

Regulated Plant Accounting

2307 Amherst Ave. Orlando, Florida 32804-5401
Phone 407-843-9060 Cell 321-217-6407 FAX 407-843-0990

RECEIVED--FPSC

11 FEB 28 AM 9:32

COMMISSION
CLERK

February 25, 2011

Florida Public Service Commission
Office of the Commission Clerk
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Commission Clerk,

RE: Docket No. 100359-WS,

Enclosed

Company response to Audit Report

Response to February 22 Document Request

DISTRIBUTION CENTER
11 FEB 28 AM 7:20

DOCUMENT NUMBER-DATE

01300 FEB 28 =

FPSC-COMMISSION CLERK

Regulated Plant Accounting

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Phone 407-843-9060 Cell 321-217-6407 FAX 407-843-0990

RECEIVED-FPSC

11 FEB 28 AM 9:32

COMMISSION
CLERK

February 15, 2011

Florida Public Service Commission
Office of the Commission Clerk
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Commission Clerk,

RE: Response to Audit Report Docket No. 100359 Findings

No. 1 Audit Finding - Books and Records - No Response other than to note that Tymber Creek Utilities, Incorporated has changed from an older construction related General Ledger to Quick Books Pro and has begun using the correct NARUC Uniform System of Accounts. (See Exhibit ____)

No. 2 Audit Finding - Utility Plant in Service - The audit report added back, to zero General Ledger water plant balances for, Power Generating Equipment, Pumping Equipment, Water Treatment and Distribution Reservoirs totaling \$46,325. These had been removed from the books after TCU began purchasing its water product from the City of Ormond Beach. Audit Finding No. 5 added back Accumulated Depreciation for these accounts totaling \$59,389. This same finding stated that the auditors "Toured the Utility's water and wastewater plant sites and lift stations to observe and ascertain the condition and existence of the Utility's assets." This report, on page 18, vouched for "Total purchased water expense is (of) \$63,587."

No. 3 Audit Finding - Land and Land Rights- No Response

No. 4 Audit Finding - CIAC

No. 5 Audit Finding - Accumulated Depreciation

No. 6 Audit Finding - Accum Amort of CIAC

No. 7 Audit Finding - Revenues

The audit report mentioned that one of the customers, an owner of the utility, was not charged tariff rates for Water or wastewater service. This is an incorrect statement as the billing system has shown. The owners Water meter is read monthly and put into the billing system. In order to avoid company paperwork, the owners computed water and wastewater bills are always netted against the office rent paid to his solely owned construction company.

Additionally, an arbitrary recomputation of revenue from the billing register was made and applied to both the water and the wastewater system. The recomputation of revenue was made and the resulting water revenue decrease of \$6,511 (in the utilities favor) was made. The recomputation of Wastewater Revenue was also made and this resulted in a revenue increase in the amount of \$23,987. (Not in the utility favor) Perhaps an adjustment of this magnitude was the result of not limiting the sewer usage to the first 10,000 thousand gallons per customer. This is Company and FPSC Policy.

DOCUMENT NUMBER-DATE

01300 FEB 28 =

FPSC-COMMISSION CLERK

No. 8 Audit Finding – Operation and Maintenance

- W 601 Salaries Employees** - No Response Other than to say that the auditors said they tested the account and found a 40/60 water / wastewater split as opposed to the company position of a 25/75 percent allocation. TCU believes the direct labor hours allocation method should control in this case as all the truly administrative hours are the officers and those hours are split 50/50. Also, because TCU is a reseller of water and has no water treatment plant, almost all of the O&M Related calls relate to the Sewer System.
- W 603 Officers Salaries Employees** – The extra work done by the officer was exclusively performed for the Sewer Utility and was done per a Contract for Services. They should have been reclassified to Sewer Contract Other. Please see Officers Salary Proforma adjustment WE1 \$464
- W 604 Benefits and Pensions** - No Response
- W 610 Purchased Water** - No Response (Please see the purchased water cost proforma) WE3 \$2,521
- W 620 Materials and Supplies** - No Response (Lacking audit detail)
- W 631 Contractual Services Professional** - No Response but please see the Water Operator cost proforma adjustment. WE1a \$300
- W 635 Contractual Services Testing** - No Response (Lacking audit detail) Please see additional testing required proforma WE5 \$120
- W 636 Contractual Services Other** - No Response (Lacking audit detail) Please see proforma for late billed repair WE4 \$370
- W 640 Rent Expense** – If the rent appears reasonable then why reallocate 40/60 to reduce rent by \$733.
- W 650 Transportation Expense** - No Response
- W 655 Insurance Expense** - No Response
- W 670 Bad Debt Expense** - No Response Please note that TCU is applying to increase the Tarified Initial Security Deposit.
- W 675 Miscellaneous Expense** - No Response (Lacking audit detail)
- S 701 Salaries Employees** - See Response to #601
- S 703 Officers Salary** - The extra work done by the officer was done per a signed Contract for Services. They should have been reclassified to Sewer Contract Other. Please see Proforma for Officers Salary SE1 \$464
- S 704 Benefits and Pensions** - No Response
- S 711 Sludge Hauling** - No Response
- S 715 Purchased Power** - No Response

- S **718 Chemicals - No Response**
- S **720 Materials and Supplies - No Response**
- S **731 Contractual Services – Professional No Response**
- S **735 Contractual Services Testing - No Response (Lacking audit detail) Please see new test proforma for DEP Required tests SE4 \$960**
- S **736 Contractual Services Other - No Response (Lacking audit detail)**
- S **740 Rents - The rent adjustment appears to be in two parts, First, the office rent and secondly, the land rent. Concerning the Office Rent, which the auditor found reasonable to reallocate, since the water office rent was reduced \$755 then the Sewer office rent should increase by a corresponding \$733.**

It is the company position that the annual land rent should be controlled by the rental contract renewable for 99 years between the land owner and Tymber Creek Utilities. This is a market based business decision and Tymber Creek realizes that the FPSC decisions are based on other ratemaking factors. In the early 90's TCU had pond failure and new percolation capacity was required. The owner had land nearby set aside for future multi-family development and allowed new ponds to be developed on the land. The lease issue was never addressed in D#900501 – WS. Next, in Docket # 040300-SU, the lease rate for the 3.6 acres of perc pond land was computed by the FPSC Staff and not disputed by the utility. This rental value in that docket was based on a rate of return of 8.78% on the proposed purchase price of the nearby land of \$49,432.

Currently, the land is valued at \$175,000 per acre and the annual utility lease of the DEP required percolation pond land is \$44,400 or 7% of the value. (See Exhibit _____)

- S **755 Insurance Expense - No Response**
- S **770 Bad Debt Expense - No Response**
- S **755 Insurance Expense - No Response**

No. 9 Audit Finding – Taxes Other than Income - No Response but please see the property tax proforma adjustments WE2 and SE2

No. 10 Audit Finding – Capital Structure – Due to a cash shortage, the utility officers have not executed their paychecks for a number of years.

COMPANY TEST YEAR ADJUSTMENTS – During the preparation for the instant Staff Assisted Rate Case, it was discovered that neither the Water nor the Wastewater CWIP accounts had been closed out at the end of 2009. This classification to plant workorders and to expense is usually done as part of the year end closing procedure. Also, in order to get more current information, the Test Year was moved to encompass the first six months of 2010. Because of this, the 2010 CWIP Accounts were closed out during the SARC field work. These adjustments were to be presented to and explained to the field auditors but from October the 8th on, the FPSC Field Audit Staff never returned to Tymber Creek Utilities. (Please see notes on audit staff conduct.)

The results of these reclassifications are recapped below. The documentation has been previously filed with the FPSC Commission Clerk on December 13, 2010. Document ref. 09912-10.

Water CWIP Reclassifications

		Doc. #	
2009 Acct. # 636	\$761	09912-10	Page Ref. A Contract Services Other
2010 Acct. # 636	\$ 96	09912-10	Page Ref B-3 Material and Supplies
2010 Acct. # 620	161	09912-10	Page Ref B-4 Contract Svcs Other

WASTEWATER CWIP Reclassifications

2009 Acct. # 736	\$5,491	09912-10	Page Ref. C July-Dec Exp never reclassified
2010 Acct. # 186	3,576	09912-10	Page Ref. D-1/7 Filter and Tank Repairs
2010 Acct. # 736	3,239	09912-10	Page Ref. D-1 Contract services Other
2010 Acct. # 186	13,363	09912-10	Page Ref. D-1 STP Permit Costs to date
2010 Acct. # 370	2,418	09912-10	Page Ref. D-1 Monit. Well Development

WATER EXPENSE PROFORMA ADJUSTMENTS - These also were never able to be presented to the FPSC Field Auditors.

<u>DESCRIPTION</u>	<u>DOC</u> <u>09912-10</u>	<u>ACCT</u>	<u>AMT</u>
OFFICERS SALARY INCREASES	WE1	#603	\$464.
CONT. EMPLOYEE SAL INCR	WE1a	636	300
WATER PROP TAX INCREASE	WE2	408	184
PURCHASED WATER COST INCR	WE3	610	2,521
TEST YEAR BILLED AFTER T/Y	WE4	637	370
ADDITIONAL TEST REQ BY VOLUSIA	WE5	636	12 0

WASTEWATER EXPENSE PROFORMA ADJUSTMENTS - These also were never able to be presented to the FPSC Field Auditors.

OFFICERS SALARY INCREASE	SE1	#703	\$464
SEWER PROPERTY TAX INCR	SE2	408	572
EXP PORTION OF L/S MONIT SYS	SE3	736	695
ADDITIONAL TESTS REQ BY DEP	SE4	735	960
DEP REQ MEDIA REPLACEMENT	SE5	736	5,865

WASTEWATER PLANT IN SERVICE PROFORMA ADJUSTMENTS - These also were never able to be presented to the FPSC Field Auditors.

CAP PORTION OF L/S MONIT SYS	MON	#370	\$ 3,155
INSTALL TWO GOREMAN L/S PUMPS	RUPP	370	14,400
NEW PUMP BLOWER ASSEMBLY (DONE)	PUMP	380	4,090

SARC IMPLICATIONS OF HOA/TCU/DEP PERMIT LAWSUIT –

NARUC Expenses

All expenses incurred and projected by the utility in renewing the DEP Operating permit are to be accumulated and rolled into the rates. These are to be collected from the customers on a prorata basis one fifth each year during the 5 year term of that permit. The problem Tymbber Creek is facing is that the DEP/HOA legal action is requiring large ongoing costs. TCU needs a methodology to recover these expenses through FPSC approved rates. If the 10 year costs of the DEP required Capital Improvement Program (CIP) were to be forced into the rates of TCU, the rate shock would be devastating to the customers and eventually to the utility.

TCU Proposes to split the 10 year GAI Report CIP expenses into two five (5) periods corresponding with the next two five year DEP Permit No. FLA011193 Renewal Periods. This mechanism fits the FPSC STP Permit renewal allowance and would only require the FDEP to approve this process for the next two Permit periods or 10 years.

