CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

(Gross Revenue of More Than \$200,000 Each)

ANNUAL REPORT

OF

WS246-21-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, 2021





May 31, 2022

Mr. Andrew Maurey, Director Division of Accounting and Finance Florida Public Service Commission 2540 Shumard Oak Blvd. Tallahassee, FL 32399-0850

Re: Tymber Creek Utilities Inc. Certificate No. 303W / 252S

WS246-21-AR 2021 Annual Report

Dear Mr. Maurey,

In accordance with Section 25-30.110 of the Florida Administrative Code, please find an original and two (2) copies of the 2021 Annual Report for Tymber Creek Utilities, Inc. An electronic copy has also been submitted to the Office of Commission Clerk.

If you have any questions, comments, or need additional information, please contact me at 407.255.2928 or thollis@willdan.com.

Very Truly Yours,

WILLDAN FINANCIAL SERVICES on behalf of Tymber Creek Utilities, Inc.

Tara L. Hollis, CPA, CVA, MBA

Principal Consultant

Cc: T. Brent Jenkins, Esquire – Tymber Creek Utilities, Inc.



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GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

TABLE OF CONTENTS

E-1 E-2 E-3	Business Contracts with Officers, Directors and Affiliates	_
E-2 E-3		
E-3		
~ -		E-7
I	Affiliation of Officers and Directors	E-8
E-4	Businesses which are a Byproduct, Coproduct or	
E-5	Joint Product Result of Providing Service	E-9
E-6	Business Transactions with Related Parties.	
	Part I and II	E-10
ANCIAL	SECTION	
$\neg \neg$		
- 1	_	F-13
F-1		F-13
- 1	111100111111111111111111111111111111111	F-14
^ -	_	F-15
F-3		F-15
F-4		F-16
F-5	Advances from Associated Companies	F-17
F-6		F-17
F-7	Notes Payable	F-18
F-7	Accounts Payable to Associated Companies	F-18
F-8	Accrued Interest and Expense	F-19
F-8	Miscellaneous Current & Accrued Liabilities	F-20
- 1	Advances for Construction	F-20
F-9	Other Deferred Credits	F-21
F-9	Contributions In Aid of Construction	F-22
F-9	Accumulated Amortization of CIAC	F-22
F-10	Reconciliation of Reported Net Income with	
F-11	_	F-23
F-12		
F-12		
F-12		
	F-1 F-2 F-3 F-4 F-5 F-6 F-7 F-7 F-8 F-8 F-9 F-9 F-10 F-11 F-12 F-12	E-6 Business Transactions with Related Parties. Part I and II Unamortized Debt Discount / Expense / Premium Extraordinary Property Losses Miscellaneous Deferred Debits Capital Stock F-3 Bonds F-4 Statement of Retained Earnings Advances from Associated Companies Other Long Term Debt Notes Payable F-7 Accounts Payable to Associated Companies F-8 Accrued Interest and Expense F-8 Miscellaneous Current & Accrued Liabilities Advances for Construction Other Deferred Credits Contributions In Aid of Construction F-9 F-9 Contributions In Aid of Construction Accumulated Amortization of CIAC Reconciliation of Reported Net Income with Taxable Income for Federal Income Taxes F-12 F-12

TABLE OF CONTENTS

SCHEDULE	PAGE	SCHEDULE	PAGE
WATEI	R OPERA	TION SECTION	
Water Listing of System Groups	W-1	CIAC Additions / Amortization	W-8
Year End Water Rate Base	W-2	Water Operating Revenue	W-9
Water Operating Statement	W-3	Water Utility Expense Accounts	W-10
Water Utility Plant Accounts	W-4	Pumping and Purchased Water Statistics,	
Basis for Water Depreciation Charges	W-5	Source Supply	W-11
Analysis of Entries in Water Depreciation	- 1	Water Treatment Plant Information	W-12
Reserve	W-6	Calculation of ERCs	W-13
Contributions In Aid of Construction	W-7	Other Water System Information	W-14
WASTEWA	TER OPI	ERATION SECTION	
Wastewater Listing of System Groups	S-1	Contributions In Aid of Construction	S-7
Year End Wastewater Rate Base	S-2	CIAC Additions / Amortization	S-8
Wastewater Operating Statement	S-3	Wastewater Operating Revenue	S-9
Wastewater Utility Plant Accounts	S-4	Wastewater Utility Expense Accounts	S-10
Basis for Wastewater Depreciation Charges	S-5	Calculation of ERCs	S-11
Analysis of Entries in Wastewater Depreciation		Wastewater Treatment Plant Information	S-12
Reserve	S-6	Other Wastewater System Information	S-13

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EXECUTIVE SUMMARY

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CERTIFICATION OF ANNUAL REPORT

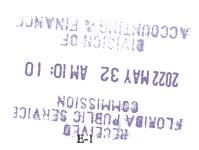
I HEREBY CERTIFY, to the best of my knowledge and belief:

YES	NO	1.	The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.
YES X	NO	2.	The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.
YES	NO	3.	There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.
YES X	ЙО	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.
		1. X	Items Certified 2. 3. 4. X X X Circle Charles Off School Silver Silve
		1.	(Signature of Chief Executive Officer of the utility) * 2. 3. 4. (Signature of Chief Financial Officer of the utility) *

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

NOTICE:

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



ANNUAL REPORT OF

YEAR OF REPORT
December 31, 2021

Tymber Creek Ut	ilities, Incorporated		County:	Volusia
	(Exact Name of Utility)			
List below the exact 1951 W. Granada l	et mailing address of the utility for whice	h normal co	rrespondence should be sent:	
Ormond Beach, FL				
Telephone:	386-672-9815 FAX 386-677-5707			
rerephone.	380-072-7813 TAX 380-077-3707		-:	
E Mail Address:	Tymbercreekutil@aol.com		_	
WEB Site:	N/A			
Sunshine State One	e-Call of Florida, Inc. Member Number		IC2115	
	of person to whom correspondence con attorney for Trustee	cerning this	report should be addressed:	
1951 W. Granada				
Ormond Beach, FI				
Telephone: 386-6	77-5702			
List below the add	ress of where the utility's books and reco	ords are loca	ted:	
Ormond Beach, FI				
Telephone: 386-6	77 5703			
Telephone: 380-0	77-3702			
List below any gro	ups auditing or reviewing the records ar	nd operations	5;	
Hartman Consultar	nts, LLC	_	an Financial Services	
637 N. Park Ave.	700		Orange Avenue, Suite 1550	
Winter Park, FL 32	.789	Orian	do, FL 32801	
Date of original or	ganization of the utility: 0	8/01/77		
Check the appropr	ate business entity of the utility as filed	with the Int	ernal Revenue Service	
Circox ure appropr	and outsiness officery of the duffity at the con-	. *************************************		
Indivi	dual Partnership Sub S Co	orporation	1120 Corporation	
	X			
List below every cof the utility:	orporation or person owning or holding	directly or is	ndirectly 5% or more of the voting sec	urities
or the unity.				Percent
		Vame		Ownership
1.	J. Stanley Shirah Estate			100%
2. 3.				
4.				s
5.	-			
6.	-			
7.				
8.				
9.				
10				

DIRECTORY OF PERSONNEL WHO CONTACT THE FLORIDA PUBLIC SERVICE COMMISSION

	IDA I OBLIC SEK	1	
NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
	Attorney for		
T. Brent Jenkins	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 2021.
- 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.

December 31, 2021

PARENT / AFFILIATE ORGANIZATION CHART

Current as of	12/31/21

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).

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

COMPENSATION OF OFFICERS

For each officer, list the time spent on resp activities and the compensation received as			siness
NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
J. Stanley Shirah Trust	President		\$0
			-
		-	:

COMPENSATION OF DIRECTORS

For each director, list the number of director received as a director from the respondent. NAME (a)		each director and the compens NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
J. Stanley Shirah Trust	President	All	\$
· .			

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.

