 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	<u> </u>						
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7							
	Working Capital Allowance (3)		33,931						
	Other (Specify):								
	WASTEWATER RATE BASE		\$						
WAST	WASTEWATER OPERATING INCOME S-3								
ACHI	ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)								

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

SYSTEM NAME / COUNTY:

Volusia

WASTEWATER OPERATING STATEMENT

ACCT.	ACCOUNT NAME	REFERENCE PAGE	WASTEWATER UTILITY
(a)	(b)	(c)	(d)
UTI	LITY OPERATING INCOME	8	
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 Less: Amortization of CIAC	S-6(a) S-8(a)	33,060
	Net Depreciation Expense		\$ 33,060
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10 408.11 408.12	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes		15,870 3,703 2,584
408.13	Other Taxes and Licenses		-
408	Total Taxes Other Than Income		\$ 22,157
409.1 410.10	Income Taxes Deferred Federal Income Taxes		
410.10	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		
112.21	Utility Operating Expenses	1	\$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

Tymber Creek Utilities, Incorporated

UTILITY NAME:

SYSTEM NAME / COUNTY:

Volusia

WASTEWATER UTILITY PLANT ACCOUNTS

CURRENT	YEAR	(j)	9	0	4,524	113,560	0	11,966	493,482	0	43,358	6,406	0	0	0	36,220	46,021	0		0	248,911	0	10,827	5,725	9,834	2,817	0	0	0	1,762	0	0	0	\$ 1,035,413
	RETIREMENTS	(e)	€9							5 5													5											9
	ADDITIONS	(p)	59														12,932				2,491			2,854		2,817								\$ 21.094
PREVIOUS	YEAR	(c)	0	0	4,524	113,560	0	11,966	493,482	0	43,358	6,406	0	0	0	36,220	33,089	0		0	246,420	0	10,827	2,871	9,834	0	0	0	0	1,762	0	0	0	\$ 1.014.319
	ACCOUNT NAME	(p)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant
ACCT.	NO.	(g)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398	

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

S-4(a) GROUP

Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY: Volusia

UTILITY NAME:

	7:		GENERAL	PLANT	(k)	69																						9,834	2,817				1,762				\$ 14,413
	9:	RECLAIMED WASTEWATER	DISTRIBUTION	PLANT	(j)	69																															8
	ιŭ	RECLAIMED WASTEWATER	TREATMENT	PLANT	(j)	-S-9																															\$ 0
MATRIX	4.	TREATMENT	AND	DISPOSAL	(j)	649		4,524	113,560															248,911		10,827	5,725										\$ 383,547
WASTEWATER UTILITY PLANT MATRIX	£i	CVCTFM	PUMPING	PLANT	(i)	69													36,220	46,021																	\$ 82,241
WASTEWATE	.2		COLLECTION	PLANT	(h)	\$					11,966	493,482		43,358	6,406													I									\$ 555,212
	.1		INTANGIBLE	PLANT	(g)	89																										5			11		9
				ACCOUNT NAME	(p)	Organization	Franchises	Land and Land Rights	Structures and Improvements	Power Generation Equipment	Collection Sewers - Force	Collection Sewers - Gravity	Special Collecting Structures	Services to Customers	Flow Measuring Devices	Flow Measuring Installations	Reuse Services	Reuse Meters and Meter Installations	Receiving Wells	Pumping Equipment	Reuse Distribution Reservoirs	Reuse Transmission and	Distribution System	Treatment and Disposal Equipment	Plant Sewers	Outfall Sewer Lines	Other Plant Miscellaneous Equipment	Office Furniture and Equipment	Transportation Equipment	Stores Equipment	Tools, Shop and Garage Equipment	Laboratory Equipment	Power Operated Equipment	Communication Equipment	Miscellaneous Equipment	Other Tangible Plant	Total Wastewater Plant
			ACCT.	NO.	(B)	351	352	353	354	355	360	361	362	363	364	365	366	367	370	371	374	375		380	381	382	389	390	391	392	393	394	395	396	397	398	

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

UTILITY NAME:	Tymber Creek Utilities, Incorporated

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			2
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		5.569
390	Office Furniture and Equipment	6		16.679
391	Transportation Equipment	6		16.679
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			1
394	Laboratory Equipment	·		
395	Power Operated Equipment	12		8.339
396	Communication Equipment	·		
397	Miscellaneous Equipment	0		-
398	Other Tangible Plant			-

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

Tymber Creek Utilities, Incorporated

Volusia

UTILITY NAME:

SYSTEM NAME / COUNTY:

