

WATER AND OR WASTEWATER UTILITIES

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

ANNUAL REPORT

OF

WS246-02-AR
Tymber Creek Utilities
1951 West Granada Blvd.
Ormond Beach, FL 32174-6740

Submitted To The

STATE OF FLORIDA



03 APR 14 AM 9: 59

5 NO[22

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2002

Form PSC/ECR 006-W (Rev. 12/99)

GENERAL DEFINITIONS

ADVANCES FOR CONSTRUCTION - This account shall include advances by or in behalf of customers for construction which are to be refunded either wholly or in part. (USOA)

ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION (AFUDC) - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (USOA)

AMORTIZATION - The gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized. (USOA)

CONTRIBUTIONS IN AID OF CONSTRUCTION (CIAC) - Any amount or item of money, services, or property received by a utility, from any person or governmental agency, any portion of which is provided at no cost to the utility, which represents an addition or transfer to the capital of the utility, and which is utilized to offset the acquisition, improvement, or construction costs of the utility's property, facilities, or equipment used to provide utility services to the public. (Section 367.021 (3), Florida Statutes)

CONSTRUCTION WORK IN PROGRESS (CWIP) - This account shall include the cost of water or wastewater plant in process of construction, but not yet ready for services. (USOA)

DEPRECIATION - The loss in service value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of utility plant in the course of service from causes which are known to be in the current operation and against which the utility is not protected by insurance. (Rule 25-30.140 (i), Florida Administrative Code)

EFFLUENT REUSE - The use of wastewater after the treatment process, generally for reuse as irrigation water or for in plant use. (Section 367.021 (6), Florida Statutes)

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WATER) - (Rule 25-30.515 (8), Florida Administrative Code.)

- (a) 350 gallons per day;
- (b) The number of gallons a utility demonstrates in the average daily flow for a single family unit; or
- (c) The number of gallons which has been approved by the DEP for a single family residential unit.

EQUIVALENT RESIDENTIAL CONNECTION (ERC) - (WASTEWATER) - Industry standard of 80% of Water ERC or 280 gallons per day for residential use.

GUARANTEED REVENUE CHARGE - A charge designed to cover the utility's costs including, but not limited to the cost of the operation, maintenance, depreciation, and any taxes, and to provide a reasonable return to the utility for facilities, a portion of which may not be used and useful to the utility or its existing customers. (Rule 25-30.515 (9), Florida Administrative Code)

LONG TERM DEBT - All Notes, Conditional Sales Contracts, or other evidences of indebtedness payable more than one year from date of issue. (USOA)

PROPRIETARY CAPITAL (For proprietorships and partnerships only) - The investment of a sole proprietor, or partners, in an unincorporated utility. (USOA)

RETAINED EARNINGS - This account reflects corporate earnings retained in the business. Credits would include net income or accounting adjustments associated with correction of errors attributable to a prior period. Charges to this account would include net losses, accounting adjustments associated with correction of errors attributable to a prior period or dividends. (USOA)

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FINANCIAL SECTION

Reconciliation of Revenue to Regulatory Assessment Fee Revenue

Water Operations Class C

Company: Tymber Creek Utilities, Inc.

For the Year Ended December 31, 2002

(a)	(b)	(c)	(d)
	Gross Water	Gross Water	
	Revenues Per	Revenues Per	Difference
Accounts	Sch. F-3	RAF Return	(b) - (c)
Gross Revenue: Residential	\$ <u>106</u> ,749	\$ <u>106,749</u>	\$
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Water Operating Revenue	\$ 106,749	\$ 106,749	\$ -0-
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues	\$ 106,749	\$ 106,749	\$ -0-

\$100 miles (1995)	Annual Control of the
Exp.	anations:

Instructions:

For the current year, reconcile the gross water revenues reported on Schedule F-3 with the gross water revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

Reconciliation of Revenue to Regulatory Assessment Fee Revenue Wastewater Operations Class C

Company: Tymber Creek Utilities, Inc.

For the Year Ended December 31, 2002

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Teedunes		IVII IVUIII	(6) - (6)
Gross Revenue: Residential	\$ _154,488	\$ _154,488	\$
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Wastewater Operating Revenue	\$ 154,488	\$ 154,488	\$ -0-
LESS: Expense for Purchased Wastewater			
from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 154,488	\$ 154,488	\$ -0-

Expl	anations:

Instructions:

For the current year, reconcile the gross wastewater revenues reported on Schedule F-3 with the gross wastewater revenues reported on the company's regulatory assessment fee return. Explain any differences reported in column (d).

REPORT OF

	Tymber Cree	k Utilities, Inc.	
	(EXAC	NAME OF UTILITY)	
1951 W. Gra	nada Blvd.	1951 W. Granada Bly	/d.
Ormond Beac	h , FL 32174	Ormond Beach, FL	32174 Volusia
	Mailing Address	Street Address	County
Telephone Number	(386) 677-5702	Date Utility First Organiz	ed August 1977
Fax Number	(386) 677-5707	E-mail Address	
Sunshine State One-C	Call of Florida, Inc. Member No.		
Check the business e	ntity of the utility as filed with the In	ternal Revenue Service:	
Individual	X Sub Chapter S Corporation	1120 Corporation	Partnership
Name, Address and p	hone where records are located:	Same as Above	
Name of subdivisions	where services are provided:	Tymber Creek	

CONTACTS:

