## 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

NSTRIBUTION CENTER

11 FEB 28 IN 7: 20

## **Regulated Plant Accounting**

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

11 FEB 28 AM 9: 32

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 useage to the first 10,000 thousand gallons per customer. This is Company and FPSC Policy.

DOCUMENT NUMBER-DATE
0 1 3 0 0 FEB 28 =
FPSC-COMMISSION CLERK

Page 2
 February 17, 2011

### 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 belives 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 Tarifed 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 8<sup>th</sup> 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

	2009 Acct. # 636	\$761	09912-10 Page Ref. A	Contract Services Other
	2010 Acct. # 636 2010 Acct. # 620		09912-10 Page Ref B-3 09912-10 Page Ref B-4	Material and Supplies Contract Svcs Other
WASTE	WATER CWIP RE	eclassific	cations	
	2009 Acct. # 736	\$5,491	09912-10 Page Ref. C	July-Dec Exp never reclassed

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.

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

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 February 17, 2011

**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	<b>RUPP</b>	370	14,400
NEW PUMP BLOWER ASSEMBLY (DONE)	<b>PUMP</b>	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 Tymber 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 are replacements requiring retirements. The rest of the additions are replacements and would require associated retirements.

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 February 17, 2011

#### 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 30<sup>th</sup>. These differences were developed on two landscape legal size pages. FILEUPIS.xls Sheets Water-Plant\_GL and VWVater-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 12<sup>th</sup>, 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 28<sup>th</sup>.

October 28<sup>th</sup>, 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 4<sup>th</sup>, 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 5<sup>th</sup>, we were cleaning the conference room and found original workpapers 41 series and 42.plus 22Index 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.

## **Regulated Plant Accounting**

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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.)
- 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 oversite
- 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

0 1 3 0 0 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 <u>February 13, 2008</u> 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.

Stanley Shirah

Seal

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

## Tymber Creek Utilities, Inc. Stockholders loan(s)

## 12/10/2000

From time to time the Stockholders of Tymber 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 acrue a reasonable rate of return per annum.

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

7. Stanley Shirah

Sec/Tres

Tymber Creek Utilities, Inc.

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

Stan

Page:1 of 2

Account	De	escription		201 1 200 0 0 1115	2310230 10 231	0230		
	Post		Ref#	Item#	ID#	Debits	Credits	Balance
2510236	NP 12/31/00	J STANL	EY SHII 115 *	RAH			Balance Forward	0.00
	12/31/00	O3	113		NP/TCTV BAL	TO SPS/JSS CO	18,000.00 SOLD	18,000.00-
		NP TCT	V CO SC	OLD BAL TO SPS/J				
	12/31/01	GJ	113 *				919.50	18,919.50-
		DENTE	MDENIOE	TTT 40 04 04	RENT EXP FYI	E 12-31-01		DOUGH NO DAME WAS IN
		RENTE	XPENSE	FYE 12-31-01				
	12/31/01	GJ	114 *		TTD ! LYCD COTT!		870.00	19,789.50-
		TRANSI	PORTAT	ION FYE 12-31-01		TION FYE 12-31	-01	
	10/01/01							
	12/31/01	GJ	116 *		S/H LOAN TRA	NSFERED TO N	4,266.23	24,055.73-
				AND S/H LOAN JS	S	I I I I I I I I I I I I I I I I I I I	14	
	12/31/01	TRANSI GJ	FERED T 117 *	O NP ACCOUNTS	3		7,189.35	31,245.08-
						SFER TO NP SPS		31,213.00
				NP J K SHIRAH & NP SPS AND NP JS				
	12/31/01	GJ	118 *		NP JKS PLANT	EXP TO NP SPS	17,500.00 S/JSS	48,745.08-
				PLANT EXPANSIONP SPS/JSS				
	12/31/01	GJ	121 *			8,389.02		40,356.06-
		TDANCI	CED C/LI	I OAN SDS/ISS	TRANSFER FR	OM S/H JSS		
		TO NP S		LOAN SPS/JSS				
	03/31/02	GJ	105 *		NEED CAY ABY	OV. 40 04 40 04	464.04	40,820.10-
		J STANI	LEY SHI	RAH PAYROLL 03	NET SALARY ( 3/28/02	CK 30 03-28-02		
				REDIT NP JSS FOR				
	04/30/02	NET AM GJ	70 *				464.04	41,284.14-
					SALARY NET	CK 32 4-25 TO S	/H L	,
			32 4/25/					
	05/02/02	PP	2		060	157.12		41,127.02-
	05/02/02	IN	2		SHIRAH,, J. ST.			71,127,02
	05/02/02	GJ	92 *		DAMBOLL 5 00	157.12		40,969.90-
		CORREC	CT COST	TING PAYROLL 5	PAYROLL 5-02 -02-02	z-UZ		
	05/02/02	J STANI					157.10	41,127.02-
	05/02/02	O)	74		PAYROLL 5-02	2-02	157.12	41,127.02-

## TYMBER CREEK UTILITIES INC (PSC)

Page:2 of 2

General Ledger Detail for 01/01/95 to 01/31/10 for Accounts "2510236" to "2510236"

Continuing: 2510236 - NP/J STANLEY SHIRAH

Account	De	escriptio	n					
	Post	Src	Ref#	Item #	ID#	Debits	Credits	Balance
		Rever	sal: CORI	RECT COSTING	PAYROLL 5-0	2-02		
		J STA	NEY SHI	RAH				
	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. STANL	EY SHIRAH		/
		REPA	YMENT	OF LOAN				1
							/	
			Tota	als for 22 Transact	ions	10,803.10	50,144.52	39,341.42-
							/	5
							1-1	5 5
							10	
							10 1-	1.0
							12-1	5110
							1	

MOVE TO PSC COMPLIANT NARUC BASED 6/L

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



Page:1 of 2

Account	Post	escription Src	Ref#	Item #	ID#	Dalde		P. I
2510235					10 #	Debits	Credits	Balance
2310233	12/31/00	P STEVE	115 *	AH			Balance Forward	0.00
	12/31/00	O3	113		NP/TCTV PA	L TO SPS/JSS CO	18,000.00	18,000.00-
		NP TCT	TV CO S	OLD BAL TO SPS/		L 10 5P5/J55 CO	SOLD	
	12/31/01	GJ	113 *				919.50	18,919.50-
		RENT E	EXPENS	E FYE 12-31-01	RENT EXP F	YE 12-31-01		10,717.00
	12/31/01	GJ	114 *				870.00	19,789.50-
	12/01/01				TRANSPORT	ATION FYE 12-31		19,709.50-
		TRANS	PORTA	TION FYE 12-31-01		111011111111111111111111111111111111111		
	12/31/01	GJ	116 *				4,445.56	24,235.06-
						S TRANSFERED	ΓO NP	
				AND S/H LOAN JS				
	12/31/01	GJ	117 *	TO NP ACCOUNTS	8		7 100 25	21 121 11
	12/31/01	GJ	11/		AD IVE TO AN	NSFER TO NP SPS	7,189.35	31,424.41-
				NP J K SHIRAH & NP SPS AND NP J	SONS	NSFER TO NP SPS,	/155	
	12/31/01	GJ	118 *				17,500.00	48,924.41-
	12/31/01	OJ	110		NP IKS PI AN	T EXP TO NP SPS		40,924.41-
				PLANT EXPANSION PSPS/JSS		10141 516	,,,,,,,,	
	12/31/01	GJ	121 *			8,389.03		40,535.38-
					TRANSFER F	ROM S/H LOAN S	SPS	,
		<b>TRANS</b>	FER S/I	I LOAN SPS/JSS				
		TO NP						
	03/31/02	GJ	106 *				489.52	41,024.90-
			CASH (	AH PAYROLL 03-2 CREDIT NP SPS		Y CK 31 03-28-02		
	04/30/02	GJ	71 *				489.52	41,514.42-
	0.1/00/02				SALARY NET	Г СК 33 4/25 TO SI		11,011112
		STEVE CHECK SALAR	33 4/25		SALARY NET CK 33 4/25 TO SH I			
	05/02/02	GI	93 *			157.12		41,357.30-
	05/02/02	0.0	75		PAYROLL 05			11,557.50
		CORRE STEVE		YROLL 05-02-02 AH				
	05/02/02	GJ	95 *				157.12	41,514.42-
	/02/02				PAYROLL 05	-02-02		-,

## TYMBER CREEK UTILITIES INC (PSC)

Page:2 of 2

General Ledger Detail for 01/01/95 to 01/31/10 for Accounts "2510235" to "2510235"

Continuing: 2510235 - N/P STEVE P SHIRAH

Account	De	scription						
	Post	Src	Ref#	Item #	ID#	Debits	Credits	Balance
			al: CORF P SHIR	ECT PAYROLL 05- AH	-02-02			
	05/02/02	GJ	96 *		PAYROLL 5-0	151.12		41,363.30-
			ECT PAY	ROLL 5-02-02 AH	TITINOLLS	02 02		
	05/09/02	PR	19		065	157.12		41,206.18-
	33133133				SHIRAH,, ST	EVE P.		
	06/13/02	PR	33		065	157.12		41,049.06-
					SHIRAH,, ST			
	06/20/02	PR	49		065	157.12		40,891.94-
					SHIRAH,, ST			10.701.00
	07/03/02	PR	5		065	157.12		40,734.82-
		-			SHIRAH,, ST			40 555 50
	07/11/02	PR	11		065	157.12		40,577.70-
					SHIRAH,, ST			
	07/23/02	AP	72		107750	1,000.00		39,577.70-
					STEVE P SHIRAH			1
		REPAY	YMENT	OF LOAN			/	
			Tota	als for 18 Transaction	as	10,482.87	50,060.57	39,577.70-
							/	

