

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

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

**ANNUAL REPORT**

OF

WS246-21-AR  
J.S. Shirah  
Tymber Creek Utilities, Incorporated  
1951 West Granada Blvd.  
Ormond Beach, FL 32174-6740

---

Exact Legal Name of Respondent

303W / 252S  
Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2021

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**Public Service Commission**  
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DIVISION OF  
ACCOUNTING & FINANCE



May 31, 2022

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

Re: Tymber Creek Utilities Inc. Certificate No. 303W / 252S  
WS246-21-AR 2021 Annual Report

Dear Mr. Maurey,

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

If you have any questions, comments, or need additional information, please contact me at 407.255.2928 or [thollis@willdan.com](mailto:thollis@willdan.com).

Very Truly Yours,

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

A handwritten signature in blue ink that reads 'Tara Hollis'.

Tara L. Hollis, CPA, CVA, MBA  
Principal Consultant

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

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## GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**



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UTILITY NAME: Tymer Creek Utilities, Incorporated

YEAR OF REPORT  
December 31, 2021

**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

*T. Santolucito, Pers. Rep.*  
(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.

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ACCOUNTING & FINANCE  
E-1

ANNUAL REPORT OF

YEAR OF REPORT  
December 31, 2021

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 Willdan Financial Services  
637 N. Park Ave. 200 S. Orange Avenue, Suite 1550  
Winter Park, FL 32789 Orlando, FL 32801

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

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

Individual  Partnership  Sub S Corporation  1120 Corporation

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

	Name	Percent Ownership
1.	<u>J. Stanley Shirah Estate</u>	<u>100%</u>
2.	<u></u>	<u></u>
3.	<u></u>	<u></u>
4.	<u></u>	<u></u>
5.	<u></u>	<u></u>
6.	<u></u>	<u></u>
7.	<u></u>	<u></u>
8.	<u></u>	<u></u>
9.	<u></u>	<u></u>
10.	<u></u>	<u></u>



### COMPANY PROFILE

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

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

- A., B. Tymber Creek Utilities, Incorporated (TCU) was started in August of 1977 to support Tymber Creek Subdivision with Water and Wastewater Services.
- C. The major goals and objectives of TCU are to provide good quality Water and Wastewater Services to the customers in the service area at the lowest cost to those customers.
- D. The major and only divisions and functions of TCU are Water and Wastewater.
- E. No growth in 2021.
- F. Major transaction that have a material effect on operations are as follows: The Water Utility is facing an increased cost of Purchased finished water from the City of Ormond Beach. The Wastewater Utility is having to adjust to increasingly more stringent standards from the Florida Department of Environmental Protection. These standards are reflected in increasing cost of Sewer Plant Operations and Contract Sludge Hauling costs and frequency. Due to FDEP, HOA, and FPSC settlement action items, additional costs for collection system inflow/infiltration and controls exist with cleaning and lining improvements.