Name	Title	Principle Business Address	Salary Charged Utility
Person to send correspondence: Steve P. Shirah	Pres./Manager	1951 W. Granada Blyd Ormond Beach, FL 321	74 XXXXX
Person who prepared this report: Robert Dodrill Officers and Managers:	Consultant	Same as above	XXXXX
Steve P. Shirah J. Stanley Shirah	President Sec./Treas.	Same as above Same as above	\$ \$ \$ \$

Report every corporation or person owning or holding directly or indirectly 5 percent or more of the voting securities of the reporting utility:

	Percent Ownership in		Salary Charged
Name	Utility	Principle Business Address	Utility
Steve P. Shirah	50%	Same as above	\$ 6,572
J. Stanley Shirah	50%	Same as above	\$ 6,572
			\$ \$
The state of the s			\$
	The second secon		\$
			\$
The second of the second of the second or th			Ψ

INCOME STATEMENT

	Ref.				Total
Account Name	Page	Water	Wastewater	Other	Company
Gross Revenue: Residential Commercial Industrial Multiple Family Guaranteed Revenues		\$ <u>106,473</u>	\$ 154,027	\$	\$ 260,500
Other (Specify)_ MISC		276	461		737
Total Gross Revenue		\$ <u>106</u> ,749	\$ 154,488	\$	\$ 261,237
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 85,848	\$ 126,775	\$	\$ 212,623
Depreciation Expense	F-5	5,987	26,892		32,879
CIAC Amortization Expense_	F-8	(4,928)	(16,686)		(21,614)
Taxes Other Than Income	F-7	7,547	11,964		19,511
Income Taxes	F-7	-0-	-0-		
Total Operating Expense		\$ 94,454	148,945		\$ 243,399
Net Operating Income (Loss)		\$ 12,295	\$ 5,543	\$	\$ 17,838
Other Income: Nonutility Income LAND_LEASE MISC		\$ 30	\$ 30 1,440 38	\$	\$ 60 1,440 77
Other Deductions: Miscellaneous Nonutility Expenses Interest Expense		\$ 19	\$	\$	\$
Net Income (Loss)		\$ <u>12,345</u>	\$3,543	\$	\$ 15,888

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference	Current	Previous
	Page	Year	Year
Assets:			
Utility Plant in Service (101-105)	F-5,W-1,S-1	0.00	
Accumulated Depreciation and	1-5,00-1,5-1	\$ 859,804	\$ 891,340
Amortization (108)	F-5,W-2,S-2	433,654	484,980
Net Utility Plant		\$ 426,150	\$ 406,360
			1.29,500
Customer Accounts Receivable (141)		15,735	17,815
Other Assets (Specify):			
UINEK A/K'S		35,586	27,806
rkov/uncoll/accts		3,585	5,318
DOL MALE CASE EXP.		(630)	(217)
S/II LOANS		812 (2,338)	-0-
Total Assets		\$ 478,900	\$ 457,082
Liabilities and Capital:			
Common Stock Issued (201)			
rigidilen Stock isstibu (2014)	F-6	100	100
Other raid in Cabital (211)	F-6	A Margarith Control of the Control o	
received Carrings (215)	F-6	7,814	
i Topietary Capital (Proprietary and	1	176,107	(25,491)
partnership only) (218)	F-6	-4 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -	
Total Capital		\$ 184,021	f (05 05)
		101,021	\$ <u>(25,391)</u>
Long Term Debt (224)	F-6	\$ 48,299	\$ 100.000
recognition availar (501)			\$ 130,323
Notes Pavable (232)			25,984
		78,919 8,160	70,503
		11,622	7,040
Other Liabilities (Specify)_Non-Util Misc.		(78)	11,060
The state of the s		(70)	-0-
to the same and th		2 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1	And the second s
Advances for Construction			
Contributions in Aid of		-0-	-0-
Construction - Net (271-272)			
i	F-8	127,417	237,563
Tolal Liabililies and Capilal		\$ 478,900	\$ 457,082

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other Than Reporting Systems	Total	
Utility Plant in Service (101) Construction Work in Progress (105)	\$ 189,068	\$ 670,736	\$	\$ 859,804	-
Olher (Specify)					
Total Utility Plant	\$ 189,068	\$ 670,736	\$	\$ 859,804	

ACCUMULATED DEPRECIATION (A/D) AND AMORTIZATION OF UTILITY PLANT

Account 108	Water	Waslewaler	Other Than Reporting	Total
Balance First of Year	\$ 89,504	\$ 412,059	Systems \$	<u> </u>
Add Credits During Year: Accruals charged to depreciation account	\$ 5,987	\$ 26,891		\$ 501,563
Salvage]	Ψ 20,091	\$	\$ 32,878
Other Credits (specify)		the second secon		
Total Credits	\$ 95,491	\$ 438,950	\$	\$ 534,441
Deduct Debits During Year: Book cost of plant				
retiredCost of removalOther debits (specify)	\$	\$ 415	\$	\$415
See Note* W-2/S-2	15,183	0 : 100		
Total Debits	\$ 15,183	85,189 \$ 85,604	\$	100,372 \$ 100,787
Balance End of Year	\$ 80,308	\$ 353,346	\$	\$ 433,654

CAPITAL STOCK (201 - 204)

	Common Stock	Preferred Stock
Par or stated value per share	1 100 100 100	

RETAINED EARNINGS (215)