		·	NA 1 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2
NAME OF	IDENTIFICATION		NAME AND
OFFICER, DIRECTOR	OF SERVICE		ADDRESS OF
OR AFFILIATE	OR PRODUCT	AMOUNT	AFFILIATED ENTITY
(a)	(b)	(c)	(d)
J. Stanley Shirah Trust	Operations	\$ per contract	same as utility
		-	
		=	
		·	
		-	

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

AFFILIATION OF OFFICERS AND DIRECTORS

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

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

YEAR OF REPORT December 31, 2021

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 B B S S S S			3	SERVERSE	
	ASSETS		KEVENUES	S	EALENSE	9
BUSINESS OR SERVICE CONDUCTED (a)	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
	€9		€4		\$ N/A	
			9			

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

	DESCRIPTION	CONTRACT OR		ANNUAL CHARGES			
NAME OF COMPANY OR RELATED PARTY (a)	SERVICE AND/OR NAME OF PRODUCT (b)	AGREEMENT EFFECTIVE DATES (c)	(P)urchased (S)old (d)	AMOUNT (e)			
J. Stanley Shirah	Perc Pond Lease	Ongoing		\$38,160			
Shirah Builders	Office Lease	Ongoing		11,586			
				0			
				2			
				8			
				10 -			
				6			
				-			

YEAR OF REPORT December 31, 2021

Tymber Creek Utilities, Incorporated

UTILITY NAME:

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

		"S". J)) supplemental	FAIR MARKET VALUE (f)	φ
		iold or transferred. J. ed. (column (c) - column (c ed. In space below or in a s ir market value.	GAIN OR LOSS (e)	
d Transfer of Assets	ons 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". Enter the net book value for each item reported. Enter the net profit or loss for each item reported. (column (c) - column (d)) 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)	e9
Part II. Specific Instructions: Sale, Purchase and Transfer of Assets	The columnar instructions follow:	 (a) Enter name of relat (b) Describe briefly the (c) Enter the total received (d) Enter the net book (e) Enter the fair marke (f) Enter the fair marke schedule, describe t 	SALE OR PURCHASE PRICE (c)	₩
Part II. Specific Instruc	ng 3. ets.	ransactions to include: apment 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 -noneash transfers of assets -noneash dividends other than stock dividends -write-off of bad debts or loans	NAME OF COMPANY OR RELATED PARTY (a)	
	1.	7		

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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	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
404.406	UTILITY PLANT			
101-106	Utility Plant	F-7	\$ 1,371,443	\$ 1,383,849
108-110	Less: Accumulated Depreciation and Amortization	F-8	1,030,202	1,061,587
	Net Plant		\$341,241_	\$322,262
114-115	Utility Plant Acquisition adjustment (Net)	F-7	0	
116 *	Other Utility Plant Adjustments			
	Total Net Utility Plant		\$341,241	\$322,262
	OTHER PROPERTY AND INVESTMENTS	Ī		
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization			
	Net Nonutility Property		\$ 0	\$ 0
123	Investment in Associated Companies	F-10	0	
124	Utility Investments	F-10	0	
125	Other Investments	F-10	0	
126-127	Special Funds	F-10	0	
	Total Other Property & Investments		\$0	\$0
131	CURRENT AND ACCRUED ASSETS Cash		\$ 23,823	\$53,511
132	Special Deposits	F-9	0	
133	Other Special Deposits	F-9	650	650
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated			
	Provision for Uncollectible Accounts	F-11	33,580	30,439
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies	1		
161	Stores Expense	-		-
162	Prepayments Accrued Interest and Dividends Receivable	-		7
171 172 *	Rents Receivable	1		2
173 *	Accrued Utility Revenues	1	·	
174	Miscellaneous Current and Accrued Assets	F-12		-
1/4	Miscollaneous Current and Accided Assets	1-12		
	Total Current and Accrued Assets		\$58,053_	\$84,600

^{*} Not Applicable for Class B Utilities

December 31, 2021

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	\$	\$
182	Extraordinary Property Losses	F-13		
183	Preliminary Survey & Investigation Charges			
184	Clearing Accounts			
185 *	Temporary Facilities			
186	Miscellaneous Deferred Debits	F-14		
187 *	Research & Development Expenditures			
190	Accumulated Deferred Income Taxes			
	Total Deferred Debits		\$0	\$0
	TOTAL ASSETS AND OTHER DEBITS			\$406,862

^{*} Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

- 1 Adjustment to prior year for customer deposit true-up for \$8,332.
- 2 Prior Period adjustment to correct accounts receivable of \$973.

UTILITY NAME:

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.		REF.		PREVIOUS		CURRENT
NO.	ACCOUNT NAME	PAGE	1	YEAR		YEAR
(a)	(b)	(c)		(d)		(e)
· · · ·	EQUITY CAPITAL				1	
201	Common Stock Issued	F-15	\$	100	\$	100
204	Preferred Stock Issued	F-15	_		_	
202,205 *	Capital Stock Subscribed		i –		-	
203,206 *	Capital Stock Liability for Conversion	+	i –			**
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	+-	1 -		_	
213	Capital Stock Expense	+	- 1		-	
214-215	Retained Earnings	F-16	-	(148,943)	-	(149,431)
216	Reacquired Capital Stock	1 10	1 -	(140,545)	1	(145,451)
218	Proprietary Capital	_	-		_	
216	(Proprietorship and Partnership Only)	1			1	
	(1 topic torsing and 1 articismp Omy)		\vdash		\vdash	
	Total Equity Capital		\$_	(148,843)	\$_	(149,331)
	LONG TERM DEBT	1				
221	Bonds	F-15			ı	
222 *	Reacquired Bonds		1 -			
223	Advances from Associated Companies	F-17	1 -			
224	Other Long Term Debt	F-17				
	Total Long Term Debt		\$_	0	\$	0
	CURRENT AND ACCRUED LIABILITIES	T				
231	Accounts Payable			33,464		51,297
232	Notes Payable	F-18	1 _	435,113		454,302
233	Accounts Payable to Associated Companies	F-18	1 _	42,969		15,243
234	Notes Payable to Associated Companies	F-18	1 _	•		0
235	Customer Deposits		1 –	6,240		5,000
236	Accrued Taxes	W/S-3	1 -	30,351		30,351
237	Accrued Interest	F-19	1 -			
238	Accrued Dividends		1 -			
239	Matured Long Term Debt		1 -			
240	Matured Interest		1 -			
241	Miscellaneous Current & Accrued Liabilities	F-20	1 =		=	
	Total Current & Accrued Liabilities	1	\$_	548,137	\$	556,193

^{*} Not Applicable for Class B Utilities

December 31, 2021

COMPARATIVE BALANCE SHEET EQUITY CAPITAL AND LIABILITIES

ACCT.	EQUIT CALLACT	REF.	PREVIOUS	CURRENT
NO.	ACCOUNT NAME	PAGE	YEAR	YEAR
(a)	(b)	(c)	(d)	(e)
	DEFERRED CREDITS	(7)	· · · ·	· · · ·
251	Unamortized Premium On Debt	F-13	\$	s
252	Advances For Construction	F-20	T	
253	Other Deferred Credits	F-21	S 	
255	Accumulated Deferred Investment Tax Credits		· · · · · · · · · · · · · · · · · · ·	7
	Total Deferred Credits		s	\$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		\$\$	\$406,862_

December 31, 2021

COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
400	UTILITY OPERATING INCOME	T 24 8	405.005	
400	Operating Revenues Less: Guaranteed Revenue and AFPI	F-3(b)	\$497,305	\$500,570
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
	Net Operating Revenues		\$497,305	\$500,570_
401	Operating Expenses	F-3(b)	\$ 387,557	\$ 399,761
403	Depreciation Expense: Less: Amortization of CIAC	F-3(b) F-22	\$	\$ 31,885
	Net Depreciation Expense		\$\$2,377_	\$31,885
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)	Ì	0
407	Amortization Expense (Other than CIAC)	F-3(b)		0
408	Taxes Other Than Income	W/S-3	32,528	34,671
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		\$462,462_	\$466,317
	Net Utility Operating Income		\$34,843_	\$34,253_
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)]		\$34,843	\$34,253