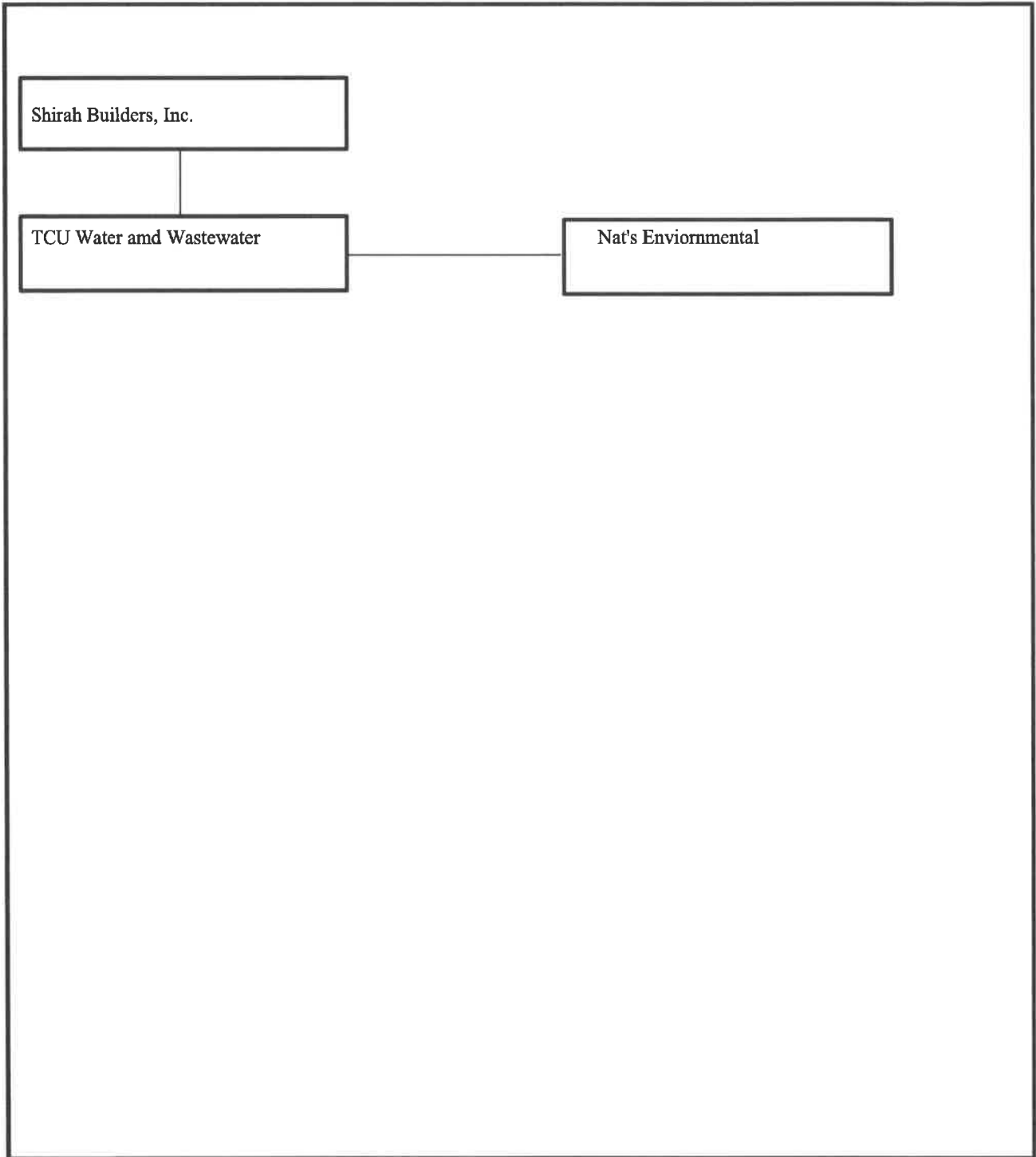
UTILITY NAME: Tymber Creek Utilities, Incorporated

**YEAR OF REPORT**  
December 31, 2021

**PARENT / AFFILIATE ORGANIZATION CHART**

Current as of 12/31/21

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



UTILITY NAME: Tymber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2021
--------------------------------------------

**COMPENSATION OF OFFICERS**

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













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# **FINANCIAL SECTION**

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

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 1,371,443	\$ 1,383,849
108-110	Less: Accumulated Depreciation and Amortization	F-8	1,030,202	1,061,587
Net Plant			\$ 341,241	\$ 322,262
114-115	Utility Plant Acquisition adjustment (Net)	F-7	0	
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 341,241	\$ 322,262
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ 0	\$ 0
123	Investment in Associated Companies	F-10	0	
124	Utility Investments	F-10	0	
125	Other Investments	F-10	0	
126-127	Special Funds	F-10	0	
Total Other Property & Investments			\$ 0	\$ 0
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 23,823	\$ 53,511
132	Special Deposits	F-9	0	
133	Other Special Deposits	F-9	650	650
134	Working Funds			
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	33,580	30,439
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12		
151-153	Material and Supplies			
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			\$ 58,053	\$ 84,600

\* Not Applicable for Class B Utilities



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

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
	DEFERRED DEBITS			
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
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		\$ _____ 399,294	\$ _____ 406,862

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

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

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

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ 100	\$ 100
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital			
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	(148,943)	(149,431)
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
<b>Total Equity Capital</b>			\$ (148,843)	\$ (149,331)
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17		
<b>Total Long Term Debt</b>			\$ 0	\$ 0
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		33,464	51,297
232	Notes Payable	F-18	435,113	454,302
233	Accounts Payable to Associated Companies	F-18	42,969	15,243
234	Notes Payable to Associated Companies	F-18		0
235	Customer Deposits		6,240	5,000
236	Accrued Taxes	W/S-3	30,351	30,351
237	Accrued Interest	F-19		
238	Accrued Dividends			
239	Matured Long Term Debt			
240	Matured Interest			
241	Miscellaneous Current & Accrued Liabilities	F-20		
<b>Total Current &amp; Accrued Liabilities</b>			\$ 548,137	\$ 556,193

\* Not Applicable for Class B Utilities

UTILITY NAME: Tymler Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2021
--------------------------------------------

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits		_____	_____
Total Deferred Credits			\$ <u>0</u>	\$ <u>0</u>
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>0</u>	\$ <u>0</u>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ 536,199	\$ 536,199
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	(536,199)	(536,199)
Total Net CIAC			\$ <u>0</u>	\$ <u>0</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ <u>0</u>	\$ <u>0</u>
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ <u>399,294</u>	\$ <u>406,862</u>