	Appropriated	Un- Appropriated
Balance first of year	\$	\$ (25,491)
Changes during the year (Specify):		(23,431)
GAIN FYE 12-31-02		15,888
ACCOUNT #439 PRIOR PERIOD ADJUSTMENTS	i 16 (16 (16 (16 (16 (16 (16 (16 (16 (16	185,710
(SEE RECONCILIATION AFTER PAGE S6)	FIG. 1 ARE S. ARE . Administrative studies and accommon and appropriate studies.	
Balance end of year	\$	\$ 176,107

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of yearChanges during the year (Specify):	_\$	\$
Balance end of year	\$	\$

LONG TERM DEBT (224)

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest Rate # of Pymts	Principal per Balance Sheet Date
N/P SUNTRUST/PLANT		\$ 48,299
		A State of Administration and Ad
	W - A MANTHAMAN - A - A - A - A - A - A - A - A - A -	The second control of
Total		\$ 48,299

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes: Federal income tax State income Tax	\$	\$	\$	\$
Taxes Other Than Income: State ad valorem tax				***************************************
Local property tax Regulatory assessment fee	947 4 , 804	3,466 6,952		4,413 11,756
Other (Specify) LICENSES PAYROLL TAXES	350	100		450
Total Tax Expense	$\frac{1,446}{7,547}$	\$\frac{1,446}{11,964}	\$	$\frac{2,892}{19,511}$

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similiar professional services rendered the respondent for which aggregate payments during the year to any corporation, partnership, individual, or organization of any kind whatever amounting to \$500 or more.

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Wetherell Treatment Wetherell Treatment Steve Woodman Steve Fryson Dianne Farmer Elab Inc. All Daytona Septic Roto Rooter Dynamic Labs Ray Morris	\$ 4,800 \$ 1,955 \$ 855 \$ 810 \$ \$ \$	\$ 19,250 \$ 7,130 \$ \$ 855 \$ 35,500 \$ 1,484 \$ 1,530 \$ 8,200	Wastewater Operations Testing Water Operations Meter Readings & Repairs Billing Testing Sludge Removal Sludge Removal Testing Mowing

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water	Wastewater	Total
	(b)	(c)	(d)
1) Balance first of year 2) Add credits during year 6 Customer Hookups 3) Total 4) Deduct charges during the year Note 5) Balance end of year 6) Less Accumulated Amortization 7) Net CIAC	\$ 151,243	\$ 361,856	\$ 513,099
	\$ 600	\$ 6,300	\$ 6,900
	151,843	368,156	519,999
	3,150	3,750	6,900
	154,993	371,906	526,899
	102,080	297,400	399,480
	\$ 52,913	\$ 74,506	\$ 127,419

ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION DURING YEAR (CREDITS)

Report below all developers or contractors agreements from which cash or property was received during the year.		Indicate "Cash" or "Property"	Water	Wastewater
Sub-total			\$	\$
	pacity charges, main and customer conne- uring the year.			
Description of Charge	Number of Connections	Charge per Connection		
Water Hook Ups Sewer Hook Ups	6	\$ 100 1,050	\$ 600	\$6,300
tal Credits During Year (Must agree with line # 2 above.)			\$ 600	\$ 6,300

ACCUMULATED AMORTIZATION OF CIAC (272)

Balance First of YearAdd Debits During Year:	<u>Water</u> \$ 81,551 4,928	Wastewater \$ 193,985 16,686	Total \$ 275,536 21,614
Deduct Credits During Year: Bal to Ordered	15,601	86,729	102,330
Rate Note ① Balance End of Year (Must agree with line #6 above.)	\$ 102,080	\$ 297,400	\$ 399,480

** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR **

UTILITY NAME: Tymber Creek Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2002

SCHEDULE "A" SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [c x d] (e)
Common Equity	\$	%	%	%
Preferred Stock	NOT	%	%	%
Long Term Debt	APPLICABLE	%	%	%
Customer Deposits		%	%	%
Tax Credits - Zero Cost		%	0.00 %	%
Tax Credits - Weighted Cost		%	%	%
Deferred Income Taxes		%	%	%
Other (Explain)		%	%	%
Total	\$	100.00_%		%

(1) Must be calculated using the same methodology used to calculate AFUDC rate approved by the Commission.

APPROVED AFUDC RATE

Current Commission approved AFUDC rate:	%
Commission Order Number approving AFUDC rate:	

** COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR **

UTILITY NAME: Tymber Creek Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2002

SCHEDULE "B"

SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity Preferred Stock Long Term Debt Customer Deposits Tax Credits-Zero Cost Tax Credits-Weighted Cost of Capital Deferred Income Taxes Other (Explain)	\$	\$	\$ NOT APPLICABL	\$ E	\$
Total	\$	\$	\$	\$	\$

(1) Explain below all adjustments made in Column (e):