^{*} 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)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$142,305	\$358,2650	\$
\$142,305	\$358,265_	\$
\$ 113,269	\$ 286,492	\$
9,723	22,162	
\$9,723_	\$	\$ <u>0</u>
0 0 10,767 0 0 0 0 0	0 0 23,904 0 0 0 0 0	
\$133,759_	\$332,558_	\$
\$8,546_	\$25,707_	\$ <u>0_</u>
0 0 0	0 0 0	
\$8,546	\$25,707	\$0

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

COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility	Total Utility Operating Income [from page F-3(a)]		\$34,843	\$34,253_
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_
	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	е	\$0	\$0
	INTEREST EXPENSE			
427	Interest Expense	F-19	\$ 32,300	\$ 34,741
428	Amortization of Debt Discount & Expense	F-13		
429	Amortization of Premium on Debt	F-13	2	
	Total Interest Expense		\$32,300_	\$34,741
	EXTRAORDINARY ITEMS		Î	
433	Extraordinary Income		\$	\$
434	Extraordinary Deductions			
409.3	Income Taxes, Extraordinary Items			
	Total Extraordinary Items		\$0	\$0
	NET INCOME		\$ 2,543	\$(488)

Explain Extraordinary Income:		

SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)		WATER JTILITY (d)		STEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$	338,980	\$	1,044,869
	Less:				Ì	
	Nonused and Useful Plant (1)					
108	Accumulated Depreciation	F-8		260,792		800,795
110	Accumulated Amortization	F-8		0	-	0
271	Contributions in Aid of Construction	F-22	1	155,893		380,306
252	Advances for Construction	F-20				
	Subtotal		\$	(77,705)	\$	(136,232)
	Add:	Ī				
272	Accumulated Amortization of	1	l			
	Contributions in Aid of Construction	F-22		155,893		380,306
	Subtotal		\$	78,188	\$	244,074
	Plus or Minus:		Ì			
114	Acquisition Adjustments (2)	F-7		0		0
115	Accumulated Amortization of					
	Acquisition Adjustments (2)	F-7		0	l	0
	Working Capital Allowance (3)			14,159		35,812
	Other (Specify):					
		4			-	
		4			-	
	-	-	-		-	
	RATE BASE			92,347	\$	279,886
	NET UTILITY OPERATING INCOME			8,546	s	25,707
ACI	HIEVED RATE OF RETURN (Operating Income / Rate Ba	ase)	=	9.25%	<u></u>	9.18%

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.

December 31, 2021

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

CLASS OF CAPITAL (2)	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	0.00% 0.00% 98.91% 1.09% 0.00% 0.00% 0.00% 0.00%	9.27% 8.06% 6.00%	0.00% 0.00% 7.97% 0.07% 0.00% 0.00% 0.00% 0.00% 0.00%
Total	\$459,302	100.00%		8.04%

(1)	If the utility's capital structure is not used, explain which capital structure is used.					
(2)	Should equal amounts on Schedule F-6, Column (g).					
(2)	Should equal amounts on Schedule r-o, Column (g).					
(3)	Mid-point of the last authorized Return On Equity or current leverage formula if none has been established.					
	Must be calculated using the same methodology used in the last rate					

proceeding using current annual report year end amounts and cost rates.

APPROVED RETURN ON EQUITY

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

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate:	N/A
Commission order approving AFUDC rate:	N/A

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.

YEAR OF REPORT December 31, 2021

Tymber Creek Utilities, Incorporated

UTILITY NAME:

SCHEDULE OF CAPITAL STRUCTURE ADJUSTIMENTS WITH THE METHODOLOGY ISED IN THE LAST DATE DEOCERNING

	11/2		
	CAPITAL STRUCTURE (g)	%	9
CEEDING	OTHER (1) ADJUSTMENTS PRO RATA (f)	9	8
HE LAST KATE PRO	OTHER (1) ADJUSTMENTS SPECIFIC (6)	59	S 0
ETHODOLOGY USED IN THE LAST RATE PROCEEDING	NON- JURISDICTIONAL ADJUSTMENTS (d)	S .	8
	NON-UTILITY ADJUSTMENTS (c)	Se	8
CONSISTENT WITH THE M	PER BOOK BALANCE (b)	69	
	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

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

December 31, 2021

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)
101 102	Plant Accounts: Utility Plant In Service Utility Plant Leased to Other Property Held for Future	\$338,980_	\$1,044,869_	\$	\$1,383,849
103	Use Utility Plant Purchased or Sold				0
105	Construction Work in Progress Completed Construction Not Classified				0
	Total Utility Plant	\$338,980	\$1,044,869_	\$0	\$1,383,849

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
Total Pl	lant Acquisition Adjustments	\$ <u>0</u> _	\$0	so_	\$0
115	Accumulated Amortization	\$	\$	\$	\$0 0 0
Total Accumulated Amortization		\$ <u>0</u> _	\$0	\$0_	\$0
Net Acquisition Adjustments		\$	\$0	\$0	\$0

December 31, 2021

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

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

DESCRIPTION (a)		WATER (b)	WA	ASTEWATER (c)	REF	ER THAN PORTING STEMS (d)		TOTAL (e)
ACCUMULATED DEPRECIATION Account 108 Balance first of year	\$	251,569	\$	778,633	\$		\$	1,030,202
Credit during year: Accruals charged to: Account 108.1 (1) Account 108.2 (2) Account 108.3 (2) Other Accounts (specify):		9,723	\$		\$		\$	31,885 0 0 0 0
Salvage Other Credits (Specify):			=		8		_	0 0
Total Credits Debits during year: Book cost of plant retired Cost of Removal Other Debits (specify):	\$	9,723	\$	22,162	\$	0	\$	31,885 500 0 0 0
Total Debits	\$	500	\$	0	\$	0	\$	500
Balance end of year	\$	260,792	\$_	800,795	\$	0	\$_	1,061,587
ACCUMULATED AMORTIZATION Account 110 Balance first of year	\$		\$		\$		\$	0
Credit during year: Accruals charged to: Account 110.2 (3) Other Accounts (specify):	\$ 		\$ 		\$		\$	0 0 0
Total credits Debits during year: Book cost of plant retired Other debits (specify):	\$ 	0	\$ 	0	\$ 	0	\$ 	0 0 0
Total Debits Balance end of year	\$ \$	0	\$ \$	0	\$ \$	0	\$ \$	0

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

REGULATORY COMMISSION EXPENSE

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

AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)

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	
Total Nonutility Property	s	\$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	\$
OTHER SPECIAL DEPOSITS (Account 133): Petty Cash	\$650
Total Other Special Deposits	\$650

December 31, 2021

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

Tymber Creek Utilities, Incorporated

December 31, 2021

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 Accounts 142 and 144 should be listed individually

Amounts included in Accounts 142 and 144 should b DESCRIPTION	e listed individually.		TOTAL
(a)			(b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):		r	(6)
Water	\$ 10,654		
Wastewater	19,785		
Other			
-			
Total Customer Accounts Receivable		\$	30,439
OTHER ACCOUNTS RECEIVABLE (Account 142):			
(\$		
Total Other Accounts Receivable		\$	0
NOTES RECEIVABLE (Account 144):			
()	\$	l	
		l	
Total Notes Receivable		\$	0
Total Accounts and Notes Receivable		,	20.420
Total Accounts and Notes Receivable		\$	30,439
ACCUMULATED PROVISION FOR			
UNCOLLECTIBLE ACCOUNTS (Account 143)		l	
Balance first of year	\$	l	
Add: Provision for uncollectibles for current year	\$		
Collection of accounts previously written off	٩		
Utility Accounts			
Others			
Others	-		
*			
Total Additions	\$ 0	1	
Deduct accounts written off during year:	3 0	ł	
		1	
Utility Accounts Others	1		
Others	7	l	
-		1	
		1	
Total accounts written off	\$ 0		
Balance end of year		\$	0
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	•	\$	30,439
		_	