MOVE TO PSC COMPLIANT
NARUC BASED

REMERAL LEDGER

# TYMBER CREEK UTILITIES INC (PSC) General Ledger Detail for 01/01/02 to 12/31/10 for Accounts "1040146" to "1040146"

S/H STAN

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				101 Accounts	1040140 10	1040140		
Account	Post	escription Src	Ref#	Item #	ID#	Debits	Credits	Balance
1040146		J STAN	JSS 115 * ILEY SH X #102	IIRAH 01-03-02	NET SAL	ARY 01-03-02 TO S/H	Balance Forward 128.53	0.00 128.53-
	01/31/02	GJ J STAN CHECK	117 *	SALARY TO S/H L URAH 01-10-02 IARGED TO		ARY 1-10-02 TO S/H	128.53 LOAN	257.06-
	01/31/02	J STAN	106 CF	IIRAH 01-17-02 IARGED TO S/H	NET SAL	ARY #106 TO S/H LO	128.53 AN	385.59-
	01/31/02	J STAN		IIRAH 01/24/02 TT CHARGED TO	NET SAL	ARY #108 TO S/H LO	128.53 AN	514.12-
	01/31/02	CHECK		IIRAH 01-30-02 ET CHARGED TO	NET SAL	ARY #110 TO S/H LO	128.53 AN	642.65-
	02/20/02	NET SA		IIRAH #112 02-07-0 CHARGED TO		ARY #112 TO S/H LO	128.53 AN	771.18-
	02/20/02	J STAN NET SA		IIRAH #114 02-14-0 CHARGED TO		ARY #114 TO S/H LO	128.53 AN	899.71-
	02/20/02	J STAN		IIRAH CHECK 116 CHARGED TO S/H	02-21-02	ARY 2-21 TO S/H LO	128.53 AN	1,028.24-
	02/27/02	GJ	106 *		NET SAL	ARY CK 118 TO S/H I	128.53 LOAN	1,156.77-

## TYMBER CREEK UTILITIES INC (PSC)

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General Ledger Detail for 01/01/02 to 12/31/10 for Accounts "1040146" to "1040146"

Continuing: 1040146 - S/H LOAN JSS Account Description

Account	1 0 0 1 Manual										
	Post	Src	Ref#	Item #	ID#		Debits	Credits	Balance		
		J STA	NLEY SI	HIRAH CHEC	K 118 2-27-02						
					O S/H LOAN	JSS					
	12/31/05	GJ	63 *					4,356.00	5,512.77-		
	10/01/05	Payche	ecks from	07/05 thru en	d of year						
	12/31/05		76 *			ump s	checks	11,012.85	16,525.62-		
	01/31/06	GJ	rent chec	ks to stockholo	iers acct	Kent	checks	(22.72	17 150 01		
	01/31/00	03	00		Ion no	vahaalra		633.72	17,159.34-		
		Ian pay	ychecks		_	ychecks					
	01/31/06		93 *		10570	2	1.500.00 -	Dayment for	15,659.34-		
					SHIR	AH BUIL	DERS	pent (off	15,057.51		
		Paybac	ck on last	years rent				Rent (off lump sum)			
	02/28/06	AP	59 *		10570	2	1,600.00	lumps	14,059.34-		
					SHIR	AH BUIL	DERS				
				ars rent expen	se						
	02/28/06		62 *				775.66		13,283.68-		
	02/29/06			moved to s/h lo	oan			775 66	14.050.04		
	02/28/06	GJ	66 *		ed to s/h loon			7 <del>75.66</del>	14,059.34-		
	02/28/06	GJ	67 *	aychecks mov	ed to s/n ioan			775.66	14,835.00-		
	02/20/00		r's Payche					773.00	14,833.00-		
	03/31/06	AP	53 *		10570	2	1,500.00		13,335.00-		
						AH BUIL			,,		
		Last ye	ears rent o	catch up							
	03/31/06	GJ	55 *				<del>-792.15</del>		12,542.85-		
					March	paycheck	S				
	00/04/07			o s/h loan							
	03/31/06	GJ	59 *					7 <del>92.15·</del>	13,335.00-		
		Рамана	al. Darma	II marrad to a/l		paycheck	IS .				
	03/31/06	GJ	62 *	ll moved to s/h	1 10an			<del>792.15 -</del>	14,127.15-		
	03/31/00		r's Payrol					-192.13-	14,127.13-		
	03/31/06	GJ	63 *				<del>-792.15</del>		13,335.00-		
				er's Payroll					,		
	03/31/06	GJ	66 *					633.72	13,968.72-		
			r's Payrol								
	04/30/06		62 *					633.72	14,602.44-		
	04/20/06		r's Payche 64 *		10570	2	1 500 00		12 102 44		
	04/30/06	AP	04 "			Z AH BUILI	1,500.00		13,102.44-		
		Payme	nt on last	years rent	SHIK	An BUIL	DEKS				
	05/31/06		62 *					633.72	13,736.16-		
	, , , , ,		's Payche					0001,2	10,700110		
	05/31/06	AP	66 *		10570	2	1,500.00		12,236.16-		
					SHIR	AH BUIL	DERS				
	(atalia in the			years rent					100 200 (100,000, 00, 00, 00, 00, 00, 00, 00, 00,		
	05/31/06	GJ	84 *					158.43	12,394.59-		
	06/01/06		sit payrol 64 *		10570	2	1 500 00		10 004 50		
	06/01/06	AP	04 "		10570	Z AH BUILI	1,500.00		10,894.59-		
					SHIR	An DUIL	DERS				

## TYMBER CREEK UTILITIES INC (PSC)

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General Ledger Detail for 01/01/02 to 12/31/10 for Accounts "1040146" to "1040146"

Continuing: 1040146 - S/H LOAN JSS Account Description

Account	Description											
	Post	Src	Ref#	Item #	ID#	Debits	Credits	Balance				
			ears rent									
	06/30/06	GJ	54 *				633.72	11,528.31				
	07/10/06		sit payrol	l checks			****					
	07/19/06	GJ	26 osit payrol	Lohacks			316.86	11,845.17				
	07/20/06	GJ	* 88	1 CHECKS			158.43	12,003.60				
	07/26/06	AP	42		105702	1,912.85	150.45	10,090.75				
					SHIRAH B			,				
	08/31/06	GJ	77				633.72	10,724.4				
		0.00				ugust (4 weeks)						
	00/20/06			moved to stoc	kholders acct		600 50	44.050.44				
	09/30/06	GJ	64 *		Cont noveol	Labaalra	633.72	11,358.19				
		Office	r's payroll	checks	Sept payroll	CHECKS						
	10/31/06	GJ	76 *	CHECKS			633.72	11,991.9				
					4 weeks		300112	11,221.2				
		Office	r's payroll	moved to stoc	kholders acct							
	11/30/06	GJ	80 *				316.86	12,308.7				
		0.00			2 weeks							
	11/30/06	Office GJ	r's payroll * 81	moved to stoc	kholders acct		220.69	12 629 4				
	11/30/00	OJ	01		2 weeks		329.68	12,638.4				
		officer	's payroll	moved to stock								
	01/31/07	GJ	76 *				792.15	13,430.60				
				check moved	to s/h acct							
	01/31/07	GJ .	78 *				0.76	13,431.30				
	02/28/07	payrol GJ	l correction 85 *				621 10	14.065.0				
	02/28/07			moved to s/h a	cct		634.48	14,065.8				
			of Feb	moved to s/n a	cci							
	03/31/07	GJ	89 *				634.48	14,700.3				
				check moved to								
	04/20/07		of March				604.40	15.001.0				
	04/30/07	GJ	79 *	check moved to	o s/h aget		634.48	15,334.80				
			of April	check moved to	o s/II acct							
	05/31/07		82 *				793.10	16,127.9				
			r's Payrol									
	06/30/07	GJ	69 *				634.48	16,762.3				
	11/20/07		r's Payrol 83 *				475.06	17 229 2				
	11/30/07	GJ	83 "		November		475.86	17,238.2				
		officer	's payroll	Nov	November							
	12/31/07	GJ	56				634.48	17,872.7				
				month of Dec								
	12/31/07	GJ	88				158.62	18,031.3				
	01/31/08		r's Payrol 86 *	L			621 10	19 665 0				
	01/31/08	GJ OFFI	CER'S PA	YROLL			634.48	18,665.8				
	02/29/08	GJ	89 *				635.28	19,301.10				
	02,27,00	00	0)				055.20	2,001.1				

# TYMBER CREEK UTILITIES INC (PSC) General Ledger Detail for 01/01/02 to 12/31/10 for Accounts "1040146" to "1040146"

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Continuing: 1040146 - S/H LOAN JSS Account Description