The Florida Public Service Commission would have to approve this rate stabilization plan for the next two ten years. This would correspond to the next two DEP STP Permit periods. To accommodate this process, TCU would refrain from filing any rate proceedings, other than the Indexing Filings, until the end of the first DEP Permit Renewal period, or five years. During this first five year term of permit number FLA011193 the first five years operating expenses required by the FDEP total \$87,070. These costs are located in the GAI Engineering Report CIP Table 3-2 Operation and Maintenance Expenses would be amortized over the 5 year term of the permit at \$17,414 per year.

During the next or second five year term of of permit number FLA011193 the second five years operating expenses required by the FDEP or years 6 through 10, as listed in the GAI Report CIP totaling \$57,435 would be amortized over the second 5 year term of the permit at \$11,487 per year. These second term permit costs would be picked up in addition to normal operating expenses in a formal FPSC Rate Case at that time. These listed CIP costs would have to be accounted for separately in the TCU General Ledger for this PSC Rate Proceeding.

NARUC – Additions to Rate Base

All of the GAI Report Table 3-1 Additions to Rate Base would need to be approved as known future additions during the current Rate Proceedings. This is reasonable as most are already accomplished and are in the Test Year. Three proforma additions needed are installing monitoring well covers and bollards for \$2,850, Installing an automatic dialer system for \$3,300 and installing a backup surge pump, blower and motor assembly for \$5,675. Items to be added to the Test Year are replacements requiring retirements. The rest of the additions are replacements and would require associated retirements.

FPSC FIELD AUDIT STAFF CONDUCT –

It was reported by several people associated with Tymber Creek Utilities that the FPSC Auditors were communicating with personal friends or family VIA Skype while sitting in the conference room.

Thursday Sept 23, the audit manager gave me two document requests #s 4 and 5 as he left for the day. These were year end plant differences to be accounted for. There were 22 water differences and 37 wastewater differences with a due date of Thursday September 30th. These differences were developed on two landscape legal size pages. FILEUPIS.xls Sheets Water-Plant_GL and WWater-Plant_GL We worked diligently through the weekend gathering documents. The next week when the auditors arrived, I presented our research to date. The requesting auditor said " Oh, we won't be using those."

As detailed in the response to Audit Finding No. 2, the audit staff failed to notice that TCU is only a reseller of purchased water. This is even after an October 7 plant tour to ascertain the existence of a water treatment plant and obtaining, reviewing and tracing to the General Ledger a balance of \$63,587 in account No. 610, Purchased Water.

October 8th, Friday, the auditors leave saying hey will be back next Tuesday October 12, 2010.

October 12th, We called the auditors at 9:40AM after not hearing a word. They said they were not coming over but would be here on Thursday October 28th.

October 28th, We called the auditors at 9:48AM again not hearing a word, who said they were not coming to Volusia County until Thursday November 4th.

November 4th, we called at 9:18 asking about trip progress and we were told that they were not going to return and would complete the audit by phone, email and FAX.

November 5th, we were cleaning the conference room and found original workpapers 41 series and 42 plus 22 Index through 22-5 and various original Annual Reports and Orders. We called about the status and were told they would not need them so we did not have to mail them as we offered.

Rate Case Expense –

This category of expense was not been addressed in any inquiry or document request.

Deferred Cost of DEP Sewer Permit Renewal

This category of expense was not been addressed in any inquiry or document request.

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February 25, 2011

Florida Public Service Commission
Office of the Commission Clerk
2540 Shumard Oak Blvd.
Tallahassee, FL 32399-0850

Commission Clerk,

RE: Docket No. 100359-WS, Feb 22, 2011 Staff request for documentation

Sirs: On February 22, 2011 the staff regulatory analyst asked us to provide supporting documentation for the following items.

- 1) Stockholder loans and/or capital structure information.
- 2) Rate case expense (consultant fees, attorney fees, etc.)
- 3) Justification for the Utility's allocation of salaries and wages – employees expense, and salaries and wages – officers expense.

Stockholder & Capital Structure

- 1-1 Shirah Builders, Inc - Loan document
- 1-2 Cash left in company documentation
- 1-3 Note Payable to Stan Shirah accumulation 2 pages balance to 1-5
- 1-4 Note Payable to Steve Shirah accumulation 2 pages balance to 1-6
- 1-5 Shareholder Loan from Stan - accumulation annotated 5 Pages
- 1-6 Shareholder Loan from Steve - accumulation annotated 5 Pages

Rate Case Expense documentation

- 2-1 SARC Filing Fee 7-13-10
- 2-2 Consulting expenses dedicated to SARC beyond normal yearly oversight
- 2-3 Printing and Mailing fees resulting from SARC

Utility Practice & Allocation of Salaries and Wages beyond 50/50 customer based method

The Florida Public Service Commission has traditionally used direct labor hours as a basis for allocating employee costs. In this case, the hours and costs themselves are ALREADY ALLOCATED based on duties and requirements. In other words, no allocation is needed. Please see the Water Duties compared to the Wastewater Duties on page 3-1 2/2.

Note that the officer payroll is a 50/50 Administrative breakdown. This is based on customer count and for direct labor allocation TCU is only a reseller of Potable Water purchased from The City of Ormond Beach. TCU has no water production, filtering, storage, or chemical costs.

- 3-1 Officer and Employee List of Duties broken down by General, Water and Wastewater.
- 3-2 To 3-6 Payroll Transaction Journal Report with Final Summary of Distributions

DOCUMENT NUMBER-DATE
01300 FEB 28 =
FPSC-COMMISSION CLERK

PROMISSORY NOTE

February 13, 2008

Tymber Creek Utilities, Inc.

PROMISE TO PAY Forty Four Thousand Two Hundred Twenty Six Dollars and Sixty Cents (\$44,226.60).

FOR VALUE RECEIVED, the undersigned jointly and severally promise to pay to the order of Shirah Builders, Inc.
At 1951 W. Granada Blvd.
Ormond Beach, FL 32174

The PRINCIPAL SUM

Forty Four Thousand Two Hundred Twenty Six Dollars and Sixty Cents (\$44,226.60)

Together with interest thereon from February 13, 2008 at the same rate that SunTrust charges the Utility Company per month, principal shall be \$1,000.00 per month for 44 months and a final principal payment of \$226.60 on the 45th month.

If default be made in the payment of any installment under this note, and if such default is not made good within 30 days, the entire principal sum accrued plus interest shall at once become due and payable without notice at the option of the holder(s) of this note. Failure to exercise this option shall not constitute a waiver of the right to exercise the same at a later time for the same default or for any subsequent default. In the event of default in the payment of this note, and if the same is placed in the hands of an attorney at law for collection, the undersigned hereby agree(s) to pay all costs of collection including a reasonable attorney's fee. Presentment, protest and notice are hereby waived.



J. Stanley Shirah




Steve P. Shirah

Seal



Marla R. Kumpf
Commission #DD307336
Expires: Apr 06, 2008
Bonded Thru
Atlantic Bonding Co., Inc.



Marla R. Kumpf (Notary)

Tymer Creek Utilities, Inc. Stockholders loan(s)

12/10/2000

From time to time the Stockholders of Tymer Creek Utilities Inc. improve cash flow of the Company to pay the vendors and/or make necessary improvements. Such infusion may include but not be limited to payroll checks that have not been deposited to aid the Company. Such infusions after 90 days shall be accounted for in the notes payable, stockholders loans or other accepted accounted practice and accrue a reasonable rate of return per annum.

The stockholders may draw repayment from such accounts in equal amounts to each stockholder at any time.



J. Stanley Shirah 1/10/00
Sec/Tres
Tymer Creek Utilities, Inc.

FEB 05,2011
8:41AM

TYMBER CREEK UTILITIES INC (PSC)
General Ledger Detail
for 01/01/95 to 01/31/10
for Accounts "2510236" to "2510236"

N/P Stan

Account	Post	Description	Src	Ref #	Item #	ID #	Debits	Credits	Balance	
2510236		NP/J STANLEY SHIRAH						Balance Forward	0.00	
	12/31/00	GJ		115 *				18,000.00	18,000.00-	
		NP/TCTV BAL TO SPS/JSS CO SOLD								
		NP TCTV CO SOLD BAL TO SPS/JSS								
	12/31/01	GJ		113 *				919.50	18,919.50-	
		RENT EXP FYE 12-31-01								
		RENT EXPENSE FYE 12-31-01								
	12/31/01	GJ		114 *				870.00	19,789.50-	
		TRANSPORTATION FYE 12-31-01								
		TRANSPORTATION FYE 12-31-01								
	12/31/01	GJ		116 *				4,266.23	24,055.73-	
		S/H LOAN TRANSFERED TO NP								
		S/H LOAN SPS AND S/H LOAN JSS								
		TRANSFERED TO NP ACCOUNTS								
	12/31/01	GJ		117 *				7,189.35	31,245.08-	
		NP JKS TRANSFER TO NP SPS/JSS								
		PRIOR PERIOD NP J K SHIRAH & SONS								
		TRANSFER TO NP SPS AND NP JSS								
	12/31/01	GJ		118 *				17,500.00	48,745.08-	
		NP JKS PLANT EXP TO NP SPS/JSS								
		NP JK SHIRAH PLANT EXPANSION								
		TRANSFER TO NP SPS/JSS								
	12/31/01	GJ		121 *			8,389.02		40,356.06-	
		TRANSFER FROM S/H JSS								
		TRANSFER S/H LOAN SPS/JSS								
		TO NP SPS/JSS								
	03/31/02	GJ		105 *				464.04	40,820.10-	
		NET SALARY CK 30 03-28-02								
		J STANLEY SHIRAH PAYROLL 03/28/02								
		DEBIT CASH CREDIT NP JSS FOR								
		NET AMOUNT								
	04/30/02	GJ		70 *				464.04	41,284.14-	
		SALARY NET CK 32 4-25 TO S/H L								
		J STANLEY SHIRAH								
		CHECK 32 4/25/02								
		CHARGE NET TO S//H LOAN								
	05/02/02	PR		2		060	157.12		41,127.02-	
		SHIRAH,, J. STANLEY								
	05/02/02	GJ		92 *			157.12		40,969.90-	
		PAYROLL 5-02-02								
		CORRECT COSTING PAYROLL 5-02-02								
		J STANEY SHIRAH								
	05/02/02	GJ		94 *				157.12	41,127.02-	
		PAYROLL 5-02-02								

1-3 1/2

FEB 05,2011
8:41AM

TYMBER CREEK UTILITIES INC (PSC)
General Ledger Detail
for 01/01/95 to 01/31/10
for Accounts "2510236" to "2510236"