December 31, 2021

ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION	
(a)	(b)
	s
	³
Total	\$ 0
2 0 000	

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (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

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
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)
	\$
Total Extraordinary Property Losses	\$0

December 31, 2021

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 C

Tymber Creek Utilities, Incorporated

December 31, 2021

CAPITAL STOCK ACCOUNTS 201 AND 204*

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON 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	% %	100 100 \$ 100
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			s

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

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)	AN	MOUNTS (c)
215	Unappropriated Retained Earnings:	s	(1.49.042)
439	Balance Beginning of Year Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits:	\$\$	(148,943)
	Total Credits: Debits:	\$	0
	Total Debits:	\$	0
435 436	Balance Transferred from Income Appropriations of Retained Earnings:	\$	(488)
	Total Appropriations of Retained Earnings	\$	0
437	Dividends Declared: Preferred Stock Dividends Declared		
438	Common Stock Dividends Declared		
	Total Dividends Declared	\$	0
215	Year end Balance	\$	(149,431)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end):		
214	Total Appropriated Retained Earnings	\$	0
Total Re	tained Earnings	\$	(149,431)
Notes to	Statement of Retained Earnings:		

ADVANCES FROM ASSOCIATED COMPANIES ACCOUNT 223

Report each advance separately.

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

OTHER LONG-TERM DEBT ACCOUNT 224

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

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

December 31, 2021

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	3.25 %		\$0
Shirah Builders Loan	4.75 %		0
J. Stanley Shirah Master Account	10.00 %		377,111
Stanley Shirah - Other	10.00 %		68,791
Truist PPP Loan	%		8,400
<u> </u>	%		
-	%		
	%		
Total Account 232			\$454,302
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	\$ 15,243
Total	\$15,243

YEAR OF REPORT

December 31, 2021

UTILITY NAME: Tymber Creek Utilities, Incorporated

ACCRUED INTEREST AND EXPENSE ACCOUNTS 237 AND 427

W	ACCOUNTS AND AND	121			
	BALANCE	INTE	INTEREST ACCRUED DURING YEAR	INTEREST	
DESCRIPTION	BEGINNING	ACCT.		PAID DURING	BALANCE END
OF DEBIT (a)	OF YEAR (b)	DEBIT (c)	AMOUNT (d)	YEAR (e)	OF YEAR (f)
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	89		69	69	64
Total Account 237.1	0 8		8	8	8
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Water	69	427	\$ 8,685	\$ 8,685	89
Sewer			26,056	26,056	
Total Account 237.2	0 \$		\$ 34,741	\$ 34,741	8
Total Account 237 (1)	0 \$		\$ 34,741	\$ 34,741	8
INTEREST EXPENSED: Total accrual Account 237		237	\$ 34,741	(1) Must agree to F-	(1) Must agree to F-2 (a), Beginning and
Less Capitalized Interest Portion of AFUDC:				Ending Balance	Ending Balance of Accrued Interest.
				(2) Must agree to F-3 (c), Current Year Interest Expense	3 (c), Current sense
Net Interest Expensed to Account No. 427 (2)			\$ 34,741		

YEAR OF REPORT December 31, 2021

UTILITY NAME: Tymber Creek Utilities, Incorporated

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES

ACCOUNT 241

	BALANCE END
DESCRIPTION - Provide itemized listing	OF YEAR
(a)	(b)
	\$
Total Miscellaneous Current and Accrued Liabilities	8

ADVANCES FOR CONSTRUCTION

ACCOUNT 252

5	J11			-1,-1		
		BALANCE END	OF YEAR	(J)	0 0 0 0	0 \$
			CREDITS	(e)	8	8
	DEBITS		AMOUNT		₩ ₩	0 \$
		ACCT.	DEBIT	(c)		
ACCOUNT 252	BALANCE	BEGINNING	OF YEAR	(p)	8	0 \$
			NAME OF PAYOR *	(a)		Total

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

December 31, 2021

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	\$	s
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):	\$	\$
Total Other Deferred Liabilities	\$	\$
TOTAL OTHER DEFERRED CREDITS	\$	\$

December 31, 2021

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_	s	\$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	\$ <u>0</u>	\$	\$0
Credits during the year	\$0	\$0	\$	\$0_
Total Accumulated Amortization of Contributions In Aid of Construction	\$155,893	\$380,306	\$0	\$536,199

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

The reconciliation should include the same detail as furnished on Schedule M-1 of the federal tax return for the year.
The reconciliation shall be submitted even though there is no taxable income for the year.
Descriptions should clearly indicate the nature of each reconciling amount and show the computations of all tax accruals

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.

DECOMPANON	DEE NO	ARALINE
DESCRIPTION	REF. NO.	AMOUNT
(a)	(b)	(c)
Net income for the year	F-3(c)	\$(488)
Reconciling items for the year:	Ì	
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		\$(488)
Computation of tax:		

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WATER OPERATION SECTION

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UTILITY NAME:

Tymber Creek Utilities, Incorporated

December 31, 2021

WATER LISTING OF SYSTEM GROUPS

List below the name of each reporting system and its certificate number. Those systems which have been consolidated under the same tariff should be assigned a group number. Each individual system which has not been consolidated should be assigned its own group number. The water financial schedules (W-2 through W-10) should be filed for the group in total. The water engineering schedules (W-11 through W-14) must be filed for each system in the group. All of the following water pages (W-2 through W-14) should be completed for each group and arranged by group number.				
SYSTEM NAME / COUNTY	CERTIFICATE NUMBER	GROUP NUMBER		
Tymber Creek Utilities, Inc.	303W			

YEAR	OF	REP	ORT
------	-----------	-----	-----

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

December 31, 2021

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)	\$ 338,980
	Less: Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	260,792
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	155,893
252	Advances for Construction	F-20	
	Subtotal		\$(77,705)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 155,893
	Subtotal		\$78,188_
114 115	Plus or Minus: Acquisition Adjustments (2) Accumulated Amortization of Acquisition Adjustments (2) Working Capital Allowance (3) Other (Specify):	F-7 F-7	14,159
	WATER RATE BASE		\$\$
WA	TER OPERATING INCOME	W-3	\$8,546
	ACHIEVED RATE OF RETURN (Water Operating Income / Water R	ate Base)	9.25%

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

SYSTEM NAME / COUNTY: Volusia

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
400 469	UTILITY OPERATING INCOME Operating Revenues Less: Guaranteed Revenue and AFPI	W-9 W-9	\$ 142,305
	Net Operating Revenues	•	\$142,305_
401	Operating Expenses	W-10(a)	\$ 113,269
403	Depreciation Expense Less: Amortization of CIAC	W-6(a) W-8(a)	9,723
	Net Depreciation Expense		\$ 9,723
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		\$ 133,759
	Utility Operating Income		\$8,546
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$0
413	Income From Utility Plant Leased to Others		
414 420	Gains (losses) From Disposition of Utility Property Allowance for Funds Used During Construction	_	
420	Total Utility Operating Income		\$8,546

YEAR OF REPORT

December 31, 2021

Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY: Volusia

UTILITY NAME:

WATER UTILITY PLANT ACCOUNTS

CURRENT YEAR (f)	\$ 36	0	1,131	903	0	0	0	0	40,411	15,165	6,316	0	0	190,444	11,160	42,465	9,185	0	0	11,237	7,812	0	0	0	373	0	2,342	0	\$ 338,980
RETIREMENTS (e)																200													\$ 500
ADDITIONS (d)	\$										2,747					703													\$ 3,450
PREVIOUS YEAR (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. NO.	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	

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

W-4(a) GROUP YEAR OF REPORT December 31, 2021

Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY: Volusia

UTILITY NAME:

WATER UTILITY PLANT MATRIX

_																		_				_					_				_	
R.		GENERAL	(b)	69																			11,237	7,812				373		2,342		\$ 21,764
4.	TRANSMISSION AND	DISTRIBUTION	(g)	\$													190,444	11,160	42,465	9,185												\$ 253,254
6:	WATER	TREATMENT	(f)	\$																												0
.2	SOURCE OF SUPPLY	AND PUMPING	(e)	69		1,131	903					40,411	15,165	6,316																		\$ 63,926
.1		INTANGIBLE	(d)	\$ 36																												\$ 36
		CURRENT	reak (c)	\$ 36	0	1,131	903	0	0	0	0	40,411	15,165	6,316	0	0	190,444	11,160	42,465	9,185	0	0	11,237	7,812	0	0	0	373	0	2,342	0	\$ 338,980
			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 RE	PORT
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UTILITY NAME: Tymber Creek Utilities, Incorporated December 31, 2021

SYSTEM NAME / COUNTY: Volusia

BASIS FOR WATER DEPRECIATION CHARGES

		AVERAGE SERVICE	AVERAGE NET	DEPRECIATION RATE APPLIED
ACCT.		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	2	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			
	Plant Composite Depreciation Rate *	a		

^{*} 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, 2021

Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY:

UTILITY NAME:

Volusia

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

TOTAL CREDITS (d+e) (f)	\$ 28 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	9,723
OTHER CREDITS * (e)		0
ACCRUALS (d)	\$ 28 1,155 1,155 2,098 2,098 2,098 2,098	9,723
BALANCE OTHE OF YEAR ACCRUALS CREDIT (e) (d) (e)	\$ 322 0 0 0 0 0 0 21,939 15,165 1,035 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	\$ 251,569
ACCOUNT NAME (b)	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 Transportation Equipment Transportation Equipment Stores Equipment Transportation Equipment Coffice Furniture and Equipment Tools, Shop and Garage Equipment Laboratory Equipment Communication Equipment Miscellaneous Equipment Other Tangible Plant	TOTAL WATER ACCUMULATED DEPRECIATION
ACCT. NO.	304 305 306 306 308 309 311 311 311 311 311 311 312 313 314 314 314 314 314 314 316 317 318 318 319 319 319 319 319 319 319 319 319 319	TOTAL WA

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

W-6(a) GROUP

YEAR OF REPORT December 31, 2021

Tymber Creek Utilities, Incorporated

UTILITY NAME:

Volusia SYSTEM NAME / COUNTY:

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

g1		_	_		_			_				_		_	_	_		_	_			_	_	_	=			_	-	
	BALANCE AT	END OF YEAR	(c+ f-i)	(K)	\$ 350	0	0	0	0	23,094	15,165	1,309	0	0	167,346	11,160	16,832	8,328	0	0	11,237	4,451	0	0	0	373	0	1,147	0	\$ 260,792
	TOTAL	CHARGES	(g-h+i)	<u></u>	0	0	0	0	0	0	0	0	0	0	0	0	200	0	0	0	0	0	0	0	0	0	0	0	0	\$
	REMOVAL	AND OTHER	CHARGES	(j)	€																									s 0
COST OF		SALVAGE AND	INSURANCE	(h)	⇔																									8
. I		PLANT	RETIRED	(g)	69												200													\$
			ACCOUNT NAME	(b)	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
		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 WA

W-6(b) GROUP

YEAR	OF	REPORT
_	_	

SYSTEM NAME / COUNTY:

Volusia

December 31, 2021

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)	\$ <u>0</u>
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:
_	

YEAR	OF	REP	ORT
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UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY:

E 7	-				
V١	OI.	u	S	I	2

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
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):	\$ <u>0</u>	
Total debits	\$0	
Credits during the year (specify):	\$	
Total credits	\$0_	
Balance end of year	\$155,893_	

W-8(a) GROUP _____

YEAR	OF	REPORT	

UTILITY NAME:

Tymber Creek Utilities, Incorporated

December 31, 2021

SYSTEM NAME / COUNTY:

Volusia

WATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
None		\$
Total Credits		so

YEAR (OF RI	EPO	RT
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UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY	: Volusia	

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1 461.2 461.3 461.4 461.5	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	136,917 3,604
	Total Metered Sales	420_	420	\$140,521
462.1 462.2	Fire Protection Revenue: Public Fire Protection Private Fire Protection			
	Total Fire Protection Revenue	0	0	\$
464	Other Sales To Public Authorities	9		
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
	Total Water Sales	420	420	\$140,521
	Other Water Revenues:			
469	Guaranteed Revenues (Including Allowar	ice for Funds Prudently In	vested or AFPI)	\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,784
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
	Total Other Water Revenues			\$1,784_
	Total Water Operating Revenues			\$142,305

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

UTILITY NAME:

Tymber Creek Utilities, Incorporated

December 31, 2021

SYSTEM NAME / COUNTY:

Volusia

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 15,582	8	S
603	Salaries and Wages - Officers, Directors and Majority Stockholders	0		Ψ
604	Employee Pensions and Benefits	0	3	
610	Purchased Water	64,138	64,138	
615	Purchased Power	417	417	
616	Fuel for Power Production	0		
618	Chemicals	0		
620	Materials and Supplies	376		
631	Contractual Services-Engineering	0		
632	Contractual Services - Accounting	648		
633	Contractual Services - Legal	0		
634	Contractual Services - Mgt. Fees	7,750		
635	Contractual Services - Testing	1,566		
636	Contractual Services - Other	12,017		
641	Rental of Building/Real Property	2,896		
642	Rental of Equipment	0		
650	Transportation Expenses	459		
656	Insurance - Vehicle	319		100
657	Insurance - General Liability	411		
658	Insurance - Workman's Comp.	0		
659	Insurance - Other	0	,	
660	Advertising Expense	0		
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	0		
667	Regulatory Commission ExpOther	0		
668	Water Resource Conservation Exp.	0		
670	Bad Debt Expense	0		
675	Miscellaneous Expenses	6,690		
Total Water	Utility Expenses	\$113,269	\$ 64,555	\$0

SYSTEM NAME / COUNTY: Volusia

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$	376	\$	\$	\$	\$ 15,582 0 0 0 0 648 0 7,750 1,566 2,896 0 459 319
\$	\$\$	\$0	\$	\$\$	\$ 36,321

UTILITY NAME:

Tymber Creek Utilities, Incorporated

December 31, 2021

SYSTEM NAME / COUNTY:

Volusia

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January February March April May June July August September October November December	2,187 2,223 1,915 2,335 2,257 2,483 2,245 2,421 2,209 2,011 1,853 2,050			2,187 2,223 1,915 2,335 2,257 2,483 2,245 2,421 2,209 2,011 1,853 2,050	1,838 1,886 1,571 1,976 1,839 2,033 1,625 1,874 1,713 1,788 1,773 1,603
Total for Year	26,189	0	0	26,189	21,519
Vendor Point of de	elivery	ach Acct# 314070-290 19 N. Tymber Creek		below:	

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
N/A	= -15		-
		·	
	,	·	

W-1	1
GROUP_	
SYSTEM	

YEAR	OF	REPORT

UTILITY NAME: Tymber Creek Utilities, Incorporated

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

YE.A	R	OF	REI	ORT

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		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
	Total Water System Meter Equivalents 423			

CALCULATION OF THE WATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

- If actual flow data are available from the preceding 12 months, divide the total annual single family (a) 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:		
l		
1		
1		
1		
1		

SYSTEM NAME / COUNTY: V	Volusia
-------------------------	---------

OTHER WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where nece	ssary.
1. Present ERCs * the system can efficiently serve.	423
2. Maximum number of ERCs * which can be served.	500
3. Present system connection capacity (in ERCs *) using existing lines.	500
4. Future connection capacity (in ERCs *) upon service area buildout.	500
5. Estimated annual increase in ERCs *.	0
6. Is the utility required to have fire flow capacity? If so, how much capacity is required?	Yes Unknown
7. Attach a description of the fire fighting facilities. Not Available.	
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system:	
None	
9. When did the company last file a capacity analysis report with the DEP? 10. If the present system does not meet the requirements of DEP rules:	unknown
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.