Account	De	escription	on					
	Post	Src	Ref#	Item #	ID#	Debits	Credits	Balance
			r's payroll					
	03/31/08	GJ	83 *				635.28	19,936.3
	04/20/00		er's Payroll				221.20	22 - 22 -
	04/30/08	GJ	105 * r's payroll				824.20	20,760.5
	04/30/08	GJ	106 *				794.10	21,554.6
	0 1/20/00		r's payroll				794.10	21,334.0
	05/31/08	GJ	125 *				635.28	22,189.9
			r's payroll					
	06/30/08	GJ	65				635.28	22,825.2
	07/01/00		r's payroll					
	07/31/08	GJ	84 *				794.10	23,619.3
	00/20/00		er's Payroll 95 *				217.61	22.026.6
	08/30/08	GJ Office	ers Payroll				317.64	23,936.9
	09/30/08	GJ	104 *				317.64	24,254.6
	07/30/00		ers Payroll				317.04	24,234.0
	10/31/08	GJ	81 *				476.46	24,731.0
	SEC. 2007. 200		ers Payroll				.,,,,	-1,7011
	11/30/08	GJ	102 *			-317.64		24,413.4
		Office	er's Payroll					
	11/30/08	GJ	107 *			<del>317.64</del>		24,095.8
			er's Payroll					
	11/30/08	GJ	113 *				<del>317.64</del>	24,413.4
	11/20/09		sal: Office 115 *	er's Payroll			-217.64	24 721 /
	11/30/08	GJ	r's payroll				<del>317.64</del>	24,731.0
	11/30/08	GJ	116 *				317.64	25,048.7
	02/28/09	GJ	69 *				323.95	25,372.0
	02/20/07		er's Payroll				323.73	23,372.
	03/31/09	GJ	61 *				824.20	26,196.8
		Office	er's Payroll	15 weeks				Substitute of the same of the same
	04/30/09	GJ	85				659.36	26,856.2
				checks 4 weeks				
	05/31/09	GJ	69 *				659.36	27,515.5
	06/00/00		r's payroll				CTO 0 C	20.454
	06/30/09	GJ	67 *				659.36	28,174.
	07/30/09	GJ	r's payroll 48				824.20	28,999.
	07/30/09		r's payroll				024.20	20,999.
	08/30/09	GJ	* 88				659.36	29,658
	00,00,00		r's payroll				303.00	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
	09/30/09	GJ	84 *				659.36	30,317.
		Office	er's payroll					
	10/31/09	GJ	102 *				824.20	31,142.0
	1192272		r's payroll					20.00
	11/30/09	GJ	68 *				659.36	31,801.4
	10/01/00		er's Payrol				924.20	20.605
	12/31/09	GJ Office	95 * er's Payroll				824.20	32,625.6
		Office	a s rayron	L				

## TYMBER CREEK UTILITIES INC (PSC) General Ledger Detail for 01/01/02 to 12/31/10 for Accounts "1040146" to "1040146"

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Continuing: 1040146 - S/H LOAN JSS

Account		escription					
	Post	Src Ref#	Item #	ID#	Debits	Credits	Balance
	12/31/09	GJ 96 '				824.20	33,449.83-
	04/04/40	Officer's Payro					
	01/31/10	GJ 69 5				659.36	34,109.19-
	02/28/10	Officer's payrol				(50.26	24.760.55
	02/26/10	officer's Payrol				659.36	34,768.55-
	03/26/10	GJ 62	1			659.36	35,427.91-
	00/20/10	Officer's Payro	11			037.30	33,427.91-
	03/31/10	GJ 95				164.84	35,592.75-
		Officer's Payro	11			201101	00,072,70
	04/30/10	GJ 79 *	k			659.36	36,252.11-
		officer's payrol	1				
	05/21/10	GJ 51				659.36	36,911.47-
		Officer's Payro					
	06/30/10	GJ 80 '			<del>-824.20</del>		36,087.27-
	06/20/10	Reversal: Offic	er's Payroll			024.20	26011.17
	06/30/10	GJ 83 *				<del>824.20 </del>	36,911.47-
	06/30/10	GJ 84	rsal: Officer's Payroll			824.20	37,735.67-
	00/30/10	Officer's Payro				024.20	37,733.07-
	07/09/10	GJ 15	11			824.20	38,559.87-
		Officer's Payro	11				50,553.07
	07/12/10	GJ 16			<u>824.20</u>		37,735.67-
		Reversal: Offic	er's Payroll				
	07/30/10	GJ 79				659.36	38,395.03-
		Officer's Payro					
	08/30/10	GJ 84 3				824.20	39,219.23-
	00/00/40	Officer's Payro	ll				
	09/30/10	GJ 59	11			659.36	39,878.59-
	10/21/10	Officer's Payro				650.26	10 527 05
	10/31/10	Officer's Payro				659.36	40,537.95-
	11/30/10	GJ 86	11		1	675.66	41,213.61-
	11/50/10	Officer's Payro	11		EROW 22	075.00	41,215.01
	12/31/10	GJ 116	••		1.1-3	39,341.42	80,555.03-
	10.	Transfer n/p to	stockholders loan			,	,
	12/31/10	GJ 118				864.95	81,419.98-
				Officer's Pa	yroll Dec 2010		
		Officer's Payro	11				
		Tot	als for 94 Transaction	ıs	15,656.49	97,076.47	81,419.98-

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

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				for Accounts "	1040145" to "1	040145"		
Account	Post	escription Src	Ref#	Item #	ID#	Debits	Credits	Balance
1040145	S/F 01/31/02	STEVE	116 * P SHIR NO 103	AH 01-03-02 3 CHARGED TO S/H	NET SALAR	Y 01-03-02 TO S/H	Balance Forward 131.95	0.00 131.95-
	01/31/02	STEVE		AH 01-10-02 IARGE TO S/H LOA		Y 1-10-02 TO S/H	131.95 LOAN	263.90-
	01/31/02	STEVE		AH 01-17-02 HARGE NET TO	NET SALAR	Y #107 TO S/H LO	131.95 AN	395.85-
	01/31/02	CHECK		AH 01-24-02 ET CHARGED TO	NET SALAR	Y #109 TO S/H LO	131.95 AN	527.80-
	01/31/02	CHECK		AH 01-30-02 NET CHARGED TO	NET SALAR	Y #111 TO S/H LO	131.95 AN	659.75-
	02/20/02	STEVE NET SA		AH #113 02-07-02 CHARGED TO	NET SALAR	Y #113 TO S/H LO	131.95 AN	791.70-
	02/20/02	GJ STEVE NET SA	47 P SHIR	AH #115 02-14-02 CHARGED TO	NET SALAR	Y #115 TO S/H LO	131.95 AN	923.65-
	02/20/02	STEVE		AH CHECK 117 2/2 CHARGED TO S/H	1/02	Y 2-21 TO S/H LO	131.95 AN	1,055.60-
	02/27/02	GJ	107 *		NET SALAR	Y CK119 2-27 S/H	131.95 LOAN	1,187.55-

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

for Accounts "1040145" to "1040145"

Page:2 of 5

Continuing: 1040145 - S/H LOAN SPS

10/31/06

GJ

75 \*

Account Description **Post** 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 1,181.55-64 \* 12/31/05 GJ 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 63 \* 816.59 5,289.07-Feb paychecks moved to s/h loan 02/28/06 65 \* 6,105.66-816.59 Reversal: Feb paychecks moved to s/h loan 02/28/06 68 816.59 6,922.25-Officer's Paycheck 54 \* 03/31/06 GJ 824.20 6,098.05-March paychecks Payroll checks moved to s/h loan 03/31/06 60 \* 824.20 6,922.25-March paychecks Reversal: Payroll checks moved to s/h loan 61 \* 03/31/06 824.20 · 7,746.45-Officer's Payroll 64 \* 03/31/06 GJ 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 61 \* 659.36 8,900.33-Officer's Paychecks 85 \* 05/31/06 GJ 164.84 9,065.17redeposit payroll checks 06/30/06 GJ 55 \* 659.36 9,724.53redeposit payroll checks 25 07/19/06 GJ 329.68 10,054.21redeposit payroll checks 07/20/06 87 \* GJ 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 63 \* 659.36 11,537.77-Sept payroll checks Officer's payroll checks

12,197.13-

659.36

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

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Continuing: 1040145 - S/H LOAN SPS