WATER OPERATING SECTION

1 1

WATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Addilions (d)	PRIOR ADJUSTMENT Retirements (e) SEE NOTE	Current Year (f)
301	Organization	\$ 36	\$	\$	\$ 36
302	Franchises				
303	Land and Land Rights	1,131			1,131
304	Structures and Improvements	179			179_
305	Collecting and Impounding Reservoirs			; •	
306	Lake, River and Other			46. · • • • • • • • • • • • • • • • • • •	TO DESCRIPTION OF THE CASE OF
307	Intakes Wells and Springs		and the commence of the commen		desire and restore a special communication of
308	Infiltration Galleries and				
300	Tunnels				
309	TunnelsSupply Mains	18.249		15,538	33,787
310	Power Generation Equipment	3,180		(3,180)	-0-
311	Pumping Equipment				a commence of the second
320	Water Treatment Equipment				
330	Distribution Reservoirs and		THE RESERVE OF THE PARTY OF THE	and a complete or desired and	
	Standpipes				
331	Transmission and Distribution		And the second s		
•••	Lines	104,792			104,792
333	Services	24,027			24,027
334	Meters and Meter				
	Installations	22,797	917		23,714
335	Hydrants				A CONTRACTOR AND
336	Backflow Prevention Devices				
339	Other Plant and		gan i algegraphica spirath diluserativas (care Anti-Aries I anne		and a second second
	Miscellaneous Equipment				
340	Office Furniture and		Manager and 11 A Street And Committee and 1 A Street		
	Equipment				
341	Transportation Equipment				
342	Stores Equipment Software		346		742
343	Tools, Shop and Garage				
	Equipment				
344	Laboratory Equipment		Annales and the Colonia and Colonia and the Co		
345	Power Operated Equipment				
346	Communication Equipment	\$1.7 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m 1 m			
347	Miscellaneous Equipment			660	660
348	Other Tangible Plant				
	Total Water Plant	\$ 174,787	\$ _1,263	\$ 13,018	\$ 189,068

NOTE: ADJUSTMENTS ON PAGE FOLLOWING S6

UTILITY NAME: Tymber Creek Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2002

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Average of decumulated solvage and the solutions of			
Average Average Depr. Depreciation RATES Service Salvage Depr. Depreciation RATES (c) 100	Accum. Depr. Balance End of Year (f-g+h=i)	(90) (10,567) (10,924) (10,924) (12,157) (12,157) (289) (80,308)	
Average Average Bence Service Salvage Property Pears Service Salvage Property Pears Percent Applied Previous Year Debtit (c) (d) (e) (e) (e) (e) (e) (e) (e) (e) (e) (e	Credits (h)	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	
Average Salvage Dept. Deprecial Accumulation of the in percent Applied Previous (d) (c) (d) (e) (f) (1.3) (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	o g c	(6,563) (1,345) (1,345) (2,66) (2,66) (1,709) (272) (272)	k a a
Average Average Depr. Service Salvage Depr. Life in Nate Years Applied (c) (d) (e) (e) (d) (e) (e) (f) (e) (f) (e) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g) (g)	Accumulated Depreciation Balance Previous Year	\$ (2,9) (12,4) (12,4) (12,4) (12,4) (13,6) (13,6) (13,6) (13,6)	(74,3)
Average Average Service Salvage Life in restriction in Years (c) (d) (d) (d) (d) (d) (d) (d) (d) (d) (d	Depr. Rate Applied		W-2
st. sa. tr. tr. tr. sa. sa. sa. sa. sa. sa. sa. sa. sa. sa	Average Salvage in Percent		
rovements	Average Service Life in Years		
Acct. Account (a) 304 Structures and Improvemer Collecting and Impounding Reservoirs Collecting and Impounding Reservoirs Lake, River and Other Intak Wells and Springs Infiltration Galleries & Tunnels Supply Mains 130 Supply Mains Supply	Account	Structures and Improvements Collecting and Impounding Reservoirs Lake, River and Other Intakes Wells and Springs Infiltration Galleries & Tunnels Supply Mains Power Generating Equipment Pumping Equipment Pumping Equipment Distribution Reservoirs & Standpipes Trans. & Dist. Mains Services Meter R Meter Installations Hydrants Equipment Office Furniture and Equipment Office Furniture and Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Communication Equipment Communication Equipment Miscellaneous Equipment Other Tangible Plant	amount should lie to Street F.S.
Acct. No. (a) 304 305 305 307 308 308 309 311 321 333 334 334 334 334 334 334 334 334 33	Acct.	(a) 304 304 305 306 307 308 308 308 309 309 309 309 309 309 309 309 309 309	0 0 0 0

UTILITY NAME: Tymber Creek Utilities, Inc.

WATER OPERATION AND MAINTENANCE EXPENSE

Acct.	Account Name	Amount
No.	Account Name	Amount
601	Salaries and Wages - Employees	\$
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	6,572
604	Employee Pensions and Benefits	
610	Purchased Water	* 50,744
615	Purchased Power	*
616	Fuel for Power Production	*
618	Chemicals	*
620	Materials and Supplies	138
630	Contractual Services:	
1	Billing Accounting and Legal	10,520
	Professional Operations	6,388
	Testing	1,275
	Other	2,562
640	Rents	2,760
650	Transportation Expense	130
655	Insurance Expense	300
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	-
670	Bad Debt Expense	869
675	Miscellaneous Expenses	3,590
1	Total Water Operation And Maintenance Expense	\$ 85,848 *
	* This amount should tie to Sheet F-3.	