UTILITY NAME: Tymber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2021
--------------------------------------------

**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)	\$ 497,305	\$ 500,570
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		0
Net Operating Revenues			\$ 497,305	\$ 500,570
401	Operating Expenses	F-3(b)	\$ 387,557	\$ 399,761
403	Depreciation Expense:	F-3(b)	\$ 42,377	\$ 31,885
	Less: Amortization of CIAC	F-22	0	0
Net Depreciation Expense			\$ 42,377	\$ 31,885
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		0
407	Amortization Expense (Other than CIAC)	F-3(b)		0
408	Taxes Other Than Income	W/S-3	32,528	34,671
409	Current Income Taxes	W/S-3		0
410.1	Deferred Federal Income Taxes	W/S-3		0
410.11	Deferred State Income Taxes	W/S-3		0
411.1	Provision for Deferred Income Taxes - Credit	W/S-3		0
412.1	Investment Tax Credits Deferred to Future Periods	W/S-3		0
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		0
Utility Operating Expenses			\$ 462,462	\$ 466,317
Net Utility Operating Income			\$ 34,843	\$ 34,253
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		0
413	Income From Utility Plant Leased to Others			0
414	Gains (losses) From Disposition of Utility Property			0
420	Allowance for Funds Used During Construction			0
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ 34,843	\$ 34,253

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

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

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

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2021
--------------------------------------------

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

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ 34,843	\$ 34,253
<b>OTHER INCOME AND DEDUCTIONS</b>				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ 0	\$ 0
<b>TAXES APPLICABLE TO OTHER INCOME</b>				
408.2	Taxes Other Than Income		\$ _____	\$ _____
409.2	Income Taxes		_____	_____
410.2	Provision for Deferred Income Taxes		_____	_____
411.2	Provision for Deferred Income Taxes - Credit		_____	_____
412.2	Investment Tax Credits - Net		_____	_____
412.3	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ 0	\$ 0
<b>INTEREST EXPENSE</b>				
427	Interest Expense	F-19	\$ 32,300	\$ 34,741
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 32,300	\$ 34,741
<b>EXTRAORDINARY ITEMS</b>				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.3	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ 0	\$ 0
<b>NET INCOME</b>			\$ 2,543	\$ (488)

Explain Extraordinary Income:

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

**SCHEDULE OF YEAR END RATE BASE**

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

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

<b>CLASS OF CAPITAL (a)</b>	<b>DOLLAR AMOUNT (2) (b)</b>	<b>PERCENTAGE OF CAPITAL (c)</b>	<b>ACTUAL COST RATES (3) (d)</b>	<b>WEIGHTED COST (c x d) (e)</b>
Common Equity	\$ 0	0.00%	9.27%	0.00%
Preferred Stock	0	0.00%		0.00%
Long Term Debt	454,302	98.91%	8.06%	7.97%
Customer Deposits	5,000	1.09%	6.00%	0.07%
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>459,302</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: Timber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2021
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**UTILITY PLANT  
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 338,980	\$ 1,044,869	\$ _____	\$ 1,383,849
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>\$ 338,980</b>	<b>\$ 1,044,869</b>	<b>\$ 0</b>	<b>\$ 1,383,849</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
	<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

<b>YEAR OF REPORT</b> December 31, 2021
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**ACCUMULATED DEPRECIATION ( ACCT. 108 ) AND AMORTIZATION (ACCT. 110)**

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 251,569	\$ 778,633	\$	\$ 1,030,202
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 9,723	\$ 22,162	\$	\$ 31,885
Account 108.2 (2)	_____	_____	_____	0
Account 108.3 (2)	_____	_____	_____	0
Other Accounts (specify):	_____	_____	_____	0
	_____	_____	_____	0
Salvage	_____	_____	_____	0
Other Credits (Specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Credits	\$ 9,723	\$ 22,162	\$ 0	\$ 31,885
Debits during year:				
Book cost of plant retired	500	0	_____	500
Cost of Removal	_____	_____	_____	0
Other Debits (specify):	_____	_____	_____	0
	_____	_____	_____	0
Total Debits	\$ 500	\$ 0	\$ 0	\$ 500
Balance end of year	\$ <u>260,792</u>	\$ <u>800,795</u>	\$ <u>0</u>	\$ <u>1,061,587</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