Account		escription					
	Post	Src Ref#	Item #	ID#	Debits	Credits	Balance
				4 weeks			
	04/04/05	Officer's payrol		ckholders acct			
	01/31/07	GJ 75 *				824.20	13,021.33-
	02/29/07	officer's payroll GJ 84 *		to s/h acct		650.26	12 690 60
	02/28/07	Officers payroll		acet		659.36	13,680.69-
		month of Feb	moved to s/m	acci			
	03/31/07	GJ 88 *				659.36	14,340.05-
	100 mm	officer's payroll		acct			
		month of March	1				
	04/30/07	GJ 78 *				659.36	14,999.41-
		officer's payroll	check moved	to s/h acct			
		month of April				22.40	
	05/31/07	GJ 81 *				824.20	15,823.61-
	06/30/07	officer's payroll GJ 68 *				659.36	16,482.97-
	00/30/07	Officer's Payrol				039.30	10,462.97-
	11/30/07	GJ 82 *				494.52	16,977.49-
	12/00/01			November			
		oficer's payroll	Nov				
	12/31/07	GJ 57				659.36	17,636.85-
		Officer's payrol	l month of Dec				
	12/31/07	GJ 89				164.84	17,801.69-
	04/04/00	officer's payroll				(50.26	10 161 05
,	01/31/08	GJ 85 *				659.36	18,461.05-
ead of ead	02/29/08	OFFICER'S PA GJ 88 *				659.36	19,120.41-
r. Jat	02/29/08	officer's payroll				037.30	17,120.41
iad	03/31/08	GJ 84 *				659.36	19,779.77-
		Officer's Payrol					5 DAY 8 5 NO 8
29	05/31/08	GJ 124 *				659.36	20,439.13-
		officer's payroll	L				
	06/30/08	GJ 64				659.36	21,098.49-
		officer's payroll				024.20	21 022 (0
	07/31/08	GJ 85 *				824.20	21,922.69-
	08/30/08	Officer's Payrol GJ 96				-317.64	22,240.33-
	00/30/00	Officers Payrol				517.01	22,210.55
	08/30/08	GJ 97			317.64		21,922.69-
		Reversal: Offic					
	08/30/08	GJ 98 *	k			329.68	22,252.37-
		Officer's Payro				220.60	22 502 05
	09/30/08	GJ 103 *				329.68	22,582.05-
	10/21/00	Officers Payrol				494.52	23,076.57-
	10/31/08	GJ 82 Officers Payrol				774.32	25,070.57-
	11/30/08	GJ 101			329.68		22,746.89-
	7	officer's payrol					,
	11/30/08	GJ 108				329.68	23,076.57-
		Officer's Payro	11				

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

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Continuing: 1040145 - S/H LOAN SPS

Post	Src Ref # Item #	ID#	Debits	Credits	Balance
11/30/08	GJ 109 *		329.68		22,746.89-
11/30/08	Reversal: Officer's Payroll GJ 110 *			329.68	22.076.57
11/30/00	officers payroll			_329.08	23,076.57-
	1-7				
11/30/08	GJ 111 *		-329.68		22,746.89-
	Reversal: officers payroll		-525.00		22,740.07
	* *				
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
00/04/00	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
06/00/00	officers payroll				
06/30/09	GJ 68 *			659.36	26,538.21
07/30/09	officer's payroll GJ 49			924.20	27 262 41
07/30/09	officer's payroll			824.20	27,362.41
08/30/09	GJ 87 *			659.36	28,021.77-
00/30/07	Officer's payroll			039.30	20,021.77
09/30/09	GJ 85 *			659.36	28,681.13-
,,	Officer's Payroll			307103	20,001.10
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				-695.36	31,519.41
	Officer's Payroll				
02/28/10			<del>-695.36</del>		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
00/21/1/	officer's payroll		427.51		
03/31/10	GJ 94 *		164.84		31,977.93
02/21/10	officers payroll GJ 97 *			164.84	32 142 77
03/31/10	03 9/			104.04	32,142.77

## TYMBER CREEK UTILITIES INC (PSC)

Page:5 of 5

General Ledger Detail for 01/01/02 to 12/31/10 for Accounts "1040145" to "1040145"

Continuing: 1040145 - S/H LOAN SPS

Account	De	escription						
	Post	Src	Ref#	Item #	ID#	Debits	Credits	Balance
		Reversa	l: officer	rs payroll				
	03/31/10	GJ	98 *				164.84	32,307.61
		Officer's						
	04/30/10	GJ	80 *				659.36	32,966.97
		Officer's						
	05/21/10	GJ	50				659.36	33,626.33
	06/20/10	Officer's				024.20		22 002 12
	06/30/10	GJ	81 *	d. D		<del>-824.20</del>		32,802.13
	06/30/10	GJ	82 *	r's Payroll			924.20	22 (2( 22
	00/30/10			sal: Officer's Payroll			<del>824.20</del>	33,626.33
	06/30/10	GJ	85 *	sal. Officer's Fayron			824.20	34,450.53
	00/50/10	Officer's					024,20	54,450.55
	07/09/10	GJ	14				<del>824.20,</del>	35,274.73
		Officer's	s Payroll					,
	07/12/10	GJ	17			824.20		34,450.53
		Reversa	1: Office	r's Payroll				
	07/30/10	GJ	78				659.36	35,109.89
	2272227	Officer's						
	08/30/10	GJ	83 *				824.20	35,934.09
	00/20/10	Officer's				N	CTO 06	
	09/30/10	GJ	58			WV	659.36	36,593.45
	10/31/10	Officer's	92 *			1-4	659.36	27 252 91
	10/31/10	Officer's				1-01	039.30	37,252.81
	11/30/10	GJ	85			FROM 1-42/2	675.84	37,928.65
	11/00/10	Officer's					VI	37,720.03
	12/31/10	GJ	115				39,577.70	77,506.35
		Transfer	r n/p to s	tockholders loan				
	12/31/10	GJ	119				865.40	78,371.75
					Officer's Pa	yroll Dec 2010		
		Officer's	s Payroll					
			Tota	ls for 89 Transaction	ıs	6,437.39	84,809.14	78,371.75

All payroll enteries

RATE CASE EXP.

TYMBER CREEK UTILITIES, INC.

1951 W. GRANADA BLVD.
ORMOND BEACH, FL 32174

Pay to the Floring Public Service Com.

THE SUM 2000 00

THE SUM 2000 00

SUNTRUST
ACH RT 061000104

For Staff assist Rate Case 303W + 2535

REDACTED







## Regulated Plant Consulting

2307 Amherst Ave. Orlando, FL 32804-5401

Phone: (407) 843-9060 (407) 843-0990 Fax: E-mail: RegPlant@AOL.com URL: http://www.RegPlant.com (Under construction)
Mailed 2-20-11

#### SOLD TO:

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

201002 ICE N. INVOICE DAT Feb 20, 2010 OUR ORDER NO. CUSTOMER ORDER NO. **TERMS** SALES REP. SHIPPED VIA F.O.B. PREPAID/COLLECT

#### SHIPPED TO:

Same

JANTITY oter Def E	UNIT	DESCRIPTION of 186.5		UNIT PRICE	AMOUNT
2.00	Hours	01/Week 1 Respond to W Ra	te Case Issue	\$60.00	\$120.00
2.00	Hours	01/Week 2 Rate case Water		\$60.00	\$120.00
2.00	Hours	01/Week 3 Rate Case W Issu		\$60.00	\$120.00
2.00	Hours	01/Week 4 Rate Case Water		\$60.00	\$120.00
0	Each	Tolls and Mileage 55@.45	33403	\$24.75	<b>VIZO.</b> 00
0	Laci	Split with NPUC		Ψ24.75	\$480.00
astewater	Def Rate Ca	se Acct. 186.6			<b>\$100.00</b>
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 Issue		\$60.00	\$120.00
2.00	Hours	01/Week 3 D#199359 Rate C	ase 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
ater Expe	nse Acct 632	Soft Aut Color of the Color			. (0.51,535
0.00	Hours	01/XX/10		\$0.00	
0.00	Hours	01/XX/10		\$0.00	
0.00	Month	Continuing Standard Profession	onal 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
astewater	Expense Ad	cct 732			
0.00	Hours	01/XX/10		\$0.00	
0.00	Hours	01/XX/10		\$0.00	
0.00	Month	Continuing Standard Profession	nal 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	
J	Lauri	Split with NPUC		924.13	
				Sub	\$0.00
OTE			9	SUBTOTAL	\$960.00
\$480.0	0 Acct #186	6 Def Rate Case	7	ΓAX	
\$480.0	0 Acct #186	6 Def Rate Case	F	REIGHT	
\$0.0	0 Acct.# 632	Water Exp	٦	TOTAL	\$960.00
\$0.0	0 Acct.# 632	Water Exp			
	oncerning this	s Invoice? MAI	KE ALL CHEC	KS PAYABLE TO	):
H:	Robert	Rob	ert F. Dodrill		
	(407)-843-		7 Amherst Ave		

2307 Amherst Ave Orlando, FL 32804

## **Regulated Plant Consulting**

2307 Amherst Ave. Orlando, FL 32804-5401

Phone: Fax: (407) 843-9060 (407) 843-0990

E-mail: URL: RegPlant@AOL.com http://www.RegPlant.com

Under construction)

INVOICE NO. 0201012 INVOICE DAT Dec. 31, 2010

OUR ORDER NO.

CUSTOMER ORDER NO. TERMS

TERMS SALES REP. SHIPPED VIA

F.O.B.