*Purchased water (cost to increase after 12-31-02) WATER CUSTOMERS

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Ac Start of Year (d)	tive Customers End of Year (e)	Total Number of Meter Equivalents (c x e) (f)
Residential Service			M		
5/8"	D	1.0	437 ①	441	441
3/4"	D	1.5			
1"	D	2.5	1	3	7.5
1 1/2"	D,T	5.0			
General Service					
5/8"	D	1.0			Annual Committee of the control of t
3/4"	D	1.5			(manches to a c) and a control and a contro
1"	D	2.5	The second of the second secon		
1 1/2"	D,T	5.0	B. M. Mary graphy and a special proposition of the state		come di la deserva de come delle della sella di la come della come della come della come della come della come
2"	D,C,T	8.0			AND also its consistent of the conflorable section for Philosophic and Bulletin States (Annual States)
3"	D	15.0			
3"	С	16.0	and the comment of the control for absolute and the set of 1911 May 16.	- 11 - 14 - 14 - 14 - 14 - 14 - 14 - 14	The state of the s
3"	T	17.5		The second secon	
				many over the constant dense to describe the	Machinellouseur (Machinellouse Machinellouse) and addition of the contract o
Unmetered Customers			ermandica como ale - cos em candicación describer como como como en el como e e	THE COLUMN TO A VARIABLE TO THE RELIGIOUS AND A SHARE AND ADDRESS AS AND	
Other (Specify)					AND ARTHUR SEA, STREET SEA STREET SEA STREET, AND ARTHUR ARTHUR ARTHUR ARTHUR.
(ap,					THE STREET, AND ADDRESS OF THE STREET, AND ADDRE
** D = Displacement					
C = Compound		Total	438	441,	448.5
T = Turbine		S			(M) Solder of Monte to A Mar (M) (M) (M)
1	See Note a	arter S-6			

UTILITY NAME:_	Tymber	Creek	Utilities,	Inc
_				

SYS	TEM	NAME:	
-----	-----	-------	--

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January February March April May June July August September October November December	3,753 3,581 2,794 3,004 2,935 2,593 3,020 4,382 2,751		VOLUMES NOT RECORDED	2,755 2,820 2,643 3,753 3,581 2,794 3,004 2,935 2,593 3,020 4,382 2,751	3,132 2,966 2,587 2,882 3,912 2,539 2,683 2,715 2,599 2,787 2,760 2,088
If water is purchased VendorCITY Point of delivery If water is sold to othe	OF ORMOND BEAC TYMBER CREEK S	H UBDIVISION, T		37,031 es below:	33,030

MAINS (FEET)

Kind of Pipe	Diameter			Removed	End
(PVC, Cast Iron,	of	First of	Added	or	of
Coated Steel, etc.)	Pipe	Year		Abandoned	Year
	ACCORDING TO THE PARTY OF THE P		with another side of the common and		and the same of th
			and the second of the second o		A DESCRIPTION OF THE PARTY OF T
	manuscriptors are a second block of the second of	INFORMATION	AMERICAN CONTRACTOR CO		and the second of the second o
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	a popular commence de la debita del 1000 to 1000 to				
			warmen control of the	ALC THE WAY OF THE PERSON NAMED IN COLUMN TWO IS NOT THE OWNER.	Management of the Control of the Con
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			100100 00 00 00 00 00 00 00 00		
W 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1					and the second second second second
	and the second s				

UTILITY NAME:	Tymber Creek Utilities, Inc.	YEAR OF REPORT DECEMBER 31, 2002
SYSTEM NAME:_		
	WELLS AND WELL PUMPS	

(a)	(b)	(c)	(d)	(e)
Year Constructed Types of Well Construction and Casing				
Depth of Wells Diameters of Wells Pump - GPM	Wells Capped	1997		
Motor - HP Motor Type *				
Yields of Wells in GPD Auxiliary Power				
* Submersible, centrifugal, etc.				

RESERVOIRS

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) Capacity of Tank Ground or Elevated	Disposed 1997			

HIGH SERVICE PUMPING

(a)	(b)	(c)	(d)	(e)
Motors Manufacturer Type Rated Horsepower				
Pumps Manufacturer Type Capacity in GPM Average Number of Hours Operated Per Day Auxiliary Power				

UTILITY NAME: Tymber Creek Utilities, Inc.

YEAR OF REPORT DECEMBER 31, 2002

SOURCE OF SUPPLY

List for each source of supply (Ground Surface Purcha	sed Water etc.)	
Permitted Calc. per day		Wells Capped 1997	
	WATER TREATMEN	IT FACILITIES	
List for each Water Treatment F	-acility:		
Type	Water Purchased	from City of Ormond	Beach Since 1997
Auxiliary Power		THE STATE OF THE S	Married Art.

UTILITY NAME:	Tymber	Creek	Utilities,	Inc.
CVCTEM NAME.				

GENERAL WATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.
Present ERC's * the system can efficiently serve
2. Maximum number of ERCs * which can be served
3. Present system connection capacity (in ERCs *) using existing lines.
4. Future connection capacity (in ERCs *) upon service area buildout.
5. Estimated annual increase in ERCs *1–2
6. Is the utility required to have fire flow capacity?
7. Attach a description of the fire fighting facilities.
8. Describe any plans and estimated completion dates for any enlargements or improvements of this system.
NONE
9. When did the company last file a capacity analysis report with the DEP?
10. If the present system does not meet the requirements of DEP rules, submit the following:
Attach a description of the plant upgrade necessary to meet the DEP rules.
b. Have these plans been approved by DEP?
c. When will construction begin?
d. Attach plans for funding the required upgrading.
e. Is this system under any Consent Order with DEP?
11. Department of Environmental Protection ID #3064P01226
12. Water Management District Consumptive Use Permit # 3341401
a. Is the system in compliance with the requirements of the CUP?
b. If not, what are the utility's plans to gain compliance?
 * An ERC is determined based on one of the following methods: (a) If actual flow data are available from the proceding 12 months: Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days. (b) If no historical flow data are available use:
(b) If no historical now data are available use. FRC = (Total SFR gallons sold (omit 000/365 days/350 gallons per day)

