

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

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

**ANNUAL REPORT**

OF

WS246-23-AR  
J.S. Shirah Trust  
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, 2023

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## GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

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UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**  
December 31, 2023

**CERTIFICATION OF ANNUAL REPORT**

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

YES NO

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

YES NO

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

YES NO

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

YES NO

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

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

*Tara Hollis*

Tara Hollis for T. Brent Jenkins, Attorney for Trustee

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

| 1. | 2. | 3. | 4. |
|----|----|----|----|
|    |    |    |    |

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

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

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

ANNUAL REPORT OF

YEAR OF REPORT

December 31, 2023

Tymber Creek Utilities, Incorporated

(Exact Name of Utility)

County: Volusia

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

1951 W. Granada Blvd.  
Ormond Beach, FL 32174

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

E Mail Address: Tymbercreekutil@aol.com

WEB Site: N/A

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

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

T. Brent Jenkins, Attorney for Trustee  
1951 W. Granada Blvd.  
Ormond Beach, FL 32174

Telephone: 386-677-5702

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

1951 W. Granada Blvd.  
Ormond Beach, FL 32174

Telephone: 386-677-5702

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

Hartman Consultants, LLC  
637 N. Park Ave.  
Winter Park, FL 32789

Willdan Financial Services  
200 S. Orange Avenue, Suite 1550  
Orlando, FL 32801

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

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

Individual  Partnership  Sub S Corporation  1120 Corporation

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

|     | Name                     | Percent Ownership |
|-----|--------------------------|-------------------|
| 1.  | J. Stanley Shirah Estate | 100%              |
| 2.  |                          |                   |
| 3.  |                          |                   |
| 4.  |                          |                   |
| 5.  |                          |                   |
| 6.  |                          |                   |
| 7.  |                          |                   |
| 8.  |                          |                   |
| 9.  |                          |                   |
| 10. |                          |                   |



**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 2023.

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.

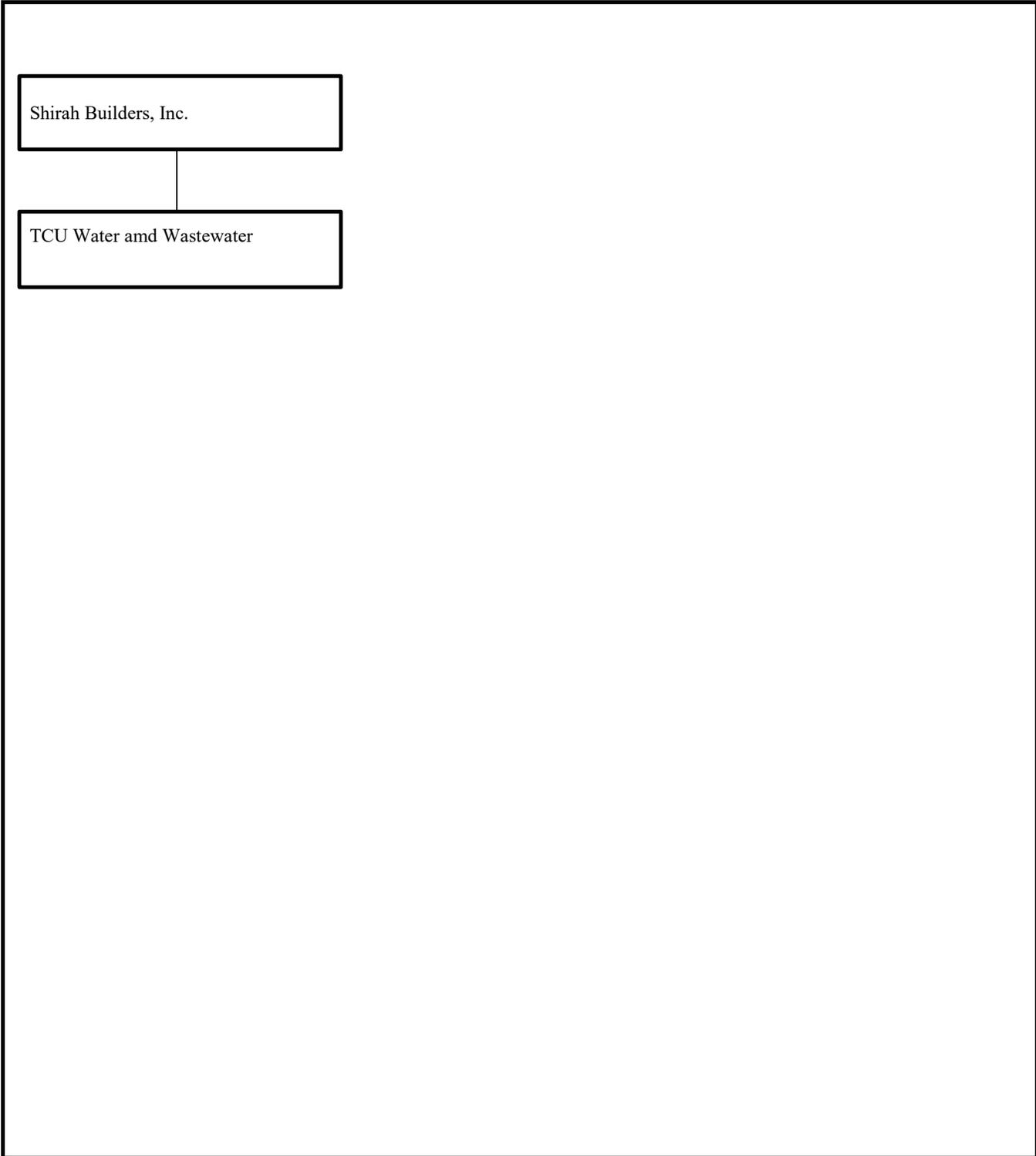
UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**  
December 31, 2023

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/23

Complete below an organizational chart that shows all parents, subsidiaries and affiliates of the utility.  
The chart must also show the relationship between the utility and affiliates listed on E-7, E-10(a) and E-10(b).



UTILITY NAME: Tymber Creek Utilities, Incorporated

|  |
|--|
| <b>YEAR OF REPORT</b><br>December 31, 2023 |
|--|

**COMPENSATION OF OFFICERS**

| For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent. |              |  |                                  |
|--|--------------|--|----------------------------------|
| NAME<br>(a)  | TITLE<br>(b) | % OF TIME SPENT<br>AS OFFICER OF<br>THE UTILITY<br>(c) | OFFICERS'<br>COMPENSATION<br>(d) |
| J. Stanley Shirah Trust  | President    | _____  | \$ _____ 0                       |
|  |              | _____  |                                  |
|  |              | _____  |                                  |
|  |              | _____  |                                  |
|  |              | _____  |                                  |
|  |              | _____  |                                  |
|  |              | _____  |                                  |
|  |              | _____  |                                  |
|  |              | _____  |                                  |

**COMPENSATION OF DIRECTORS**

| For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent. |              |  |                                   |
|--|--------------|--|-----------------------------------|
| NAME<br>(a)  | TITLE<br>(b) | NUMBER OF<br>DIRECTORS'<br>MEETINGS<br>ATTENDED<br>(c) | DIRECTORS'<br>COMPENSATION<br>(d) |
| J. Stanley Shirah Trust  | President    | All _____  | \$ _____ 0                        |
|  |              | _____  |                                   |
|  |              | _____  |                                   |
|  |              | _____  |                                   |
|  |              | _____  |                                   |
|  |              | _____  |                                   |
|  |              | _____  |                                   |
|  |              | _____  |                                   |
|  |              | _____  |                                   |









UTILITY NAME: Tymber Creek Utilities, Incorporated

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

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

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

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

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# **FINANCIAL SECTION**

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UTILITY NAME: Tymber Creek Utilities, Incorporated

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

| ACCT.<br>NO.<br>(a)                   | ACCOUNT NAME<br>(b)  | REF.<br>PAGE<br>(c) | PREVIOUS<br>YEAR<br>(d) | CURRENT<br>YEAR<br>(e) |
|---------------------------------------|--|---------------------|-------------------------|------------------------|
| <b>UTILITY PLANT</b>                  |  |                     |                         |                        |
| 101-106                               | Utility Plant  | F-7                 | \$ 1,413,779            | \$ 1,443,040           |
| 108-110                               | Less: Accumulated Depreciation and Amortization                                      | F-8                 | 1,092,047               | 1,124,612              |
| Net Plant                             |  |                     | \$ 321,732              | \$ 318,428             |
| 114-115                               | Utility Plant Acquisition adjustment (Net)   | F-7                 | 0                       |                        |
| 116 *                                 | Other Utility Plant Adjustments  |                     |                         |                        |
| Total Net Utility Plant               |  |                     | \$ 321,732              | \$ 318,428             |
| <b>OTHER PROPERTY AND INVESTMENTS</b> |  |                     |                         |                        |
| 121                                   | Nonutility Property  | F-9                 | \$ 0                    | \$ 0                   |
| 122                                   | Less: Accumulated Depreciation and Amortization                                      |                     |                         |                        |
| Net Nonutility Property               |  |                     | \$ 0                    | \$ 0                   |
| 123                                   | Investment in Associated Companies   | F-10                |                         |                        |
| 124                                   | Utility Investments  | F-10                |                         |                        |
| 125                                   | Other Investments  | F-10                |                         |                        |
| 126-127                               | Special Funds  | F-10                |                         |                        |
| Total Other Property & Investments    |  |                     | \$ 0                    | \$ 0                   |
| <b>CURRENT AND ACCRUED ASSETS</b>     |  |                     |                         |                        |
| 131                                   | Cash   |                     | \$ 103,530              | \$ 16,176              |
| 132                                   | Special Deposits   | F-9                 |                         |                        |
| 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                | 26,834                  | 28,198                 |
| 145                                   | Accounts Receivable from Associated Companies  | F-12                |                         |                        |
| 146                                   | Notes Receivable from Associated Companies   | F-12                |                         |                        |
| 151-153                               | Material and Supplies  |                     |                         |                        |
| 161                                   | Stores Expense   |                     |                         |                        |
| 162                                   | Prepayments  |                     |                         |                        |
| 171                                   | Accrued Interest and Dividends Receivable  |                     |                         |                        |
| 172 *                                 | Rents Receivable   |                     |                         |                        |
| 173 *                                 | Accrued Utility Revenues   |                     |                         |                        |
| 174                                   | Miscellaneous Current and Accrued Assets   | F-12                |                         |                        |
| Total Current and Accrued Assets      |  |                     | \$ 131,014              | \$ 45,024              |

\* Not Applicable for Class B Utilities

UTILITY NAME: Tymber Creek Utilities, Incorporated

|  |
|--|
| <b>YEAR OF REPORT</b><br>December 31, 2023 |
|--|

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                        | REF.<br>PAGE<br>(c) | PREVIOUS<br>YEAR<br>(d) | CURRENT<br>YEAR<br>(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              |                     | \$ _____ 452,746        | \$ _____ 363,452       |

\* Not Applicable for Class B Utilities

|   |
|---|
| <p><b>NOTES TO THE BALANCE SHEET</b></p> <p>The space below is provided for important notes regarding the balance sheet</p> |
|---|

UTILITY NAME: Tymber Creek Utilities, Incorporated

|  |
|--|
| <b>YEAR OF REPORT</b><br>December 31, 2023 |
|--|

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

| ACCT.<br>NO.<br>(a)                    | ACCOUNT NAME<br>(b)   | REF.<br>PAGE<br>(c) | PREVIOUS<br>YEAR<br>(d) | CURRENT<br>YEAR<br>(e) |
|--|---|---------------------|-------------------------|------------------------|
| <b>EQUITY CAPITAL</b>                  |   |                     |                         |                        |
| 201                                    | Common Stock Issued   | F-15                | \$ 100                  | \$ 100                 |
| 204                                    | Preferred Stock Issued  | F-15                | 0                       |                        |
| 202,205 *                              | Capital Stock Subscribed                                      |                     |                         |                        |
| 203,206 *                              | Capital Stock Liability for Conversion                        |                     |                         |                        |
| 207 *                                  | Premium on Capital Stock                                      |                     |                         |                        |
| 209 *                                  | Reduction in Par or Stated Value of Capital Stock             |                     |                         |                        |
| 210 *                                  | Gain on Resale or Cancellation of Reacquired<br>Capital Stock |                     |                         |                        |
| 211                                    | Other Paid - In Capital                                       |                     |                         |                        |
| 212                                    | Discount On Capital Stock                                     |                     |                         |                        |
| 213                                    | Capital Stock Expense   |                     |                         |                        |
| 214-215                                | Retained Earnings   | F-16                | (152,942)               | (290,921)              |
| 216                                    | Reacquired Capital Stock                                      |                     |                         |                        |
| 218                                    | Proprietary Capital<br>(Proprietorship and Partnership Only)  |                     |                         |                        |
| Total Equity Capital                   |   |                     | \$ (152,842)            | \$ (290,821)           |
| <b>LONG TERM DEBT</b>                  |   |                     |                         |                        |
| 221                                    | Bonds   | F-15                | 0                       |                        |
| 222 *                                  | Reacquired Bonds  |                     |                         |                        |
| 223                                    | Advances from Associated Companies                            | F-17                | 0                       |                        |
| 224                                    | Other Long Term Debt  | F-17                |                         |                        |
| Total Long Term Debt                   |   |                     | \$ 0                    | \$ 0                   |
| <b>CURRENT AND ACCRUED LIABILITIES</b> |   |                     |                         |                        |
| 231                                    | Accounts Payable  |                     | 78,525                  | 90,343                 |
| 232                                    | Notes Payable   | F-18                | 489,505                 | 526,772                |
| 233                                    | Accounts Payable to Associated Companies                      | F-18                | 2,807                   | 2,807                  |
| 234                                    | Notes Payable to Associated Companies                         | F-18                | 0                       | 0                      |
| 235                                    | Customer Deposits   |                     | 4,400                   | 4,000                  |
| 236                                    | Accrued Taxes   | W/S-3               | 30,351                  | 30,351                 |
| 237                                    | Accrued Interest  | F-19                | 0                       |                        |
| 238                                    | Accrued Dividends   |                     |                         |                        |
| 239                                    | Matured Long Term Debt  |                     |                         |                        |
| 240                                    | Matured Interest  |                     |                         |                        |
| 241                                    | Miscellaneous Current & Accrued Liabilities                   | F-20                | 0                       |                        |
| Total Current & Accrued Liabilities    |   |                     | \$ 605,588              | \$ 654,273             |