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

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

**NONUTILITY PROPERTY (ACCOUNT 121)**

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

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

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

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

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

**INVESTMENTS AND SPECIAL FUNDS**  
**ACCOUNTS 123 - 127**

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

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

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

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

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ 10,654
Wastewater	19,785
Other	
Total Customer Accounts Receivable	\$ 30,439
OTHER ACCOUNTS RECEIVABLE ( Account 142):	
_____	\$ _____
_____	_____
_____	_____
Total Other Accounts Receivable	\$ 0
NOTES RECEIVABLE (Account 144 ):	
_____	\$ _____
_____	_____
_____	_____
Total Notes Receivable	\$ 0
Total Accounts and Notes Receivable	\$ 30,439
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS ( Account 143)	
Balance first of year	\$ _____
Add: Provision for uncollectibles for current year	\$ _____
Collection of accounts previously written off	_____
Utility Accounts	_____
Others	_____
_____	_____
Total Additions	\$ 0
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
_____	_____
Total accounts written off	\$ 0
Balance end of year	\$ 0
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	<b>\$ 30,439</b>



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

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

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

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

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

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



UTILITY NAME: Tymber Creek Utilities, Incorporated

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**MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1)		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
<b>Total Deferred Rate Case Expense</b>	\$ <u>0</u>	\$ <u>0</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
Water	\$ _____	\$ <u>0</u>
Sewer	_____	<u>0</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Other Deferred Debits</b>	\$ <u>0</u>	\$ <u>0</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
_____	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total Regulatory Assets</b>	\$ <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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**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

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

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
<b>Total</b>			\$ <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. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ (148,943)
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____ _____	\$ _____ _____
	Total Credits:	\$ 0
	Debits: _____ _____	\$ _____ _____
	Total Debits:	\$ 0
435	Balance Transferred from Income	\$ (488)
436	Appropriations of Retained Earnings: _____ _____	_____ _____
	Total Appropriations of Retained Earnings	\$ 0
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____ _____	_____ _____
	Total Dividends Declared	\$ 0
215	Year end Balance	\$ (149,431)
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____ _____	_____ _____ _____
214	Total Appropriated Retained Earnings	\$ 0
	Total Retained Earnings	\$ (149,431)
Notes to Statement of Retained Earnings:		



UTILITY NAME: Tymber Creek Utilities, Incorporated

**NOTES PAYABLE  
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232):			
Suntrust Line of Credit	3.25 %		\$ 0
Shirah Builders Loan	4.75 %		0
J. Stanley Shirah Master Account	10.00 %		377,111
Stanley Shirah - Other	10.00 %		68,791
Truist PPP Loan	%		8,400
	%		
	%		
	%		
	%		
<b>Total Account 232</b>			\$ <u>454,302</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			
	%		\$
	%		
	%		
	%		
	%		
	%		
	%		
	%		
<b>Total Account 234</b>			\$ <u>0</u>

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

**ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233**

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
Stanley Shirah Builders	\$ 15,243
<b>Total</b>	\$ <u>15,243</u>

UTILITY NAME: Timber Creek Utilities, Incorporated

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
_____					
_____					
_____					
_____					
Total Account 237.1	\$ _____ 0		\$ _____ 0	\$ _____ 0	\$ _____ 0
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities					
Water	\$ _____	427	\$ 8,685	\$ 8,685	\$ _____
Sewer			26,056	26,056	
_____					
_____					
Total Account 237.2	\$ _____ 0		\$ 34,741	\$ 34,741	\$ _____ 0
Total Account 237 (1)	\$ _____ 0		\$ 34,741	\$ 34,741	\$ _____ 0
INTEREST EXPENSED:					
Total accrual Account 237		237	\$ 34,741		
Less Capitalized Interest Portion of AFUDC:					
_____					
_____					
_____					
Net Interest Expensed to Account No. 427 (2)			\$ 34,741		\$ _____ 0

(1) Must agree to F-2 (a), Beginning and Ending Balance of Accrued Interest.  
(2) Must agree to F-3 (c), Current Year Interest Expense



UTILITY NAME: Tymlber Creek Utilities, Incorporated

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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

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



UTILITY NAME: Tymber Creek Utilities, Incorporated

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

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

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

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

UTILITY NAME: Tymber Creek Utilities, Incorporated

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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 (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ (488)
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		\$ (488)
------------------------	--	----------

Computation of tax :

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**WATER  
OPERATION  
SECTION**