WASTEWATER OPERATING SECTION

WASTEWATER UTILITY PLANT ACCOUNTS

Acct. No. (a)	Account Name (b)	Previous Year (c)	Additions (d)	Retirements (e)	Current Year (f)
351 352 353 354 355 360 361 362 363 364 365 370 371 380 381 382 389 390 391 392 393 394 395 396 397	Organization Franchises Land and Land Rights Structures and Improvements Power Generation Equipment Collection Sewers - Force Collection Sewers - Gravity Special Collecting Structures Services to Customers Flow Measuring Devices Flow Measuring Installations Receiving Wells Pumping Equipment Treatment and Disposal Equipment Plant Sewers Outfall Sewer Lines Other Plant and Miscellaneous Equipment Office Furniture and Equipment Transportation Equipment Stores Equipment Tools, Shop and Garage Equipment Laboratory Equipment Power Operated Equipment Communication Equipment Miscellaneous Equipment		\$	49,432 (1)	\$ 35 4,524 107,198 253,028 43,346 1,200 17,249 10,593 220,285 10,387 2,149 742
398	Other Tangible Plant Total Wastewater Plant	\$ 716,553	\$_4,030	\$ 49,847	\$ <u>670,736</u> *

^{*} This amount should tie to sheet F-5.

⁽¹⁾ To Reflect Owned Utility Land

⁽²⁾ Adjust Balances to Order No. 24206 Issued on 03/07/91

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

	Accum. Depr. Balance End of Year (f-q+h=i)	\$ (35,300) (155,277) (155,277) (13,988) (1,200) (116,269) (116,269) (116,269) (116,269) (116,269) (116,202) (13,632) (1,202) (1,302) (1,303) (1,303)
ASIEWAIER	Credits	(h) (s,426) (1,240) (12,248) (12,248) (12,248) (119) (119) (386) (119) (386)
	Balanced to PSC Order #24206 Debits	\$ 7,789 37,927 37,927 (256) (1,555 (3,792) 41,773 41,773 1143 1172 172
	Accumulated Depreciation Balance Previous Year	\$ (39,734) (184,778) (122,502) (1,200) (145,794) (145,794) (1,376) (1,376) (1,376)
	Depr. Rate Applied	3.13% 2.22% 2.86% 3.33% 5.56% 6.67% 6.67% 8.33% 5.56% 6.67%
<	Average Salvage in Percent	%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%%
OF CLOSE	Service Life in Years (c)	
	Account (b)	Structures and Improvements 360 360 361 360 Collection Sewers - Force 361 362 Collection Sewers - Gravity 362 363 Services to Customers 364 Flow Measuring Installations 370 Receiving Wells 371 Pumping Equipment 380 Equipment 380 Courfall Sewer Lines 389 Outfall Sewer Lines 380 Communication Equipment 390 Equipment 391 Transportation Equipment 392 Stores Equipment 393 Tools, Shop and Garage Equipment 394 Laboratory Equipment 395 Communication Equipment 396 Miscellaneous Equipment 397 Alboratory Equipment 398 Communication Equipment 399 Communication Equipment 396 Communication Equipment 397 Miscellaneous Equipment 398 Totals
	Acct. No. (a)	354 365 360 361 363 365 370 371 380 381 382 383 394 395 396 397 398

S-2

(326,455) * See note after S-6

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	1 \$
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	6,572
704	Employee Pensions and Benefits	# W. A. C.
710	Purchased Wastewater Treatment	1
711	Sludge Removal Expense	37,109
715	Purchased Power	10,707
716	Fuel for Power Production	
718	Chemicals	4,097
720	Materials and Supplies	4,480
730	Contractual Services:	William 14
	Billing <u>Accounting</u> and Legal	9,043
	Professional	19,250
	Testing	8,660
	Other	14,070
740	Rents	9,240
750	Transportation Expense	
755	Insurance Expense	300
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	
770	Bad Debt Expense	98
775	Miscellaneous Expenses	3,149
	Total Wastewater Operation And Maintenance Expense	\$1 <u>26,775</u> *
	* This amount should tie to Sheet F-3.	

WASTEWATER CUSTOMERS

			Number of Ac	tive Customers 11	lumber of
	Type of	Equivalent	Start	End r	quivalents
Description	Meter **	Factor	of Year	of Year	(c x e)
(a)	(b)	(c)	(d)	(e)	(f)
Residential Service					
All meter sizes	D	1.0	405	409	
General Service					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5	1	3	
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	С	16.0			
3"	Т	17.5			
Unmetered Customers					
Other (Specify)					
** D = Displacement			(1)		
C = Compound	^	Total	406	412	
T = Turbine	$\stackrel{(1)}{ ext{See}}$ note aft	or S-6			100000 August 10000
	see note alt	.er 3-0			