\* Not Applicable for Class B Utilities

UTILITY NAME: Tymber Creek Utilities, Incorporated

|  |
|--|
| <b>YEAR OF REPORT</b><br>December 31, 2023 |
|--|

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

| ACCT.<br>NO.<br>(a)                         | ACCOUNT NAME<br>(b)  | REF.<br>PAGE<br>(c) | PREVIOUS<br>YEAR<br>(d) | CURRENT<br>YEAR<br>(e) |
|---|--|---------------------|-------------------------|------------------------|
| <b>DEFERRED CREDITS</b>                     |  |                     |                         |                        |
| 251   | Unamortized Premium On Debt                                      | F-13                | \$ 0                    | \$ _____               |
| 252   | Advances For Construction  | F-20                | 0                       | _____                  |
| 253   | Other Deferred Credits   | F-21                | 0                       | _____                  |
| 255   | Accumulated Deferred Investment Tax Credits                      |                     |                         | _____                  |
| Total Deferred Credits                      |  |                     | \$ <u>0</u>             | \$ <u>0</u>            |
| <b>OPERATING RESERVES</b>                   |  |                     |                         |                        |
| 261   | Property Insurance Reserve                                       |                     | \$ _____                | \$ _____               |
| 262   | Injuries & Damages Reserve                                       |                     | _____                   | _____                  |
| 263   | Pensions and Benefits Reserve                                    |                     | _____                   | _____                  |
| 265   | Miscellaneous Operating Reserves                                 |                     | _____                   | _____                  |
| Total Operating Reserves                    |  |                     | \$ <u>0</u>             | \$ <u>0</u>            |
| <b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b> |  |                     |                         |                        |
| 271   | Contributions in Aid of Construction                             | F-22                | \$ 536,199              | \$ 536,199             |
| 272   | Accumulated Amortization of Contributions in Aid of Construction | F-22                | (536,199)               | (536,199)              |
| Total Net CIAC                              |  |                     | \$ <u>0</u>             | \$ <u>0</u>            |
| <b>ACCUMULATED DEFERRED INCOME TAXES</b>    |  |                     |                         |                        |
| 281   | Accumulated Deferred Income Taxes - Accelerated Depreciation     |                     | \$ _____                | \$ _____               |
| 282   | Accumulated Deferred Income Taxes - Liberalized Depreciation     |                     | _____                   | _____                  |
| 283   | Accumulated Deferred Income Taxes - Other                        |                     | _____                   | _____                  |
| Total Accumulated Deferred Income Tax       |  |                     | \$ <u>0</u>             | \$ <u>0</u>            |
| <b>TOTAL EQUITY CAPITAL AND LIABILITIES</b> |  |                     | \$ <u>452,746</u>       | \$ <u>363,452</u>      |

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

**COMPARATIVE OPERATING STATEMENT**

| ACCT. NO. (a)  | ACCOUNT NAME (b)                                     | REF. PAGE (c) | PREVIOUS YEAR (d) | CURRENT YEAR * (e) |
|--|--|---------------|-------------------|--------------------|
| <b>UTILITY OPERATING INCOME</b>                                |  |               |                   |                    |
| 400  | Operating Revenues                                   | F-3(b)        | \$ 500,625        | \$ 504,136         |
| 469, 530   | Less: Guaranteed Revenue and AFPI                    | F-3(b)        | 0                 | 0                  |
| Net Operating Revenues   |  |               | \$ 500,625        | \$ 504,136         |
| 401  | Operating Expenses                                   | F-3(b)        | \$ 400,502        | \$ 531,287         |
| 403  | Depreciation Expense:                                | F-3(b)        | \$ 30,960         | \$ 32,565          |
|  | Less: Amortization of CIAC                           | F-22          | 0                 | 0                  |
| Net Depreciation Expense                                       |  |               | \$ 30,960         | \$ 32,565          |
| 406  | Amortization of Utility Plant Acquisition Adjustment | F-3(b)        | 0                 | 0                  |
| 407  | Amortization Expense (Other than CIAC)               | F-3(b)        | 0                 | 0                  |
| 408  | Taxes Other Than Income                              | W/S-3         | 35,003            | 37,392             |
| 409  | Current Income Taxes                                 | W/S-3         | 0                 | 0                  |
| 410.1  | Deferred Federal Income Taxes                        | W/S-3         | 0                 | 0                  |
| 410.11   | Deferred State Income Taxes                          | W/S-3         | 0                 | 0                  |
| 411.1  | Provision for Deferred Income Taxes - Credit         | W/S-3         | 0                 | 0                  |
| 412.1  | Investment Tax Credits Deferred to Future Periods    | W/S-3         | 0                 | 0                  |
| 412.11   | Investment Tax Credits Restored to Operating Income  | W/S-3         | 0                 | 0                  |
| Utility Operating Expenses                                     |  |               | \$ 466,465        | \$ 601,244         |
| Net Utility Operating Income                                   |  |               | \$ 34,160         | \$ (97,108)        |
| 469, 530   | Add Back: Guaranteed Revenue and AFPI                | F-3(b)        | 0                 | 0                  |
| 413  | Income From Utility Plant Leased to Others           |               | 0                 | 0                  |
| 414  | Gains (losses) From Disposition of Utility Property  |               | 0                 | 0                  |
| 420  | Allowance for Funds Used During Construction         |               | 0                 | 0                  |
| Total Utility Operating Income [Enter here and on Page F-3(c)] |  |               | \$ 34,160         | \$ (97,108)        |

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

|  |
|--|
| <b>YEAR OF REPORT</b><br>December 31, 2023 |
|--|

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

| WATER<br>SCHEDULE W-3 *<br>(f)  | WASTEWATER<br>SCHEDULE S-3 *<br>(g)   | OTHER THAN<br>REPORTING<br>SYSTEMS<br>(h)                                     |
|---|---|---|
| \$ <u>149,549</u><br>0  | \$ <u>354,587</u><br>0  | \$ _____  |
| \$ <u>149,549</u>   | \$ <u>354,587</u>   | \$ <u>0</u>   |
| \$ <u>123,542</u>   | \$ <u>407,745</u>   | \$ _____  |
| <u>9,722</u><br>0   | <u>22,843</u><br>0  | _____   |
| \$ <u>9,722</u>   | \$ <u>22,843</u>  | \$ <u>0</u>   |
| <u>0</u><br><u>0</u><br><u>11,655</u><br><u>0</u><br><u>0</u><br><u>0</u><br><u>0</u><br><u>0</u><br><u>0</u> | <u>0</u><br><u>0</u><br><u>25,737</u><br><u>0</u><br><u>0</u><br><u>0</u><br><u>0</u><br><u>0</u><br><u>0</u> | _____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____<br>_____ |
| \$ <u>144,919</u>   | \$ <u>456,325</u>   | \$ <u>0</u>   |
| \$ <u>4,630</u>   | \$ <u>(101,738)</u>   | \$ <u>0</u>   |
| <u>0</u><br><u>0</u><br><u>0</u><br><u>0</u>  | <u>0</u><br><u>0</u><br><u>0</u><br><u>0</u>  | _____<br>_____<br>_____<br>_____  |
| \$ <u><u>4,630</u></u>  | \$ <u><u>(101,738)</u></u>  | \$ <u><u>0</u></u>  |

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

|  |
|--|
| <b>YEAR OF REPORT</b><br>December 31, 2023 |
|--|

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

| ACCT.<br>NO.<br>(a)                               | ACCOUNT NAME<br>(b)  | REF.<br>PAGE<br>(c) | PREVIOUS<br>YEAR<br>(d)  | CURRENT<br>YEAR<br>(e)     |
|---|--|---------------------|--------------------------|----------------------------|
| Total Utility Operating Income [from page F-3(a)] |  |                     | \$ <u>34,160</u>         | \$ <u>(97,108)</u>         |
| <b>OTHER INCOME AND DEDUCTIONS</b>                |  |                     |                          |                            |
| 415   | Revenues-Merchandising, Jobbing, and Contract Deductions     |                     | \$ _____                 | \$ _____                   |
| 416   | Costs & Expenses of Merchandising Jobbing, and Contract Work |                     | _____                    | _____                      |
| 419   | Interest and Dividend Income                                 |                     | _____                    | _____                      |
| 421   | Nonutility Income  |                     | _____                    | _____                      |
| 426   | Miscellaneous Nonutility Expenses                            |                     | _____                    | _____                      |
| Total Other Income and Deductions                 |  |                     | \$ <u>0</u>              | \$ <u>0</u>                |
| <b>TAXES APPLICABLE TO OTHER INCOME</b>           |  |                     |                          |                            |
| 408.2   | Taxes Other Than Income                                      |                     | \$ _____                 | \$ _____                   |
| 409.2   | Income Taxes   |                     | _____                    | _____                      |
| 410.2   | Provision for Deferred Income Taxes                          |                     | _____                    | _____                      |
| 411.2   | Provision for Deferred Income Taxes - Credit                 |                     | _____                    | _____                      |
| 412.2   | Investment Tax Credits - Net                                 |                     | _____                    | _____                      |
| 412.3   | Investment Tax Credits Restored to Operating Income          |                     | _____                    | _____                      |
| Total Taxes Applicable To Other Income            |  |                     | \$ <u>0</u>              | \$ <u>0</u>                |
| <b>INTEREST EXPENSE</b>                           |  |                     |                          |                            |
| 427   | Interest Expense   | F-19                | \$ <u>37,671</u>         | \$ <u>40,871</u>           |
| 428   | Amortization of Debt Discount & Expense                      | F-13                | _____                    | _____                      |
| 429   | Amortization of Premium on Debt                              | F-13                | _____                    | _____                      |
| Total Interest Expense                            |  |                     | \$ <u>37,671</u>         | \$ <u>40,871</u>           |
| <b>EXTRAORDINARY ITEMS</b>                        |  |                     |                          |                            |
| 433   | Extraordinary Income   |                     | \$ _____                 | \$ _____                   |
| 434   | Extraordinary Deductions                                     |                     | _____                    | _____                      |
| 409.3   | Income Taxes, Extraordinary Items                            |                     | _____                    | _____                      |
| Total Extraordinary Items                         |  |                     | \$ <u>0</u>              | \$ <u>0</u>                |
| <b>NET INCOME</b>                                 |  |                     | \$ <u><u>(3,511)</u></u> | \$ <u><u>(137,979)</u></u> |

Explain Extraordinary Income:

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

**SCHEDULE OF YEAR END RATE BASE**

| ACCT. NO. (a)  | ACCOUNT NAME (b)   | REF. PAGE (c) | WATER UTILITY (d) | WASTEWATER UTILITY (e) |
|--|--|---------------|-------------------|------------------------|
| 101  | Utility Plant In Service   | F-7           | \$ 339,469        | \$ 1,103,571           |
|  | Less:  |               |                   |                        |
|  | Nonused and Useful Plant (1)                                     |               |                   |                        |
| 108  | Accumulated Depreciation   | F-8           | 279,736           | 844,876                |
| 110  | Accumulated Amortization   | F-8           | 0                 | 0                      |
| 271  | Contributions in Aid of Construction                             | F-22          | 155,893           | 380,306                |
| 252  | Advances for Construction  | F-20          |                   |                        |
| Subtotal   |  |               | \$ (96,160)       | \$ (121,611)           |
| 272  | Add:   |               |                   |                        |
|  | Accumulated Amortization of Contributions in Aid of Construction | F-22          | 155,893           | 380,306                |
| Subtotal   |  |               | \$ 59,733         | \$ 258,695             |
| 114  | Plus or Minus:   |               |                   |                        |
|  | Acquisition Adjustments (2)                                      | F-7           | 0                 | 0                      |
| 115  | Accumulated Amortization of Acquisition Adjustments (2)          | F-7           | 0                 | 0                      |
|  | Working Capital Allowance (3)                                    |               | 15,443            | 50,968                 |
|  | Other (Specify):   |               |                   |                        |
|  | _____  |               | _____             | _____                  |
|  | _____  |               | _____             | _____                  |
|  | _____  |               | _____             | _____                  |
| RATE BASE  |  |               | \$ 75,176         | \$ 309,663             |
| NET UTILITY OPERATING INCOME                           |  |               | \$ 4,630          | \$ (101,738)           |
| ACHIEVED RATE OF RETURN (Operating Income / Rate Base) |  |               | 6.16%             | -32.85%                |