PREPAID/COLLECT

New Invoice system

SHIPPED TO:

Same

SOLD TO:

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

Course Def Bate Case Aget 1050196

QUANTITY	UNIT	DESCRIPTION	UNIT PRICE	<b>AMOUNT</b>
Water Def Ra	ate 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 Der	Rate Case Acct	. 1000100		
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 Offi	ce Hartman Report Analysis / DEP Mechanism	\$0.00	
3.00	Each	Tolls and Mileage 55@.45 (Extra Rate Case Trip	\$24.75	\$74.25

Tolls and Mileage 55@.45 (Extra Rate Case Trip \$24.75 \$74.25 Total Def S RCE \$754.25

Water Expe	ense Acct 632	2	
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

Wastewate	r 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

 Acct # 632 Wat Exp Cont Pr
 \$0.00
 FREIGHT

 Acct # 732 Sew Exp Cont Pr
 \$0.00
 TOTAL

Questions concerning this Invoice?

Call:

Robert (407)-843-9060

Robert F. Dodrill 2307 Amherst Ave Orlando, FL 32804

TAX

MAKE ALL CHECKS PAYABLE TO:

\$1,003.75

(407)-843-9060

2307 Amherst Ave Orlando, FL 32804

2-2 =

## Regulated Plant Consulting

2307 Amherst Ave. Orlando, FL 32804-5401

Phone: Fax:

(407) 843-9060 (407) 843-0990

E-mail: URL:

RegPlant@AOL.com http://www.RegPlant.com

(Under construction)

INVOICE NO. 0201011 INVOICE DATI Nov. 30, 2010 OUR ORDER NO. CUSTOMER ORDER NO. **TERMS** SALES REP. SHIPPED VIA

F.O.B.

PREPAID/COLLECT

New Invoice system

SHIPPED TO:

Same

SOLD TO:

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

	QUANTITY Water Def P	UNIT ate Case Acct. 186.5		DESCRIPTION	UNIT PRICE	AMOUNT
	12.00	Hrs 4+4+4	Week/E11/6	Doc F/ PSC Aud / PSC DocRs	\$25.00	\$300.00
	8.00	Hrs 4+4		2 Doc F/ PSC Aud / PSC Auditors	\$25.00	\$200.00
	12.00	Hrs 4+4+4				
				9 Doc F/ PSC Aud / PSC CWIP Ana		\$300.00
- /	10.00	Hrs 2+4+2+2		6 Doc F/ PSC Aud / PSC Proformas		\$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 Mi	leage 55@.45 (Rate Case Trips) Total Def W RCE	\$24.75	<u>\$24.75</u> \$1,074.75
	Sewer Def R	ate 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/E11/1	2 Doc F/ PSC Aud / PSC Simpson D	\$25.00	\$350.00
	18.00	Hrs 4+4+4+6	Week/E11/1	9 Doc F/ PSC Aud / PSC CWIP Ana	\$25.00	\$450.00
	12.00	Hrs 2+4+4+2	Week/E11/2	6 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 Mi	leage 55@.45 (Rate Case Trips)	\$24.75	\$24.75
				Total Def S RCE	<b>42</b> 1110	\$1,574.75
	Water Exper	nse Acct 632				
	0.00	Hours	10/XX/10		\$0.00	
	0.00	Hours	10/XX/10		\$0.00	
	0	Each		leage 55@.45	\$24.75	
				,	Q2-1.10	\$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 Mi	leage 55@.45	\$24.75	\$0.00
						φυ.υυ
	NOTE				SUBTOTAL	\$2,649.50
7 10	50186 -	Acct #186.5 Def Rat	e Case W	\$1,074.75		
()	50186 -	Acct #186.6 Def Rat	e Case S	\$1,574.75	TAX	
103	50165 -	Acct # 632 Wat Exp	Cont Prof	\$0.00	FREIGHT	
		A I # 700 0		22.22		

\$0.00





L20102377

Questions concerning this Invoice?

Call:

Robert

(407)-843-9060

Acct # 732 Sew Exp Cont Prof

(407)-843-9060

MAKE ALL CHECKS PAYABLE TO:

TOTAL

\$2,649.50

Robert F. Dodrill 2307 Amherst Ave Orlando, FL 32804

2307 Amherst Ave Orlando, FL 32804

2-23







**Regulated Plant Consulting** 

2307 Amherst Ave. Orlando, FL 32804-5401

Phone:

(407) 843-9060

Fax: E-mail: (407) 843-0990 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

\$2,828.00

SHIPPED TO:

Same

SOLD TO:

Tymber Creek Utilities

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

	QUANTITY	UNIT		DESCRIPTION	UNIT PRICE	AMOUNT
	Water Def Rat	te Case Acct. 186.5				
	2.00	Hours	10/01/10 Resolv	ve Plant Additions	\$25.00	\$50.00
	2.00	Hours	10/03/10 Coord	Invoice Copying / H2O Profrma	\$25.00	\$50.00
	15.00	Hrss 5+5+5	Week/E10/08 R	eady 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 D	oc F/ PSC Aud / PSC DocRs	\$25.00	\$250.00
	11.00	Hours	Week/E10/22 D	oc F/ PSC Aud / PSC DocRs	\$25.00	\$275.00
	14.00	Hrs 4+4+4+2	W/E 10/29 CWI	P/ Doc Regs/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 Mileag	ge 55@.45 (Rate Case Trips)	\$24.75	\$49.50
				Total Def V	V RCE	\$1,414.00
	Sewer Def Ra	te Case Acct. 186.6				
	2.00	Hours	10/01/10 Resolv	e Plant Additions	\$25.00	\$50.00
	2.00	Hours	10/03/10 Coord	Invoice Copying / Sewer Profrr	na \$25.00	\$50.00
	15.00	Hrss 5+5+5	Week/E10/08 R	eady 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 D	oc F/ PSC Aud / PSCDocRs	\$25.00	\$250.00
	11.00	Hours	Week/E10/22 D	oc F/ PSC Aud / PSCDocRs	\$25.00	\$275.00
	14.00	Hrs 4+4+4+2	W/E 10/29 CWI	P/ Doc Regs/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 Mileag	ge 55@.45 (Rate Case Trips)	\$24.75	\$49.50
				Total Def	S RCE	\$1,414.00
	Water Expens	se Acct 632				
	0.00	Hours	10/XX/10		\$0.00	
	0.00	Hours	10/XX/10		\$0.00	
	0	Each	Tolls and Mileag	ne 55@ 45	\$24.75	
		20011	, one are misse,	, (), /-		\$0.00
	Wastewater E	expense Acct 732				
	0.00	Hours	10/XX/10		\$0.00	
	0.00	Hours	10/XX/10		\$0.00	
	0	Each	Tolls and Mileag	ge 55@.45	\$24.75	00.00
						\$0.00
	NOTE				SUBTOTAL	\$2,828.00
10	050185	Acct #186.5 Def I	Rate Case W	\$1,414.00		
10	200	Acct #186.6 Def l		\$1,414.00	TAX	
1	020180	Acct # 632 Wat E		\$0.00	FREIGHT	
			4 - 2000 0 000	7-1		

Questions concerning this Invoice?

Call:

Robert

(407)-843-9060

Acct # 732 Sew Exp Cont Prof

(407)-843-9060

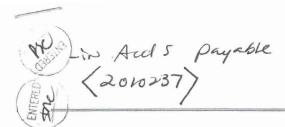
MAKE ALL CHECKS PAYABLE TO:

TOTAL

Robert F. Dodrill 2307 Amherst Ave Orlando, FL 32804

\$0.00

2307 Amherst Ave Orlando, FL 32804 < 20102377



## **Regulated Plant Consulting**

2307 Amherst Ave. Orlando, FL 32804-5401

Phone: -Fax: (407) 843-9060

E-mail:

(407) 843-0990 RegPlant@AOL.com

E-mai

RegPlant@AOL.com http://www.RegPlant.com

(Under construction)

SARC Only

SOLD TO:

Tymber Creek Utilities 1951 West Granada Blvd. 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

SHIPPED TO:

Same

	Ormond Beach, FL 32174-	6740				
	QUANTITY	UNIT	DE	ESCRIPTION	UNIT PRICE	AMOUNT
	Water Def Rate Case Acct	. 186.5				
	0.00	Hours	09/21-/10		\$0.00	
	1.00	Hours	09/14/10 Resolv	ing Plant and Exp Proforma	\$60.00	\$60.00
	1.00	Hours		V/Tom Cloud-DEP Orlando	\$60.00	\$60.00
	12.00	Hours	09/21-24/10 W/ 09/XX/10 09/XX/10	PSC Auditors	\$60.00	\$720.00
	1,00	Each	Tolls and Mileag	e 55@.45 (Extra Rate Case Total Def W RCE		<u>\$24.75</u> \$864.75
	Sewer Def Rate Case Acct	. 186.6				
	0.00	Hours	09/XX/10		\$0.00	
	1.00	Hours	09/14/10 Resolv	ing Plant and Exp Proforma		\$60.00
	1.00	Hours	09/20/10 Meet V	V/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	e 55@.45 (Extra Rate Case Total Def S RCE		<u>\$24.75</u> \$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	e 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	e 55@.45	\$24.75	\$0.00
3	NOTE				SUBTOTAL	\$1,729.50
	-0186 -	Acct #186.5	Def Rate Case '	\$864.75		
	0185 -	Acct #186.6	Def Rate Case:	\$864.75	TAX	
100	0103	Acct # 632 V	Vat Exp Cont Pro	\$0.00	FREIGHT	
		Acct # 732 S	ew Exp Cont Pri	\$0.00	TOTAL	\$1,729.50

Questions concerning this Invoice?