PUMPING EQUIPMENT

Lift Station Number Make or Type and nameplate	1	2	3	4		
data on pump	Gorman	Peabody	Gorman	Gorman		
	Rudd	Barnes	Rudd	Rudd		
Year installed Rated capacity Size	1 <u>3A2B</u> 1978 1 <u>50 GPM</u> 3x3	2 <u>30</u> –1 1990	1986	1750 RF 1991	M	
Power: Electric Mechanical	X	_X	X	X		
Nameplate data of motor	Dayton 3_HP	1.5 HP	3 <u>HP</u>	3 HP		

SERVICE CONNECTIONS

Size (inches) Type (PVC, VCP, etc.) Average length	4" PVC 40'		 		
Number of active service			 		
connections					
Beginning of year		- PARAMETER AND STREET	 		
Added during year		***************************************	 		
Retired during year			 		MATERIAL
End of year			 		
Give full particulars concerning			 -		
inactive connections	N/A				

COLLECTING AND FORCE MAINS

	Collectin	ig Mains			Force	e Mains	
Size (inches) Type of main Length of main (nearest foot) Begining of year Added during year Retired during year End of year	INFORMAT	ION NOT	AVAILABL	E AT THIS	TIME		

MANHOLES

Type of Manhole Number of Manholes: Beginning of year	
Added during year Retired during year	
End of Year	

SYSTEM NAME: **DECEMBER 31, 2002** TREATMENT PLANT Manufacturer_____ Allen's Environmental Type_____ "Steel" or "Concrete"_____ Concrete Total Permitted Capacity___ 163,750 PDF (Design) Average Daily Flow_____ 131,000 ADF (Design) Method of Effluent Disposal Perc Ponds Permitted Capacity of Disposal Total Gallons of Wastewater treated____ 92,000 Monthly **MASTER LIFT STATION PUMPS** Manufacturer_____ Capacity (GPM's)_____ Motor: Manufacturer_____ INFORMATION NOT AVAILABLE AT THIS TIME Horsepower_____ Power (Electric or Mechanical)_____ **PUMPING WASTEWATER STATISTICS** Gallons of Effluent Reuse **Effluent Gallons** Months Treated Gallons to Disposed of Wastewater Customers on site January_____ 2,253 2,253 February_____ 1,257 1,257 March_____ .770 .770 April______ 2.400 2.400 May______ 1.479 1.479 June_____ 2.019 2.019 July______ 2.577 2.577 August_____ 2.352 2.352 September_____ 2.375 2.375 October_____ 2.434 2.434 November_____ 2.403 2.403 December_ _ _ _ _ _ 3.016 3.016 Total for year_____ 25.335 25.335 If Wastewater Treatment is purchased, indicate the vendor: N/A

YEAR OF REPORT

UTILITY NAME: Tymber Creek Utilities, Inc.

UTILITY NAME:	Tymber	Creek	Utilities,	Inc.
SYSTEM NAME:				

GENERAL WASTEWATER SYSTEM INFORMATION

Furnish information below for each system. A separate page should be supplied where necessary.				
Present number of ERCs* now being served412				
2. Maximum number of ERCs* which can be served				
3. Present system connection capacity (in ERCs*) using existing lines.				
4. Future connection capacity (in ERCs*) upon service area buildout.				
5. Estimated annual increase in ERCs*				
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system				
NONE				
7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known. N/A				
8. If the utility does not engage in reuse, has a reuse feasibility study been completed? N/A				
If so, when?				
9. Has the utility been required by the DEP or water management district to implement reuse?NO				
If so, what are the utility's plans to comply with this requirement?N/A				
10. When did the company last file a capacity analysis report with the DEP?				
11. If the present system does not meet the requirements of DEP rules, submit the following:				
a. Attach a description of the plant upgrade necessary to meet the DEP rules. b. Have these plans been approved by DEP? C. When will construction begin?				
d. Attach plans for funding the required upgrading				
e. Is this system under any Consent Order with DEP?				
12. Department of Environmental Protection ID #DCG_ #22780				
 * An ERC is determined based on one of the following methods: (a) If actual flow data are available from the proceding 12 months: Divide the total annual single family residence (SFR) gallons sold by the average number of single family residents (SFR) gallons sold by the average number of single family residence customers for the same period and divide the result by 365 days. 				
(b) If no historical flow data are available use:ERC = (Total SFR gallons sold (omit 000/365 days/280 gallons per day).				

Printed: Time of day: 09-Apr-03 02:52 PM Florida Public Service Commission

Company: Schedule Year Ended: Final [X]

Tymber Creek Utilities 2002

Schedule: As Noted Preparer R Dodrill

This schedule provides a detailed description of all adjustments to the utility books and records. An internal audit of the utility accounts produced balances which reconciled to the last Wastewater Rate Case Order No. 24206 dated March 7, 1991 and to the last Water Rate Case Order PSC-97-0096-FOF-WS dated January 27, 1997. The resulting analysis added, retired and correctly depreciated plant since these orders and also corrected customer additions and CIAC balances and the related Amortization of CIAC.