**NOTES :**

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

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

| <b>CLASS OF CAPITAL<br/>(a)</b> | <b>DOLLAR<br/>AMOUNT (2)<br/>(b)</b> | <b>PERCENTAGE<br/>OF CAPITAL<br/>(c)</b> | <b>ACTUAL<br/>COST RATES (3)<br/>(d)</b> | <b>WEIGHTED<br/>COST<br/>(c x d)<br/>(e)</b> |
|---------------------------------|--------------------------------------|--|--|--|
| Common Equity                   | \$ 0                                 | 0.00%                                    | 9.27%                                    | 0.00%  |
| Preferred Stock                 | 0                                    | 0.00%                                    |  | 0.00%  |
| Long Term Debt                  | 526,772                              | 99.25%                                   | 8.06%                                    | 8.00%  |
| Customer Deposits               | 4,000                                | 0.75%                                    | 6.00%                                    | 0.05%  |
| Tax Credits - Zero Cost         | 0                                    | 0.00%                                    |  | 0.00%  |
| Tax Credits - Weighted Cost     | 0                                    | 0.00%                                    |  | 0.00%  |
| Deferred Income Taxes           | 0                                    | 0.00%                                    |  | 0.00%  |
| Other (Explain)                 | 0                                    | 0.00%                                    |  | 0.00%  |
|                                 | 0                                    | 0.00%                                    |  | 0.00%  |
| <b>Total</b>                    | \$ <u>530,772</u>                    | <u>100.00%</u>                           |  | <u>8.04%</u>                                 |

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

\_\_\_\_\_

\_\_\_\_\_

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

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

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

**APPROVED RETURN ON EQUITY**

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

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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



UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

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**UTILITY PLANT  
ACCOUNTS 101 - 106**

| ACCT. NO. (a) | DESCRIPTION (b)                             | WATER (c)         | WASTEWATER (d)      | OTHER THAN REPORTING SYSTEMS (e) | TOTAL (f)           |
|---------------|---|-------------------|---------------------|----------------------------------|---------------------|
| 101           | Plant Accounts:<br>Utility Plant In Service | \$ 339,469        | \$ 1,103,571        | \$ _____                         | \$ 1,443,040        |
| 102           | Utility Plant Leased to Other               | _____             | _____               | _____                            | 0                   |
| 103           | Property Held for Future Use                | _____             | _____               | _____                            | 0                   |
| 104           | Utility Plant Purchased or Sold             | _____             | _____               | _____                            | 0                   |
| 105           | Construction Work in Progress               | _____             | _____               | _____                            | 0                   |
| 106           | Completed Construction Not Classified       | _____             | _____               | _____                            | 0                   |
|               | <b>Total Utility Plant</b>                  | <b>\$ 339,469</b> | <b>\$ 1,103,571</b> | <b>\$ 0</b>                      | <b>\$ 1,443,040</b> |

**UTILITY PLANT ACQUISITION ADJUSTMENTS**

**ACCOUNTS 114 AND 115**

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

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

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

| DESCRIPTION<br>(a)              | WATER<br>(b)      | WASTEWATER<br>(c) | OTHER THAN<br>REPORTING<br>SYSTEMS<br>(d) | TOTAL<br>(e)        |
|---------------------------------|-------------------|-------------------|---|---------------------|
| <b>ACCUMULATED DEPRECIATION</b> |                   |                   |   |                     |
| <b>Account 108</b>              |                   |                   |   |                     |
| Balance first of year           | \$ 270,014        | \$ 822,033        | \$  | \$ 1,092,047        |
| Credit during year:             |                   |                   |   |                     |
| Accruals charged to:            |                   |                   |   |                     |
| Account 108.1 (1)               | \$ 9,722          | \$ 22,843         | \$  | \$ 32,565           |
| Account 108.2 (2)               |                   |                   |   | 0                   |
| Account 108.3 (2)               |                   |                   |   | 0                   |
| Other Accounts (specify):       |                   |                   |   | 0                   |
|                                 |                   |                   |   | 0                   |
|                                 |                   |                   |   | 0                   |
| Salvage                         |                   |                   |   | 0                   |
| Other Credits (Specify):        |                   |                   |   | 0                   |
|                                 |                   |                   |   | 0                   |
| Total Credits                   | \$ 9,722          | \$ 22,843         | \$ 0                                      | \$ 32,565           |
| Debits during year:             |                   |                   |   |                     |
| Book cost of plant retired      | 0                 | 0                 |   | 0                   |
| Cost of Removal                 |                   |                   |   | 0                   |
| Other Debits (specify):         |                   |                   |   | 0                   |
|                                 |                   |                   |   | 0                   |
| Total Debits                    | \$ 0              | \$ 0              | \$ 0                                      | \$ 0                |
| Balance end of year             | \$ <u>279,736</u> | \$ <u>844,876</u> | \$ <u>0</u>                               | \$ <u>1,124,612</u> |
| <b>ACCUMULATED AMORTIZATION</b> |                   |                   |   |                     |
| <b>Account 110</b>              |                   |                   |   |                     |
| Balance first of year           | \$                | \$                | \$  | \$ 0                |
| Credit during year:             |                   |                   |   |                     |
| Accruals charged to:            |                   |                   |   |                     |
| Account 110.2 (3)               |                   |                   |   | 0                   |
| Other Accounts (specify):       |                   |                   |   | 0                   |
|                                 |                   |                   |   | 0                   |
| Total credits                   | \$ 0              | \$ 0              | \$ 0                                      | \$ 0                |
| Debits during year:             |                   |                   |   |                     |
| Book cost of plant retired      |                   |                   |   | 0                   |
| Other debits (specify):         |                   |                   |   | 0                   |
|                                 |                   |                   |   | 0                   |
| Total Debits                    | \$ 0              | \$ 0              | \$ 0                                      | \$ 0                |
| Balance end of year             | \$ <u>0</u>       | \$ <u>0</u>       | \$ <u>0</u>                               | \$ <u>0</u>         |

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

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| <b>YEAR OF REPORT</b><br>December 31, 2023 |
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**REGULATORY COMMISSION EXPENSE  
AMORTIZATION OF RATE CASE EXPENSE (ACCOUNTS 666 AND 766)**

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

**NONUTILITY PROPERTY (ACCOUNT 121)**

Report separately each item of property with a book cost of \$25,000 or more included in Account 121.  
Other Items may be grouped by classes of property.

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

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

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

| DESCRIPTION OF SPECIAL DEPOSITS<br>(a)                             | YEAR END<br>BOOK COST<br>(b) |
|--|------------------------------|
| SPECIAL DEPOSITS (Account 132):<br>_____<br>_____                  | \$ _____<br>_____            |
| Total Special Deposits   | \$ <u>0</u>                  |
| OTHER SPECIAL DEPOSITS (Account 133):<br>Petty Cash _____<br>_____ | \$ _____ 650<br>_____        |
| Total Other Special Deposits                                       | \$ <u>650</u>                |

UTILITY NAME: Tymer Creek Utilities, Incorporated

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| <b>YEAR OF REPORT</b><br>December 31, 2023 |
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**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123 - 127**

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

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

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

**ACCOUNTS AND NOTES RECEIVABLE - NET  
ACCOUNTS 141 - 144**

Report hereunder all accounts and notes receivable included in Accounts 141, 142, and 144. Amounts included in  
Amounts included in Accounts 142 and 144 should be listed individually.

| DESCRIPTION<br>(a)   |          | TOTAL<br>(b)            |
|--|----------|-------------------------|
| CUSTOMER ACCOUNTS RECEIVABLE (Account 141):                        |          |                         |
| Water  | \$ 9,869 |                         |
| Wastewater   | 18,329   |                         |
| Other  |          |                         |
| Total Customer Accounts Receivable                                 |          | \$ 28,198               |
| OTHER ACCOUNTS RECEIVABLE ( Account 142):                          |          |                         |
| _____  | \$ _____ |                         |
| _____  | _____    |                         |
| _____  | _____    |                         |
| Total Other Accounts Receivable                                    |          | \$ 0                    |
| NOTES RECEIVABLE (Account 144 ):                                   |          |                         |
| _____  | \$ _____ |                         |
| _____  | _____    |                         |
| _____  | _____    |                         |
| Total Notes Receivable   |          | \$ 0                    |
| Total Accounts and Notes Receivable                                |          | \$ <u>28,198</u>        |
| ACCUMULATED PROVISION FOR<br>UNCOLLECTIBLE ACCOUNTS ( Account 143) |          |                         |
| Balance first of year  | \$ _____ |                         |
| Add: Provision for uncollectibles for current year                 | \$ _____ |                         |
| Collection of accounts previously written off                      | _____    |                         |
| Utility Accounts   | _____    |                         |
| Others   | _____    |                         |
| _____  | _____    |                         |
| Total Additions  |          | \$ 0                    |
| Deduct accounts written off during year:                           |          |                         |
| Utility Accounts   | _____    |                         |
| Others   | _____    |                         |
| _____  | _____    |                         |
| Total accounts written off   |          | \$ 0                    |
| Balance end of year  |          | \$ <u>0</u>             |
| <b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>                   |          | \$ <u><u>28,198</u></u> |

UTILITY NAME: Tymber Creek Utilities, Incorporated

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES**

**ACCOUNT 145**

Report each account receivable from associated companies separately.

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

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES**

**ACCOUNT 146**

Report each note receivable from associated companies separately.

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

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS**

**ACCOUNT 174**

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

**UNAMORTIZED DEBT DISCOUNT AND EXPENSE AND PREMIUM ON DEBT  
ACCOUNTS 181 AND 251**

Report the net discount and expense or premium separately for each security issue.

| DESCRIPTION<br>(a)  | AMOUNT<br>WRITTEN OFF<br>DURING YEAR<br>(b) | YEAR END<br>BALANCE<br>(c) |
|---|---|----------------------------|
| UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181):<br>_____<br>_____<br>_____ | \$ _____<br>_____<br>_____                  | \$ _____<br>_____<br>_____ |
| Total Unamortized Debt Discount and Expense                                     | \$ <u>0</u>                                 | \$ <u>0</u>                |
| UNAMORTIZED PREMIUM ON DEBT (Account 251):<br>_____<br>_____<br>_____           | \$ _____<br>_____<br>_____                  | \$ _____<br>_____<br>_____ |
| Total Unamortized Premium on Debt   | \$ <u>0</u>                                 | \$ <u>0</u>                |

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

| DESCRIPTION<br>(a)                  | TOTAL<br>(b)               |
|-------------------------------------|----------------------------|
| _____<br>_____<br>_____             | \$ _____<br>_____<br>_____ |
| Total Extraordinary Property Losses | \$ <u>0</u>                |

UTILITY NAME: Tymber Creek Utilities, Incorporated

**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

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| <b>YEAR OF REPORT</b><br>December 31, 2023 |
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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

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

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

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

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

**STATEMENT OF RETAINED EARNINGS**

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

| ACCT.<br>NO.<br>(a)                      | DESCRIPTION<br>(b)   | AMOUNTS<br>(c) |
|--|--|----------------|
| 215                                      | Unappropriated Retained Earnings:<br>Balance Beginning of Year   | \$ (152,942)   |
| 439                                      | Changes to Account:<br>Adjustments to Retained Earnings ( requires Commission approval prior to use):<br>Credits:<br>_____ | \$ _____       |
|  | Total Credits:   | \$ 0           |
|  | Debits:<br>_____   | \$ _____       |
|  | Total Debits:  | \$ 0           |
| 435                                      | Balance Transferred from Income  | \$ (137,979)   |
| 436                                      | Appropriations of Retained Earnings:<br>_____  | _____          |
|  | Total Appropriations of Retained Earnings  | \$ 0           |
| 437                                      | Dividends Declared:<br>Preferred Stock Dividends Declared _____  | _____          |
| 438                                      | Common Stock Dividends Declared _____  | _____          |
|  | Total Dividends Declared   | \$ 0           |
| 215                                      | Year end Balance   | \$ (290,921)   |
| 214                                      | Appropriated Retained Earnings (state balance and<br>purpose of each appropriated amount at year end):<br>_____            | _____          |
| 214                                      | Total Appropriated Retained Earnings   | \$ 0           |
|  | Total Retained Earnings  | \$ (290,921)   |
| Notes to Statement of Retained Earnings: |  |                |





UTILITY NAME: Tymber Creek Utilities, Incorporated

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

| DESCRIPTION<br>OF DEBIT<br>(a)  | BALANCE<br>BEGINNING<br>OF YEAR<br>(b) | INTEREST ACCRUED<br>DURING YEAR |                                   | INTEREST<br>PAID DURING<br>YEAR<br>(e)   | BALANCE END<br>OF YEAR<br>(f) |
|---|--|---------------------------------|-----------------------------------|--|-------------------------------|
|   |  | ACCT.<br>DEBIT<br>(c)           | AMOUNT<br>(d)                     |  |                               |
| ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt<br>_____<br>_____<br>_____             | \$ _____<br>_____<br>_____             |                                 | \$ _____<br>_____<br>_____        | \$ _____<br>_____<br>_____   | \$ _____<br>_____<br>_____    |
| Total Account 237.1   | \$ <u>0</u>                            |                                 | \$ <u>0</u>                       | \$ <u>0</u>  | \$ <u>0</u>                   |
| ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities<br>Water<br>Sewer<br>_____<br>_____ | \$ _____<br>_____<br>_____             | 427                             | \$ <u>10,218</u><br><u>30,653</u> | \$ <u>10,218</u><br><u>30,653</u>  | \$ _____<br>_____<br>_____    |
| Total Account 237.2   | \$ <u>0</u>                            |                                 | \$ <u>40,871</u>                  | \$ <u>40,871</u>   | \$ <u>0</u>                   |
| Total Account 237 (1)   | \$ <u>0</u>                            |                                 | \$ <u>40,871</u>                  | \$ <u>40,871</u>   | \$ <u>0</u>                   |
| INTEREST EXPENSED:<br>Total accrual Account 237   |  | 237                             | \$ <u>40,871</u>                  | (1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.<br><br>(2) Must agree to F-3 (c), Current Year Interest Expense |                               |
| Less Capitalized Interest Portion of AFUDC:<br>_____<br>_____                                 |  |                                 | _____<br>_____                    |  |                               |
| Net Interest Expensed to Account No. 427 (2)  |  |                                 | \$ <u>40,871</u>                  |  |                               |