Continuing: 2510236 - NP/J STANLEY SHIRAH
Account Description

Post	Src	Ref #	Item #	ID #	Debits	Credits	Balance
Reversal: CORRECT COSTING PAYROLL 5-02-02							
J STANEY SHIRAH							
05/09/02	PR	18		060	157.12		40,969.90-
				SHIRAH,, J. STANLEY			
06/13/02	PR	32		060	157.12		40,812.78-
				SHIRAH,, J. STANLEY			
06/13/02	PR	32		060	157.12		40,655.66-
				SHIRAH,, J. STANLEY			
06/13/02	PV	41		060		157.12	40,812.78-
				SHIRAH,, J. STANLEY			
06/13/02	PV	41		060		157.12	40,969.90-
				SHIRAH,, J. STANLEY			
06/13/02	PR	42		060	157.12		40,812.78-
				SHIRAH,, J. STANLEY			
06/20/02	PR	48		060	157.12		40,655.66-
				SHIRAH,, J. STANLEY			
07/03/02	PR	4		060	157.12		40,498.54-
				SHIRAH,, J. STANLEY			
07/11/02	PR	10		060	157.12		40,341.42-
				SHIRAH,, J. STANLEY			
07/23/02	AP	73		105527	1,000.00		39,341.42-
				J. STANLEY SHIRAH			
REPAYMENT OF LOAN							
Totals for 22 Transactions					10,803.10	50,144.52	39,341.42-

TO 1-5 ⁵/₅
12/31/10

MOVE TO PSC COMPLIANT
NARUC BASED G/L

1-3 ²/₂

FEB 05,2011
8:41AM

TYMBER CREEK UTILITIES INC (PSC)
General Ledger Detail
for 01/01/95 to 01/31/10
for Accounts "2510235" to "2510235"

N/P Steve

Account	Post	Description	Src	Ref #	Item #	ID #	Debits	Credits	Balance	
2510235		N/P STEVE P SHIRAH						Balance Forward	0.00	
	12/31/00	GJ		115 *				18,000.00	18,000.00-	
		NP/TCTV BAL TO SPS/JSS CO SOLD								
		NP TCTV CO SOLD BAL TO SPS/JSS								
	12/31/01	GJ		113 *				919.50	18,919.50-	
		RENT EXP FYE 12-31-01								
		RENT EXPENSE FYE 12-31-01								
	12/31/01	GJ		114 *				870.00	19,789.50-	
		TRANSPORTATION FYE 12-31-01								
		TRANSPORTATION FYE 12-31-01								
	12/31/01	GJ		116 *				4,445.56	24,235.06-	
		S/H LOAN SPS TRANSFERED TO NP								
		S/H LOAN SPS AND S/H LOAN JSS								
		TRANSFERED TO NP ACCOUNTS								
	12/31/01	GJ		117 *				7,189.35	31,424.41-	
		AP JKS TRANSFER TO NP SPS/JSS								
		PRIOR PERIOD NP J K SHIRAH & SONS								
		TRANSFER TO NP SPS AND NP JSS								
	12/31/01	GJ		118 *				17,500.00	48,924.41-	
		NP JKS PLANT EXP TO NP SPS/JSS								
		NP JK SHIRAH PLANT EXPANSION								
		TRANSFER TO NP SPS/JSS								
	12/31/01	GJ		121 *			8,389.03		40,535.38-	
		TRANSFER FROM S/H LOAN SPS								
		TRANSFER S/H LOAN SPS/JSS								
		TO NP SPS/JSS								
	03/31/02	GJ		106 *				489.52	41,024.90-	
		NET SALARY CK 31 03-28-02								
		STEVE P. SHIRAH PAYROLL 03-27-02								
		DEBIT CASH CREDIT NP SPS								
		NET AMOUNT								
	04/30/02	GJ		71 *				489.52	41,514.42-	
		SALARY NET CK 33 4/25 TO SH LO								
		STEVE P SHIRAH								
		CHECK 33 4/25/02								
		SALARY NET TO S/H LOAN SPS								
	05/02/02	GJ		93 *			157.12		41,357.30-	
		PAYROLL 05-02-02								
		CORRECT PAYROLL 05-02-02								
		STEVE P SHIRAH								
	05/02/02	GJ		95 *				157.12	41,514.42-	
		PAYROLL 05-02-02								

1-4 1/2

S/H
STAN

Account	Post	Description	Src	Ref #	Item #	ID #	Debits	Credits	Balance
1040146		S/H LOAN JSS						Balance Forward	0.00
	01/31/02	GJ		115 *				128.53	128.53-
		NET SALARY 01-03-02 TO S/H LOA							
		J STANLEY SHIRAH 01-03-02 CHECK #102 CHARGE NET SALARY TO S/H LOAN							
	01/31/02	GJ		117 *				128.53	257.06-
		NET SALARY 1-10-02 TO S/H LOAN							
		J STANLEY SHIRAH 01-10-02 CHECK 104 CHARGED TO S/H LOAN JSS							
	01/31/02	GJ		119 *				128.53	385.59-
		NET SALARY #106 TO S/H LOAN							
		J STANLEY SHIRAH 01-17-02 CHECK 106 CHARGED TO S/H LOAN JSS							
	01/31/02	GJ		121 *				128.53	514.12-
		NET SALARY #108 TO S/H LOAN							
		J STANLEY SHIRAH 01/24/02 CHECK 108 NET CHARGED TO S/H LOAN JSS							
	01/31/02	GJ		123 *				128.53	642.65-
		NET SALARY #110 TO S/H LOAN							
		J STANLEY SHIRAH 01-30-02 CHECK #110 NET CHARGED TO S/H LOAN JSS							
	02/20/02	GJ		44				128.53	771.18-
		NET SALARY #112 TO S/H LOAN							
		J STANLEY SHIRAH #112 02-07-02 NET SALARY CHARGED TO S/H LOAN JSS							
	02/20/02	GJ		46				128.53	899.71-
		NET SALARY #114 TO S/H LOAN							
		J STANLEY SHIRAH #114 02-14-02 NET SALARY CHARGED TO S/H LOAN JSS							
	02/20/02	GJ		104 *				128.53	1,028.24-
		NET SALARY 2-21 TO S/H LOAN							
		J STANLEY SHIRAH CHECK 116 02-21-02 NET SALARY CHARGED TO S/H LOAN JSS							
	02/27/02	GJ		106 *				128.53	1,156.77-
		NET SALARY CK 118 TO S/H LOAN							

1-5 1/5

Continuing: 1040146 - S/H LOAN JSS

Account	Post	Description	Src	Ref #	Item #	ID #	Debits	Credits	Balance
	03/31/08	officer's payroll	GJ	83 *				635.28	19,936.38-
		Officer's Payroll							
	04/30/08	officer's payroll	GJ	105 *				824.20	20,760.58-
		Officer's Payroll							
	04/30/08	officer's payroll	GJ	106 *				794.10	21,554.68-
		Officer's Payroll							
	05/31/08	officer's payroll	GJ	125 *				635.28	22,189.96-
		Officer's Payroll							
	06/30/08	officer's payroll	GJ	65				635.28	22,825.24-
		Officer's Payroll							
	07/31/08	officer's payroll	GJ	84 *				794.10	23,619.34-
		Officer's Payroll							
	08/30/08	officer's payroll	GJ	95 *				317.64	23,936.98-
		Officers Payroll							
	09/30/08	officer's payroll	GJ	104 *				317.64	24,254.62-
		Officers Payroll							
	10/31/08	officer's payroll	GJ	81 *				476.46	24,731.08-
		Officers Payroll							
	11/30/08	officer's payroll	GJ	102 *			317.64		24,413.44-
		Officer's Payroll							
	11/30/08	officer's payroll	GJ	107 *			317.64		24,095.80-
		Officer's Payroll							
	11/30/08	officer's payroll	GJ	113 *				317.64	24,413.44-
		Reversal: Officer's Payroll							
	11/30/08	officer's payroll	GJ	115 *				317.64	24,731.08-
		Officer's Payroll							
	11/30/08	officer's payroll	GJ	116 *				317.64	25,048.72-
	02/28/09	officer's payroll	GJ	69 *				323.95	25,372.67-
		Officer's Payroll 2 weeks							
	03/31/09	officer's payroll	GJ	61 *				824.20	26,196.87-
		Officer's Payroll 5 weeks							
	04/30/09	officer's payroll	GJ	85				659.36	26,856.23-
		Officer's Payroll checks 4 weeks							
	05/31/09	officer's payroll	GJ	69 *				659.36	27,515.59-
		Officer's Payroll							
	06/30/09	officer's payroll	GJ	67 *				659.36	28,174.95-
		Officer's Payroll							
	07/30/09	officer's payroll	GJ	48				824.20	28,999.15-
		Officer's Payroll							
	08/30/09	officer's payroll	GJ	88 *				659.36	29,658.51-
		Officer's Payroll							
	09/30/09	officer's payroll	GJ	84 *				659.36	30,317.87-
		Officer's Payroll							
	10/31/09	officer's payroll	GJ	102 *				824.20	31,142.07-
		Officer's Payroll							
	11/30/09	officer's payroll	GJ	68 *				659.36	31,801.43-
		Officer's Payroll							
	12/31/09	officer's payroll	GJ	95 *				824.20	32,625.63-
		Officer's Payroll							

1-5 $\frac{4}{5}$

Continuing: 1040146 - S/H LOAN JSS
Account Description

Post	Src	Ref #	Item #	ID #	Debits	Credits	Balance
12/31/09	GJ	96 *				824.20	33,449.83-
							Officer's Payroll
01/31/10	GJ	69 *				659.36	34,109.19-
							Officer's payroll
02/28/10	GJ	73 *				659.36	34,768.55-
							officer's Payroll
03/26/10	GJ	62				659.36	35,427.91-
							Officer's Payroll
03/31/10	GJ	95 *				164.84	35,592.75-
							Officer's Payroll
04/30/10	GJ	79 *				659.36	36,252.11-
							officer's payroll
05/21/10	GJ	51				659.36	36,911.47-
							Officer's Payroll
06/30/10	GJ	80 *			824.20		36,087.27-
							Reversal: Officer's Payroll
06/30/10	GJ	83 *				824.20	36,911.47-
							Reversal: Reversal: Officer's Payroll
06/30/10	GJ	84 *				824.20	37,735.67-
							Officer's Payroll
07/09/10	GJ	15				824.20	38,559.87-
							Officer's Payroll
07/12/10	GJ	16			824.20		37,735.67-
							Reversal: Officer's Payroll
07/30/10	GJ	79				659.36	38,395.03-
							Officer's Payroll
08/30/10	GJ	84 *				824.20	39,219.23-
							Officer's Payroll
09/30/10	GJ	59				659.36	39,878.59-
							Officer's Payroll
10/31/10	GJ	93 *				659.36	40,537.95-
							Officer's Payroll
11/30/10	GJ	86				675.66	41,213.61-
							Officer's Payroll
12/31/10	GJ	116				39,341.42	80,555.03-
							Transfer n/p to stockholders loan
12/31/10	GJ	118				864.95	81,419.98-
							Officer's Payroll Dec 2010
							Officer's Payroll
Totals for 94 Transactions					15,656.49	97,076.47	81,419.98-

From 1-3 2/2

1-5 5/5

FEB 19,2011
2:34PM

TYMBER CREEK UTILITIES INC (PSC)
General Ledger Detail
for 01/01/02 to 12/31/10
for Accounts "1040145" to "1040145"