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WASTEWATER OPERATION SECTION

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. CERTIFICATE **GROUP** SYSTEM NAME / COUNTY NUMBER NUMBER Tymber Creek Utilities, Inc. 252 S

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)	WA	ASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$	1,044,869
	Less:			
100	Nonused and Useful Plant (1)	0.00		900 705
108	Accumulated Depreciation	S-6(b)	-	800,795
110	Accumulated Amortization Contributions in Aid of Construction	F-8 S-7	-	
271 252	Advances for Construction	F-20		380,306
	Subtotal		\$_	(136,232)
252	Add:			
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	s	380,306
	Subtotal		\$_	244,074
	Plus or Minus:			
114	Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		4 -	35,812
	Other (Specify):		=	
	WASTEWATER RATE BASE		\$	279,886
WAST	EWATER OPERATING INCOME	S-3	\$_	25,707
ACHI	EVED RATE OF RETURN (Wastewater Operating Income / Waste	water Rate Base)	-	9.18%

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. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTI	LITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$ 358,265
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
	Net Operating Revenues		\$358,265
401	Operating Expenses	S-10(a)	\$ 286,492
403	Depreciation Expense Less: Amortization of CIAC	S-6(a) S-8(a)	22,162
	Less. Amortization of Circ	2 0(1)	
	Net Depreciation Expense		\$ 22,162
406	Amortization of Utility Plant Acquisition Adjustment	F-7	1
407	Amortization Expense (Other than CIAC)	F-8	0
408.10 408.11 408.12 408.13	Taxes Other Than Income Utility Regulatory Assessment Fee Property Taxes Payroll Taxes Other Taxes and Licenses		16,122 4,096 3,686
408	Total Taxes Other Than Income		\$ 23,904
409.1	Income Taxes		+
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		-
411.10	Provision for Deferred Income Taxes - Credit Investment Tax Credits Deferred to Future Periods		
412.10	Investment Tax Credits Restored to Operating Income		-
712.11	Utility Operating Expenses		\$332,558
	Utility Operating Income		\$\$
	Add Back:		
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$
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		\$\$

Tymber Creek Utilities, Incorporated

UTILITY NAME:

Volusia SYSTEM NAME / COUNTY:

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT.		PREVIOUS			CURRENT
NO.	ACCOUNT NAME	YEAR	ADDITIONS	RETIREMENTS	YEAR
(a)	(b)	(c)	(p)	(e)	(t)
351	Organization	0	643	69	0
352	Franchises	0			0
353	Land and Land Rights	4,524			4,524
354	Structures and Improvements	113,560			113,560
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	11,966			11,966
361	Collection Sewers - Gravity	493,482			493,482
362	Special Collecting Structures	0			0
363	Services to Customers	43,358			43,358
364	Flow Measuring Devices	6,406			6,406
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	36,220			36,220
371	Pumping Equipment	46,021	9,456		55,477
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and				
	Distribution System	0			0
380	Treatment and Disposal Equipment	248,911			248,911
381	Plant Sewers	0			0
382	Outfall Sewer Lines	10,827			10,827
389	Other Plant Miscellaneous Equipment	5,725			5,725
390	Office Furniture and Equipment	9,834			9,834
391	Transportation Equipment	2,817			2,817
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	1,762			1,762
396	Communication Equipment	0	Î		0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 1,035,413	\$ 9,456	8	\$ 1,044,869

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:

WASTEWATER UTILITY PLANT MATRIX

	•	!					
					RECLAIMED	RECLAIMED	
			SYSTEM	TREATMENT	WASTEWATER	WASTEWATER	
	INTANGIBLE	COLLECTION	PUMPING	AND	TREATMENT	DISTRIBUTION	GENERAL
	PLANT	PLANT	PLANT	DISPOSAL	PLANT	PLANT	PLANT
	(g)	(b)	(i)	(i)	(i)	6	(k)
\$		69	€9	S	54	69	8
			8 2				
				4,524			
				113,560			
		11,966					
		493,482					
		43,358					
		6,406					
Reuse Meters and Meter Installations							
			36,220				
			55,477				
Treatment and Disposal Equipment				248,911			
				10,827			
Other Plant Miscellancous Equipment				5,725			
							9,834
							2,817
Tools, Shop and Garage Equipment							
							1,762
64	0	\$ 555.212	269 16 \$	383.547	0	9	14,413
,,							

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	-		
360	Collection Sewers - Force	30		3.33%
361	Collection Sewers - Gravity	45	S=======	2.22%
362	Special Collecting Structures			ię
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		3	(\)
370	Receiving Wells	30	8	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	<u> </u>	2.86%
382	Outfall Sewer Lines	30).————————————————————————————————————	3.33%
389	Other Plant Miscellaneous Equipment	18	\(\frac{1}{2}\)	5.56%
390	Office Furniture and Equipment	6	7	16.67%
391	Transportation Equipment	6		16.67%
392	Stores Equipment		,	
393	Tools, Shop and Garage Equipment	-		
394	Laboratory Equipment			
395	Power Operated Equipment	12	/ · · · · · · · · · · · · · · · · · · ·	8.33%
396	Communication Equipment			
397	Miscellaneous Equipment	·		
398	Other Tangible Plant		3	

^{*} 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

UTILITY NAME:

Volusia SYSTEM NAME / COUNTY:

																																	_
	TOTAL	CREDITS	(q+e)	()	\$ 3,549	0	399	10,966	0	0	0	0	0	0	1,365	2,198	0	0	2,468	0	361	239	0	470	0	0	0	147	0	0	0	\$ 22,162	
DEPRECIATION		OTHER	CREDITS *	(e)	59																											0	
ACCUMULATED			ACCRUALS	(g)	\$ 3,549		399	10,966							1,365	2,198			2,468		361	239		470				147				\$ 22,162	
IN WASTEWATER	BALANCE	AT BEGINNING	OF YEAR	(၁)	\$ 97,509	0	6,269	330,654	0	43,358	6,406	0	0	0	15,536	6,463	0	0	246,443	0	9,204	2,767	9,834	235	0	0	0	955	0	0	0	\$ 778,633	
ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION			ACCOUNT NAME	(b)	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/Distribution Sys.	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 Depreciable Wastewater Plant in Service	
		ACCT.	NO.	(a)	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	Total De	

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

S-6(a) GROUP

Tymber Creek Utilities, Incorporated

UTILITY NAME:

Volusia SYSTEM NAME / COUNTY:

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

9,834 43,358 6,406 9,565 3,006 1,102 0 800,795 END OF YEAR 101,058 899'6 16,901 8,661 705 341,620 BALANCE AT 248,911 (c+f-j) 3 69 ااه 0 CHARGES (g-h+i) TOTAL 9 69 0 AND OTHER REMOVAL CHARGES COST OF \equiv 60 0 SALVAGE AND INSURANCE 3 RETIRED PLANT 3 Other Plant Miscellaneous Equipment Reuse Transmission/Distribution Sys. Reuse Meters and Meter Installations Tools, Shop and Garage Equipment Treatment and Disposal Equipment Total Depreciable Wastewater Plant in Service Office Furniture and Equipment Reuse Distribution Reservoirs Power Generation Equipment ACCOUNT NAME Structures and Improvements Special Collecting Structures Flow Measuring Installations Communication Equipment Collection Sewers - Gravity Power Operated Equipment 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 ACCT. NO. 355 366 370 380 354 360 361 362 363 364 365 367 371 374 375 381 382 389 390 391 392 393 394 395 396 397 398 <u>a</u>

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:	

December 31, 2021

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 0 0 0 0 0 0
Total Credits			\$0

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

UTILITY NAME:

Tymber Creek Utilities, Incorporated

December 31, 2021

SYSTEM NAME / COUNTY:

Volusia

WASTEWATER CIAC SCHEDULE "B"

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

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
None		\$
Total Credits		\$0