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UTILITY NAME: Tymber Creek Utilities, Incorporated

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

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

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

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

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

**OTHER DEFERRED CREDITS  
ACCOUNT 253**

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

| DESCRIPTION<br>(a)                        | WATER<br>(W-7)<br>(b)    | WASTEWATER<br>(S-7)<br>(c) | W & WW OTHER<br>THAN SYSTEM<br>REPORTING<br>(d) | TOTAL<br>(e)             |
|---|--------------------------|----------------------------|---|--------------------------|
| Balance first of year                     | \$ <u>155,893</u>        | \$ <u>380,306</u>          | \$ _____  | \$ <u>536,199</u>        |
| Add credits during year:                  | \$ _____ 0               | \$ _____ 0                 | \$ _____  | \$ _____ 0               |
| Less debit charged during the year        | \$ _____ 0               | \$ _____ 0                 | \$ _____  | \$ _____ 0               |
| Total Contribution In Aid of Construction | \$ <u><u>155,893</u></u> | \$ <u><u>380,306</u></u>   | \$ <u><u>0</u></u>                              | \$ <u><u>536,199</u></u> |

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

| DESCRIPTION<br>(a)   | WATER<br>(W-8(a))<br>(b) | WASTEWATER<br>(S-8(a))<br>(c) | W & WW OTHER<br>THAN SYSTEM<br>REPORTING<br>(d) | TOTAL<br>(e)             |
|--|--------------------------|-------------------------------|---|--------------------------|
| Balance first of year  | \$ <u>155,893</u>        | \$ <u>380,306</u>             | \$ _____  | \$ <u>536,199</u>        |
| Debits during the year:  | \$ _____ 0               | \$ _____ 0                    | \$ _____  | \$ _____ 0               |
| Credits during the year  | \$ _____ 0               | \$ _____ 0                    | \$ _____  | \$ _____ 0               |
| Total Accumulated Amortization of Contributions In Aid of Construction | \$ <u><u>155,893</u></u> | \$ <u><u>380,306</u></u>      | \$ <u><u>0</u></u>                              | \$ <u><u>536,199</u></u> |

UTILITY NAME: Tymber Creek Utilities, Incorporated

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

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

| DESCRIPTION<br>(a)                                    | REF. NO.<br>(b) | AMOUNT<br>(c)       |
|---|-----------------|---------------------|
| Net income for the year                               | F-3(c)          | \$ <u>(137,979)</u> |
| Reconciling items for the year:                       |                 |                     |
| Taxable income not reported on books:                 |                 |                     |
| _____   | _____           | _____               |
| _____   | _____           | _____               |
| _____   | _____           | _____               |
| Deductions recorded on books not deducted for return: |                 |                     |
| _____   | _____           | _____               |
| _____   | _____           | _____               |
| _____   | _____           | _____               |
| Income recorded on books not included in return:      |                 |                     |
| _____   | _____           | _____               |
| _____   | _____           | _____               |
| _____   | _____           | _____               |
| Deduction on return not charged against book income:  |                 |                     |
| _____   | _____           | _____               |
| _____   | _____           | _____               |
| _____   | _____           | _____               |
| Federal tax net income                                |                 | \$ <u>(137,979)</u> |

Computation of tax :

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**WATER  
OPERATION  
SECTION**

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UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

**SCHEDULE OF YEAR END WATER RATE BASE**

| ACCT. NO. (a)  | ACCOUNT NAME (b)  | REFERENCE PAGE (c) | WATER UTILITY (d) |
|--|---|--------------------|-------------------|
| 101  | Utility Plant In Service  | W-4(b)             | \$ 339,469        |
|  | Less:   |                    |                   |
|  | Nonused and Useful Plant (1)  |                    |                   |
| 108  | Accumulated Depreciation  | W-6(b)             | 279,736           |
| 110  | Accumulated Amortization  | F-8                | 0                 |
| 271  | Contributions in Aid of Construction  | W-7                | 155,893           |
| 252  | Advances for Construction   | F-20               |                   |
| Subtotal   |   |                    | \$ (96,160)       |
| 272  | Add:<br>Accumulated Amortization of<br>Contributions in Aid of Construction | W-8(a)             | \$ 155,893        |
| Subtotal   |   |                    | \$ 59,733         |
|  | Plus or Minus:  |                    |                   |
| 114  | Acquisition Adjustments (2)   | F-7                |                   |
| 115  | Accumulated Amortization of Acquisition Adjustments (2)                     | F-7                |                   |
|  | Working Capital Allowance (3)   |                    | 15,443            |
|  | Other (Specify):  |                    |                   |
| WATER RATE BASE  |   |                    | \$ 75,176         |
| WATER OPERATING INCOME   |   | W-3                | \$ 4,630          |
| ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base) |   |                    | <u>6.16%</u>      |

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

**WATER OPERATING STATEMENT**

| ACCT. NO. (a) | ACCOUNT NAME (b)   | REFERENCE PAGE (c) | CURRENT YEAR (d) |
|---------------|--|--------------------|------------------|
|               | UTILITY OPERATING INCOME                                     |                    |                  |
| 400           | Operating Revenues   | W-9                | \$ 149,549       |
| 469           | Less: Guaranteed Revenue and AFPI                            | W-9                | 0                |
|               | Net Operating Revenues                                       |                    | \$ 149,549       |
| 401           | Operating Expenses   | W-10(a)            | \$ 123,542       |
| 403           | Depreciation Expense   | W-6(a)             | 9,722            |
|               | Less: Amortization of CIAC                                   | W-8(a)             | 0                |
|               | Net Depreciation Expense                                     |                    | \$ 9,722         |
| 406           | Amortization of Utility Plant Acquisition Adjustment         | F-7                |                  |
| 407           | Amortization Expense (Other than CIAC)                       | F-8                | 0                |
| 408.10        | Taxes Other Than Income<br>Utility Regulatory Assessment Fee |                    | 6,730            |
| 408.11        | Property Taxes   |                    | 900              |
| 408.12        | Payroll Taxes  |                    | 1,925            |
| 408.13        | Other Taxes and Licenses                                     |                    | 2,100            |
| 408           | Total Taxes Other Than Income                                |                    | \$ 11,655        |
| 409.1         | Income Taxes   |                    |                  |
| 410.10        | Deferred Federal Income Taxes                                |                    |                  |
| 410.11        | Deferred State Income Taxes                                  |                    |                  |
| 411.10        | Provision for Deferred Income Taxes - Credit                 |                    |                  |
| 412.10        | Investment Tax Credits Deferred to Future Periods            |                    |                  |
| 412.11        | Investment Tax Credits Restored to Operating Income          |                    |                  |
|               | Utility Operating Expenses                                   |                    | \$ 144,919       |
|               | Utility Operating Income                                     |                    | \$ 4,630         |
| 469           | Add Back:<br>Guaranteed Revenue (and AFPI)                   | W-9                | \$ 0             |
| 413           | Income From Utility Plant Leased to Others                   |                    |                  |
| 414           | Gains (losses) From Disposition of Utility Property          |                    |                  |
| 420           | Allowance for Funds Used During Construction                 |                    |                  |
|               | Total Utility Operating Income                               |                    | \$ 4,630         |

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| <b>YEAR OF REPORT</b><br>December 31, 2023 |
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UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

**WATER UTILITY PLANT ACCOUNTS**

| ACCT.<br>NO.<br>(a) | ACCOUNT NAME<br>(b)                    | PREVIOUS<br>YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT<br>YEAR<br>(f) |
|---------------------|--|-------------------------|------------------|--------------------|------------------------|
| 301                 | Organization                           | \$ 36                   | \$               |                    | \$ 36                  |
| 302                 | Franchises                             | 0                       |                  |                    | 0                      |
| 303                 | Land and Land Rights                   | 1,131                   |                  |                    | 1,131                  |
| 304                 | Structures and Improvements            | 903                     |                  |                    | 903                    |
| 305                 | Collecting and Impounding Reservoirs   | 0                       |                  |                    | 0                      |
| 306                 | Lake, River and Other Intakes          | 0                       |                  |                    | 0                      |
| 307                 | Wells and Springs                      | 0                       |                  |                    | 0                      |
| 308                 | Infiltration Galleries and Tunnels     | 0                       |                  |                    | 0                      |
| 309                 | Supply Mains                           | 40,411                  |                  |                    | 40,411                 |
| 310                 | Power Generation Equipment             | 15,165                  |                  |                    | 15,165                 |
| 311                 | Pumping Equipment                      | 6,316                   |                  |                    | 6,316                  |
| 320                 | Water Treatment Equipment              | 0                       |                  |                    | 0                      |
| 330                 | Distribution Reservoirs and Standpipes | 0                       |                  |                    | 0                      |
| 331                 | Transmission and Distribution Mains    | 190,444                 |                  |                    | 190,444                |
| 333                 | Services                               | 11,160                  |                  |                    | 11,160                 |
| 334                 | Meters and Meter Installations         | 42,954                  |                  |                    | 42,954                 |
| 335                 | Hydrants                               | 9,185                   |                  |                    | 9,185                  |
| 336                 | Backflow Prevention Devices            | 0                       |                  |                    | 0                      |
| 339                 | Other Plant Miscellaneous Equipment    | 0                       |                  |                    | 0                      |
| 340                 | Office Furniture and Equipment         | 11,237                  |                  |                    | 11,237                 |
| 341                 | Transportation Equipment               | 7,812                   |                  |                    | 7,812                  |
| 342                 | Stores Equipment                       | 0                       |                  |                    | 0                      |
| 343                 | Tools, Shop and Garage Equipment       | 0                       |                  |                    | 0                      |
| 344                 | Laboratory Equipment                   | 0                       |                  |                    | 0                      |
| 345                 | Power Operated Equipment               | 373                     |                  |                    | 373                    |
| 346                 | Communication Equipment                | 0                       |                  |                    | 0                      |
| 347                 | Miscellaneous Equipment                | 2,342                   |                  |                    | 2,342                  |
| 348                 | Other Tangible Plant                   | 0                       |                  |                    | 0                      |
| TOTAL WATER PLANT   |  | \$ 339,469              | \$ 0             | \$ 0               | \$ 339,469             |

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

**WATER UTILITY PLANT MATRIX**

| ACCT. NO.<br>(a)         | ACCOUNT NAME<br>(b)                    | CURRENT YEAR<br>(c) | .1<br>INTANGIBLE PLANT<br>(d) | .2<br>SOURCE OF SUPPLY AND PUMPING PLANT<br>(e) | .3<br>WATER TREATMENT PLANT<br>(f) | .4<br>TRANSMISSION AND DISTRIBUTION PLANT<br>(g) | .5<br>GENERAL PLANT<br>(h) |
|--------------------------|--|---------------------|-------------------------------|---|------------------------------------|--|----------------------------|
| 301                      | Organization                           | \$ 36               | \$ 36                         |   |                                    |  |                            |
| 302                      | Franchises                             | 0                   |                               |   |                                    |  |                            |
| 303                      | Land and Land Rights                   | 1,131               |                               | 1,131   |                                    |  |                            |
| 304                      | Structures and Improvements            | 903                 |                               | 903   |                                    |  |                            |
| 305                      | Collecting and Impounding Reservoirs   | 0                   |                               |   |                                    |  |                            |
| 306                      | Lake, River and Other Intakes          | 0                   |                               |   |                                    |  |                            |
| 307                      | Wells and Springs                      | 0                   |                               |   |                                    |  |                            |
| 308                      | Infiltration Galleries and Tunnels     | 0                   |                               |   |                                    |  |                            |
| 309                      | Supply Mains                           | 40,411              |                               | 40,411  |                                    |  |                            |
| 310                      | Power Generation Equipment             | 15,165              |                               | 15,165  |                                    |  |                            |
| 311                      | Pumping Equipment                      | 6,316               |                               | 6,316   |                                    |  |                            |
| 320                      | Water Treatment Equipment              | 0                   |                               |   |                                    |  |                            |
| 330                      | Distribution Reservoirs and Standpipes | 0                   |                               |   |                                    |  |                            |
| 331                      | Transmission and Distribution Mains    | 190,444             |                               |   |                                    | 190,444  |                            |
| 333                      | Services                               | 11,160              |                               |   |                                    | 11,160   |                            |
| 334                      | Meters and Meter Installations         | 42,954              |                               |   |                                    | 42,954   |                            |
| 335                      | Hydrants                               | 9,185               |                               |   |                                    | 9,185  |                            |
| 336                      | Backflow Prevention Devices            | 0                   |                               |   |                                    |  |                            |
| 339                      | Other Plant Miscellaneous Equipment    | 0                   |                               |   |                                    |  |                            |
| 340                      | Office Furniture and Equipment         | 11,237              |                               |   |                                    |  | 11,237                     |
| 341                      | Transportation Equipment               | 7,812               |                               |   |                                    |  | 7,812                      |
| 342                      | Stores Equipment                       | 0                   |                               |   |                                    |  |                            |
| 343                      | Tools, Shop and Garage Equipment       | 0                   |                               |   |                                    |  |                            |
| 344                      | Laboratory Equipment                   | 0                   |                               |   |                                    |  |                            |
| 345                      | Power Operated Equipment               | 373                 |                               |   |                                    |  | 373                        |
| 346                      | Communication Equipment                | 0                   |                               |   |                                    |  |                            |
| 347                      | Miscellaneous Equipment                | 2,342               |                               |   |                                    |  | 2,342                      |
| 348                      | Other Tangible Plant                   | 0                   |                               |   |                                    |  |                            |
| <b>TOTAL WATER PLANT</b> |  | <b>\$ 339,469</b>   | <b>\$ 36</b>                  | <b>\$ 63,926</b>                                | <b>\$ 0</b>                        | <b>\$ 253,743</b>                                | <b>\$ 21,764</b>           |

UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

**BASIS FOR WATER DEPRECIATION CHARGES**

| ACCT. NO. (a)                             | ACCOUNT NAME (b)                       | AVERAGE SERVICE LIFE IN YEARS (c) | AVERAGE NET SALVAGE IN PERCENT (d) | DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e) |
|---|--|-----------------------------------|------------------------------------|---|
| 304                                       | Structures and Improvements            | 32                                |                                    | 3.13%   |
| 305                                       | Collecting and Impounding Reservoirs   |                                   |                                    |   |
| 306                                       | Lake, River and Other Intakes          |                                   |                                    |   |
| 307                                       | Wells and Springs                      |                                   |                                    |   |
| 308                                       | Infiltration Galleries and Tunnels     |                                   |                                    |   |
| 309                                       | Supply Mains                           | 35                                |                                    | 2.86%   |
| 310                                       | Power Generation Equipment             | 20                                |                                    | 5.00%   |
| 311                                       | Pumping Equipment                      | 18                                |                                    | 5.56%   |
| 320                                       | Water Treatment Equipment              |                                   |                                    |   |
| 330                                       | Distribution Reservoirs and Standpipes |                                   |                                    |   |
| 331                                       | Transmission and Distribution Mains    | 43                                |                                    | 2.33%   |
| 333                                       | Services                               | 40                                |                                    | 2.50%   |
| 334                                       | Meters and Meter Installations         | 20                                |                                    | 5.00%   |
| 335                                       | Hydrants                               | 45                                |                                    | 2.22%   |
| 336                                       | Backflow Prevention Devices            |                                   |                                    |   |
| 339                                       | Other Plant Miscellaneous Equipment    |                                   |                                    |   |
| 340                                       | Office Furniture and Equipment         | 6                                 |                                    | 16.67%  |
| 341                                       | Transportation Equipment               | 6                                 |                                    | 16.67%  |
| 342                                       | Stores Equipment                       |                                   |                                    |   |
| 343                                       | Tools, Shop and Garage Equipment       |                                   |                                    |   |
| 344                                       | Laboratory Equipment                   |                                   |                                    |   |
| 345                                       | Power Operated Equipment               |                                   |                                    |   |
| 346                                       | Communication Equipment                |                                   |                                    |   |
| 347                                       | Miscellaneous Equipment                | 15                                |                                    | 6.67%   |
| 348                                       | Other Tangible Plant                   |                                   |                                    |   |
| Water Plant Composite Depreciation Rate * |  |                                   |                                    |   |

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

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|--|
| <b>YEAR OF REPORT</b><br>December 31, 2023 |
|--|

SYSTEM NAME / COUNTY : Volusia

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

| ACCT.<br>NO.<br>(a)                         | ACCOUNT NAME<br>(b)                    | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d) | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d + e)<br>(f) |
|---|--|---|-----------------|---------------------------|------------------------------------|
| 304   | Structures and Improvements            | \$ 378                                    | \$ 28           | \$                        | \$ 28                              |
| 305   | Collecting and Impounding Reservoirs   | 0   |                 |                           | 0                                  |
| 306   | Lake, River and Other Intakes          | 0   |                 |                           | 0                                  |
| 307   | Wells and Springs                      | 0   |                 |                           | 0                                  |
| 308   | Infiltration Galleries and Tunnels     | 0   |                 |                           | 0                                  |
| 309   | Supply Mains                           | 24,249                                    | 1,155           |                           | 1,155                              |
| 310   | Power Generation Equipment             | 15,165                                    |                 |                           | 0                                  |
| 311   | Pumping Equipment                      | 1,659                                     | 350             |                           | 350                                |
| 320   | Water Treatment Equipment              | 0   |                 |                           | 0                                  |
| 330   | Distribution Reservoirs and Standpipes | 0   |                 |                           | 0                                  |
| 331   | Transmission and Distribution Mains    | 171,775                                   | 4,429           |                           | 4,429                              |
| 333   | Services                               | 11,160                                    |                 |                           | 0                                  |
| 334   | Meters and Meter Installations         | 18,430                                    | 2,098           |                           | 2,098                              |
| 335   | Hydrants                               | 8,532                                     | 204             |                           | 204                                |
| 336   | Backflow Prevention Devices            | 0   |                 |                           | 0                                  |
| 339   | Other Plant Miscellaneous Equipment    | 0   |                 |                           | 0                                  |
| 340   | Office Furniture and Equipment         | 11,237                                    |                 |                           | 0                                  |
| 341   | Transportation Equipment               | 5,753                                     | 1,302           |                           | 1,302                              |
| 342   | Stores Equipment                       | 0   |                 |                           | 0                                  |
| 343   | Tools, Shop and Garage Equipment       | 0   |                 |                           | 0                                  |
| 344   | Laboratory Equipment                   | 0   |                 |                           | 0                                  |
| 345   | Power Operated Equipment               | 373                                       |                 |                           | 0                                  |
| 346   | Communication Equipment                | 0   |                 |                           | 0                                  |
| 347   | Miscellaneous Equipment                | 1,303                                     | 156             |                           | 156                                |
| 348   | Other Tangible Plant                   | 0   |                 |                           | 0                                  |
| <b>TOTAL WATER ACCUMULATED DEPRECIATION</b> |  | <b>\$ 270,014</b>                         | <b>9,722</b>    | <b>0</b>                  | <b>9,722</b>                       |

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

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| <b>YEAR OF REPORT</b><br>December 31, 2023 |
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UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

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

| ACCT.<br>NO.<br>(a)                         | ACCOUNT NAME<br>(b)                    | PLANT<br>RETIRED<br>(g) | SALVAGE AND<br>INSURANCE<br>(h) | COST OF<br>REMOVAL<br>AND OTHER<br>CHARGES<br>(i) | TOTAL<br>CHARGES<br>(g-h+i)<br>(j) | BALANCE AT<br>END OF YEAR<br>(c+f-j)<br>(k) |
|---|--|-------------------------|---------------------------------|---|------------------------------------|---|
| 304   | Structures and Improvements            | \$ _____                | \$ _____                        | \$ _____  | 0                                  | 406   |
| 305   | Collecting and Impounding Reservoirs   | _____                   | _____                           | _____   | 0                                  | 0   |
| 306   | Lake, River and Other Intakes          | _____                   | _____                           | _____   | 0                                  | 0   |
| 307   | Wells and Springs                      | _____                   | _____                           | _____   | 0                                  | 0   |
| 308   | Infiltration Galleries and Tunnels     | _____                   | _____                           | _____   | 0                                  | 0   |
| 309   | Supply Mains                           | _____                   | _____                           | _____   | 0                                  | 25,404                                      |
| 310   | Power Generation Equipment             | _____                   | _____                           | _____   | 0                                  | 15,165                                      |
| 311   | Pumping Equipment                      | _____                   | _____                           | _____   | 0                                  | 2,009                                       |
| 320   | Water Treatment Equipment              | _____                   | _____                           | _____   | 0                                  | 0   |
| 330   | Distribution Reservoirs and Standpipes | _____                   | _____                           | _____   | 0                                  | 0   |
| 331   | Transmission and Distribution Mains    | _____                   | _____                           | _____   | 0                                  | 176,204                                     |
| 333   | Services                               | _____                   | _____                           | _____   | 0                                  | 11,160                                      |
| 334   | Meters and Meter Installations         | _____                   | _____                           | _____   | 0                                  | 20,528                                      |
| 335   | Hydrants                               | _____                   | _____                           | _____   | 0                                  | 8,736                                       |
| 336   | Backflow Prevention Devices            | _____                   | _____                           | _____   | 0                                  | 0   |
| 339   | Other Plant Miscellaneous Equipment    | _____                   | _____                           | _____   | 0                                  | 0   |
| 340   | Office Furniture and Equipment         | _____                   | _____                           | _____   | 0                                  | 11,237                                      |
| 341   | Transportation Equipment               | _____                   | _____                           | _____   | 0                                  | 7,055                                       |
| 342   | Stores Equipment                       | _____                   | _____                           | _____   | 0                                  | 0   |
| 343   | Tools, Shop and Garage Equipment       | _____                   | _____                           | _____   | 0                                  | 0   |
| 344   | Laboratory Equipment                   | _____                   | _____                           | _____   | 0                                  | 0   |
| 345   | Power Operated Equipment               | _____                   | _____                           | _____   | 0                                  | 373   |
| 346   | Communication Equipment                | _____                   | _____                           | _____   | 0                                  | 0   |
| 347   | Miscellaneous Equipment                | _____                   | _____                           | _____   | 0                                  | 1,459                                       |
| 348   | Other Tangible Plant                   | _____                   | _____                           | _____   | 0                                  | 0   |
| <b>TOTAL WATER ACCUMULATED DEPRECIATION</b> |  | \$ <u>0</u>             | \$ <u>0</u>                     | \$ <u>0</u>                                       | \$ <u>0</u>                        | \$ <u>279,736</u>                           |



UTILITY NAME:

Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2023

SYSTEM NAME / COUNTY :

Volusia

**WATER CIAC SCHEDULE "A"**

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION RECEIVED FROM CAPACITY,  
MAIN EXTENSION AND CUSTOMER CONNECTION CHARGES RECEIVED DURING THE YEAR

| DESCRIPTION OF CHARGE<br>(a)              | NUMBER OF CONNECTIONS<br>(b) | CHARGE PER CONNECTION<br>(c) | AMOUNT<br>(d) |
|---|------------------------------|------------------------------|---------------|
| Tymber Creek HOA Hook-Up Irrigation Meter |                              | \$ 100                       | \$ 0          |
| _____                                     | _____                        | _____                        | 0             |
| _____                                     | _____                        | _____                        | 0             |
| _____                                     | _____                        | _____                        | 0             |
| _____                                     | _____                        | _____                        | 0             |
| _____                                     | _____                        | _____                        | 0             |
| _____                                     | _____                        | _____                        | 0             |
| _____                                     | _____                        | _____                        | 0             |
| _____                                     | _____                        | _____                        | 0             |
| Total Credits                             |                              |                              | \$ 0          |

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

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



UTILITY NAME:

Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2023

SYSTEM NAME / COUNTY :

Volusia

**WATER OPERATING REVENUE**

| ACCT. NO.<br>(a)               | DESCRIPTION<br>(b)  | BEGINNING YEAR NO. CUSTOMERS *<br>(c) | YEAR END NUMBER OF CUSTOMERS<br>(d) | AMOUNT<br>(e) |
|--------------------------------|---|---------------------------------------|-------------------------------------|---------------|
| 460                            | Water Sales:<br>Unmetered Water Revenue   |                                       |                                     | \$            |
| 461.1                          | Metered Water Revenue:<br>Sales to Residential Customers  | 419                                   | 419                                 | 140,960       |
| 461.2                          | Sales to Commercial Customers   | 1                                     | 1                                   | 6,861         |
| 461.3                          | Sales to Industrial Customers   |                                       |                                     |               |
| 461.4                          | Sales to Public Authorities   |                                       |                                     |               |
| 461.5                          | Sales Multiple Family Dwellings   |                                       |                                     |               |
| Total Metered Sales            |   | 420                                   | 420                                 | \$ 147,821    |
| 462.1                          | Fire Protection Revenue:<br>Public Fire Protection  |                                       |                                     |               |
| 462.2                          | Private Fire Protection   |                                       |                                     |               |
| Total Fire Protection Revenue  |   | 0                                     | 0                                   | \$ 0          |
| 464                            | Other Sales To Public Authorities   |                                       |                                     |               |
| 465                            | Sales To Irrigation Customers   |                                       |                                     |               |
| 466                            | Sales For Resale  |                                       |                                     |               |
| 467                            | Interdepartmental Sales   |                                       |                                     |               |
| Total Water Sales              |   | 420                                   | 420                                 | \$ 147,821    |
| 469                            | Other Water Revenues:<br>Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) |                                       |                                     | \$            |
| 470                            | Forfeited Discounts   |                                       |                                     |               |
| 471                            | Miscellaneous Service Revenues  |                                       |                                     | 1,728         |
| 472                            | Rents From Water Property   |                                       |                                     |               |
| 473                            | Interdepartmental Rents   |                                       |                                     |               |
| 474                            | Other Water Revenues  |                                       |                                     |               |
| Total Other Water Revenues     |   |                                       |                                     | \$ 1,728      |
| Total Water Operating Revenues |   |                                       |                                     | \$ 149,549    |

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2023

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                                     | \$ 18,350        | \$  | \$   |
| 603                          | Salaries and Wages - Officers, Directors and Majority Stockholders | 0                |   |  |
| 604                          | Employee Pensions and Benefits                                     | 0                |   |  |
| 610                          | Purchased Water  | 63,073           | 63,073  |  |
| 615                          | Purchased Power  | 559              | 559   |  |
| 616                          | Fuel for Power Production  | 0                |   |  |
| 618                          | Chemicals  | 0                |   |  |
| 620                          | Materials and Supplies   | 918              |   |  |
| 631                          | Contractual Services-Engineering                                   | 0                |   |  |
| 632                          | Contractual Services - Accounting                                  | 2,125            |   |  |
| 633                          | Contractual Services - Legal                                       | 6,424            |   |  |
| 634                          | Contractual Services - Mgt. Fees                                   | 8,400            |   |  |
| 635                          | Contractual Services - Testing                                     | 3,303            |   |  |
| 636                          | Contractual Services - Other                                       | 13,741           |   |  |
| 641                          | Rental of Building/Real Property                                   | 2,896            |   |  |
| 642                          | Rental of Equipment  | 0                |   |  |
| 650                          | Transportation Expenses  | 846              |   |  |
| 656                          | Insurance - Vehicle  | 469              |   |  |
| 657                          | Insurance - General Liability                                      | 587              |   |  |
| 658                          | Insurance - Workman's Comp.  | 0                |   |  |
| 659                          | Insurance - Other  | 0                |   |  |
| 660                          | Advertising Expense  | 0                |   |  |
| 666                          | Regulatory Commission Expenses - Amortization of Rate Case Expense | 0                |   |  |
| 667                          | Regulatory Commission Exp.-Other                                   | 0                |   |  |
| 668                          | Water Resource Conservation Exp.                                   | 0                |   |  |
| 670                          | Bad Debt Expense   | 0                |   |  |
| 675                          | Miscellaneous Expenses   | 1,851            |   |  |
| Total Water Utility Expenses |  | \$ 123,542       | \$ 63,632   | \$ 0   |