S/H
STEVE

Account	Post	Description	Src	Ref #	Item #	ID #	Debits	Credits	Balance
1040145		S/H LOAN SPS						Balance Forward	0.00
	01/31/02	GJ		116 *				131.95	131.95-
		NET SALARY 01-03-02 TO S/H LOA							
		STEVE P SHIRAH 01-03-02 CHECK NO 103 NET SALARY CHARGED TO S/H LOAN							
	01/31/02	GJ		118 *				131.95	263.90-
		NET SALARY 1-10-02 TO S/H LOAN							
		STEVE P SHIRAH 01-10-02 CHECK 105 CHARGE TO S/H LOAN SPS							
	01/31/02	GJ		120 *				131.95	395.85-
		NET SALARY #107 TO S/H LOAN							
		STEVE P SHIRAH 01-17-02 CHECK 107 CHARGE NET TO S/H LOAN SPS							
	01/31/02	GJ		122 *				131.95	527.80-
		NET SALARY #109 TO S/H LOAN							
		STEVE P SHIRAH 01-24-02 CHECK 109 NET CHARGED TO S/H LOAN SPS							
	01/31/02	GJ		124 *				131.95	659.75-
		NET SALARY #111 TO S/H LOAN							
		STEVE P SHIRAH 01-30-02 CHECK # 111 NET CHARGED TO S/H LOAN SPS							
	02/20/02	GJ		45				131.95	791.70-
		NET SALARY #113 TO S/H LOAN							
		STEVE P SHIRAH #113 02-07-02 NET SALARY CHARGED TO S/H LOAN SPS							
	02/20/02	GJ		47				131.95	923.65-
		NET SALARY #115 TO S/H LOAN							
		STEVE P SHIRAH #115 02-14-02 NET SALARY CHARGED TO S/H LOAN SPS							
	02/20/02	GJ		105 *				131.95	1,055.60-
		NET SALARY 2-21 TO S/H LOAN							
		STEVE P SHIRAH CHECK 117 2/21/02 NET SALARY CHARGED TO S/H LOAN							
	02/27/02	GJ		107 *				131.95	1,187.55-
		NET SALARY CK119 2-27 S/H LOAN							

1-6 $\frac{1}{5}$

Continuing: 1040145 - S/H LOAN SPS

Account	Post	Description	Src	Ref #	Item #	ID #	Debits	Credits	Balance
		STEVE P SHIRAH CK 119 02-27-02 NET SALARY CHARGED TO S/H LOAN SPS							
	05/02/02	GJ		96 *				151.12	1,338.67-
		CORRECT P/R SPS							
		CORRECT PAYROLL 5-02-02 STEVE P SHIRAH							
	05/02/02	PR			PR Consolidated		157.12		1,181.55-
	12/31/05	GJ		64 *				4,264.75	5,446.30-
		Paychecks from July to end of year							
	01/31/06	GJ		69				659.36	6,105.66-
		Jan Paychecks							
		Jan paychecks							
	02/28/06	GJ		63 *			816.59		5,289.07-
		Feb paychecks moved to s/h loan							
	02/28/06	GJ		65 *				816.59	6,105.66-
		Reversal: Feb paychecks moved to s/h loan							
	02/28/06	GJ		68 *				816.59	6,922.25-
		Officer's Paycheck							
	03/31/06	GJ		54 *			824.20		6,098.05-
		March paychecks							
		Payroll checks moved to s/h loan							
	03/31/06	GJ		60 *				824.20	6,922.25-
		March paychecks							
		Reversal: Payroll checks moved to s/h loan							
	03/31/06	GJ		61 *				824.20	7,746.45-
		Officer's Payroll							
	03/31/06	GJ		64 *			824.20		6,922.25-
		Reversal: Officer's Payroll							
	03/31/06	GJ		65 *				659.36	7,581.61-
		Officer's Payroll							
	04/30/06	GJ		61 *				659.36	8,240.97-
		Officer's paycheck's							
	05/31/06	GJ		61 *				659.36	8,900.33-
		Officer's Paychecks							
	05/31/06	GJ		85 *				164.84	9,065.17-
		redeposit payroll checks							
	06/30/06	GJ		55 *				659.36	9,724.53-
		redeposit payroll checks							
	07/19/06	GJ		25				329.68	10,054.21-
		redeposit payroll checks							
	07/20/06	GJ		87 *				164.84	10,219.05-
	08/31/06	GJ		78				659.36	10,878.41-
		Month of August (4 weeks)							
		Officer's payroll moved to Stockholders							
	09/30/06	GJ		63 *				659.36	11,537.77-
		Sept payroll checks							
		Officer's payroll checks							
	10/31/06	GJ		75 *				659.36	12,197.13-

1-6 ²/₅

Continuing: 1040145 - S/H LOAN SPS

Account	Post	Description	Ref #	Item #	ID #	Debits	Credits	Balance
					4 weeks			
	01/31/07	Officer's payroll moved to stockholders acct	GJ 75 *				824.20	13,021.33-
	02/28/07	officer's payroll checks moved to s/h acct	GJ 84 *				659.36	13,680.69-
	03/31/07	Officers payroll moved to s/h acct month of Feb	GJ 88 *				659.36	14,340.05-
	04/30/07	officer's payroll moved to s/h acct month of March	GJ 78 *				659.36	14,999.41-
	05/31/07	officer's payroll check moved to s/h acct month of April	GJ 81 *				824.20	15,823.61-
	06/30/07	officer's payroll	GJ 68 *				659.36	16,482.97-
	11/30/07	Officer's Payroll	GJ 82 *				494.52	16,977.49-
					November			
	12/31/07	officer's payroll Nov	GJ 57				659.36	17,636.85-
	12/31/07	Officer's payroll month of Dec	GJ 89				164.84	17,801.69-
	01/31/08	officer's payroll	GJ 85 *				659.36	18,461.05-
	02/29/08	OFFICER'S PAYROLL	GJ 88 *				659.36	19,120.41-
	03/31/08	officer's payroll	GJ 84 *				659.36	19,779.77-
	05/31/08	Officer's Payroll	GJ 124 *				659.36	20,439.13-
	06/30/08	officer's payroll	GJ 64				659.36	21,098.49-
	07/31/08	officer's payroll	GJ 85 *				824.20	21,922.69-
	08/30/08	Officer's Payroll	GJ 96 *				317.64	22,240.33-
	08/30/08	Officers Payroll	GJ 97 *			317.64		21,922.69-
	08/30/08	Reversal: Officers Payroll	GJ 98 *				329.68	22,252.37-
	09/30/08	Officer's Payroll	GJ 103 *				329.68	22,582.05-
	10/31/08	Officers Payroll	GJ 82 *				494.52	23,076.57-
	11/30/08	Officers Payroll	GJ 101 *			329.68		22,746.89-
	11/30/08	officer's payroll	GJ 108 *				329.68	23,076.57-
	11/30/08	Officer's Payroll						

*Done monthly
instead of
weekly*

1-6 ³/₅

Continuing: 1040145 - S/H LOAN SPS

Account	Post	Description	Src	Ref #	Item #	ID #	Debits	Credits	Balance
	11/30/08	GJ		109 *			329.68		22,746.89-
		Reversal: Officer's Payroll							
	11/30/08	GJ		110 *				329.68	23,076.57-
		officers payroll							
	11/30/08	GJ		111 *			329.68		22,746.89-
		Reversal: officers payroll							
	11/30/08	GJ		112 *				329.68	23,076.57-
	11/30/08	GJ		114 *				329.68	23,406.25-
		officer's payroll							
	02/28/09	GJ		70 *				329.68	23,735.93-
		Officer's Payroll 2 weeks							
	03/31/09	GJ		60 *				824.20	24,560.13-
		Officer's Payroll 5 weeks							
	04/30/09	GJ		86				659.36	25,219.49-
		Officer's payroll checks 4 weeks							
	05/31/09	GJ		68 *				659.36	25,878.85-
		officers payroll							
	06/30/09	GJ		68 *				659.36	26,538.21-
		officer's payroll							
	07/30/09	GJ		49				824.20	27,362.41-
		officer's payroll							
	08/30/09	GJ		87 *				659.36	28,021.77-
		Officer's payroll							
	09/30/09	GJ		85 *				659.36	28,681.13-
		Officer's Payroll							
	10/31/09	GJ		103 *				824.20	29,505.33-
		Officer's payroll							
	11/30/09	GJ		67 *				659.36	30,164.69-
		Officer's Payroll							
	01/31/10	GJ		68 *				659.36	30,824.05-
		officer's payroll							
	02/28/10	GJ		72 *				695.36	31,519.41-
		Officer's Payroll							
	02/28/10	GJ		81 *			695.36		30,824.05-
		Reversal: Officer's Payroll							
	02/28/10	GJ		82 *				659.36	31,483.41-
		Officer's Payroll							
	03/26/10	GJ		61				659.36	32,142.77-
		officer's payroll							
	03/31/10	GJ		94 *			164.84		31,977.93-
		officers payroll							
	03/31/10	GJ		97 *				164.84	32,142.77-

1-6 $\frac{4}{5}$

RATE CASE EXP.

9278

TYMBER CREEK UTILITIES, INC.

1951 W. GRANADA BLVD.
ORMOND BEACH, FL 32174

Date 7-13-10

63-215-631

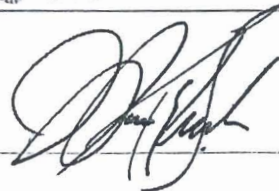
Pay to the order of Florida Public Service Com. \$2,000.00

THE SUM 2000 DOLLARS

Dollars  Security Features
Details on Back

SUNTRUST
ACH RT 081000104

For Staff assist rate case 303W42525



MP

REDACTED

Invoice



Regulated Plant Consulti

2307 Amherst Ave.
Orlando, FL 32804-5401

Phone: (407) 843-9060
Fax: (407) 843-0990
E-mail: RegPlant@AOL.com
URL: http://www.RegPlant.com

(Under construction)

Mailed 2-20-11

INVOICE N. 201002

INVOICE DATE Feb 20, 2010

OUR ORDER NO.

CUSTOMER ORDER NO.

TERMS

SALES REP.

SHIPPED VIA

F.O.B.