Call:

Robert

(407)-843-9060

MAKE ALL CHECKS PAYABLE TO:

Robert F. Dodrill 2307 Amherst Ave Orlando, FL 32804

(407)-843-9060

2307 Amherst Ave Orlando, FL 32804 1-25

## Regulated Plant Consulting

2307 Amherst Ave. Orlando, FL 32804-5401

Phone: Fax: (407) 843-9060 (407) 843-0990

E-mail: URL: RegPlant@AOL.com 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 DATI Aug 31, 2010 OUR ORDER NO. CUSTOMER ORDER NO.

TERMS SALES REP. SHIPPED VIA F.O.B.

PREPAID/COLLECT

New Invoice system

SHIPPED TO:

Cama

Orm	ond Be	ach, FL 3217	4-6740			
QUA	ANTITY	UNIT		DESCRIPTION	UNIT PRICE	AMOUNT
Wat	er Def I	Rate Case Ad	cct. 186.5			
	0.00	Hours	08/XX/10		\$0.00	
	0.50	Hours	08/19/10 Meet w	ith Marls, Stan on SARC Details	\$60.00	\$30.00
	1.00	Hours	08/26/10 Meet S	tan Re: SARC plant timing	\$60.00	\$60.00
9	0.00	Hours	08/XX/10		\$0.00	
				Total Def W RCE		\$90.00
Sew	er Def I	Rate Case Ad	cct. 186.6			W 1974 197
	0.00	Hours	08/XX/10		\$0.00	
9	0.50	Hours	08/19/10 Meet w	ith Marls, Stan on SARC Details	\$60.00	\$30.00
	1.00	Hours	08/26/10 Meet S	tan Re: SARC plant timing	\$60.00	\$60.00
	0.00	Hours	08/XX/10		\$0.00	
				Total Def S RCE		\$90.00
Wati	er Evne	nse Acct 63	2			
	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	
	0.00	Each		55@ 45	\$24.75	
	U	EdGII	Tolls and Mileage	e 55@.45	\$24.75	\$0.00
Was	tewater	Expense Ac	ort 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	e 55@.45	\$24.75	
						\$0.00
NOT					SUBTOTAL	\$180.00
1050186	5		.5 Def Rate Case	\$90.00		
1 000126	2		6 Def Rate Case	\$90.00	TAX	
020,00			Wat Exp Cont Pro	\$0.00	FREIGHT	
		Acres # 732	Sow Evn Cont Pn	\$0.00	TOTAL	\$180 00

\$0.00

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

Acct # 732 Sew Exp Cont Pn

TOTAL

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

## **Regulated Plant Consulting**

2307 Amherst Ave. Orlando, FL 32804-5401

Phone: Fax: (407) 843-9060 (407) 843-0990

E-mail:

RegPlant@AOL.com http://www.RegPlant.com

URL:

tp://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 Water Def R	UNIT ate Case Acct.		DESCRIPTION	UNIT PRICE	AMOUNT
0.00	Hours	07/XX/10		\$0.00	
1.00	Hours		lim ROR Analysis F/SARC	\$60.00	\$60.00
0.00	Hours	07/XX/10	IIII TOTT Analysis i TOATTO	\$0.00	φου.υυ
0.00	riours	0170010	Total Def W RC		\$60.00
Sewer Def R	ate Case Acct.	186.6			
0.00	Hours	07/XX/10		\$0.00	
1.00	Hours	07/15/10 Prel	lim ROR Analysis F/SARC	\$60.00	\$60.00
0.00	Hours	07/XX/10		\$0.00	
			Total Def S RC	E	\$60.00
Water Exper	nse 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 Miles	age 55@.45	\$24.75	
					\$0.00
Wastewater I	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 Miles	age 55@.45	\$24.75	\$0.00
					ψ0.00
NOTE				SUBTOTAL	\$120.00
1050185 =	Acct #186.6 Acct # 632 W	Def Rate Case Def Rate Case at Exp Cont Pro w Exp Cont Pro		TAX 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 =

## PRINTING : MAILING ESTIMATE

CUSTOMER MEETING

FINAL RATE CHANGE NOTIFICATION

## Tymber 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 Hyrdrant 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
  - o 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 where 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.

## TYMBER CREEK UTILITIES INC (PSC) Payroll Transaction Journal Report Post Dates "01/01/10" to "01/31/10"

Page: 1 of 5

Employee:         048         KUMPF, MARLA R.           Journal Posting Date:         01/07/10         End-of-Period:         01/06/10         Reference #:         8         Check           OFFICE         7050601         10.00         Regular         14.00           ACCT         8030701         30.00         Regular         14.00	560.6 560.6	L 0.00
Journal Posting Date: 01/07/10 End-of-Period: 01/06/10 Reference #: 8 Check OFFICE 7050601 10.00 Regular 14.00	N/A F N/A F	L 0.00
DFFICE 7050601 10.00 Regular 14.00	N/A F N/A F	L 0.00
COM	N/A F	
FICAE FICA Employee GL: SUSPENSE Amount: 34.72 Basis:		00
FIT Fed Inc Tax GL: SUSPENSE Amount: 54.00 Basis:		
FICAR FICA Employer GL: SUSPENSE Amount: 34.72 ER Basis:	560.0	00
MEDEER Med. Employee GL: SUSPENSE Amount: 8.12 Basis:	560.0	00
MEDERR Med. Employer GL: SUSPENSE Amount: 8.12 ER Basis:	560.0	00
FUTA Federal Unempl GL: SUSPENSE Amount: 4.48 ER Basis:	560.0	00
FLSUTA FL Unemp Tax GL: SUSPENSE Amount: 1.96 ER Basis:	560.0	00
Regular: 40.00 Sick: 0.00 Gross Pay:		560.00
Total Hours: 40.00 Overtime: 0.00 Vacation: 0.00 Deductions	S:	96.84
Double: 0.00 Holiday: 0.00 Net Pay:		463.16
ournal Posting Date: 01/14/10 End-of-Period: 01/13/10 Reference #: 11 Check	#: 1113	30
DFFICE 7050601 10.00 Regular 14.00	N/A F	
ACCT 8030701 30.00 Regular 14.00	N/A F	L 0.00
FICAE FICA Employee GL: SUSPENSE Amount: 34.72 Basis:	560.0	00
FIT Fed Inc Tax GL: SUSPENSE Amount: 54.00 Basis:	560.0	00
FICAR FICA Employer GL: SUSPENSE Amount: 34.72 ER Basis:	560.0	00
MEDEER Med. Employee GL: SUSPENSE Amount: 8.12 Basis:	560.0	00
MEDERR Med. Employer GL: SUSPENSE Amount: 8.12 ER Basis:	560.0	00
FUTA Federal Unempl GL: SUSPENSE Amount: 4.48 ER Basis:	560.0	00
FLSUTA FL Unemp Tax GL: SUSPENSE Amount: 1.96 ER Basis:	560.0	00
Regular: 40.00 Sick: 0.00 Gross Pay:		560.00
Total Hours: 40.00 Overtime: 0.00 Vacation: 0.00 Deductions	S:	96.84
Double: 0.00 Holiday: 0.00 Net Pay:		463.16
ournal Posting Date: 01/21/10 End-of-Period: 01/20/10 Reference #: 28 Check	#: 1113	39
DFFICE 7050601 10.00 Regular 14.00	N/A F	L 0.00
ACCT 8030701 30.00 Regular 14.00	N/A F	L 0.00
FICAE FICA Employee GL: SUSPENSE Amount: 34.72 Basis:	560.0	00
FIT Fed Inc Tax GL: SUSPENSE Amount: 54.00 Basis:	560.0	00
FICAR FICA Employer GL: SUSPENSE Amount: 34.72 ER Basis:	560.0	00
MEDEER Med. Employee GL: SUSPENSE Amount: 8.12 Basis:	560.0	00
MEDERR Med. Employer GL: SUSPENSE Amount: 8.12 ER Basis:	560.0	
FUTA Federal Unempl GL: SUSPENSE Amount: 4.48 ER Basis:	560.0	
FLSUTA FL Unemp Tax GL: SUSPENSE Amount: 1.96 ER Basis:	560.0	00
Regular: 40.00 Sick: 0.00 Gross Pay:		560.00
Total Hours: 40.00 Overtime: 0.00 Vacation: 0.00 Deductions	8:	96.84
Double: 0.00 Holiday: 0.00 Net Pay:		463.16
Tournal Posting Date: 01/27/10 End-of-Period: 01/26/10 Reference #: 35 Check		
DFFICE 7050601 5.00 Regular 14.00	N/A F	
ACCT 8030701 25.00 Regular 14.00	N/A F	L 0.00