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

**SYSTEM NAME / COUNTY :**     Volusia    

**SCHEDULE OF YEAR END WATER RATE BASE**

<b>ACCT. NO. (a)</b>	<b>ACCOUNT NAME (b)</b>	<b>REFERENCE PAGE (c)</b>	<b>WATER UTILITY (d)</b>
101	Utility Plant In Service	W-4(b)	\$ 338,980
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	260,792
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	W-7	155,893
252	Advances for Construction	F-20	
Subtotal			\$ (77,705)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 155,893
Subtotal			\$ 78,188
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		14,159
	Other (Specify):		
<b>WATER RATE BASE</b>			\$ 92,347
<b>WATER OPERATING INCOME</b>		W-3	\$ 8,546
<b>ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)</b>			<u>9.25%</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	\$ 142,305
469	Less: Guaranteed Revenue and AFPI	W-9	0
	Net Operating Revenues		\$ 142,305
401	Operating Expenses	W-10(a)	\$ 113,269
403	Depreciation Expense	W-6(a)	9,723
	Less: Amortization of CIAC	W-8(a)	0
	Net Depreciation Expense		\$ 9,723
406	Amortization of Utility Plant Acquisition Adjustment	F-7	
407	Amortization Expense (Other than CIAC)	F-8	0
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		6,404
408.11	Property Taxes		1,034
408.12	Payroll Taxes		1,229
408.13	Other Taxes and Licenses		2,100
408	Total Taxes Other Than Income		\$ 10,767
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		\$ 133,759
	Utility Operating Income		\$ 8,546
	Add Back:		
469	Guaranteed Revenue (and AFPI)	W-9	\$ 0
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ 8,546



**YEAR OF REPORT**  
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**UTILITY NAME:** Tymber Creek Utilities, Incorporated  
**SYSTEM NAME / COUNTY :** Volusia

**WATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
		\$	\$	\$	\$
301	Organization	36			36
302	Franchises	0			0
303	Land and Land Rights	1,131			1,131
304	Structures and Improvements	903			903
305	Collecting and Impounding Reservoirs	0			0
306	Lake, River and Other Intakes	0			0
307	Wells and Springs	0			0
308	Infiltration Galleries and Tunnels	0			0
309	Supply Mains	40,411			40,411
310	Power Generation Equipment	15,165			15,165
311	Pumping Equipment	3,569	2,747		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	42,262	703	500	42,465
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
<b>TOTAL WATER PLANT</b>		<b>\$ 336,030</b>	<b>\$ 3,450</b>	<b>\$ 500</b>	<b>\$ 338,980</b>

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

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

**SYSTEM NAME / COUNTY :** Volusia

**WATER UTILITY PLANT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 36	\$ 36	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	1,131		1,131			
304	Structures and Improvements	903		903			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	0					
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	40,411		40,411			
310	Power Generation Equipment	15,165		15,165			
311	Pumping Equipment	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	42,465				42,465	
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>\$ 338,980</b>	<b>\$ 36</b>	<b>\$ 63,926</b>	<b>\$ 0</b>	<b>\$ 253,254</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.

**YEAR OF REPORT**  
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UTILITY NAME: Timber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY: Volusia

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
		\$ 322	28	\$	\$ 28
304	Structures and Improvements				
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	21,939	1,155		1,155
310	Power Generation Equipment	15,165			0
311	Pumping Equipment	1,035	274		274
320	Water Treatment Equipment	0			0
330	Distribution Reservoirs and Standpipes	0			0
331	Transmission and Distribution Mains	162,917	4,429		4,429
333	Services	11,083	77		77
334	Meters and Meter Installations	15,234	2,098		2,098
335	Hydrants	8,124	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	3,149	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	991	156		156
348	Other Tangible Plant	0			0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 251,569</b>	<b>9,723</b>	<b>0</b>	<b>9,723</b>

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

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UTILITY NAME: Timber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY: Volusia

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
		\$	\$	\$	\$	\$
304	Structures and Improvements				0	350
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	23,094
310	Power Generation Equipment				0	15,165
311	Pumping Equipment				0	1,309
320	Water Treatment Equipment				0	0
330	Distribution Reservoirs and Standpipes				0	0
331	Transmission and Distribution Mains				0	167,346
333	Services				0	11,160
334	Meters and Meter Installations	500			500	16,832
335	Hydrants				0	8,328
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	4,451
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	1,147
348	Other Tangible Plant				0	0
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		\$ 500	\$ 0	\$ 0	\$ 500	\$ 260,792

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



UTILITY NAME:

Timber Creek Utilities, Incorporated

**YEAR OF REPORT**

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Volusia

**WATER CIAC SCHEDULE "A"**

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

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

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

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





UTILITY NAME:

Tymler Creek Utilities, Incorporated

**YEAR OF REPORT**

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**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	419	419	136,917
461.2	Sales to Commercial Customers	1	1	3,604
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		420	420	\$ 140,521
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue		0	0	\$ 0
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales		420	420	\$ 140,521
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			1,784
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$ 1,784
Total Water Operating Revenues				\$ 142,305

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

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December 31, 2021

UTILITY NAME: Tymber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

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

**YEAR OF REPORT**

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UTILITY NAME:

Timber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY :

Volusia

**WATER UTILITY EXPENSE ACCOUNT MATRIX**

<p align="center">.3 WATER TREATMENT EXPENSES - OPERATIONS (f)</p>	<p align="center">.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)</p>	<p align="center">.5 TRANSMISSION &amp; DISTRIBUTION EXPENSES - OPERATIONS (h)</p>	<p align="center">.6 TRANSMISSION &amp; DISTRIBUTION EXPENSES - MAINTENANCE (i)</p>	<p align="center">.7 CUSTOMER ACCOUNTS EXPENSE (j)</p>	<p align="center">.8 ADMIN. &amp; GENERAL EXPENSES (k)</p>
\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ 15,582
_____	_____	_____	_____	_____	0
_____	_____	_____	_____	_____	0
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	376	_____	_____	_____	0
_____	_____	_____	_____	_____	648
_____	_____	_____	_____	_____	0
_____	_____	_____	_____	_____	7,750
_____	_____	_____	_____	_____	1,566
_____	_____	_____	_____	12,017	_____
_____	_____	_____	_____	_____	2,896
_____	_____	_____	_____	_____	0
_____	_____	_____	_____	_____	459
_____	_____	_____	_____	_____	319
_____	_____	_____	_____	_____	411
_____	_____	_____	_____	_____	0
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	6,690
\$ <u>0</u>	\$ <u>376</u>	\$ <u>0</u>	\$ <u>0</u>	\$ <u>12,017</u>	\$ <u>36,321</u>

UTILITY NAME:

Tymber Creek Utilities, Incorporated

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SYSTEM NAME / COUNTY :

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**PUMPING AND PURCHASED WATER STATISTICS**

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

If water is purchased for resale, indicate the following:

Vendor City of Ormond Beach Acct# 314070-290620

Point of delivery 19 N. Tymber Creek Road Meter

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

N/A

**SOURCE OF SUPPLY**

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

**YEAR OF REPORT**  
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UTILITY NAME: Timber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

**WATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each water treatment facility

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

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

**SYSTEM NAME / COUNTY :** Volusia

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

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

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

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

Use one of the following methods:

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

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

ERC Calculation:



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**WASTEWATER  
OPERATION  
SECTION**



UTILITY NAME: Timber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2021
--------------------------------------------

SYSTEM NAME / COUNTY : Volusia

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 1,044,869
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	800,795
110	Accumulated Amortization	F-8	0
271	Contributions in Aid of Construction	S-7	380,306
252	Advances for Construction	F-20	
Subtotal			\$ (136,232)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 380,306
Subtotal			\$ 244,074
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		35,812
	Other (Specify):		
WASTEWATER RATE BASE			\$ 279,886
WASTEWATER OPERATING INCOME		S-3	\$ 25,707
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			9.18%

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

UTILITY NAME:     Tymler Creek Utilities, Incorporated    

<b>YEAR OF REPORT</b> December 31, 2021
--------------------------------------------

SYSTEM NAME / COUNTY :     Volusia    

**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
<b>UTILITY OPERATING INCOME</b>			
400	Operating Revenues	S-9(a)	\$ 358,265
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	0
Net Operating Revenues			\$ 358,265
401	Operating Expenses	S-10(a)	\$ 286,492
403	Depreciation Expense	S-6(a)	22,162
	Less: Amortization of CIAC	S-8(a)	0
Net Depreciation Expense			\$ 22,162
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 Utility Regulatory Assessment Fee		16,122
408.11	Property Taxes		4,096
408.12	Payroll Taxes		3,686
408.13	Other Taxes and Licenses		0
408	Total Taxes Other Than Income		\$ 23,904
409.1	Income Taxes		0
410.10	Deferred Federal Income Taxes		0
410.11	Deferred State Income Taxes		0
411.10	Provision for Deferred Income Taxes - Credit		0
412.10	Investment Tax Credits Deferred to Future Periods		0
412.11	Investment Tax Credits Restored to Operating Income		0
Utility Operating Expenses			\$ 332,558
Utility Operating Income			\$ 25,707
530	Add Back: Guaranteed Revenue (and AFPI)	S-9(a)	\$ 0
413	Income From Utility Plant Leased to Others		0
414	Gains (losses) From Disposition of Utility Property		0
420	Allowance for Funds Used During Construction		0
Total Utility Operating Income			\$ 25,707