UTILITY NAME: Tymber Creek Utilities, Incorpora

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)
(4)	WASTEWATER SALES	(4)	(4)	
	Flat Rate Revenues:			
521.1	Residential Revenues			\$
521.2	Commercial Revenues			
521.3	Industrial Revenues			
521.4	Revenues From Public Authorities			
521.5	Multiple Family Dwelling Revenues			
521.6	Other Revenues			
521	Total Flat Rate Revenues	0	0_	\$0
	Measured Revenues:			
522.1	Residential Revenues	419	419	347,343
522.2	Commercial Revenues	1	1	5,548
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	420	420	\$352,891
523	Revenues From Public Authorities	·	9	31
524	Revenues From Other Systems			
525	Interdepartmental Revenues	()		
	Total Wastewater Sales	420	420	\$352,891_
	OTHER WASTEWATER REVENUES			
530	Guaranteed Revenues (Including Allow	ance for Funds Prudently	Invested or AFPI)	\$
531	Sale of Sludge			
532	Forfeited Discounts			
534	Rents From Wastewater Property			
535	Interdepartmental Rents			
536	Other Wastewater Revenues			5,374
	Total Other Wastewater Revenues			\$5,374_

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

YEAR	OF	RE	PORT
Decer	nber	31,	2021

SYSTEM NAME / COUNTY: Volusia

WASTEWATER OPERATING REVENUE

		BEGINNING	YEAR END	
ACCT.		YEAR NO.	NUMBER OF	
NO.	DESCRIPTION	CUSTOMERS *	CUSTOMERS *	AMOUNTS
(a)	(b)	(c)	(d)	(e)
	RECLAIMED WATER SALES			
	Flat Rate Reuse Revenues:			
540.1	Residential Reuse Revenues			\$
540.2	Commercial Reuse Revenues			
540.3	Industrial Reuse Revenues			
540.4	Reuse Revenues From			
	Public Authorities			
540.5	Other Revenues			
540	Total Flat Rate Reuse Revenues	0_0	<u> </u>	\$0
	Measured Reuse Revenues:			
541.1	Residential Reuse Revenues			
541.2	Commercial Reuse Revenues	//		
541.3	Industrial Reuse Revenues			
541.4	Reuse Revenues From	-		
	Public Authorities			
541	Total Measured Reuse Revenues	0	0	\$0
544	Reuse Revenues From Other Systems			
	Total Reclaimed Water Sales			so_
	Total Wastewater Operating Revenues			\$ 358,265

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

Tymber Creek Utilities, Incorporated

UTILITY NAME:

Volusia

SYSTEM NAME / COUNTY:

	9.	TREATMENT	EXPENSES -	MAINTENANCE	(I)										2,470																				\$ 2,470	
	ηŪ	TREATMENT	EXPENSES -	OPERATIONS	(p)	A			5		40,650			6,242						31,666	64,478														\$ 143,036	
	4.	Charles	EXPENSES -	MAINTENANCE	(g)																														0	
COUNT MATRIX	£.	Characheran	EXPENSES -	OPERATIONS	(E)																														0	
ITY EXPENSE ACC	.2	MONTH I TOO	EXPENSES-	MAINTENANCE	(e)																														0	
WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX	t.	in Cambo is a not of	EXPENSES-	OPERATIONS	(p)	200																													0	
WA			CURRENT	YEAR	<u> </u>	\$ 46,746		0	0	0	40,650	15,052	0	6,242	2,470	0	1,943	0	21,240	31,666	64,478	46,849	0	1,388	957	1,233	0	0	0		0	0	0	5,578	\$ 286,492	
				ACCOUNT NAME	(b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Production	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	Total Wastewater Utility Expenses	
			ACCT.	NO.	(B)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	160	992		192	770	775	Tot	

S-10(a) GROUP

Tymber Creek Utilities, Incorporated

UTILITY NAME:

SYSTEM NAME / COUNTY:

Volusia

WASTEWATER LITH ITY EXPENSE ACCOUNT MATRIX

_	_			_		_				_				_		_			_	_			_	_	_	_	_			_		_						7
27.	RECLAIMED	WATER	DISTRIBITION	DALEN DE LE	EAL DINSES-	MAINTENANCE	(0)	€9																													0 8	
77.	RECLAIMED	WATER	DISTRICTION	STORENGE	EAFENSES-	OPERATIONS	(n)	8																													0	
or.	RECLAIMED	WATER	TREATMENT		EAFENSES-	MAINTENANCE	(m)	549																													0	
Ċ.	RECLAIMED	WATER	TDEATMENT	OHOMBACKET	EAFENSES-	OPERATIONS	0	€9																													0 8	
ō.			ADMIN &	Charles &	GENERAL	EXPENSES	(K)	\$ 46,746		0				15,052				0	1,943	0	21,240			46,849	0	1,388	957	1,233								5,578	\$ 140,986	
,.			CTICTOMED	COSTONIEN	ACCOUNTS	EXPENSE	(1)	69		20																											0	
						ACCOUNT NAME	(b)	Salaries and Wages - Employees	Salaries and Wages - Officers,	Directors and Majority Stockholders	Employee Pensions and Benefits	Purchased Sewage Treatment	Sludge Removal Expense	Purchased Power	Fuel for Power Purchased	Chemicals	Materials and Supplies	Contractual Services-Engineering	Contractual Services - Accounting	Contractual Services - Legal	Contractual Services - Mgt. Fees	Contractual Services - Testing	Contractual Services - Other	Rental of Building/Real Property	Rental of Equipment	Transportation Expenses	Insurance - Vehicle	Insurance - General Liability	Insurance - Workman's Comp.	Insurance - Other	Advertising Expense	Regulatory Commission Expenses	- Amortization of Rate Case Expense	Regulatory Commission ExpOther	Bad Debt Expense	Miscellaneous Expenses	al Wastewater Utility Expenses	
					ACCT.	NO.	(a)	701	703		704	710	711	715	716	718	720	731	732	733	734	735	736	741	742	750	756	757	758	759	092	992		167	770	775	Totz	
	77.	RECLAIMED RECLAIMED RECLAIMED	RECLAIMED RECLAIMED RECLAIMED WATER WATER	RECLAIMED RECLAIMED RECLAIMED WATER WATER WATER ADMIN & TUBEATMENT DISTRIBITION	RECLAIMED RECLAIMED RECLAIMED RECLAIMED RECLAIMED WATER WATER WATER WATER DISTRIBUTION D	RECLAIMED RECLAIMED RECLAIMED WATER WATER WATER ADMIN. & TREATMENT TREATMENT DISTRIBUTION GENERAL EXPENSES- EXPENSES-	RECLAIMED RECLAIMED RECLAIMED RECLAIMED RECLAIMED AVATER WATER WATER WATER ADMIN. & TREATMENT TREATMENT DISTRIBUTION ACCOUNTS GENERAL EXPENSES- EX	CUSTOMER CENERAL EXPENSES- EXPENSES- EXPENSES- EXPENSES- EXPENSES- CUSTOMER CUSTO	RECLAIMED RECLAIMED RECLAIMED RECLAIMED RECLAIMED WATER	RECLAIMED RECLAIMED RECLAIMED RECLAIMED RECLAIMED WATER	RECLAIMED RECLAIMED RECLAIMED RECLAIMED RECLAIMED WATER	CUSTOMER CUSTOMER ADMIN. & TREATMENT TREATMENT TREATMENT ATTER WATER W	CUSTOMER CUSTOMER CUSTOMER CUSTOMER CUSTOMER ADMIN. & TREATMENT TREATMENT WATER WATE	RECLAIMED RECLAIMED RECLAIMED RECLAIMED CUSTOMER ADMIN. & TREATMENT TREATMENT WATER WATER	RECLAIMED RECLAIMED RECLAIMED RECLAIMED CUSTOMER ADMIN. & TREATMENT WATER WATER ACCOUNT NAME EXPENSE EXPENSES EXPENSES CUSTOMER ADMIN. & TREATMENT DISTRIBUTION COSTOMER ADMIN. & TREATMENT DISTRIBUTION COSTOMER EXPENSE EXPENSES EXPENSES COOUNT NAME DISTRIBUTION COUNT NAME DISTRIBUTION COUNT NAME DISTRIBUTION COPERATION (m)	RECLAIMED RECLAIMED RECLAIMED RECLAIMED RECLAIMED WATER RECLAIMED WATER WATER WATER WATER WATER WATER WATER WATER RECLAIMED RECLAIMED RECLAIMED RECLAIMED WATER WATER WATER WATER WATER WATER WATER RECLAIMED RECLAIMED RECLAIMED WATER WATER WATER WATER WATER WATER WATER WATER WATER RECLAIMED RECLAIMED WATER WATER WATER WATER WATER WATER WATER WATER RECLAIMED RECLAIMED RECLAIMED WATER WATER WATER WATER WATER WATER WATER WATER WATER RECLAIMED RECLAIMED RECLAIMED RECLAIMED WATER RECLAIMED RECLAIMED WATER WATE	CUSTOMER ADMIN. & TREATMENT TREATMENT DISTRIBUTION ACCOUNTS GENERAL EXPENSES- EXPENSES- EXPENSES- ACCOUNT NAME EXPENSE EXPENSES- EXPENSES- EXPENSES- CUSTOMER ADMIN. & TREATMENT DISTRIBUTION ACCOUNT NAME EXPENSE EXPENSES- EXPENSES- EXPENSES- CONTINUED CONTINUED CONTINUED CONTINUED Salaries and Wages - Employees Pensions and Benefits S S A6,746 S S S Directors and Majority Stockholders Employee Pensions and Benefits S S S Directors and Majority Stockholders Employee Pensions and Benefits S S S S Employee Pensions and Benefits S S S S S Employee Pensions and Benefits S S S S S S S Employee Pensions and Benefits S S S S S S S S S	RECLAIMED RECLAIMED RECLAIMED RECLAIMED	RECLAIMED RECLAIMED RECLAIMED RECLAIMED WATER RECLAIMED RECLAIMED RECLAIMED RECLAIMED RECLAIMED WATER WATER WATER RECLAIMED RATER RATER	RECLAIMED RECLAIMED RECLAIMED RECLAIMED RECLAIMED WATER WATER WATER WATER WATER WATER WATER WATER REATMENT TREATMENT DISTRIBUTION CENERAL EXPENSES EXPENSES CENERAL EXPENSES EXPENSES CENERAL EXPENSES EXPENSES CENERAL EXPENSES EXPENSES EXPENSES CENERAL EXPENSES EXPENSES EXPENSES CENERALIONS CENERA	CUSTOMER ADMIN. & TREATMENT TREATMENT DISTRIBUTION CUSTOMER ADMIN. & TREATMENT TREATMENT DISTRIBUTION Salaries and Wages - Employees Expenses	CUSTOMER CUSTOMER CUSTOMER CUSTOMER CUSTOMER ADMIN. & TREATMENT TREATMENT DISTRIBUTION	CUSTOMER ADMIN. & TREATMENT TREATMENT WATER WA	RECLAMED RECLAMED RECLAMED	CUSTOMER ADMIN. & TREATMENT DISTRIBUTION	RECLAIMED RECLAIMED RECLAIMED	RECLAIMED RECLAIMED RECLAIMED	Courtectual Services - Legal Courtectual Services - Other	CUISTOMER RECLAIMED RECLAIMED RECLAIMED RECLAIMED	CONTROLLE CONT	RECLAMED RECLAMED	RECLAMED RECOURT NAME RECLAMED RECOURT NAME RECLAMED RECLAMED RECLAMED RECLAMED RECLAMED RECOURT NAME RECLAMED RECOURT NAME RECLAMED RECL	RECLAIMED RECLAIMED RECLAIMED	RECLAINED RECLAINED RECLAINED	RECLAIMED RECLAIMED RECLAIMED RECLAIMED RECLAIMED	RECLAIMED RECL	ACCOUNT NAME ADMIN.4 TRRATHENT WATER WATER	ACCOUNT NAME