## TYMBER CREEK UTILITIES INC (PSC) Payroll Transaction Journal Report Post Dates "01/01/10" to "01/31/10"

Page: 2 of 5

Continuing: 048 - KUMPF, MARLA

ask GL	Account		Job:Cost Coo	de	Hours	Class	Rate	Day State AR	Bill R	late
FICAE	FICA En	nployee	GL: S	SUSPENSE	E Amount:	26.04	Basis:	420.00		
FIT Fed Inc Tax FICAR FICA Employer			GL: S	SUSPENSE	E Amount:	35.56	Basis:	420.00		
			GL: S	SUSPENSE	E Amount:	26.04	ER Basis:	420.00		
<b>MEDEER</b>	Med. Em		GL: S	SUSPENSE	E Amount:	6.09	Basis:	420.00		
MEDERR	Med. Em		GL: S	SUSPENSE	E Amount:	6.09	ER Basis:	420.00		
FUTA	Federal U			SUSPENSE		3.36 1.47	ER Basis:	420.00		
FLSUTA	FL Unem	np Tax	GL: S	SUSPENSE	E Amount:		ER Basis:	420.00		
			Regular:	30.00	Sick:	0.00	Gross Pay:	420.0	0.00	
Total Hou	rs: 30	0.00	Overtime:	0.00	Vacation:	0.00	Deductions:	67.6	59	
			Double:	0.00	Holiday:	0.00	Net Pay:	352.3	31	
Employee	Totals		Regular:	150.00	Sick:	0.00	Gross Pay:	2,100.0	00	
Total Hou			Overtime:	0.00						
Total Hou	18: 150				Vacation:	0.00	Deductions:			
			Double:	0.00	Holiday:	0.00	Net Pay:	1,741.7	/9	
mployee: 060			STANLEY							
ournal Posting		07/10	End-of-Peri	od: 01/06/1			Check			
	0603				1.00	Regular	89.25	N/A FL	0.0	
EWER 803	60703				1.00	Regular	89.25	N/A FL	0.0	)
FIT	Fed Inc T	Гах	GL: S	SUSPENSE	E Amount:	0.00	Basis:	178.50		
FICAE	FICA En	nployee	GL: S	SUSPENSE	E Amount:	11.07	Basis:	178.50		
FICAR FICA Employer			GL: S	SUSPENSE	E Amount:	11.07	ER Basis:	178.50		
MEDEER	Med. Em			SUSPENSE		2.59	Basis:	178.50		
MEDERR	Med. Em			SUSPENSE		2.59	ER Basis:	178.50		
FUTA	Federal U			SUSPENSE		1.43	ER Basis:	178.50		
FLSUTA	FL Unem	пр Тах	GL: S	SUSPENSE	E Amount:	0.62	ER Basis:	178.50		
			Regular:	2.00	Sick:	0.00	Gross Pay:	178.5	50	
Total Hou	rs: 2	2.00	Overtime:	0.00	Vacation:	0.00	Deductions:	13.6	56	
			Double:	0.00	Holiday:	0.00	Net Pay:	164.8	34	
ournal Posting		14/10	End-of-Peri	od: 01/13/1	10 Referen		Check			
	30603				1.00	Regular	89.25	N/A FL	0.0	
EWER 803	60703				1.00	Regular	89.25	N/A FL	0.0	0
FIT	Fed Inc T	Гах		SUSPENSE		0.00	Basis:	178.50		
FICAE	FICA En			SUSPENSE		11.07	Basis:	178.50		
FICAR	FICA En			SUSPENSE		11.07	ER Basis:	178.50		
MEDEER	Med. Em			SUSPENSE		2.59	Basis:	178.50		
MEDERR	Med. Em			SUSPENSE		2.59	ER Basis:	178.50		
FUTA	Federal U	-		SUSPENSE		1.43	ER Basis:	178.50		
FLSUTA	FL Unem	np Tax	GL: S	SUSPENSE	E Amount:	0.62	ER Basis:	178.50		
			Regular:	2.00	Sick:	0.00	Gross Pay:	178.5		
Total Hou	rs: 2		Overtime:	0.00	Vacation:	0.00	Deductions:			
			Double:	0.00	Holiday:	0.00	Net Pay:	164.8	34	
ournal Posting	Date: 01/2	21/10	End-of-Peri	od: 01/20/1	10 Referen	ice #: 29	Check	#: 11140		
	0603				1.00	Regular	89.25	N/A FL	0.0	0

## TYMBER CREEK UTILITIES INC (PSC) Payroll Transaction Journal Report Post Dates "01/01/10" to "01/31/10"

Page: 3 of 5

Continuing: 060 - SHIRAH,, J.

Task GL Account		Job:Cost Coc	le	Hours	Class	Rate	Day State A		AR B	ill Rat	te		
SEWER	8030	703				1.00	Regular	89.25	N/A	FL		0.00	R
FIT		Fed Inc Ta	ax	GL: S	SUSPENSE	Amount:	0.00	Basis:	1	78.50			
FICA	E	FICA Emp	oloyee		SUSPENSE		11.07	Basis:	178.50				
<b>FICAR</b>		FICA Emp			SUSPENSE		11.07	ER Basis:	178.50				
MED	MEDEER Med. Employee				SUSPENSE		2.59	Basis:		78.50			
MED	ERR	Med. Emp		GL: S	SUSPENSE	Amount:	2.59	ER Basis:	178.50				
FUTA	A	Federal U	nempl	GL: S	SUSPENSE	Amount:	1.43	ER Basis:	17	78.50			
FLSU	JTA	FL Unemp	Tax	GL: S	SUSPENSE	Amount:	0.62	ER Basis:	1	78.50			
				Regular:	2.00	Sick:	0.00	Gross Pay:		1	78.50		
Tota	al Hours	3: 2.	00	Overtime:	0.00	Vacation:	0.00	Deductions:			13.66		
				Double:	0.00	Holiday:	0.00	Net Pay:		1	64.84		
		Date: 01/2'	7/10	End-of-Perio	od: 01/26/1			Check		1145			
WATER	6030					1.00	Regular	89.25		A FL		0.00	
SEWER	8030	703				1.00	Regular	89.25	N/A	FL		0.00	R
FIT		Fed Inc Ta	ax	GL: S	SUSPENSE	Amount:	0.00	Basis:	17	78.50			
FICA	E	FICA Emp	oloyee	GL: S	SUSPENSE	Amount:	11.07	Basis:	17	78.50			
<b>FICA</b>	AR	FICA Emp	oloyer	GL: S	SUSPENSE	Amount:	11.07	ER Basis:	13	78.50			
MED		Med. Emp			SUSPENSE		2.59	Basis:	17	78.50			
MED	ERR	Med. Emp		GL: S	SUSPENSE	Amount:	2.59	ER Basis:	17	78.50			
FUTA		Federal U	nempl	GL: S	SUSPENSE	Amount:	1.43	ER Basis:	17	78.50			
FLSU	JTA	FL Unemp	Tax	GL: S	SUSPENSE	Amount:	0.62	ER Basis:	17	78.50			
				Regular:	2.00	Sick:	0.00	Gross Pay:		1	78.50		
Tota	al Hours	3: 2.	00	Overtime:	0.00	Vacation:	0.00	Deductions:			13.66		
				Double:	0.00	Holiday:	0.00	Net Pay:		1	64.84		
Em	ployee '	Γotals		Regular:	8.00	Sick:	0.00	Gross Pay:		7	14.00	_	
	al Hours			Overtime:		Vacation:	0.00	Deductions:			54.64		
				Double:		Holiday:	0.00	Net Pay:			59.36		
Employee	. 065	CHID	и с	TEVE P.								_	
_		Date: 01/0'		End-of-Perio	od: 01/06/1	0 Referen	ce #: 10	Check	#: 1	1129			
WATER	6030	603				1.00	Regular	89.25	N/A	FL		0.00	R
SEWER	8030	703				1.00	Regular	89.25	N/A	FL		0.00	F
FIT		Fed Inc Ta	ax	GL: S	SUSPENSE	Amount:	0.00	Basis:	1	78.50			
FICA		FICA Emp			SUSPENSE		11.07	Basis:		78.50			
FICA		FICA Emp			SUSPENSE		11.07	ER Basis:		78.50			
MED		Med. Emp			SUSPENSE		2.59	Basis:		78.50			
MED		Med. Emp			SUSPENSE		2.59	ER Basis:		78.50			
FUTA		Federal U			SUSPENSE		1.43	ER Basis:		78.50			
FLSU	JTA	FL Unemp	Tax	GL: S	SUSPENSE	Amount:	0.62	ER Basis:	17	78.50		_	
				Regular:	2.00	Sick:	0.00	Gross Pay:		1	78.50		
											10 11		
Tota	al Hours	s: 2.	00	Overtime:	0.00	Vacation:	0.00	Deductions:			13.66		