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

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

| .3<br>WATER<br>TREATMENT<br>EXPENSES -<br>OPERATIONS<br>(f) | .4<br>WATER<br>TREATMENT<br>EXPENSES -<br>MAINTENANCE<br>(g) | .5<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>OPERATIONS<br>(h) | .6<br>TRANSMISSION<br>& DISTRIBUTION<br>EXPENSES -<br>MAINTENANCE<br>(i) | .7<br>CUSTOMER<br>ACCOUNTS<br>EXPENSE<br>(j) | .8<br>ADMIN. &<br>GENERAL<br>EXPENSES<br>(k) |
|---|--|---|--|--|--|
| \$ _____  | \$ _____   | \$ _____  | \$ _____   | \$ _____                                     | \$ 18,350                                    |
| _____   | _____  | _____   | _____  | _____  | 0  |
| _____   | _____  | _____   | _____  | _____  | 0  |
| _____   | _____  | _____   | _____  | _____  | _____  |
| _____   | 918  | _____   | _____  | _____  | _____  |
| _____   | _____  | _____   | _____  | _____  | 0  |
| _____   | _____  | _____   | _____  | _____  | 2,125  |
| _____   | _____  | _____   | _____  | _____  | 6,424  |
| _____   | _____  | _____   | _____  | _____  | 8,400  |
| _____   | _____  | _____   | _____  | _____  | 3,303  |
| _____   | _____  | _____   | _____  | 13,741                                       | _____  |
| _____   | _____  | _____   | _____  | _____  | 2,896  |
| _____   | _____  | _____   | _____  | _____  | 0  |
| _____   | _____  | _____   | _____  | _____  | 846  |
| _____   | _____  | _____   | _____  | _____  | 469  |
| _____   | _____  | _____   | _____  | _____  | 587  |
| _____   | _____  | _____   | _____  | _____  | 0  |
| _____   | _____  | _____   | _____  | _____  | _____  |
| _____   | _____  | _____   | _____  | _____  | _____  |
| _____   | _____  | _____   | _____  | _____  | 1,851  |
| \$ <u>0</u>   | \$ <u>918</u>  | \$ <u>0</u>   | \$ <u>0</u>  | \$ <u>13,741</u>                             | \$ <u>45,251</u>                             |

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|--|
| <b>YEAR OF REPORT</b><br>December 31, 2023 |
|--|

UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

**PUMPING AND PURCHASED WATER STATISTICS**

| MONTH<br>(a)   | WATER PURCHASED FOR RESALE<br>( Omit 000's )<br>(b) | FINISHED WATER PUMPED FROM WELLS<br>( Omit 000's )<br>(c) | WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC.<br>(d) | TOTAL WATER PUMPED AND PURCHASED<br>( Omit 000's )<br>[ (b)+(c)-(d) ]<br>(e) | WATER SOLD TO CUSTOMERS<br>( Omit 000's )<br>(f) |
|----------------|---|---|---|--|--|
| January        | 2,147   |   |   | 1,983  | 1,809  |
| February       | 1,568   |   |   | 1,901  | 1,802  |
| March          | 649   |   |   | 1,811  | 1,569  |
| April          | 1,405   |   |   | 2,034  | 1,893  |
| May            | 2,123   |   |   | 2,061  | 2,202  |
| June           | 2,054   |   |   | 1,654  | 1,163  |
| July           | 1,987   |   |   | 1,931  | 1,884  |
| August         | 2,317   |   |   | 2,151  | 1,235  |
| September      | 2,300   |   |   | 1,767  | 1,641  |
| October        | 2,050   |   |   | 1,845  | 1,704  |
| November       | 2,275   |   |   | 2,154  | 1,766  |
| December       | 2,413   |   |   | 1,703  | 1,565  |
| Total for Year | <u>23,288</u>                                       | <u>0</u>  | <u>0</u>  | <u>22,995</u>  | <u>20,233</u>                                    |

If water is purchased for resale, indicate the following:

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

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

N/A

**Note: In March and April - City of Ormond Beach had to replace the meter, therefore purchases do not reflect actual usage. In June 2023 TCU had to estimate readings.**

**SOURCE OF SUPPLY**

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

**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

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

**SYSTEM NAME / COUNTY :** Volusia

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

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

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

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

Use one of the following methods:

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

ERC Calculation:



**WASTEWATER  
OPERATION  
SECTION**

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UTILITY NAME: Tymber Creek Utilities, Incorporated

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| <b>YEAR OF REPORT</b><br>December 31, 2023 |
|--|

SYSTEM NAME / COUNTY : Volusia

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

| ACCT.<br>NO.<br>(a)  | ACCOUNT NAME<br>(b)   | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|--|---|--------------------------|------------------------------|
| 101  | Utility Plant In Service  | S-4(a)                   | \$ 1,103,571                 |
|  | Less:   |                          |                              |
|  | Nonused and Useful Plant (1)  |                          |                              |
| 108  | Accumulated Depreciation  | S-6(b)                   | 844,876                      |
| 110  | Accumulated Amortization  | F-8                      | 0                            |
| 271  | Contributions in Aid of Construction                                | S-7                      | 380,306                      |
| 252  | Advances for Construction   | F-20                     |                              |
| Subtotal   |   |                          | \$ (121,611)                 |
|  | Add:  |                          |                              |
| 272  | Accumulated Amortization of<br>Contributions in Aid of Construction | S-8(a)                   | \$ 380,306                   |
| Subtotal   |   |                          | \$ 258,695                   |
|  | Plus or Minus:  |                          |                              |
| 114  | Acquisition Adjustments (2)   | F-7                      |                              |
| 115  | Accumulated Amortization of Acquisition Adjustments (2)             | F-7                      |                              |
|  | Working Capital Allowance (3)                                       |                          | 50,968                       |
|  | Other (Specify):  |                          |                              |
|  |   |                          |                              |
|  |   |                          |                              |
| WASTEWATER RATE BASE   |   |                          | \$ <u>309,663</u>            |
| WASTEWATER OPERATING INCOME  |   | S-3                      | \$ <u>(101,738)</u>          |
| ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base) |   |                          | <u>-32.85%</u>               |

NOTES : (1) Estimate based on the methodology used in the last rate proceeding.

(2) Include only those Acquisition Adjustments that have been approved by the Commission.

(3) Calculation consistent with last rate proceeding.

In absence of a rate proceeding, Class A utilities will use the Balance Sheet Method and Class B Utilities will use the One-eighth Operating and Maintenance Expense Method.

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**WASTEWATER OPERATING STATEMENT**

| ACCT.<br>NO.<br>(a)            | ACCOUNT NAME<br>(b)  | REFERENCE<br>PAGE<br>(c) | WASTEWATER<br>UTILITY<br>(d) |
|--------------------------------|--|--------------------------|------------------------------|
| UTILITY OPERATING INCOME       |  |                          |                              |
| 400                            | Operating Revenues   | S-9(a)                   | \$ 354,587                   |
| 530                            | Less: Guaranteed Revenue (and AFPI)                          | S-9(a)                   | 0                            |
| Net Operating Revenues         |  |                          | \$ 354,587                   |
| 401                            | Operating Expenses   | S-10(a)                  | \$ 407,745                   |
| 403                            | Depreciation Expense   | S-6(a)                   | 22,843                       |
|                                | Less: Amortization of CIAC                                   | S-8(a)                   | 0                            |
| Net Depreciation Expense       |  |                          | \$ 22,843                    |
| 406                            | Amortization of Utility Plant Acquisition Adjustment         | F-7                      | 0                            |
| 407                            | Amortization Expense (Other than CIAC)                       | F-8                      | 0                            |
| 408.10                         | Taxes Other Than Income<br>Utility Regulatory Assessment Fee |                          | 15,956                       |
| 408.11                         | Property Taxes   |                          | 4,006                        |
| 408.12                         | Payroll Taxes  |                          | 5,775                        |
| 408.13                         | Other Taxes and Licenses                                     |                          |                              |
| 408                            | Total Taxes Other Than Income                                |                          | \$ 25,737                    |
| 409.1                          | Income Taxes   |                          |                              |
| 410.10                         | Deferred Federal Income Taxes                                |                          |                              |
| 410.11                         | Deferred State Income Taxes                                  |                          |                              |
| 411.10                         | Provision for Deferred Income Taxes - Credit                 |                          |                              |
| 412.10                         | Investment Tax Credits Deferred to Future Periods            |                          |                              |
| 412.11                         | Investment Tax Credits Restored to Operating Income          |                          |                              |
| Utility Operating Expenses     |  |                          | \$ 456,325                   |
| Utility Operating Income       |  |                          | \$ (101,738)                 |
| 530                            | Add Back:<br>Guaranteed Revenue (and AFPI)                   | S-9(a)                   | \$ 0                         |
| 413                            | Income From Utility Plant Leased to Others                   |                          |                              |
| 414                            | Gains (losses) From Disposition of Utility Property          |                          |                              |
| 420                            | Allowance for Funds Used During Construction                 |                          |                              |
| Total Utility Operating Income |  |                          | \$ (101,738)                 |

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**WASTEWATER UTILITY PLANT ACCOUNTS**

| ACCT. NO.<br>(a)       | ACCOUNT NAME<br>(b)                        | PREVIOUS YEAR<br>(c) | ADDITIONS<br>(d) | RETIREMENTS<br>(e) | CURRENT YEAR<br>(f) |
|------------------------|--|----------------------|------------------|--------------------|---------------------|
| 351                    | Organization                               | \$ 0                 | \$               | \$                 | \$ 0                |
| 352                    | Franchises                                 | 0                    |                  |                    | 0                   |
| 353                    | Land and Land Rights                       | 4,524                |                  |                    | 4,524               |
| 354                    | Structures and Improvements                | 113,560              |                  |                    | 113,560             |
| 355                    | Power Generation Equipment                 | 0                    |                  |                    | 0                   |
| 360                    | Collection Sewers - Force                  | 11,966               |                  |                    | 11,966              |
| 361                    | Collection Sewers - Gravity                | 493,482              |                  |                    | 493,482             |
| 362                    | Special Collecting Structures              | 0                    |                  |                    | 0                   |
| 363                    | Services to Customers                      | 43,358               |                  |                    | 43,358              |
| 364                    | Flow Measuring Devices                     | 6,406                |                  |                    | 6,406               |
| 365                    | Flow Measuring Installations               | 0                    |                  |                    | 0                   |
| 366                    | Reuse Services                             | 0                    |                  |                    | 0                   |
| 367                    | Reuse Meters and Meter Installations       | 0                    |                  |                    | 0                   |
| 370                    | Receiving Wells                            | 36,220               |                  |                    | 36,220              |
| 371                    | Pumping Equipment                          | 84,918               | 28,338           |                    | 113,256             |
| 374                    | Reuse Distribution Reservoirs              | 0                    |                  |                    | 0                   |
| 375                    | Reuse Transmission and Distribution System | 0                    |                  |                    | 0                   |
| 380                    | Treatment and Disposal Equipment           | 248,911              | 923              |                    | 249,834             |
| 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                    |                  |                    | 0                   |
| 397                    | Miscellaneous Equipment                    | 0                    |                  |                    | 0                   |
| 398                    | Other Tangible Plant                       | 0                    |                  |                    | 0                   |
| Total Wastewater Plant |  | \$ 1,074,310         | \$ 29,261        | \$ 0               | \$ 1,103,571        |