							·
TCU Account Number Home	Description	Per Internal Audit Analysis	Per G / Ledger	Adjustment Dr.(Cr.)	PIC / R/E Dr.(Cr.) Offset	Annual Report Reference	Explanations
PLANT / A/D							
Water Plant C	orrections						
1310309	Supply Mains	33,787	18,249	15,538		W-1 col. e	Accurate balance to order #24206 was never made
	Power Gen Eq	0	3,180	(3,180)		W-1 col. e	Accurate balance to order #24206 was never made
	Misc. Equip.	660	0,100	(0,100) 660	PIC	W-1 col. e	
		-	Sub	13,018	(13,018)		
Water begin.	A / D Corrections		Cub	10,010	(13,010)	₩-1 COI. E	
	A/D Structures	(84)	0	(84)			Wrong depreciation rates being used
1318309	A/D Supply Mains		Ö	(9,509)			wrong depreciation rates being used
	A/D-T & D Mains	(43,199)	Ō	(43,199)			
1318333	A/D Services	(10,236)	0	(10,236)			
1318334	A/D Meters/Inst.	(10,789)	0	(10,789)			
1318340	A/D Comp. S/W	(231)	0	(231)			
1318347	A/D Misc. Equip	(272)	0	(272)			
			sub	(74,320.00)		W-2 col's f & g	
To Remove B	ooked (W) A/D			, , ,			
1510108	Book A/D	0	(72,921.55)	72,921.55	RE	TCU's G/L as ref	General ledger A/D was unclassified.
(UNCLASSIFI	ED A/D)		,	(1,398.45)	1,398.45		conoral louger / VD was unclassified.
Carrer Diamet C							
Sewer Plant C		000 005	040 500		PIC		
1410360	T & D Equip.	220,285	218,589	1,696	(1,696)	S-1 Note (2)	Accurate balance to order PSC-97-0096 never made
Sewer begin.	A / D Corrections						
	A/D Structures	(31,944)	0	(31,944)			Manne demonstration and the state of
	A/D Coll. Sewers	(146,851)	ő	(146,851)			Wrong depreciation rates and plant accounting
	A/D Services	(22,758)	ő	(22,758)			methods were never used.
	A/D Flow Meters	(1,200)	ő	(1,200)			
1418370	A/D Rcv. Wells	(12,213)	Ö	(12,213)			
	A/D Pump Equip	(3,420)	ő	(3,420)			
371	Current Retiremen		413	413			
1418380	A/D T&D Eq	(104,021)	0	(104,021)			
1418382	A/D Outfall Lines	(3,286)	0	(3,286)			
1418389	A/D Other Misc.	(1,082)	0	(1,082)			
1418390	A/D Office Equip	(93)	0	(93)			
				(326,455.00)		S-2 col's f & g	
To Remove B	ooked (S) A/D		Less CurRet	(413.00)		S-1	
	Book A/D	0	(411,644.24)	411,644.24		TCU's G/L as ref	General ledger A/D was unclassified.
(UNCLASSIFI	ED A/D)				RE		
0140				84,776.24	(84,776.24)		
CIAC							
CIAC Water	O	(454.000)					
	Contributions (W)		(151,843)	(3,150)		F-8 #271 (W)	
2/102/2	Amort of CIAC	97,154	81,551	15,603		F-8 #272 (W)	Incorrect amortization rates have been used.
			sub	12,453	(12,453)		
CIAC Sewer							
	Contributions (S)	(371,906)	(368,156)	(3,750)	DIO.	E 0.#074 (0)	
	Amort of CIAC	280,714	193,985			F-8 #271 (S)	Instrument and the state of the
		200,714	100,000	86,729 82,979		F-8 #272 (S)	Incorrect amortization rates have been used.
				02,373	(82,979 <u>)</u>		
				Total	(193,524) ======		
			MbB				
			Other Paid in Cap			F-4 Acct. 211	MARILO
		RE F	Retained Earnings	•	(185,710)	r-6 Acct. 439(1)	NARUC System allows prior period adjustments
				Total	(193,524) =======		
CHRTOMEDO							

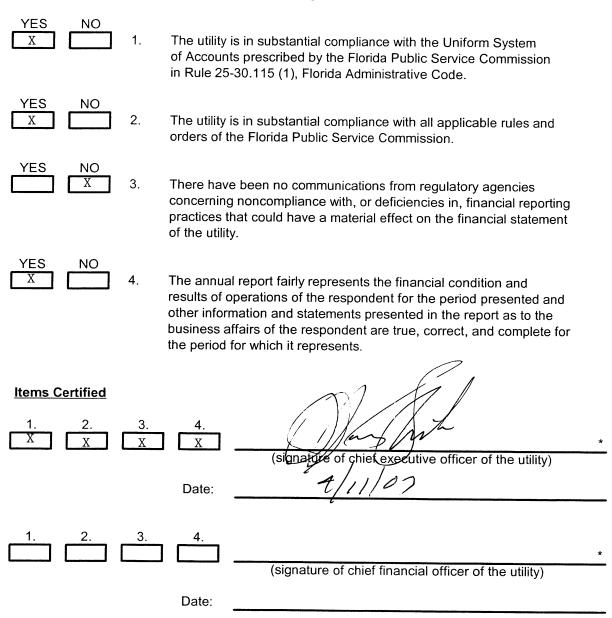
CUSTOMERS

Utility billing program was reconciled to the meter reading book and 13 more customers were being billed than were included in the customer count. Water accounts for 13 Home Owners Association meters and 18 Residential accounts being billed were also not included in the Annual Report customer totals.

2001 Ending customer count in Annual Report 1990 / 91 Customer counts never updated (1) 1995 Home Owners Association meters (1). Various years Residential accounts (1)	<u>Water</u> 393 13 13 18	<u>Sewer</u> 393 13		Utility accountant was new in 1990 and made errors
2002 Begin. Customer count	437	406	W-3 and S-3	

CERTIFICATION OF ANNUAL REPORT

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



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

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