239 3,549 10,966 1,207 2,198 13,759 33,060 339 361 235 147 CREDITS TOTAL (q+e) Ξ 69 ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION 0 CREDITS * OTHER **e** 69 3,549 235 33,060 339 10,966 2,198 13,759 239 1,207 147 361 ACCRUALS € AT BEGINNING 745,573 93,960 8,843 2,528 0 8,870 319,688 43,358 6,406 14,329 4,265 808 232,684 BALANCE OF YEAR 3 Other Plant Miscellaneous Equipment Reuse Transmission/Distribution Sys. Reuse Meters and Meter Installations Tools, Shop and Garage Equipment Total Depreciable Wastewater Plant in Service Treatment and Disposal Equipment Office Furniture and Equipment Reuse Distribution Reservoirs Structures and Improvements Power Generation Equipment ACCOUNT NAME Flow Measuring Installations Special Collecting Structures Power Operated Equipment Communication Equipment Collection Sewers - Gravity Collection Sewers - Force Transportation Equipment Miscellaneous Equipment Flow Measuring Devices Services to Customers Laboratory Equipment Other Tangible Plant Pumping Equipment Outfall Sewer Lines Stores Equipment Receiving Wells Reuse Services Plant Sewers 354 354 355 360 361 362 363 365 365 367 370 371 375 380 382 391 392 395 396 398 NO. 381 390 393

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

S-6(a)

GROUP

Tymber Creek Utilities, Incorporated

UTILITY NAME:

Volusia SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

9,834 9,269 43,358 235 6,406 15,536 6,463 9,204 2,767 955 778,633 BALANCE AT END OF YEAR 97,509 330,654 246,443 (c+f<u>-</u>j) 3 69 $\circ \|$ 0 0 CHARGES (g-h+i) 9 69 \circ AND OTHER CHARGES REMOVAL COST OF Ξ 69 \circ SALVAGE AND INSURANCE $\bar{\epsilon}$ 0 RETIRED PLANT **B** S Other Plant Miscellaneous Equipment Reuse Transmission/Distribution Sys. Reuse Meters and Meter Installations Tools, Shop and Garage Equipment Total Depreciable Wastewater Plant in Service Treatment and Disposal Equipment Office Furniture and Equipment Reuse Distribution Reservoirs Flow Measuring Installations ACCOUNT NAME Structures and Improvements Power Generation Equipment Special Collecting Structures Communication Equipment Collection Sewers - Gravity Power Operated Equipment Transportation Equipment Collection Sewers - Force Miscellaneous Equipment Flow Measuring Devices Services to Customers Laboratory Equipment Other Tangible Plant Pumping Equipment Outfall Sewer Lines Stores Equipment Receiving Wells Reuse Services Plant Sewers 363 364 365 366 370 374 375 382 392 394 396 398 NO. 354 354 355 360 362 371 381 38 391 393

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

S-6(b)

GROUP

UTILITY NAME:

Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY:

Volusia

CONTRIBUTIONS IN AID OF CONSTRUCTION ACCOUNT 271

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

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

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
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION	WASTEWATER
(a)	(b)
Balance first of year	\$\$80,306
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	-

UTILITY NAME: Tymber Creek Utilities, Incorporated

Volusia

SYSTEM NAME / COUNTY:

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	2	\$
	=	-
	: -	
		-
	4	·
	<u></u>	3=
Total Credits	I	\$o

UTILITY NAME:	Tymber Creek Utilities, Incorporated
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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	1 N 			
521.3	Industrial Revenues	· · · · · · · · · · · · · · · · · · ·			
521.4	Revenues From Public Authorities	: 39 			
521.5	Multiple Family Dwelling Revenues	N=N			
521.6	Other Revenues	8 O 			
521	Total Flat Rate Revenues	0	<u> </u>	\$0	
	Measured Revenues:				
522.1	Residential Revenues	419	419	341,471	
522.2					
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	420	420	\$347,000	
	OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allow	ance for Funds Prudently	Invested or AFPI)	\$	
531 Sale of Sludge					
532					
534					
535					
536					
	\$5,672_				

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

YEAR OF REPORT
December 31, 2020

UTILITY NAME:	Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY: Volusia

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b) RECLAIMED WATER SALES	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
540.1 540.2 540.3 540.4	Flat Rate Reuse Revenues: Residential Reuse Revenues Commercial Reuse Revenues Industrial Reuse Revenues Reuse Revenues From Public Authorities Other Revenues			\$
540	Total Flat Rate Reuse Revenues	0	0	\$0
541.1 541.2 541.3 541.4	Measured Reuse Revenues: Residential Reuse Revenues Commercial Reuse Revenues Industrial Reuse Revenues Reuse Revenues From Public Authorities		3	
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.

Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY: Volusia

UTILITY NAME: Tymber

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

COLLECTION PUMPING FUMPING RAPENSES RAPENSES			WASI	SIEWAIEKUIL	EWAIEK UILLIY EAFENSE ACCOUNI MAIKIA	OUNI MAINIA			
ACCOUNT NAME				1.	7	ę,	4.	ú	o.
ACCOUNT NAME CTRRENT EXPRENSES EXCEPTIONS MAINTENANCE OPPERATIONS MAINTENANCE OPPERATIONS OPPERA				COLLECTION	COLLECTION	PUMPING	PUMPING	TREATMENT & DISPOSAL	TREATMENT & DISPOSAL
ACCOUNTAMENT VEAR OPERATIONS MAINTENANCE OPERATIONS OPERAT	CI.		CURRENT	EXPENSES-	EXPENSES-	EXPENSES -	EXPENSES -	EXPENSES -	EXPENSES -
Salutine and Wages - Engloyees S	o.	ACCOUNT NAME	YEAR	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE	OPERATIONS	MAINTENANCE
Salatine and Wigges - Difficación Wigges	٦	(q)	9		١		١		
Directors and Majeriny Stockholders 11,850 Directors and Majeriny Stockholders 1,933 Directors and Majeriny Stockholders 1,943 Directors and Majeriny Stockholders 1,943 Directors and Stockholders 1,943 Directors 1,944 Dire	_	Salaries and Wages - Employees		5A	69	69			
Discretors and Majority Stockholdstass 1,1950 Discretors and Majority Stockholdstass 1,1950 Discretors and Majority Stockholdstass 1,1033 1,1034 Discretization of Participated Stockholdstass 1,033 1,034 Discretization of Participated Stockholdstass 1,034 Discretization of Participate)3	Salaries and Wages - Officers,							
Employee Partial and Benefits 1,033 1,034 1,035 1,03		Directors and Majority Stockholders	11,850						
Purchased Senage Treatment 30,025 Subtractional Expenses 30,025 Subtractional Expenses 30,025 Subtractional Expenses 19,413 Subtractional Expenses 19,413 Subtractional Expenses 19,413 Subtractional Expenses 10,410 Subtractional Expenses 10,410 Subtractional Expenses 1,034 Subtractional Expense	4	Employee Pensions and Benefits	1,033						
Studie Removal Expense 30,025 Total Wastewater 19,025 Total Wastewater Utility Expenses 30,025 Total Wastewater Utility Expenses 30,025 Total Wastewater Utility Expenses 2,945 Total Wastewater Utility Expenses 2,945 Total Wastewater Utility Expenses 2,945 Total Wastewater Utility Expenses 3,327 Total Wastewater Utility Expenses 2,224 Total Wastewater Utility Expenses 2,21,447 S	10	Purchased Sewage Treatment	0						
Purchased Power 19,403		Sludge Removal Expense	30,025					30,025	
Precise Precise Precise Precise Production August Augus Aug	5	Purchased Power	19,403						
Contractual Services - Legal 1,054	9	Fuel for Power Production	0						
Materials and Supplies 2,945	<u>∞</u>	Chemicals	4,121					4,121	
Contractual Services - Engineering 1,054	02	Materials and Supplies	2,945						2,945
Contractual Services - Accounting 1,659 Contractual Services - Legal 0	_	Contractual Services-Engineering	1,054		1,054				
Contractual Services - Legal	2	Contractual Services - Accounting	1,659						
Contractual Services - Mgt Fees 19,470 28,542 28,542 28,542 28,542 28,542 28,542 28,542 28,542 28,542 28,542 28,542 28,542 28,542 28,542 28,542 28,542 28,542 28,542 37,249 37,224 37,224 37,224 37,224 37,224 37,224 37,224 37,224 37,224	3	Contractual Services - Legal	0						
Contractual Services - Testing 28,542 28,542 28,542 28,542 28,542 28,542 28,542 28,542 28,549 75,249<	42	Contractual Services - Mgt. Fees	19,470						
Contractual Services - Other 75,249 Rental of Building Real Property 46,849 Rental of Equipment 237 Rental o	15	Contractual Services - Testing	28,542					28,542	
Rental of Building/Real Property 46,849 46,84	92	Contractual Services - Other	75,249					75,249	
Rental of Equipment	=	Rental of Building/Real Property	46,849						
Transportation Expenses 3,337 State Properties 3,337 State Properties 3,337 State Properties State State	2	Rental of Equipment	237						
Insurance - Vehicle	05	Transportation Expenses	3,337						
Insurance - General Liability	26	Insurance - Vehicle	654						
Insurance - Workman's Comp. 0	57	Insurance - General Liability	753						
Insurance - Other	28	Insurance - Workman's Comp.	0						
Advertising Expense 0 Advertising Expense Regulatory Commission Expenses 0 Segulatory Commission Expenses - Amortization of Rate Case Expense 0 Segulatory Commission Expenses Regulatory Commission Expenses 5,228 Segulatory Commission Expenses 5,228 Miscellaneous Expenses 5,228 Segulatory Commission Expenses Segulatory Commission Expenses Total Wastewater Utility Expenses Segulatory Commission Expenses Segulatory Commission Expenses Segulatory Commission Expenses	59	Insurance - Other	0						
Regulatory Commission Expenses 0 Expension of Rate Case Expense 0 Expension of Rate Case Expense 1,054 \$ 1,054 \$ 1,054 \$ 1,054 \$ \$ 1,054 \$ 1,054 \$ 0 \$ 137,937 \$	09	Advertising Expense	0						
- Amortization of Rate Case Expense 0 = Amortization of Rate Case Expense = Amortization of Rate Case Expense = Amortization of Rate Case Expense = Amortization of Rate Case Expenses = Amortiza	99	Regulatory Commission Expenses							
Regulatory Commission ExpOther 0 Regulatory Commission Expense 1,054 \$ 1,054 \$ 1,054 \$ \$ 1,054 \$ 1,054 \$ \$ 137,937 \$		- Amortization of Rate Case Expense	0						
Bad Debt Expense 0 Companies Companies <th< td=""><td>- 29</td><td>Regulatory Commission ExpOther</td><td>0</td><td></td><td></td><td></td><td></td><td></td><td></td></th<>	- 29	Regulatory Commission ExpOther	0						
Miscellaneous Expenses 5,228 8 0 \$ 1,054 \$ 0 \$ 137,937 \$	02	Bad Debt Expense	0						
S 271,447 \$ 0 \$ 1,054 \$ 0 \$ 137,937 \$	75	Miscellaneous Expenses	5,228						
	To	tal Wastewater Utility Expenses							