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

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**WASTEWATER UTILITY PLANT MATRIX**

| ACCT. NO. (a)          | ACCOUNT NAME (b)                           | .1<br>INTANGIBLE PLANT (g) | .2<br>COLLECTION PLANT (h) | .3<br>SYSTEM PUMPING PLANT (i) | .4<br>TREATMENT AND DISPOSAL (j) | .5<br>RECLAIMED WASTEWATER TREATMENT PLANT (i) | .6<br>RECLAIMED WASTEWATER DISTRIBUTION PLANT (j) | .7<br>GENERAL PLANT (k) |
|------------------------|--|----------------------------|----------------------------|--------------------------------|----------------------------------|--|---|-------------------------|
| 351                    | Organization                               | \$ _____                   | \$ _____                   | \$ _____                       | \$ _____                         | \$ _____                                       | \$ _____  | \$ _____                |
| 352                    | Franchises                                 | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 353                    | Land and Land Rights                       | _____                      | _____                      | _____                          | 4,524                            | _____  | _____   | _____                   |
| 354                    | Structures and Improvements                | _____                      | _____                      | _____                          | 113,560                          | _____  | _____   | _____                   |
| 355                    | Power Generation Equipment                 | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 360                    | Collection Sewers - Force                  | _____                      | 11,966                     | _____                          | _____                            | _____  | _____   | _____                   |
| 361                    | Collection Sewers - Gravity                | _____                      | 493,482                    | _____                          | _____                            | _____  | _____   | _____                   |
| 362                    | Special Collecting Structures              | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 363                    | Services to Customers                      | _____                      | 43,358                     | _____                          | _____                            | _____  | _____   | _____                   |
| 364                    | Flow Measuring Devices                     | _____                      | 6,406                      | _____                          | _____                            | _____  | _____   | _____                   |
| 365                    | Flow Measuring Installations               | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 366                    | Reuse Services                             | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 367                    | Reuse Meters and Meter Installations       | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 370                    | Receiving Wells                            | _____                      | _____                      | 36,220                         | _____                            | _____  | _____   | _____                   |
| 371                    | Pumping Equipment                          | _____                      | _____                      | 113,256                        | _____                            | _____  | _____   | _____                   |
| 374                    | Reuse Distribution Reservoirs              | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 375                    | Reuse Transmission and Distribution System | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 380                    | Treatment and Disposal Equipment           | _____                      | _____                      | _____                          | 249,834                          | _____  | _____   | _____                   |
| 381                    | Plant Sewers                               | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 382                    | Outfall Sewer Lines                        | _____                      | _____                      | _____                          | 10,827                           | _____  | _____   | _____                   |
| 389                    | Other Plant Miscellaneous Equipment        | _____                      | _____                      | _____                          | 5,725                            | _____  | _____   | _____                   |
| 390                    | Office Furniture and Equipment             | _____                      | _____                      | _____                          | _____                            | _____  | _____   | 9,834                   |
| 391                    | Transportation Equipment                   | _____                      | _____                      | _____                          | _____                            | _____  | _____   | 2,817                   |
| 392                    | Stores Equipment                           | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 393                    | Tools, Shop and Garage Equipment           | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 394                    | Laboratory Equipment                       | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 395                    | Power Operated Equipment                   | _____                      | _____                      | _____                          | _____                            | _____  | _____   | 1,762                   |
| 396                    | Communication Equipment                    | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 397                    | Miscellaneous Equipment                    | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| 398                    | Other Tangible Plant                       | _____                      | _____                      | _____                          | _____                            | _____  | _____   | _____                   |
| Total Wastewater Plant |  | \$ <u>0</u>                | \$ <u>555,212</u>          | \$ <u>149,476</u>              | \$ <u>384,470</u>                | \$ <u>0</u>                                    | \$ <u>0</u>                                       | \$ <u>14,413</u>        |

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

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**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

| ACCT.<br>NO.<br>(a)                            | ACCOUNT NAME<br>(b)                  | AVERAGE<br>SERVICE LIFE<br>IN YEARS<br>(c) | AVERAGE NET<br>SALVAGE IN<br>PERCENT<br>(d) | DEPRECIATION<br>RATE APPLIED<br>IN PERCENT<br>(100% - D) / C<br>(e) |
|--|--------------------------------------|--|---|---|
| 354  | Structures and Improvements          | 32   |   | 3.13%   |
| 355  | Power Generation Equipment           |  |   |   |
| 360  | Collection Sewers - Force            | 30   |   | 3.33%   |
| 361  | Collection Sewers - Gravity          | 45   |   | 2.22%   |
| 362  | Special Collecting Structures        |  |   |   |
| 363  | Services to Customers                | 38   |   | 2.63%   |
| 364  | Flow Measuring Devices               | 5  |   | 20.00%  |
| 365  | Flow Measuring Installations         |  |   |   |
| 366  | Reuse Services                       |  |   |   |
| 367  | Reuse Meters and Meter Installations |  |   |   |
| 370  | Receiving Wells                      | 30   |   | 3.33%   |
| 371  | Pumping Equipment                    | 18   |   | 5.56%   |
| 374  | Reuse Distribution Reservoirs        |  |   |   |
| 375  | Reuse Transmission/Distribution Sys. |  |   |   |
| 380  | Treatment and Disposal Equipment     | 18   |   | 5.56%   |
| 381  | Plant Sewers                         | 35   |   | 2.86%   |
| 382  | Outfall Sewer Lines                  | 30   |   | 3.33%   |
| 389  | Other Plant Miscellaneous Equipment  | 18   |   | 5.56%   |
| 390  | Office Furniture and Equipment       | 6  |   | 16.67%  |
| 391  | Transportation Equipment             | 6  |   | 16.67%  |
| 392  | Stores Equipment                     |  |   |   |
| 393  | Tools, Shop and Garage Equipment     |  |   |   |
| 394  | Laboratory Equipment                 |  |   |   |
| 395  | Power Operated Equipment             | 12   |   | 8.33%   |
| 396  | Communication Equipment              |  |   |   |
| 397  | Miscellaneous Equipment              |  |   |   |
| 398  | Other Tangible Plant                 |  |   |   |
| Wastewater Plant Composite Depreciation Rate * |                                      |  |   |   |

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

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**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

| ACCT.<br>NO.<br>(a)                           | ACCOUNT NAME<br>(b)                  | BALANCE<br>AT BEGINNING<br>OF YEAR<br>(c) | ACCRUALS<br>(d)  | OTHER<br>CREDITS *<br>(e) | TOTAL<br>CREDITS<br>(d + e)<br>(f) |
|---|--------------------------------------|---|------------------|---------------------------|------------------------------------|
| 354   | Structures and Improvements          | \$ 104,607                                | \$ 3,549         | \$                        | \$ 3,549                           |
| 355   | Power Generation Equipment           | 0   | 0                | 0                         | 0                                  |
| 360   | Collection Sewers - Force            | 10,067                                    | 399              | 0                         | 399                                |
| 361   | Collection Sewers - Gravity          | 352,586                                   | 10,966           | 0                         | 10,966                             |
| 362   | Special Collecting Structures        | 0   | 0                | 0                         | 0                                  |
| 363   | Services to Customers                | 43,358                                    | 0                | 0                         | 0                                  |
| 364   | Flow Measuring Devices               | 6,406                                     | 0                | 0                         | 0                                  |
| 365   | Flow Measuring Installations         | 0   | 0                | 0                         | 0                                  |
| 366   | Reuse Services                       | 0   | 0                | 0                         | 0                                  |
| 367   | Reuse Meters and Meter Installations | 0   | 0                | 0                         | 0                                  |
| 370   | Receiving Wells                      | 18,108                                    | 1,207            | 0                         | 1,207                              |
| 371   | Pumping Equipment                    | 12,561                                    | 5,505            | 0                         | 5,505                              |
| 374   | Reuse Distribution Reservoirs        | 0   | 0                | 0                         | 0                                  |
| 375   | Reuse Transmission/Distribution Sys. | 0   | 0                | 0                         | 0                                  |
| 380   | Treatment and Disposal Equipment     | 248,911                                   | 0                | 0                         | 0                                  |
| 381   | Plant Sewers                         | 0   | 0                | 0                         | 0                                  |
| 382   | Outfall Sewer Lines                  | 9,926                                     | 361              | 0                         | 361                                |
| 389   | Other Plant Miscellaneous Equipment  | 3,245                                     | 239              | 0                         | 239                                |
| 390   | Office Furniture and Equipment       | 9,834                                     | 0                | 0                         | 0                                  |
| 391   | Transportation Equipment             | 1,175                                     | 470              | 0                         | 470                                |
| 392   | Stores Equipment                     | 0   | 0                | 0                         | 0                                  |
| 393   | Tools, Shop and Garage Equipment     | 0   | 0                | 0                         | 0                                  |
| 394   | Laboratory Equipment                 | 0   | 0                | 0                         | 0                                  |
| 395   | Power Operated Equipment             | 1,249                                     | 147              | 0                         | 147                                |
| 396   | Communication Equipment              | 0   | 0                | 0                         | 0                                  |
| 397   | Miscellaneous Equipment              | 0   | 0                | 0                         | 0                                  |
| 398   | Other Tangible Plant                 | 0   | 0                | 0                         | 0                                  |
| Total Depreciable Wastewater Plant in Service |                                      | \$ <u>822,033</u>                         | \$ <u>22,843</u> | \$ <u>0</u>               | \$ <u>22,843</u>                   |

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

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**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

| ACCT.<br>NO.<br>(a)                           | ACCOUNT NAME<br>(b)                  | PLANT<br>RETIRED<br>(g) | SALVAGE AND<br>INSURANCE<br>(h) | COST OF<br>REMOVAL<br>AND OTHER<br>CHARGES<br>(i) | TOTAL<br>CHARGES<br>(g-h+i)<br>(j) | BALANCE AT<br>END OF YEAR<br>(c+f-j)<br>(k) |
|---|--------------------------------------|-------------------------|---------------------------------|---|------------------------------------|---|
| 354   | Structures and Improvements          | \$ _____                | \$ _____                        | \$ _____  | 0                                  | \$ 108,156                                  |
| 355   | Power Generation Equipment           | _____                   | _____                           | _____   | 0                                  | 0   |
| 360   | Collection Sewers - Force            | _____                   | _____                           | _____   | 0                                  | 10,466                                      |
| 361   | Collection Sewers - Gravity          | _____                   | _____                           | _____   | 0                                  | 363,552                                     |
| 362   | Special Collecting Structures        | _____                   | _____                           | _____   | 0                                  | 0   |
| 363   | Services to Customers                | _____                   | _____                           | _____   | 0                                  | 43,358                                      |
| 364   | Flow Measuring Devices               | _____                   | _____                           | _____   | 0                                  | 6,406                                       |
| 365   | Flow Measuring Installations         | _____                   | _____                           | _____   | 0                                  | 0   |
| 366   | Reuse Services                       | _____                   | _____                           | _____   | 0                                  | 0   |
| 367   | Reuse Meters and Meter Installations | _____                   | _____                           | _____   | 0                                  | 0   |
| 370   | Receiving Wells                      | _____                   | _____                           | _____   | 0                                  | 19,315                                      |
| 371   | Pumping Equipment                    | _____                   | _____                           | _____   | 0                                  | 18,066                                      |
| 374   | Reuse Distribution Reservoirs        | _____                   | _____                           | _____   | 0                                  | 0   |
| 375   | Reuse Transmission/Distribution Sys. | _____                   | _____                           | _____   | 0                                  | 0   |
| 380   | Treatment and Disposal Equipment     | _____                   | _____                           | _____   | 0                                  | 248,911                                     |
| 381   | Plant Sewers                         | _____                   | _____                           | _____   | 0                                  | 0   |
| 382   | Outfall Sewer Lines                  | _____                   | _____                           | _____   | 0                                  | 10,287                                      |
| 389   | Other Plant Miscellaneous Equipment  | _____                   | _____                           | _____   | 0                                  | 3,484                                       |
| 390   | Office Furniture and Equipment       | _____                   | _____                           | _____   | 0                                  | 9,834                                       |
| 391   | Transportation Equipment             | _____                   | _____                           | _____   | 0                                  | 1,645                                       |
| 392   | Stores Equipment                     | _____                   | _____                           | _____   | 0                                  | 0   |
| 393   | Tools, Shop and Garage Equipment     | _____                   | _____                           | _____   | 0                                  | 0   |
| 394   | Laboratory Equipment                 | _____                   | _____                           | _____   | 0                                  | 0   |
| 395   | Power Operated Equipment             | _____                   | _____                           | _____   | 0                                  | 1,396                                       |
| 396   | Communication Equipment              | _____                   | _____                           | _____   | 0                                  | 0   |
| 397   | Miscellaneous Equipment              | _____                   | _____                           | _____   | 0                                  | 0   |
| 398   | Other Tangible Plant                 | _____                   | _____                           | _____   | 0                                  | 0   |
| Total Depreciable Wastewater Plant in Service |                                      | \$ <u>0</u>             | \$ <u>0</u>                     | \$ <u>0</u>                                       | \$ <u>0</u>                        | \$ <u>844,876</u>                           |

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



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**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<br>(a) | NUMBER OF CONNECTIONS<br>(b) | CHARGE PER CONNECTION<br>(c) | AMOUNT<br>(d) |
|------------------------------|------------------------------|------------------------------|---------------|
| N/A                          |                              | \$                           | 0             |
|                              |                              |                              | 0             |
|                              |                              |                              | 0             |
|                              |                              |                              | 0             |
|                              |                              |                              | 0             |
|                              |                              |                              | 0             |
|                              |                              |                              | 0             |
|                              |                              |                              | 0             |
|                              |                              |                              | 0             |
|                              |                              |                              | 0             |
| Total Credits                |                              |                              | \$ <u>0</u>   |

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

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



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**WASTEWATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)              | DESCRIPTION<br>(b)   | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(e)    |
|----------------------------------|--|---|---|-------------------|
| <b>WASTEWATER SALES</b>          |  |   |   |                   |
| Flat Rate Revenues:              |  |   |   |                   |
| 521.1                            | Residential Revenues   | _____                                       | _____                                       | \$ _____          |
| 521.2                            | Commercial Revenues  | _____                                       | _____                                       | _____             |
| 521.3                            | Industrial Revenues  | _____                                       | _____                                       | _____             |
| 521.4                            | Revenues From Public Authorities   | _____                                       | _____                                       | _____             |
| 521.5                            | Multiple Family Dwelling Revenues  | _____                                       | _____                                       | _____             |
| 521.6                            | Other Revenues   | _____                                       | _____                                       | _____             |
| 521                              | Total Flat Rate Revenues   | 0   | 0   | \$ 0              |
| Measured Revenues:               |  |   |   |                   |
| 522.1                            | Residential Revenues   | 419   | 419   | 346,108           |
| 522.2                            | Commercial Revenues  | 1   | 1   | 3,296             |
| 522.3                            | Industrial Revenues  | _____                                       | _____                                       | _____             |
| 522.4                            | Revenues From Public Authorities   | _____                                       | _____                                       | _____             |
| 522.5                            | Multiple Family Dwelling Revenues  | _____                                       | _____                                       | _____             |
| 522                              | Total Measured Revenues  | 420   | 420   | \$ 349,404        |
| 523                              | Revenues From Public Authorities   | _____                                       | _____                                       | _____             |
| 524                              | Revenues From Other Systems  | _____                                       | _____                                       | _____             |
| 525                              | Interdepartmental Revenues   | _____                                       | _____                                       | _____             |
| Total Wastewater Sales           |  | <u>420</u>                                  | <u>420</u>                                  | <u>\$ 349,404</u> |
| <b>OTHER WASTEWATER REVENUES</b> |  |   |   |                   |
| 530                              | Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI) | _____                                       | _____                                       | \$ _____          |
| 531                              | Sale of Sludge   | _____                                       | _____                                       | _____             |
| 532                              | Forfeited Discounts  | _____                                       | _____                                       | _____             |
| 534                              | Rents From Wastewater Property   | _____                                       | _____                                       | _____             |
| 535                              | Interdepartmental Rents  | _____                                       | _____                                       | _____             |
| 536                              | Other Wastewater Revenues  | _____                                       | _____                                       | 5,183             |
| Total Other Wastewater Revenues  |  |   |   | \$ 5,183          |