## TYMBER CREEK UTILITIES INC (PSC) Payroll Transaction Journal Report Post Dates "01/01/10" to "01/31/10"

Page: 4 of 5

Continuing: 065 - SHIRAH,, STEVE

Task		ccount		Job:Cost Cod	e	Hours	Class	Rate	Day State	AR B	ill Rat	e
Journal F	Posting I	Date: 01/	14/10	End-of-Perio	od: 01/13/10	Referen	ce #: 13	Check	#: 11132	2		
WATER	6030	603				1.00	Regular	89.25	N/A FL		0.00	R
SEWER	8030	703				1.00	Regular	89.25	N/A FL		0.00	R
FIT		Fed Inc 7	Гах	GL: S	USPENSE	Amount:	0.00	Basis:	178.50	)		
FICA	AE	FICA En	nployee	GL: S	USPENSE	Amount:	11.07	Basis:	178.50	)		
FICA	AR	FICA En	nployer	GL: S	USPENSE	Amount:	11.07	ER Basis:	178.50	)		
MEI	DEER	Med. Em	ployee	GL: S	<b>USPENSE</b>	Amount:	2.59	Basis:	178.50	)		
MEI	DERR	Med. Em	ployer	GL: S	USPENSE	Amount:	2.59	ER Basis:	178.50	)		
FUT	A	Federal U		GL: S	USPENSE	Amount:	1.43	ER Basis:	178.50	)		
FLS	UTA	FL Unen	_		USPENSE	Amount:	0.62	ER Basis:	178.50			
				Regular:	2.00	Sick:	0.00	Gross Pay:		178.50		
Tot	tal Hours			Overtime:		Vacation:	0.00	Deductions:		13.66		
10.	tur 110 ur			Double:		Holiday:	0.00	Net Pay:		164.84		
Y	D 4 ! 1	D-4 01/	31/10	E. L.CD.	1 01/20/1	D C		CI. I				
Journal F WATER	6030		21/10	End-of-Perio	oa: U1/2U/10	Referen	ce #: 30 Regular	89.25	#: 1114 N/A FL		0.00	D
SEWER	8030					1.00	Regular	89.25	N/A FL		0.00	
FIT		Fed Inc	Гоу	CI · S	USPENSE	Amount:	0.00	Basis:	178.50	1		
FICA	A E	FICA En			USPENSE	Amount:	11.07	Basis:	178.50			
FICA		FICA En			USPENSE	Amount:	11.07	ER Basis:	178.50			
	DEER	Med. En			USPENSE		2.59		178.50			
	DERR					Amount:	2.59	Basis: ER Basis:				
		Med. En			USPENSE	Amount:			178.50			
FUT	UTA	Federal Unen			USPENSE USPENSE	Amount:	1.43 0.62	ER Basis: ER Basis:	178.50 178.50			
1123	OIA	TL Officia				n management			170.50		-	
				Regular:		Sick:	0.00	Gross Pay:		178.50		
To	tal Hours	S: .		Overtime:		Vacation:	0.00	Deductions:		13.66		
				Double:	0.00	Holiday:	0.00	Net Pay:		164.84	-	
Journal I	Posting 1	Date: 01/	27/10	End-of-Perio	od: 01/26/1	Referen	ce #: 37	Check	#: 1114	6		
WATER	6030	603				1.00	Regular	89.25	N/A FL	,	0.00	R
SEWER	8030	703				1.00	Regular	89.25	N/A FL		0.00	R
FIT		Fed Inc	Гах	GL: S	USPENSE	Amount:	0.00	Basis:	178.50	0		
	AT	DIG . D	1	GL: S	LICDENICE				170 5	0		
FICE	AE	FICA En	npioyee		USPENSE	Amount:	11.07	Basis:	178.50			
FICA FICA		FICA En			USPENSE	Amount: Amount:		Basis: ER Basis:	178.50	0		
FICA		FICA En	nployer	GL: S			11.07 11.07					
FICA MEI	AR	FICA En	nployer nployee	GL: S	USPENSE USPENSE	Amount:	11.07 11.07 2.59	ER Basis:	178.50 178.50	0		
FICA MEI	AR DEER DERR	FICA En Med. En Med. En	nployer nployee nployer	GL: S GL: S GL: S	USPENSE	Amount:	11.07 11.07	ER Basis: Basis:	178.50	0		
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FICA MEI MEI FUT	AR DEER DERR CA	FICA En Med. En Med. En Federal I	nployer nployee nployer Unempl np Tax	GL: S GL: S GL: S	USPENSE USPENSE USPENSE USPENSE	Amount: Amount: Amount:	11.07 11.07 2.59 2.59 1.43	ER Basis: Basis: ER Basis: ER Basis:	178.50 178.50 178.50 178.50	0 0 0	_	
FICA MEI MEI FUT FLS	AR DEER DERR TA UTA	FICA En Med. En Med. En Federal U	nployer nployee nployer Unempl np Tax	GL: S GL: S GL: S GL: S	USPENSE USPENSE USPENSE USPENSE USPENSE	Amount: Amount: Amount: Amount:	11.07 11.07 2.59 2.59 1.43 0.62	ER Basis: ER Basis: ER Basis: ER Basis:	178.50 178.50 178.50 178.50	0 0 0 0		
FICA MEI MEI FUT FLS	AR DEER DERR CA	FICA En Med. En Med. En Federal U	nployer nployee nployer Unempl np Tax	GL: S GL: S GL: S GL: S GL: S	USPENSE USPENSE USPENSE USPENSE USPENSE 2.00 0.00	Amount: Amount: Amount: Amount: Amount: Amount:	11.07 11.07 2.59 2.59 1.43 0.62	ER Basis: Basis: ER Basis: ER Basis: ER Basis: Gross Pay:	178.50 178.50 178.50 178.50	0 0 0 0 0 178.50		
FICA MEI MEI FUT FLS	AR DEER DERR TA UTA	FICA En Med. Em Med. Em Federal U FL Unen	nployer nployee nployer Unempl np Tax	GL: S GL: S GL: S GL: S GL: S COvertime: Double:	USPENSE USPENSE USPENSE USPENSE USPENSE 2.00 0.00 0.00	Amount: Amount: Amount: Amount: Amount: Vacation: Holiday:	11.07 11.07 2.59 2.59 1.43 0.62 0.00 0.00 0.00	ER Basis: Basis: ER Basis: ER Basis: ER Basis: Deductions: Net Pay:	178.50 178.50 178.50 178.50	178.50 13.66 164.84		
FICA MEI MEI FUT FLS	AR DEER DERR TA UTA	FICA En Med. Em Med. Em Federal U FL Unen	nployer nployee nployer Unempl np Tax	GL: S GL: S GL: S GL: S GL: S COuntries	USPENSE USPENSE USPENSE USPENSE USPENSE 2.00 0.00 0.00	Amount: Amount: Amount: Amount: Amount: Sick: Vacation:	11.07 11.07 2.59 2.59 1.43 0.62 0.00 0.00	ER Basis: Basis: ER Basis: ER Basis: ER Basis: Deductions: Net Pay: Gross Pay:	178.50 178.50 178.50 178.50	0 0 0 0 0 178.50 13.66		
FICA MEI MEI FUT FLS	AR DEER DERR TA UTA	FICA En Med. Em Med. En Federal I FL Unen	nployer nployee nployer Unempl np Tax	GL: S GL: S GL: S GL: S GL: S COvertime: Double:	USPENSE USPENSE USPENSE USPENSE USPENSE 2.00 0.00 0.00	Amount: Amount: Amount: Amount: Amount: Vacation: Holiday:	11.07 11.07 2.59 2.59 1.43 0.62 0.00 0.00 0.00	ER Basis: Basis: ER Basis: ER Basis: ER Basis: Deductions: Net Pay:	178.50 178.50 178.50 178.50	178.50 13.66 164.84	- -	

## TYMBER CREEK UTILITIES INC (PSC) Payroll Transaction Journal Report Post Dates "01/01/10" to "01/31/10"

Page: 5 of 5

Гask	GL A	Account	Job:C	Cost Code		Hours	Class	]	Rate	Day	State	AR Bill	Rate
					Report T	Totals ——							
Employer	Dedu	ctions											
FICAR		FICA Employer			A	Amount:	218.76	ER	Basis:	3	,528.00		
FLSUT	ΓΑ	FL Unemp Tax			A	Amount:	12.31	ER	Basis:	3	,528.00		
<b>FUTA</b>		Federal Unempl			A	Amount:	28.24	ER	Basis:	3	,528.00		
<b>MEDE</b>	RR	Med. Employer			A	Amount:	51.17	ER	Basis:	3	,528.00		
Employee	Dedu	ctions											
FICAE		FICA Employee			A	Amount:	218.76		Basis:	3	,528.00		
FIT		Fed Inc Tax			A	Amount:	197.56		Basis:	3	,528.00		
MEDE	ER	Med. Employee			A	Amount:	51.17		Basis:	3	,528.00		
Employee	Incor	nes											
Employee	es	3	R	legular:	166.00	Sick:	0.0	0	Gross	Pay:		3,528.0	00
Employer	Exp:	310.48	C	vertime:	0.00	Vacation:	0.0	0	Deduc	ctions:		467.4	.9
Total Hou		166.00	D	ouble:	0.00	Holiday:	0.0	0	Net Pa	ay:		3,060.5	1
Summary	of Inc	come Distributio	ns										
GL Acct	J	ob Cost	Code	Description	1				D	Debits		Credit	S
6030603				SALARIES	S/OFFICE	RS (W)			7	14.00			
7050601				EMPLOYE			2	370	4	90.00			
8030701				<b>EMPLOYE</b>	EE SALAI	RY WAGES/S		- 1 - 9	1,6	10.00			
8030703				SALARIES	S-OFFICE	RS (S)			7	14.00			
									3,5	28.00		0.0	00