YEAR OF REPORT  
December 31, 2021

UTILITY NAME: Timber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO.	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
(a)		\$	\$	\$	\$
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	46,021	9,456		55,477
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission and Distribution System	0			0
380	Treatment and Disposal Equipment	248,911			248,911
381	Plant Sewers	0			0
382	Outfall Sewer Lines	10,827			10,827
389	Other Plant Miscellaneous Equipment	5,725			5,725
390	Office Furniture and Equipment	9,834			9,834
391	Transportation Equipment	2,817			2,817
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	1,762			1,762
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
	Total Wastewater Plant	\$ 1,035,413	\$ 9,456	\$ 0	\$ 1,044,869

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

YEAR OF REPORT  
December 31, 2021

UTILITY NAME: Tymer Creek Utilities, Incorporated

SYSTEM NAME / COUNTY: Volusia

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO.	ACCOUNT NAME	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (k)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (l)	.7 GENERAL PLANT (m)
351	Organization	\$						
352	Franchises							
353	Land and Land Rights				4,524			
354	Structures and Improvements				113,560			
355	Power Generation Equipment							
360	Collection Sewers - Force		11,966					
361	Collection Sewers - Gravity		493,482					
362	Special Collecting Structures							
363	Services to Customers		43,358					
364	Flow Measuring Devices		6,406					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			36,220				
371	Pumping Equipment			55,477				
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				248,911			
381	Plant Sewers							
382	Outfall Sewer Lines				10,827			
389	Other Plant Miscellaneous Equipment				5,725			
390	Office Furniture and Equipment							9,834
391	Transportation Equipment							2,817
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							1,762
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
	Total Wastewater Plant	\$ 0	\$ 555,212	\$ 91,697	\$ 383,547	\$ 0	\$ 0	\$ 14,413

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

UTILITY NAME:

Timber Creek Utilities, Incorporated

**YEAR OF REPORT**

December 31, 2021

SYSTEM NAME / COUNTY :

Volusia

**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

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

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

**YEAR OF REPORT**  
December 31, 2021

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

**SYSTEM NAME / COUNTY :** Volusia

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 97,509	\$ 3,549	\$	\$ 3,549
355	Power Generation Equipment	0			0
360	Collection Sewers - Force	9,269	399		399
361	Collection Sewers - Gravity	330,654	10,966		10,966
362	Special Collecting Structures	0			0
363	Services to Customers	43,358			0
364	Flow Measuring Devices	6,406			0
365	Flow Measuring Installations	0			0
366	Reuse Services	0			0
367	Reuse Meters and Meter Installations	0			0
370	Receiving Wells	15,536	1,365		1,365
371	Pumping Equipment	6,463	2,198		2,198
374	Reuse Distribution Reservoirs	0			0
375	Reuse Transmission/Distribution Sys.	0			0
380	Treatment and Disposal Equipment	246,443	2,468		2,468
381	Plant Sewers	0			0
382	Outfall Sewer Lines	9,204	361		361
389	Other Plant Miscellaneous Equipment	2,767	239		239
390	Office Furniture and Equipment	9,834			0
391	Transportation Equipment	235	470		470
392	Stores Equipment	0			0
393	Tools, Shop and Garage Equipment	0			0
394	Laboratory Equipment	0			0
395	Power Operated Equipment	955	147		147
396	Communication Equipment	0			0
397	Miscellaneous Equipment	0			0
398	Other Tangible Plant	0			0
Total Depreciable Wastewater Plant in Service		\$ 778,633	\$ 22,162	\$ 0	\$ 22,162

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



**YEAR OF REPORT**  
December 31, 2021

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

**SYSTEM NAME / COUNTY :** Volusia

**ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$	\$	\$	\$	\$ 101,058
355	Power Generation Equipment				0	0
360	Collection Sewers - Force				0	9,668
361	Collection Sewers - Gravity				0	341,620
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	16,901
371	Pumping Equipment				0	8,661
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	9,565
389	Other Plant Miscellaneous Equipment				0	3,006
390	Office Furniture and Equipment				0	9,834
391	Transportation Equipment				0	705
392	Stores Equipment				0	0
393	Tools, Shop and Garage Equipment				0	0
394	Laboratory Equipment				0	0
395	Power Operated Equipment				0	1,102
396	Communication Equipment				0	0
397	Miscellaneous Equipment				0	0
398	Other Tangible Plant				0	0
Total Depreciable Wastewater Plant in Service						\$ 800,795

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







UTILITY NAME: Timber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2021
--------------------------------------------

SYSTEM NAME / COUNTY : Volusia

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
<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	347,343
522.2	Commercial Revenues	1	1	5,548
522.3	Industrial Revenues	_____	_____	_____
522.4	Revenues From Public Authorities	_____	_____	_____
522.5	Multiple Family Dwelling Revenues	_____	_____	_____
522	Total Measured Revenues	420	420	\$ 352,891
523	Revenues From Public Authorities	_____	_____	_____
524	Revenues From Other Systems	_____	_____	_____
525	Interdepartmental Revenues	_____	_____	_____
Total Wastewater Sales		420	420	\$ 352,891
<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	_____	_____	5,374
Total Other Wastewater Revenues				\$ 5,374