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

UTILITY NAME:     Tymer Creek Utilities, Incorporated    

|  |
|--|
| <b>YEAR OF REPORT</b><br>December 31, 2023 |
|--|

SYSTEM NAME / COUNTY :     Volusia    

**WASTEWATER OPERATING REVENUE**

| ACCT.<br>NO.<br>(a)                 | DESCRIPTION<br>(b)                        | BEGINNING<br>YEAR NO.<br>CUSTOMERS *<br>(c) | YEAR END<br>NUMBER OF<br>CUSTOMERS *<br>(d) | AMOUNTS<br>(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<br>Public Authorities | _____                                       | _____                                       | _____            |
| 540.5                               | Other Revenues                            | _____                                       | _____                                       | _____            |
| 540                                 | Total Flat Rate Reuse Revenues            | _____ 0                                     | _____ 0                                     | \$ _____ 0       |
| Measured Reuse Revenues:            |   |   |   |                  |
| 541.1                               | Residential Reuse Revenues                | _____                                       | _____                                       | _____            |
| 541.2                               | Commercial Reuse Revenues                 | _____                                       | _____                                       | _____            |
| 541.3                               | Industrial Reuse Revenues                 | _____                                       | _____                                       | _____            |
| 541.4                               | Reuse Revenues From<br>Public Authorities | _____                                       | _____                                       | _____            |
| 541                                 | Total Measured Reuse Revenues             | _____ 0                                     | _____ 0                                     | \$ _____ 0       |
| 544                                 | Reuse Revenues From Other Systems         | _____                                       | _____                                       | _____            |
| Total Reclaimed Water Sales         |   |   |   | \$ _____ 0       |
| Total Wastewater Operating Revenues |   |   |   | \$ _____ 354,587 |

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

UTILITY NAME:

Tymer Creek Utilities, Incorporated

|  |
|--|
| <b>YEAR OF REPORT</b><br>December 31, 2023 |
|--|

SYSTEM NAME / COUNTY :

Volusia

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

| ACCT.<br>NO.<br>(a)               | ACCOUNT NAME<br>(b)   | CURRENT<br>YEAR<br>(c) | .1   | .2  | .3   | .4  | .5   | .6  |
|-----------------------------------|---|------------------------|--|---|--|---|--|---|
|                                   |   |                        | COLLECTION<br>EXPENSES-<br>OPERATIONS<br>(d) | COLLECTION<br>EXPENSES-<br>MAINTENANCE<br>(e) | PUMPING<br>EXPENSES -<br>OPERATIONS<br>(f) | PUMPING<br>EXPENSES -<br>MAINTENANCE<br>(g) | TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>OPERATIONS<br>(h) | TREATMENT<br>& DISPOSAL<br>EXPENSES -<br>MAINTENANCE<br>(i) |
| 701                               | Salaries and Wages - Employees  | \$ 55,049              | \$   | \$  | \$   | \$  | \$   | \$  |
| 703                               | Salaries and Wages - Officers,<br>Directors and Majority Stockholders | 0                      |  |   |  |   |  |   |
| 704                               | Employee Pensions and Benefits  | 0                      |  |   |  |   |  |   |
| 710                               | Purchased Sewage Treatment  | 0                      |  |   |  |   |  |   |
| 711                               | Sludge Removal Expense  | 86,018                 |  |   |  |   | 86,018   |   |
| 715                               | Purchased Power   | 25,797                 |  |   |  |   |  |   |
| 716                               | Fuel for Power Production   | 0                      |  |   |  |   |  |   |
| 718                               | Chemicals   | 15,144                 |  |   |  |   | 15,144   |   |
| 720                               | Materials and Supplies  | 1,555                  |  |   |  |   |  | 1,555   |
| 731                               | Contractual Services-Engineering                                      | 1,600                  |  |   |  |   |  |   |
| 732                               | Contractual Services - Accounting                                     | 6,375                  |  |   |  |   |  |   |
| 733                               | Contractual Services - Legal  | 19,270                 |  |   |  |   |  |   |
| 734                               | Contractual Services - Mgt. Fees                                      | 21,840                 |  |   |  |   |  |   |
| 735                               | Contractual Services - Testing  | 33,840                 |  |   |  |   | 33,840   |   |
| 736                               | Contractual Services - Other  | 83,566                 |  |   |  |   | 83,566   |   |
| 741                               | Rental of Building/Real Property                                      | 46,849                 |  |   |  |   |  |   |
| 742                               | Rental of Equipment   | 0                      |  |   |  |   |  |   |
| 750                               | Transportation Expenses   | 2,488                  |  |   |  |   |  |   |
| 756                               | Insurance - Vehicle   | 1,406                  |  |   |  |   |  |   |
| 757                               | Insurance - General Liability   | 1,761                  |  |   |  |   |  |   |
| 758                               | Insurance - Workman's Comp.   | 0                      |  |   |  |   |  |   |
| 759                               | Insurance - Other   | 0                      |  |   |  |   |  |   |
| 760                               | Advertising Expense   | 0                      |  |   |  |   |  |   |
| 766                               | Regulatory Commission Expenses<br>- Amortization of Rate Case Expense | 0                      |  |   |  |   |  |   |
| 767                               | Regulatory Commission Exp.-Other                                      | 0                      |  |   |  |   |  |   |
| 770                               | Bad Debt Expense  | 0                      |  |   |  |   |  |   |
| 775                               | Miscellaneous Expenses  | 5,187                  |  |   |  |   |  |   |
| Total Wastewater Utility Expenses |   | \$ 407,745             | \$ 0   | \$ 0  | \$ 0                                       | \$ 0  | \$ 218,568   | \$ 1,555  |

UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

| ACCT. NO.<br>(a)                  | ACCOUNT NAME<br>(b)  | .7<br>CUSTOMER ACCOUNTS EXPENSE<br>(j) | .8<br>ADMIN. & GENERAL EXPENSES<br>(k) | .9<br>RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS<br>(l) | .10<br>RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE<br>(m) | .11<br>RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS<br>(n) | .12<br>RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE<br>(o) |
|-----------------------------------|--|--|--|---|---|---|--|
| 701                               | Salaries and Wages - Employees                                     | \$ _____                               | \$ 55,049                              | \$ _____  | \$ _____  | \$ _____  | \$ _____   |
| 703                               | Salaries and Wages - Officers, Directors and Majority Stockholders | _____                                  | 0                                      | _____   | _____   | _____   | _____  |
| 704                               | Employee Pensions and Benefits                                     | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 710                               | Purchased Sewage Treatment   | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 711                               | Sludge Removal Expense   | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 715                               | Purchased Power  | _____                                  | 25,797                                 | _____   | _____   | _____   | _____  |
| 716                               | Fuel for Power Purchased   | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 718                               | Chemicals  | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 720                               | Materials and Supplies   | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 731                               | Contractual Services-Engineering                                   | _____                                  | 1,600                                  | _____   | _____   | _____   | _____  |
| 732                               | Contractual Services - Accounting                                  | _____                                  | 6,375                                  | _____   | _____   | _____   | _____  |
| 733                               | Contractual Services - Legal                                       | _____                                  | 19,270                                 | _____   | _____   | _____   | _____  |
| 734                               | Contractual Services - Mgt. Fees                                   | _____                                  | 21,840                                 | _____   | _____   | _____   | _____  |
| 735                               | Contractual Services - Testing                                     | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 736                               | Contractual Services - Other                                       | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 741                               | Rental of Building/Real Property                                   | _____                                  | 46,849                                 | _____   | _____   | _____   | _____  |
| 742                               | Rental of Equipment  | _____                                  | 0                                      | _____   | _____   | _____   | _____  |
| 750                               | Transportation Expenses  | _____                                  | 2,488                                  | _____   | _____   | _____   | _____  |
| 756                               | Insurance - Vehicle  | _____                                  | 1,406                                  | _____   | _____   | _____   | _____  |
| 757                               | Insurance - General Liability                                      | _____                                  | 1,761                                  | _____   | _____   | _____   | _____  |
| 758                               | Insurance - Workman's Comp.  | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 759                               | Insurance - Other  | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 760                               | Advertising Expense  | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 766                               | Regulatory Commission Expenses - Amortization of Rate Case Expense | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 767                               | Regulatory Commission Exp.-Other                                   | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 770                               | Bad Debt Expense   | _____                                  | _____                                  | _____   | _____   | _____   | _____  |
| 775                               | Miscellaneous Expenses   | _____                                  | 5,187                                  | _____   | _____   | _____   | _____  |
| Total Wastewater Utility Expenses |  | \$ <u>0</u>                            | \$ <u>187,622</u>                      | \$ <u>0</u>   | \$ <u>0</u>   | \$ <u>0</u>   | \$ <u>0</u>  |

UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

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

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

Provide a calculation used to determine the value of one wastewater equivalent residential connection (ERC).

Use one of the following methods:

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

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

For wastewater only utilities:

- Subtract all general use and other non residential customer gallons from the total gallons treated.
- Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:

UTILITY NAME: Tymber Creek Utilities, Incorporated

|  |
|--|
| <b>YEAR OF REPORT</b><br>December 31, 2023 |
|--|

SYSTEM NAME / COUNTY : Volusia

**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

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

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

(2) Contact stabilization, advanced treatment, etc.

UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**  
December 31, 2023

SYSTEM NAME / COUNTY : Volusia

**OTHER WASTEWATER SYSTEM INFORMATION**

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

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

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

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

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

**Company: Tymber Creek Utilities, Inc.  
For the Year Ended December 31, 2023**

| (a)  | (b)                                     | (c)                                       | (d)                     |
|--|---|---|-------------------------|
| Accounts   | Gross Water<br>Revenues Per<br>Sch. S-9 | Gross Water<br>Revenues Per<br>RAF Return | Difference<br>(b) - (c) |
| Gross Revenue:   |   |   |                         |
| Unmetered Water Revenues (460)   |   |   |                         |
| Total Metered Sales (461.1 - 461.5)                                      | \$ 147,821.00                           | \$ 147,821.00                             | \$ -                    |
| Total Fire Protection Revenue (462.1 - 462.2)                            |   |   |                         |
| Other Sales to Public Authorities (464)                                  |   |   |                         |
| Sales to Irrigation Customers (465)                                      |   |   |                         |
| Sales for Resale (466)   |   |   |                         |
| Interdepartmental Sales (467)  |   |   |                         |
| Total Other Water Revenues (469 - 474)                                   | \$ 1,728.00                             | \$ 1,728.00                               | \$ -                    |
| <b>Total Wastewater Operating Revenue</b>                                | <b>\$ 149,549.00</b>                    | <b>\$ 149,549.00</b>                      | <b>\$ -</b>             |
| <b>LESS: Expense for Purchased Water<br/>from FPSC-Regulated Utility</b> |   |   |                         |
| <b>Net Water Operating Revenues</b>                                      | <b>\$ 149,549.00</b>                    | <b>\$ 149,549.00</b>                      | <b>\$ -</b>             |

Explanations:

Instructions:

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

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

**Company: Tymber Creek Utilities, Inc.  
For the Year Ended December 31, 2023**

| (a)   | (b)  | (c)  | (d)                     |
|---|--|--|-------------------------|
| Accounts  | Gross Wastewater<br>Revenues Per<br>Sch. S-9 | Gross Wastewater<br>Revenues Per<br>RAF Return | Difference<br>(b) - (c) |
| Gross Revenue:  |  |  |                         |
| Total Flat-Rate Revenues (521.1 - 521.6)                                      |  |  |                         |
| Total Measured Revenues (522.1 - 522.5)                                       | \$ 349,404.00                                | \$ 354,587.00                                  | \$ (5,183.00)           |
| Revenues from Public Authorities (523)  |  |  |                         |
| Revenues from Other Systems (524)   |  |  |                         |
| Interdepartmental Revenues (525)  |  |  |                         |
| Total Other Wastewater Revenues (530 - 536)                                   | \$ 5,183.00                                  | \$ -   | \$ 5,183.00             |
| Reclaimed Water Sales (540.1 - 544)   |  |  |                         |
| <b>Total Wastewater Operating Revenue</b>                                     | <b>\$ 354,587.00</b>                         | <b>\$ 354,587.00</b>                           | <b>\$ -</b>             |
| <b>LESS: Expense for Purchased Wastewater<br/>from FPSC-Regulated Utility</b> |  |  |                         |
| <b>Net Wastewater Operating Revenues</b>                                      | <b>\$ 354,587.00</b>                         | <b>\$ 354,587.00</b>                           | <b>\$ -</b>             |

Explanations:

Instructions:

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