PREPAID/COLLECT

SOLD TO:

Tymber Creek Utilities
1951 West Granada Blvd.
Ormond Beach, FL 32174-6740

SHIPPED TO:

Same

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
Water Def Rate Case Acct. 186.5				
2.00	Hours	01/Week 1 Respond to W Rate Case Issue	\$60.00	\$120.00
2.00	Hours	01/Week 2 Rate case Water Issues	\$60.00	\$120.00
2.00	Hours	01/Week 3 Rate Case W Issues	\$60.00	\$120.00
2.00	Hours	01/Week 4 Rate Case Water Issues	\$60.00	\$120.00
0	Each	Tolls and Mileage 55@.45	\$24.75	
		Split with NPUC		\$480.00
Wastewater Def Rate Case Acct. 186.6				
2.00	Hours	01/Week 1 Respond to Rate Case S Issues	\$60.00	\$120.00
2.00	Hours	01/Week 2 Rate Case S Issues	\$60.00	\$120.00
2.00	Hours	01/Week 3 D#199359 Rate Case S Issues	\$60.00	\$120.00
2.00	Hours	01/Week 4 Rate Case Sewer Issues	\$60.00	\$120.00
0	Each	Tolls and Mileage 55@.45	\$24.75	
		Split with NPUC		\$480.00
Water Expense Acct 632				
0.00	Hours	01/XX/10	\$0.00	
0.00	Hours	01/XX/10	\$0.00	
0.00	Month	Continuing Standard Professional Services	\$325.00	
0.00	Hours	01/XX/10	\$0.00	
0.00	Hours	01/XX/10	\$0.00	
0.00	Hours	01/XX/10	\$0.00	
0.00	Hours	01/XX/10	\$0.00	
0.00	Hours	01/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	
		Split with NPUC		Sub
				\$0.00
Wastewater Expense Acct 732				
0.00	Hours	01/XX/10	\$0.00	
0.00	Hours	01/XX/10	\$0.00	
0.00	Month	Continuing Standard Professional Services	\$325.00	
0.00	Hours	01/XX/10	\$0.00	
0.00	Hours	01/XX/10	\$0.00	
0.00	Hours	01/XX/10	\$0.00	
0.00	Hours	01/XX/10	\$0.00	
0.00	Hours	01/XX/10	\$0.00	
0.00	Hours	01/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	
		Split with NPUC		Sub
				\$0.00

NOTE

\$480.00 Acct #186.6 Def Rate Case

\$480.00 Acct #186.6 Def Rate Case

\$0.00 Acct.# 632 Water Exp

\$0.00 Acct.# 632 Water Exp

SUBTOTAL \$960.00

TAX

FREIGHT

TOTAL \$960.00

Questions concerning this Invoice?

Call: Robert
(407)-843-9060

MAKE ALL CHECKS PAYABLE TO:

Robert F. Dodrill
2307 Amherst Ave
Orlando, FL 32804

2-2 1/7

Invoice

Regulated Plant Consulting

2307 Amherst Ave.
Orlando, FL 32804-5401

Phone: (407) 843-9060
Fax: (407) 843-0990
E-mail: RegPlant@AOL.com
URL: <http://www.RegPlant.com>
(Under construction)

INVOICE NO. 0201012
INVOICE DAT Dec. 31, 2010
OUR ORDER NO.
CUSTOMER ORDER NO.
TERMS
SALES REP.
SHIPPED VIA
F.O.B.
PREPAID/COLLECT
New Invoice system

SOLD TO:

Tymber Creek Utilities
1951 West Granada Blvd.
Ormond Beach, FL 32174-6740

SHIPPED TO:
Same

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
Water Def Rate Case Acct. 1050186				
0.00	Hours	Week/E12/03/10	\$0.00	
0.00	Hours	Week/E12/10/10	\$0.00	
4.00	Hours 2+2	Week/E12/17/10 Misc PSC Responses	\$25.00	\$100.00
4.00	Hours 2+2	Week/E12/24/10 Audit Report Response	\$25.00	\$100.00
0.00	Hours	Week/E12/31/10	\$0.00	
0.00	Hours	12/XX/10	\$0.00	
2.00	Each	Tolls and Mileage 55@.45 (Extra Rate Case Trip	\$24.75	\$49.50
		Total Def W RCE		\$249.50

Sewer Def Rate Case Acct. 1050186				
0.00	Hours	Week/E12/03/10	\$0.00	
0.00	Hours	Week/E12/10/10	\$0.00	
4.00	Hours 2+2	Week/E12/17/10 Misc PSC Responses	\$25.00	\$100.00
4.00	Hours 2+2	Week/E12/24/10 Audit Report Response	\$25.00	\$100.00
8.00	Hours 4+4	Wk/E12/31/10 Simpson Tele / Cost recov	\$60.00	\$480.00
0.00	Orlando Office	Hartman Report Analysis / DEP Mechanism	\$0.00	
3.00	Each	Tolls and Mileage 55@.45 (Extra Rate Case Trip	\$24.75	\$74.25
		Total Def S RCE		\$754.25

Water Expense Acct 632				
0.00	Hours	12/XX/10	\$0.00	
0.00	Hours	Week End 12/10/10 2+2 Catch up Months	\$0.00	
0.00	Month	Continuing Standard Professional Services	\$325.00	
0.00	Hours	12/XX/10	\$0.00	
0.00	Hours	12/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	\$0.00

Wastewater Expense Acct 732				
0.00	Hours	12/XX/10	\$0.00	
0.00	Hours	Week End 12/10/10 2+2 Catch up Months	\$0.00	
0.00	Month	Continuing Standard Professional Services	\$325.00	
0.00	Hours	12/XX/10	\$0.00	
0.00	Hours	12/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	\$0.00

NOTE SUBTOTAL \$1,003.75

Acct #1050185 Def Rate Case W	\$249.50		
Acct #1050186 Def Rate Case S	\$754.25	TAX	
Acct # 632 Wat Exp Cont Pr	\$0.00	FREIGHT	
Acct # 732 Sew Exp Cont Pr	\$0.00	TOTAL	\$1,003.75

Questions concerning this Invoice?

Call: Robert
(407)-843-9060

(407)-843-9060

MAKE ALL CHECKS PAYABLE TO:

Robert F. Dodrill
2307 Amherst Ave
Orlando, FL 32804

2307 Amherst Ave
Orlando, FL 32804

2-2 $\frac{2}{7}$

Invoice

Regulated Plant Consulting

2307 Amherst Ave.
Orlando, FL 32804-5401

Phone: (407) 843-9060
Fax: (407) 843-0990
E-mail: RegPlant@AOL.com
URL: http://www.RegPlant.com
(Under construction)

INVOICE NO. 0201011
INVOICE DATE: Nov. 30, 2010
OUR ORDER NO.
CUSTOMER ORDER NO.
TERMS
SALES REP.
SHIPPED VIA
F.O.B.
PREPAID/COLLECT
New Invoice system

SOLD TO:
Tymber Creek Utilities
1951 West Granada Blvd.
Ormond Beach, FL 32174-6740

SHIPPED TO:
Same

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
Water Def Rate Case Acct. 186.5				
12.00	Hrs 4+4+4	Week/E11/5 Doc F/ PSC Aud / PSC DocRs	\$25.00	\$300.00
8.00	Hrs 4+4	Week/E11/12 Doc F/ PSC Aud / PSC Auditors	\$25.00	\$200.00
12.00	Hrs 4+4+4	Week/E11/19 Doc F/ PSC Aud / PSC CWIP Ana	\$25.00	\$300.00
10.00	Hrs 2+4+2+2	Week/E11/26 Doc F/ PSC Aud / PSC Proformas	\$25.00	\$250.00
0.00	Hours	11/XX/10	\$0.00	
0.00	Hours	11/XX/10	\$0.00	
0.00	Hours	11/XX/10	\$0.00	
0.00	Hours	11/XX/10	\$0.00	
0.00	Hours	11/XX/10	\$0.00	
1.00	Each	Tolls and Mileage 55@.45 (Rate Case Trips)	\$24.75	\$24.75
Total Def W RCE				\$1,074.75

Sewer Def Rate Case Acct. 186.6				
18.00	Hrs 4+4+4+6	Week/E11/5 Doc F/ PSC Aud / PSC DocRs	\$25.00	\$450.00
14.00	Hrs 4+4+6	Week/E11/12 Doc F/ PSC Aud / PSC Simpson C	\$25.00	\$350.00
18.00	Hrs 4+4+4+6	Week/E11/19 Doc F/ PSC Aud / PSC CWIP Ana	\$25.00	\$450.00
12.00	Hrs 2+4+2+2	Week/E11/26 Doc F/ PSC Aud / PSC Proformas	\$25.00	\$300.00
0.00	Hours	11/XX/10	\$0.00	
0.00	Hours	11/XX/10	\$0.00	
0.00	Hours	11/XX/10	\$0.00	
0.00	Hours	11/XX/10	\$0.00	
0.00	Hours	11/XX/10	\$0.00	
1.00	Each	Tolls and Mileage 55@.45 (Rate Case Trips)	\$24.75	\$24.75
Total Def S RCE				\$1,574.75

Water Expense Acct 632				
0.00	Hours	10/XX/10	\$0.00	
0.00	Hours	10/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	\$0.00

Wastewater Expense Acct 732				
0.00	Hours	10/XX/10	\$0.00	
0.00	Hours	10/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	\$0.00

NOTE			SUBTOTAL	\$2,649.50
1050186 -	Acct #186.5 Def Rate Case W	\$1,074.75		
1050185 -	Acct #186.6 Def Rate Case S	\$1,574.75	TAX	
	Acct # 632 Wat Exp Cont Prof	\$0.00	FREIGHT	
	Acct # 732 Sew Exp Cont Prof	\$0.00	TOTAL	\$2,649.50

Questions concerning this Invoice?

Call: Robert
(407)-843-9060

(407)-843-9060

MAKE ALL CHECKS PAYABLE TO:

Robert F. Dodrill
2307 Amherst Ave
Orlando, FL 32804

2307 Amherst Ave
Orlando, FL 32804



20102377

2-2 ³/₇



Invoice

10360es

Regulated Plant Consulting

2307 Amherst Ave.
Orlando, FL 32804-5401

Phone: (407) 843-9060
Fax: (407) 843-0990
E-mail: RegPlant@AOL.com
URL: http://www.RegPlant.com
(Under construction)

INVOICE NO. 001005
INVOICE DATE Oct 31, 2010
OUR ORDER NO.
CUSTOMER ORDER NO.
TERMS
SALES REP.
SHIPPED VIA
F.O.B.
PREPAID/COLLECT
New Invoice system

SOLD TO:
Tymber Creek Utilities
1951 West Granada Blvd.
Ormond Beach, FL 32174-6740

SHIPPED TO:
Same

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
Water Def Rate Case Acct. 186.5				
2.00	Hours	10/01/10 Resolve Plant Additions	\$25.00	\$50.00
2.00	Hours	10/03/10 Coord Invoice Copying / H2O Profma	\$25.00	\$50.00
15.00	Hrss 5+5+5	Week/E10/08 Ready Plant W/O's F/ PSC Eng	\$25.00	\$375.00
1.00	Hours	10/07/10 Printer Carts 34.07 / 4 - Binders	\$14.50	\$14.50
10.00	Hrs 2+4+4	Week/E10/15 Doc F/ PSC Aud / PSC DocRs	\$25.00	\$250.00
11.00	Hours	Week/E10/22 Doc F/ PSC Aud / PSC DocRs	\$25.00	\$275.00
14.00	Hrs 4+4+4+2	W/E 10/29 CWIP/ Doc Reqs/Proformas	\$25.00	\$350.00
0.00	Hours	10/XX/10	\$0.00	
0.00	Hours	10/XX/10	\$0.00	
2.00	Each	Tolls and Mileage 55@.45 (Rate Case Trips)	\$24.75	\$49.50
Total Def W RCE				\$1,414.00