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

UTILITY NAME: Timber Creek Utilities, Incorporated

<b>YEAR OF REPORT</b> December 31, 2021
--------------------------------------------

SYSTEM NAME / COUNTY : Volusia

**WASTEWATER OPERATING REVENUE**

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

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

YEAR OF REPORT  
December 31, 2021

UTILITY NAME: Timber Creek Utilities, Incorporated

SYSTEM NAME / COUNTY : Volusia

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES - OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 46,746	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	0						
704	Employee Pensions and Benefits	0						
710	Purchased Sewage Treatment	0					40,650	
711	Sludge Removal Expense	40,650						
715	Purchased Power	15,052						
716	Fuel for Power Production	0						
718	Chemicals	6,242					6,242	
720	Materials and Supplies	2,470						2,470
731	Contractual Services-Engineering	0						
732	Contractual Services - Accounting	1,943						
733	Contractual Services - Legal	0						
734	Contractual Services - Mgt. Fees	21,240						
735	Contractual Services - Testing	31,666					31,666	
736	Contractual Services - Other	64,478					64,478	
741	Rental of Building/Real Property	46,849						
742	Rental of Equipment	0						
750	Transportation Expenses	1,388						
756	Insurance - Vehicle	957						
757	Insurance - General Liability	1,233						
758	Insurance - Workman's Comp.	0						
759	Insurance - Other	0						
760	Advertising Expense	0						
766	Regulatory Commission Expenses							
	- Amortization of Rate Case Expense	0						
767	Regulatory Commission Exp.-Other	0						
770	Bad Debt Expense	0						
775	Miscellaneous Expenses	5,578						
Total Wastewater Utility Expenses		\$ 286,492	\$ 0	\$ 0	\$ 0	\$ 0	\$ 143,036	\$ 2,470

**YEAR OF REPORT**  
December 31, 2021

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

**SYSTEM NAME / COUNTY :** Volusia

**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$ 46,746	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		0				
704	Employee Pensions and Benefits						
710	Purchased Sewage Treatment						
711	Sludge Removal Expense		15,052				
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies						
731	Contractual Services-Engineering		0				
732	Contractual Services - Accounting		1,943				
733	Contractual Services - Legal		0				
734	Contractual Services - Mgt. Fees		21,240				
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property		46,849				
742	Rental of Equipment		0				
750	Transportation Expenses		1,388				
756	Insurance - Vehicle		957				
757	Insurance - General Liability		1,233				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses						
767	- Amortization of Rate Case Expense						
770	Regulatory Commission Exp.-Other						
770	Bad Debt Expense						
775	Miscellaneous Expenses		5,578				
Total Wastewater Utility Expenses		\$ 0	\$ 140,986	\$ 0	\$ 0	\$ 0	\$ 0

S-10(b)  
GROUP \_\_\_\_\_



UTILITY NAME:

Tymber Creek Utilities, Incorporated

YEAR OF REPORT

December 31, 2021

SYSTEM NAME / COUNTY :

Volusia

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

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

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

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

Use one of the following methods:

(a) If actual flow data are available from the preceding 12 months, divide the total annual single family residence (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days.

(b) If no historical flow data are available, use:

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

For wastewater only utilities:

Subtract all general use and other non residential customer gallons from the total gallons treated.

Divide the remainder (SFR customers) by 365 days to reveal single family residence customer gallons per day.

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

ERC Calculation:
------------------

UTILITY NAME: Timber Creek Utilities, Incorporated

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.



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

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

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

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. S-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)			
Total Metered Sales (461.1 - 461.5)	\$ 140,521.00	\$ 140,513.00	\$ 8.00
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)	\$ 1,784.00	\$ 1,792.00	\$ (8.00)
<b>Total Wastewater Operating Revenue</b>	<b>\$ 142,305.00</b>	<b>\$ 142,305.00</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>\$ 142,305.00</b>	<b>\$ 142,305.00</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  
Water Operations  
Class A & B**

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

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. S-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)			
Total Metered Sales (461.1 - 461.5)	\$ 140,521.00	\$ 140,513.00	\$ 8.00
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)	\$ 1,784.00	\$ 1,792.00	\$ (8.00)
<b>Total Wastewater Operating Revenue</b>	<b>\$ 142,305.00</b>	<b>\$ 142,305.00</b>	<b>\$ -</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>			
<b>Net Water Operating Revenues</b>	<b>\$ 142,305.00</b>	<b>\$ 142,305.00</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).