YEAR	OF	REPORT

December 31, 2021 **UTILITY NAME:** Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY: Volusia

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residenti	a)	1.0		0
5/8"	Displacement	1.0	418	418
3/4"	Displacement	1.5		0
1"	Displacement	2.5		5
1 1/2"	Displacement or Turbine	5.0		0
2"	Displacement, Compound or Turbine	8.0		0
3"	Displacement	15,0		0
3"	Compound	16.0		0
3"	Turbine	17.5	\ 	0
4"	Displacement or Compound	25.0		0
4"	Turbine	30.0		0
6"	Displacement or Compound	50.0		0
6"	Turbine	62.5		0
8"	Compound	80.0		0
8"	Turbine	90.0		0
10"	Compound	115.0		
10"	Turbine	145.0		
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:

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

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.

ERC Calculation:

S-11	
GROUP	
SYSTEM	

YEAR OF REPORT	
December 31, 2021	

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		g
Manufacturer	Wetherell Treatment Services		
Type (2)	Extended Air	(====================================	
Hydraulic Capacity	0.075	(-	8
Average Daily Flow	0.066	:	ss
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, 2021

UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY:

Volusia

OTHER WASTEWATER SYSTEM INFORMATION

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

^{*} An ERC is determined based on the calculation on S-11.

RECONCILIATION OF REVENUE TO REGULATORY ASSESSMENT FEE REVENUE

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

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

(a)	(b)	(c)	(d)	
	Gross Wate	r Gross Water		
	Revenues Pe	er Revenues Per	Difference	
Accounts	Sch. S-9	RAF Return	(b) - (c)	
Gross Revenue:				
Unmetered Water Revenues (460)				
Total Metered Sales (461.1 - 461.5)	\$ 140,521	.00 \$ 140,513.00	\$ 8.00	
Total Fire Protection Revenue (462.1 - 462.2)				
Other Celler to Dublin Authorities (404)				
Other Sales to Public Authorities (464)				
Sales to Irrigation Customers (465)				
Sales to irrigation customers (403)				
Sales for Resale (466)				
Oules to result (400)				
Interdepartmental Sales (467)				
morasparamental sales (157)				
Total Other Water Revenues (469 - 474)	\$ 1,784	1,792.00 s	\$ (8.00)	
, ,	· ·		1	
Total Wastewater Operating Revenue	\$ 142,305	5.00 \$ 142,305.00	\$ -	
LESS: Expense for Purchased Water				
from FPSC-Regulated Utility				
Not Mater Operating Payange	¢ 440.005	: 00 ¢ 442.205.00	f	
Net Water Operating Revenues	\$ 142,305	5.00 \$ 142,305.00	-	

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 Water Operations Class A & B

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

(a)	(b)			(c)	(d)	
1-7		ross Water	G	ross Water		
		evenues Per	Re	venues Per		ifference
Accounts	'''	Sch. S-9	l .	AF Return	_	(b) - (c)
	+					(3) (0)
Gross Revenue:						
Unmetered Water Revenues (460)						
omnosored traisi revenues (100)		-				
Tatal Material Color (ACA 4 ACA 5)	1	440 504 00	, a	440.540.00	"	0.00
Total Metered Sales (461.1 - 461.5)	\$	140,521.00	<u>\$</u>	140,513.00	\$	8.00
T. I.E. D. I. (1. D						
Total Fire Protection Revenue (462.1 - 462.2)	-					
Other Sales to Public Authorities (464)						
			1			
Sales to Irrigation Customers (465)	-		-			
Sales for Resale (466)						
Interdepartmental Sales (467)						
Total Other Water Revenues (469 - 474)	\$	1,784.00	\$	1,792.00	\$	(8.00
Total Wastewater Operating Revenue	\$	142,305.00	\$	142,305.00	\$	-
LESS: Expense for Purchased Water						
from FPSC-Regulated Utility	-					
N. 4 W. 4 O		440.005.00		440,005,00		
Net Water Operating Revenues	\$	142,305.00	\$	142,305.00	\$	
Explanations:						
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).