Sewer Def Rate Case Acct. 186.6				
2.00	Hours	10/01/10 Resolve Plant Additions	\$25.00	\$50.00
2.00	Hours	10/03/10 Coord Invoice Copying / Sewer Profma	\$25.00	\$50.00
15.00	Hrss 5+5+5	Week/E10/08 Ready Plant W/O's F/ PSC Eng	\$25.00	\$375.00
1.00	Hours	10/07/10 Printer Carts 34.07 / 4 - Binders	\$14.50	\$14.50
10.00	Hrs 2+4+4	Week/E10/15 Doc F/ PSC Aud / PSCDocRs	\$25.00	\$250.00
11.00	Hours	Week/E10/22 Doc F/ PSC Aud / PSCDocRs	\$25.00	\$275.00
14.00	Hrs 4+4+4+2	W/E 10/29 CWIP/ Doc Reqs/Proformas	\$25.00	\$350.00
0.00	Hours	10/XX/10	\$0.00	
0.00	Hours	10/XX/10	\$0.00	
2.00	Each	Tolls and Mileage 55@.45 (Rate Case Trips)	\$24.75	\$49.50
Total Def S RCE				\$1,414.00

Water Expense Acct 632				
0.00	Hours	10/XX/10	\$0.00	
0.00	Hours	10/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	\$0.00

Wastewater Expense Acct 732				
0.00	Hours	10/XX/10	\$0.00	
0.00	Hours	10/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	\$0.00

NOTE

1050186
1050185

Acct #186.5 Def Rate Case W	\$1,414.00
Acct #186.6 Def Rate Case S	\$1,414.00
Acct # 632 Wat Exp Cont Prof	\$0.00
Acct # 732 Sew Exp Cont Prof	\$0.00

SUBTOTAL	\$2,828.00
TAX	
FREIGHT	
TOTAL	\$2,828.00

< 2010237

Questions concerning this Invoice?
Call: Robert
(407)-843-9060

(407)-843-9060

MAKE ALL CHECKS PAYABLE TO:
Robert F. Dodrill
2307 Amherst Ave
Orlando, FL 32804

2307 Amherst Ave
Orlando, FL 32804

2-2 ⁴/₇



in Acct 5 payable
<2010237>

Regulated Plant Consulting

2307 Amherst Ave.
Orlando, FL 32804-5401

Phone: (407) 843-9060
 Fax: (407) 843-0990
 E-mail: RegPlant@AOL.com
 URL: http://www.RegPlant.com
 (Under construction)

INVOICE NO. 001005
 INVOICE DATE Sept 30, 2010
 OUR ORDER NO.
 CUSTOMER ORDER NO.
 TERMS
 SALES REP.
 SHIPPED VIA
 F.O.B.
 PREPAID/COLLECT
 New Invoice system

SOLD TO:
 Tymber Creek Utilities
 1951 West Granada Blvd.
 Ormond Beach, FL 32174-6740

SHIPPED TO:
 Same

SARC Only

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
Water Def Rate Case Acct. 186.5				
0.00	Hours	09/21-/10	\$0.00	
1.00	Hours	09/14/10 Resolving Plant and Exp Proforma	\$60.00	\$60.00
1.00	Hours	09/20/10 Meet W/Tom Cloud-DEP Orlando	\$60.00	\$60.00
12.00	Hours	09/21-24/10 W/PSC Auditors	\$60.00	\$720.00
		09/XX/10		
		09/XX/10		
1.00	Each	Tolls and Mileage 55@.45 (Extra Rate Case	\$24.75	\$24.75
		Total Def W RCE		\$864.75
Sewer Def Rate Case Acct. 186.6				
0.00	Hours	09/XX/10	\$0.00	
1.00	Hours	09/14/10 Resolving Plant and Exp Proforma	\$60.00	\$60.00
1.00	Hours	09/20/10 Meet W/Tom Cloud-DEP Orlando	\$60.00	\$60.00
12.00	Hours	09/21-24/10 W/PSC Auditors	\$60.00	\$720.00
0.00		09/XX/10		
0.00		09/XX/10		
1.00	Each	Tolls and Mileage 55@.45 (Extra Rate Case	\$24.75	\$24.75
		Total Def S RCE		\$864.75
Water Expense Acct 632				
0.00	Hours	09/XX/10	\$0.00	
0.00	Hours	09/XX/10	\$0.00	
0.00	Hours	09/XX/10	\$0.00	
0.00	Hours	09/XX/10	\$0.00	
0.00	Hours	09/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	
				\$0.00
Wastewater Expense Acct 732				
0.00	Hours	09/XX/10	\$0.00	
0.00	Hours	09/XX/10	\$0.00	
0.00	Hours	09/XX/10	\$0.00	
0.00	Hours	09/XX/10	\$0.00	
0.00	Hours	09/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	
				\$0.00

NOTE

SUBTOTAL \$1,729.50

1050180
1050185

Acct #186.5 Def Rate Case \$864.75
 Acct #186.6 Def Rate Case \$864.75
 Acct # 632 Wat Exp Cont Prc \$0.00
 Acct # 732 Sew Exp Cont Prn \$0.00

TAX
 FREIGHT
 TOTAL \$1,729.50

Questions concerning this Invoice?

Call: Robert
 (407)-843-9060

 (407)-843-9060

MAKE ALL CHECKS PAYABLE TO:

Robert F. Dodrill
 2307 Amherst Ave
 Orlando, FL 32804

 2307 Amherst Ave
 Orlando, FL 32804

2-2 ⁵/₇

Invoice

Regulated Plant Consulting

2307 Amherst Ave.
Orlando, FL 32804-5401

Phone: (407) 843-9060
 Fax: (407) 843-0990
 E-mail: RegPlant@AOL.com
 URL: http://www.RegPlant.com
 (Under construction)

SARC ONLY

SOLD TO:

Tymber Creek Utilities
1951 West Granada Blvd.
Ormond Beach, FL 32174-6740

INVOICE NO. 0201008
 INVOICE DATE Aug 31, 2010
 OUR ORDER NO.
 CUSTOMER ORDER NO.
 TERMS
 SALES REP.
 SHIPPED VIA
 F.O.B.
 PREPAID/COLLECT
 New Invoice system

SHIPPED TO:
Same

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
Water Def Rate Case Acct. 186.5				
0.00	Hours	08/XX/10	\$0.00	
0.50	Hours	08/19/10 Meet with Maris, Stan on SARC Details	\$60.00	\$30.00
1.00	Hours	08/26/10 Meet Stan Re: SARC plant timing	\$60.00	\$60.00
0.00	Hours	08/XX/10	\$0.00	
		Total Def W RCE		\$90.00
Sewer Def Rate Case Acct. 186.6				
0.00	Hours	08/XX/10	\$0.00	
0.50	Hours	08/19/10 Meet with Maris, Stan on SARC Details	\$60.00	\$30.00
1.00	Hours	08/26/10 Meet Stan Re: SARC plant timing	\$60.00	\$60.00
0.00	Hours	08/XX/10	\$0.00	
		Total Def S RCE		\$90.00
Water Expense Acct 632				
0.00	Hours	08/XX/10	\$0.00	
0.00	Hours	08/XX/10	\$0.00	
0.00	Hours	08/XX/10	\$0.00	
0.00	Hours	08/XX/10	\$0.00	
0.00	Hours	08/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	
				\$0.00
Wastewater Expense Acct 732				
0.00	Hours	08/XX/10	\$0.00	
0.00	Hours	08/XX/10	\$0.00	
0.00	Hours	08/XX/10	\$0.00	
0.00	Hours	08/XX/10	\$0.00	
0.00	Hours	08/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	
				\$0.00

NOTE

SUBTOTAL \$180.00

1050185
1050180

Acct #186.5 Def Rate Case \$90.00
 Acct #186.6 Def Rate Case \$90.00
 Acct # 632 Wat Exp Cont Pr \$0.00
 Acct # 732 Sew Exp Cont Pr \$0.00

TAX
 FREIGHT
 TOTAL \$180.00

Questions concerning this Invoice?

Call: Robert
(407)-843-9060

MAKE ALL CHECKS PAYABLE TO:

Robert F. Dodrill
2307 Amherst Ave
Orlando, FL 32804

\$180.00 Acct # 732 Contract Svc Accounting

TOTAL

Questions concerning this Invoice?

Call: Robert
(407)-843-9060

MAKE ALL CHECKS PAYABLE TO:

Robert F. Dodrill
2307 Amherst Ave
Orlando, FL 32804

2-2 $\frac{6}{7}$

Invoice

Regulated Plant Consulting

2307 Amherst Ave.
Orlando, FL 32804-5401

Phone: (407) 843-9060
 Fax: (407) 843-0990
 E-mail: RegPlant@AOL.com
 URL: <http://www.RegPlant.com>
 (Under construction)

SARC ONLY

SOLD TO:

Tymber Creek Utilities
1951 West Granada Blvd.
Ormond Beach, FL 32174-6740

INVOICE NO. 0201007
 INVOICE DATE July 31, 2010
 OUR ORDER NO.
 CUSTOMER ORDER NO.
 TERMS
 SALES REP.
 SHIPPED VIA
 F.O.B.
 PREPAID/COLLECT
 New Invoice system

SHIPPED TO:

Same

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	AMOUNT
Water Def Rate Case Acct. 186.5				
0.00	Hours	07/XX/10	\$0.00	
1.00	Hours	07/15/10 Prelim ROR Analysis F/SARC	\$60.00	\$60.00
0.00	Hours	07/XX/10	\$0.00	
Total Def W RCE				\$60.00
Sewer Def Rate Case Acct. 186.6				
0.00	Hours	07/XX/10	\$0.00	
1.00	Hours	07/15/10 Prelim ROR Analysis F/SARC	\$60.00	\$60.00
0.00	Hours	07/XX/10	\$0.00	
Total Def S RCE				\$60.00
Water Expense Acct 632				
0.00	Hours	07/XX/10	\$0.00	
0.00	Hours	07/XX/10	\$0.00	
0.00	Hours	07/XX/10	\$0.00	
0.00	Hours	07/XX/10	\$0.00	
0.00	Hours	07/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	
				\$0.00
Wastewater Expense Acct 732				
0.00	Hours	07/XX/10	\$0.00	
0.00	Hours	07/XX/10	\$0.00	
0.00	Hours	07/XX/10	\$0.00	
0.00	Hours	07/XX/10	\$0.00	
0.00	Hours	07/XX/10	\$0.00	
0	Each	Tolls and Mileage 55@.45	\$24.75	
				\$0.00
NOTE				SUBTOTAL \$120.00
1050185	- Acct #186.5 Def Rate Case	\$60.00		
1050186	- Acct #186.6 Def Rate Case	\$60.00		
	Acct # 632 Wat Exp Cont Pr	\$0.00	TAX	
	Acct # 732 Sew Exp Cont Pr	\$0.00	FREIGHT	
			TOTAL	\$120.00

Questions concerning this Invoice?