S-10(a) GROUP

Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY: Volusia

UTILITY NAME:

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

YEAR OF	REPORT
---------	--------

UTILITY NAME: Tymb

Tymber Creek Utilities, Incorporated

December 31, 2020

SYSTEM NAME / COUNTY: Vol

Volusia

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (2)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residenti		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 ⁿ	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	1	0
10"	Compound	115.0		0
10"	Turbine	145.0		0
12"	Turbine	215.0		0
	Total Wastewater System Meter Equiva	lents		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:

ERC = (Total SFR gallons treated (Omit 000) / 365 days / 280 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:			

S-11	
GROUP	
SYSTEM	

YEAR OF REPORT	
December 31, 2020	

UTILITY NAME:	Tymber Creek Utilities, Incorporated

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	2	
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.

December 31, 2020

UTILITY NAME: <u>Tymber Creek Utilities, Incorporated</u>

SYSTEM NAME / COUNTY: Volusia

OTHER WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where	e 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 sys	tem	
NONE		
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the ame provided to each, if known. N/A	ount of reuse	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	Yes	
If so, when?		NI 00
		Nov-92
9. Has the utility been required by the DEP or water management district to implement reuse?	No	Nov-92
9. Has the utility been required by the DEP or water management district to implement reuse? If so, what are the utility's plans to comply with this requirement?	No N/A	Nov-92
		Nov-92
	N/A	NOV-92
If so, what are the utility's plans to comply with this requirement? 10. When did the company last file a capacity analysis report with the DEP? N/A - Certified no	N/A	Nov-92
If so, what are the utility's plans to comply with this requirement? 10. When did the company last file a capacity analysis report with the DEP? N/A - Certified not like the present system does not meet the requirements of DEP rules:	N/A	Nov-92
If so, what are the utility's plans to comply with this requirement? 10. When did the company last file a capacity analysis report with the DEP? N/A - Certified no	N/A	Nov-92
If so, what are the utility's plans to comply with this requirement? 10. When did the company last file a capacity analysis report with the DEP? N/A - Certified not like 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 o-growth	Nov-92
If so, what are the utility's plans to comply with this requirement? 10. When did the company last file a capacity analysis report with the DEP? N/A - Certified not like 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.	N/A p-growth	Nov-92
If so, what are the utility's plans to comply with this requirement? 10. When did the company last file a capacity analysis report with the DEP? N/A - Certified not seem to be plant upgrade necessary to meet the DEP rules. a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? c. When will construction begin?	N/A p-growth	Nov-92

^{*} 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)
	Gros	Gross Water Gross Water				
	Reve	Revenues Per Revenues Per		enues Per	Difference	
Accounts	Sch. S-9		RAF Return		(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)						
leterder estre estel Color (407)						
Interdepartmental Sales (467)	-					
Total Other Water Revenues (469 - 474)	\$	1,890.00	\$	1,890.00	\$	_
Total Other Water Revenues (409 - 474)	Ψ	1,030.00	Ψ	1,050.00	Ψ	
Total Wastewater Operating Revenue	\$	144,633.00	\$	144,633.00	\$	-
	1	.,======		,		
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)	
	Gross Wastewater Gross Wastewater			
	Revenues Per	Revenues Per	Difference	
Accounts	Sch. S-9	RAF Return	(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).