Call: Robert
(407)-843-9060

MAKE ALL CHECKS PAYABLE TO:

Robert F. Dodrill
2307 Amherst Ave
Orlando, FL 32804

2-2 $\frac{7}{7}$

PRINTING & MAILING ESTIMATE

CUSTOMER MEETING

					#	
PRINTING / PAPER (VIP)	440	@.40	-	-	-	176.00
POSTAGE	440	@.44	-	-	-	<u>193.60</u>
						369.60

FINAL RATE CHANGE NOTIFICATION

CARD PRINTING	@.20	-	-	-	-	90.00
POSTAGE	440	@.28	-	-	-	<u>123.20</u>
						213.20
					#	<u><u>582.80</u></u>

PROTECTED

2-3

Tymer Creek Utilities, Inc
Officer and Employee List

Officers:

Steve Shirah – President Financial oversight

J. Stanley Shirah – Sec/Tres Billing and customer relations oversight
outside these relations Officers are contracted at \$25.00

Employee:

Marla Kumpf

- Full Time
- Started 2001
- \$14.00 per hour

General Duties:

- Supervise Billing:
 - Prep billing of customers for Elva Wilson to come in and put in payments and bill customers
 - Set up meter reader prior to Steve taking
 - Set up for Elva to input meter readings
 - Correct meter readings if an error in reading occurred
- Provide Customer service:
 - Interface with all customers for billing issues
 - Set up company to come out and clean sewer lines if problems
- Maintain General Ledger and Chart of Accounts
 - Maintain Chart of Accounts
 - Input all General Journal Entries for:
 - Revenue
 - Depreciation
 - Amortization
 - Write-offs
- Process all computerized and manual cash disbursements
- Accounts Payable functions and analysis
- Cash Control and Bank Reconciliations
- File Utility Invoices and misc documents

Water Duties:

- Meter Replacement and Fire Hydrant Program
 - Meet with Steve Fryson and Stan
 - Contact Steve for emergency water leaks
 - Prep Steve's meter reader each month
- Complete, file and/or send Reports
 - Annual CCR Report
 - Lead and Copper results (every 4 years if we pass)
 - Boil Water Notice if breakage in water line occurs

Sewer Duties:

- Complete, file and/or send all Reports
 - Wetherell Treatment Operation Reports
 - Ground Water Monitoring Well Reports
 - DEP reports and responses to sewer problems
 - Annual Re-use reports
 - Effluent Report
- Call plant operator on all sewer problems, lift stations etc.
- Make immediate phone calls if spillage occurred to
 - Debra Knight at DEP
 - Daryl Abrahamson, County Inspector
 - Leonard Erdman, County Health Department if there was a spillage
 - Contact customers back to relay what the problem was and what we did to correct the problem.
 - Make sure that lime was applied to areas of spillage
- After spillage is corrected need to contact by phone and email:
 - Debra Knight at DEP
 - Daryl Abrahamson, County Inspector
 - Leonard Erdman, County Health Department as to the results of the spill and what corrective measures were taken
- Arrange for deliveries of lime to sewer plant
- Make sure valves at sewer pond are getting turned weekly so sewer ponds are rotated correctly
- Schedule Ground Water Monitoring Sampling with Elab
- Keep O & M Manual and Preventive Maintenance Logs current
- All other duties, I am the only employee for Tymber Creek.

Task	GL Account	Job:Cost Code	Hours	Class	Rate	Day	State	AR	Bill Rate
------	------------	---------------	-------	-------	------	-----	-------	----	-----------

Employee: 048 KUMPF, MARLA R.

Journal Posting Date: 01/07/10 End-of-Period: 01/06/10 Reference #: 8 Check #: 11127

OFFICE	7050601		10.00	Regular	14.00	N/A	FL	0.00	R
ACCT	8030701		30.00	Regular	14.00	N/A	FL	0.00	R

FICAE	FICA Employee	GL: SUSPENSE	Amount:	34.72	Basis:	560.00			
FIT	Fed Inc Tax	GL: SUSPENSE	Amount:	54.00	Basis:	560.00			
FICAR	FICA Employer	GL: SUSPENSE	Amount:	34.72	ER Basis:	560.00			
MEDEER	Med. Employee	GL: SUSPENSE	Amount:	8.12	Basis:	560.00			
MEDERR	Med. Employer	GL: SUSPENSE	Amount:	8.12	ER Basis:	560.00			
FUTA	Federal Unempl	GL: SUSPENSE	Amount:	4.48	ER Basis:	560.00			
FLSUTA	FL Unemp Tax	GL: SUSPENSE	Amount:	1.96	ER Basis:	560.00			

Total Hours:	40.00	Regular:	40.00	Sick:	0.00	Gross Pay:	560.00
		Overtime:	0.00	Vacation:	0.00	Deductions:	96.84
		Double:	0.00	Holiday:	0.00	Net Pay:	463.16

Journal Posting Date: 01/14/10 End-of-Period: 01/13/10 Reference #: 11 Check #: 11130

OFFICE	7050601		10.00	Regular	14.00	N/A	FL	0.00	R
ACCT	8030701		30.00	Regular	14.00	N/A	FL	0.00	R

FICAE	FICA Employee	GL: SUSPENSE	Amount:	34.72	Basis:	560.00			
FIT	Fed Inc Tax	GL: SUSPENSE	Amount:	54.00	Basis:	560.00			
FICAR	FICA Employer	GL: SUSPENSE	Amount:	34.72	ER Basis:	560.00			
MEDEER	Med. Employee	GL: SUSPENSE	Amount:	8.12	Basis:	560.00			
MEDERR	Med. Employer	GL: SUSPENSE	Amount:	8.12	ER Basis:	560.00			
FUTA	Federal Unempl	GL: SUSPENSE	Amount:	4.48	ER Basis:	560.00			
FLSUTA	FL Unemp Tax	GL: SUSPENSE	Amount:	1.96	ER Basis:	560.00			

Total Hours:	40.00	Regular:	40.00	Sick:	0.00	Gross Pay:	560.00
		Overtime:	0.00	Vacation:	0.00	Deductions:	96.84
		Double:	0.00	Holiday:	0.00	Net Pay:	463.16

Journal Posting Date: 01/21/10 End-of-Period: 01/20/10 Reference #: 28 Check #: 11139

OFFICE	7050601		10.00	Regular	14.00	N/A	FL	0.00	R
ACCT	8030701		30.00	Regular	14.00	N/A	FL	0.00	R

FICAE	FICA Employee	GL: SUSPENSE	Amount:	34.72	Basis:	560.00			
FIT	Fed Inc Tax	GL: SUSPENSE	Amount:	54.00	Basis:	560.00			
FICAR	FICA Employer	GL: SUSPENSE	Amount:	34.72	ER Basis:	560.00			
MEDEER	Med. Employee	GL: SUSPENSE	Amount:	8.12	Basis:	560.00			
MEDERR	Med. Employer	GL: SUSPENSE	Amount:	8.12	ER Basis:	560.00			
FUTA	Federal Unempl	GL: SUSPENSE	Amount:	4.48	ER Basis:	560.00			
FLSUTA	FL Unemp Tax	GL: SUSPENSE	Amount:	1.96	ER Basis:	560.00			

Total Hours:	40.00	Regular:	40.00	Sick:	0.00	Gross Pay:	560.00
		Overtime:	0.00	Vacation:	0.00	Deductions:	96.84
		Double:	0.00	Holiday:	0.00	Net Pay:	463.16

Journal Posting Date: 01/27/10 End-of-Period: 01/26/10 Reference #: 35 Check #: 11144

OFFICE	7050601		5.00	Regular	14.00	N/A	FL	0.00	R
ACCT	8030701		25.00	Regular	14.00	N/A	FL	0.00	R

Continuing: 048 - KUMPF, MARLA

Task	GL Account	Job:Cost Code	Hours	Class	Rate	Day	State	AR Bill Rate
FICAE	FICA Employee	GL: SUSPENSE	Amount: 26.04		Basis: 420.00			
FIT	Fed Inc Tax	GL: SUSPENSE	Amount: 35.56		Basis: 420.00			
FICAR	FICA Employer	GL: SUSPENSE	Amount: 26.04	ER	Basis: 420.00			
MEDEER	Med. Employee	GL: SUSPENSE	Amount: 6.09		Basis: 420.00			
MEDERR	Med. Employer	GL: SUSPENSE	Amount: 6.09	ER	Basis: 420.00			
FUTA	Federal Unempl	GL: SUSPENSE	Amount: 3.36	ER	Basis: 420.00			
FLSUTA	FL Unemp Tax	GL: SUSPENSE	Amount: 1.47	ER	Basis: 420.00			
Regular:			30.00	Sick:	0.00	Gross Pay:		420.00
Total Hours:	30.00	Overtime:	0.00	Vacation:	0.00	Deductions:		67.69
Double:			0.00	Holiday:	0.00	Net Pay:		352.31
Employee Totals			Regular: 150.00	Sick: 0.00	Gross Pay:		2,100.00	
Total Hours:	150.00	Overtime: 0.00	Vacation: 0.00	Deductions:		358.21		
Double: 0.00			Holiday: 0.00	Net Pay:		1,741.79		

Employee: 060 SHIRAH,, J. STANLEY

Journal Posting Date: 01/07/10 End-of-Period: 01/06/10 Reference #: 9 Check #: 11128

WATER	6030603	1.00	Regular	89.25	N/A	FL	0.00	R
SEWER	8030703	1.00	Regular	89.25	N/A	FL	0.00	R

FIT	Fed Inc Tax	GL: SUSPENSE	Amount: 0.00		Basis: 178.50			
FICAE	FICA Employee	GL: SUSPENSE	Amount: 11.07		Basis: 178.50			
FICAR	FICA Employer	GL: SUSPENSE	Amount: 11.07	ER	Basis: 178.50			
MEDEER	Med. Employee	GL: SUSPENSE	Amount: 2.59		Basis: 178.50			
MEDERR	Med. Employer	GL: SUSPENSE	Amount: 2.59	ER	Basis: 178.50			
FUTA	Federal Unempl	GL: SUSPENSE	Amount: 1.43	ER	Basis: 178.50			
FLSUTA	FL Unemp Tax	GL: SUSPENSE	Amount: 0.62	ER	Basis: 178.50			

Regular:			2.00	Sick:	0.00	Gross Pay:		178.50
Total Hours:	2.00	Overtime:	0.00	Vacation:	0.00	Deductions:		13.66
Double:			0.00	Holiday:	0.00	Net Pay:		164.84

Journal Posting Date: 01/14/10 End-of-Period: 01/13/10 Reference #: 12 Check #: 11131

WATER	6030603	1.00	Regular	89.25	N/A	FL	0.00	R
SEWER	8030703	1.00	Regular	89.25	N/A	FL	0.00	R

FIT	Fed Inc Tax	GL: SUSPENSE	Amount: 0.00		Basis: 178.50			
FICAE	FICA Employee	GL: SUSPENSE	Amount: 11.07		Basis: 178.50			
FICAR	FICA Employer	GL: SUSPENSE	Amount: 11.07	ER	Basis: 178.50			
MEDEER	Med. Employee	GL: SUSPENSE	Amount: 2.59		Basis: 178.50			
MEDERR	Med. Employer	GL: SUSPENSE	Amount: 2.59	ER	Basis: 178.50			
FUTA	Federal Unempl	GL: SUSPENSE	Amount: 1.43	ER	Basis: 178.50			
FLSUTA	FL Unemp Tax	GL: SUSPENSE	Amount: 0.62	ER	Basis: 178.50			

Regular:			2.00	Sick:	0.00	Gross Pay:		178.50
Total Hours:	2.00	Overtime:	0.00	Vacation:	0.00	Deductions:		13.66
Double:			0.00	Holiday:	0.00	Net Pay:		164.84

Journal Posting Date: 01/21/10 End-of-Period: 01/20/10 Reference #: 29 Check #: 11140

WATER	6030603	1.00	Regular	89.25	N/A	FL	0.00	R
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Continuing: 060 - SHIRAH,, J.

Task	GL Account	Job:Cost Code	Hours	Class	Rate	Day	State	AR Bill Rate	
SEWER	8030703		1.00	Regular	89.25	N/A	FL	0.00 R	
FIT	Fed Inc Tax	GL: SUSPENSE	Amount:	0.00	Basis:		178.50		
FICAE	FICA Employee	GL: SUSPENSE	Amount:	11.07	Basis:		178.50		
FICAR	FICA Employer	GL: SUSPENSE	Amount:	11.07	ER Basis:		178.50		
MEDEER	Med. Employee	GL: SUSPENSE	Amount:	2.59	Basis:		178.50		
MEDERR	Med. Employer	GL: SUSPENSE	Amount:	2.59	ER Basis:		178.50		
FUTA	Federal Unempl	GL: SUSPENSE	Amount:	1.43	ER Basis:		178.50		
FLSUTA	FL Unemp Tax	GL: SUSPENSE	Amount:	0.62	ER Basis:		178.50		
Total Hours:			2.00	Regular:	2.00	Sick:	0.00	Gross Pay:	178.50
				Overtime:	0.00	Vacation:	0.00	Deductions:	13.66
				Double:	0.00	Holiday:	0.00	Net Pay:	164.84

Journal Posting Date: 01/27/10 End-of-Period: 01/26/10 Reference #: 36 Check #: 11145

WATER	6030603		1.00	Regular	89.25	N/A	FL	0.00 R
SEWER	8030703		1.00	Regular	89.25	N/A	FL	0.00 R

FIT	Fed Inc Tax	GL: SUSPENSE	Amount:	0.00	Basis:		178.50		
FICAE	FICA Employee	GL: SUSPENSE	Amount:	11.07	Basis:		178.50		
FICAR	FICA Employer	GL: SUSPENSE	Amount:	11.07	ER Basis:		178.50		
MEDEER	Med. Employee	GL: SUSPENSE	Amount:	2.59	Basis:		178.50		
MEDERR	Med. Employer	GL: SUSPENSE	Amount:	2.59	ER Basis:		178.50		
FUTA	Federal Unempl	GL: SUSPENSE	Amount:	1.43	ER Basis:		178.50		
FLSUTA	FL Unemp Tax	GL: SUSPENSE	Amount:	0.62	ER Basis:		178.50		
Total Hours:			2.00	Regular:	2.00	Sick:	0.00	Gross Pay:	178.50
				Overtime:	0.00	Vacation:	0.00	Deductions:	13.66
				Double:	0.00	Holiday:	0.00	Net Pay:	164.84

Employee Totals			Regular:	8.00	Sick:	0.00	Gross Pay:	714.00	
Total Hours:			8.00	Overtime:	0.00	Vacation:	0.00	Deductions:	54.64
			Double:	0.00	Holiday:	0.00	Net Pay:	659.36	

Employee: 065 SHIRAH,, STEVE P.

Journal Posting Date: 01/07/10 End-of-Period: 01/06/10 Reference #: 10 Check #: 11129

WATER	6030603		1.00	Regular	89.25	N/A	FL	0.00 R
SEWER	8030703		1.00	Regular	89.25	N/A	FL	0.00 R

FIT	Fed Inc Tax	GL: SUSPENSE	Amount:	0.00	Basis:		178.50		
FICAE	FICA Employee	GL: SUSPENSE	Amount:	11.07	Basis:		178.50		
FICAR	FICA Employer	GL: SUSPENSE	Amount:	11.07	ER Basis:		178.50		
MEDEER	Med. Employee	GL: SUSPENSE	Amount:	2.59	Basis:		178.50		
MEDERR	Med. Employer	GL: SUSPENSE	Amount:	2.59	ER Basis:		178.50		
FUTA	Federal Unempl	GL: SUSPENSE	Amount:	1.43	ER Basis:		178.50		
FLSUTA	FL Unemp Tax	GL: SUSPENSE	Amount:	0.62	ER Basis:		178.50		
Total Hours:			2.00	Regular:	2.00	Sick:	0.00	Gross Pay:	178.50
				Overtime:	0.00	Vacation:	0.00	Deductions:	13.66
				Double:	0.00	Holiday:	0.00	Net Pay:	164.84

Continuing: 065 - SHIRAH,, STEVE

Task	GL Account	Job:Cost Code	Hours	Class	Rate	Day	State	AR Bill Rate
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Journal Posting Date: 01/14/10 End-of-Period: 01/13/10 Reference #: 13 Check #: 11132

WATER	6030603		1.00	Regular	89.25	N/A	FL	0.00 R
SEWER	8030703		1.00	Regular	89.25	N/A	FL	0.00 R

FIT	Fed Inc Tax	GL: SUSPENSE	Amount:	0.00	Basis:	178.50	
FICAE	FICA Employee	GL: SUSPENSE	Amount:	11.07	Basis:	178.50	
FICAR	FICA Employer	GL: SUSPENSE	Amount:	11.07	ER Basis:	178.50	
MEDEER	Med. Employee	GL: SUSPENSE	Amount:	2.59	Basis:	178.50	
MEDERR	Med. Employer	GL: SUSPENSE	Amount:	2.59	ER Basis:	178.50	
FUTA	Federal Unempl	GL: SUSPENSE	Amount:	1.43	ER Basis:	178.50	
FLSUTA	FL Unemp Tax	GL: SUSPENSE	Amount:	0.62	ER Basis:	178.50	

Total Hours:	2.00	Regular:	2.00	Sick:	0.00	Gross Pay:	178.50
		Overtime:	0.00	Vacation:	0.00	Deductions:	13.66
		Double:	0.00	Holiday:	0.00	Net Pay:	164.84

Journal Posting Date: 01/21/10 End-of-Period: 01/20/10 Reference #: 30 Check #: 11141

WATER	6030603		1.00	Regular	89.25	N/A	FL	0.00 R
SEWER	8030703		1.00	Regular	89.25	N/A	FL	0.00 R

FIT	Fed Inc Tax	GL: SUSPENSE	Amount:	0.00	Basis:	178.50	
FICAE	FICA Employee	GL: SUSPENSE	Amount:	11.07	Basis:	178.50	
FICAR	FICA Employer	GL: SUSPENSE	Amount:	11.07	ER Basis:	178.50	
MEDEER	Med. Employee	GL: SUSPENSE	Amount:	2.59	Basis:	178.50	
MEDERR	Med. Employer	GL: SUSPENSE	Amount:	2.59	ER Basis:	178.50	
FUTA	Federal Unempl	GL: SUSPENSE	Amount:	1.43	ER Basis:	178.50	
FLSUTA	FL Unemp Tax	GL: SUSPENSE	Amount:	0.62	ER Basis:	178.50	

Total Hours:	2.00	Regular:	2.00	Sick:	0.00	Gross Pay:	178.50
		Overtime:	0.00	Vacation:	0.00	Deductions:	13.66
		Double:	0.00	Holiday:	0.00	Net Pay:	164.84

Journal Posting Date: 01/27/10 End-of-Period: 01/26/10 Reference #: 37 Check #: 11146

WATER	6030603		1.00	Regular	89.25	N/A	FL	0.00 R
SEWER	8030703		1.00	Regular	89.25	N/A	FL	0.00 R

FIT	Fed Inc Tax	GL: SUSPENSE	Amount:	0.00	Basis:	178.50	
FICAE	FICA Employee	GL: SUSPENSE	Amount:	11.07	Basis:	178.50	
FICAR	FICA Employer	GL: SUSPENSE	Amount:	11.07	ER Basis:	178.50	
MEDEER	Med. Employee	GL: SUSPENSE	Amount:	2.59	Basis:	178.50	
MEDERR	Med. Employer	GL: SUSPENSE	Amount:	2.59	ER Basis:	178.50	
FUTA	Federal Unempl	GL: SUSPENSE	Amount:	1.43	ER Basis:	178.50	
FLSUTA	FL Unemp Tax	GL: SUSPENSE	Amount:	0.62	ER Basis:	178.50	

Total Hours:	2.00	Regular:	2.00	Sick:	0.00	Gross Pay:	178.50
		Overtime:	0.00	Vacation:	0.00	Deductions:	13.66
		Double:	0.00	Holiday:	0.00	Net Pay:	164.84

Employee Totals		Regular:	8.00	Sick:	0.00	Gross Pay:	714.00
Total Hours:	8.00	Overtime:	0.00	Vacation:	0.00	Deductions:	54.64
		Double:	0.00	Holiday:	0.00	Net Pay:	659.36

Task	GL Account	Job:Cost Code	Hours	Class	Rate	Day	State	AR	Bill	Rate
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Report Totals

Employer Deductions

FICAR	FICA Employer	Amount:	218.76	ER Basis:	3,528.00
FLSUTA	FL Unemp Tax	Amount:	12.31	ER Basis:	3,528.00
FUTA	Federal Unempl	Amount:	28.24	ER Basis:	3,528.00
MEDERR	Med. Employer	Amount:	51.17	ER Basis:	3,528.00

Employee Deductions

FICAE	FICA Employee	Amount:	218.76	Basis:	3,528.00
FIT	Fed Inc Tax	Amount:	197.56	Basis:	3,528.00
MEDEER	Med. Employee	Amount:	51.17	Basis:	3,528.00

Employee Incomes

Employees	3	Regular:	166.00	Sick:	0.00	Gross Pay:	3,528.00
Employer Exp:	310.48	Overtime:	0.00	Vacation:	0.00	Deductions:	467.49
Total Hours:	166.00	Double:	0.00	Holiday:	0.00	Net Pay:	3,060.51

Summary of Income Distributions

GL Acct	Job	Cost Code	Description	Debits	Credits
6030603			SALARIES/OFFICERS (W)	714.00	
7050601			EMPLOYEE SALARY/W	490.00	
8030701			EMPLOYEE SALARY WAGES/S	1,610.00	
8030703			SALARIES-OFFICERS (S)	714.00	
				3,528.00	0.00