

CLASS "A" OR "B"

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

# ANNUAL REPORT

OF

WS246-10-AR  
Tymber Creek Utilities, Incorporated  
1951 West Granada Blvd.  
Ormond Beach, FL 32174-6740

303 W F 252 S

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



FOR THE

YEAR ENDED DECEMBER 31, 2010

## GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

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# **EXECUTIVE SUMMARY**

UTILITY NAME: *TYMBER CREEK UTILITIES, INCORPORATED*

YEAR OF REPORT  
**2010**

**CERTIFICATION OF ANNUAL REPORT**

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

YES  NO

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

YES  NO

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

YES  NO

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

YES  NO

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

Items Certified			
1.	2.	3.	4.
<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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

1.	2.	3.	4.
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

ANNUAL REPORT OF

YEAR OF REPORT  
2010

Tymer Creek Utilities Incorporated

County: Volusia

(Exact Name of Utility)

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

1951 W GRANADA BLVD  
ORMOND BEACH, FLORIDA 32174

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

E Mail Address: TYMBERCREEKUTIL@AOL.COM

WEB Site: N/A

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

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

MARLA KUMPF  
1951 W. GRANADA BLVD.  
ORMOND BEACH, FL 32174

Telephone: 386-677-5702

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

1951 W. GRANADA BLVD.  
ORMOND BEACH, FL 32174

Telephone: 386-677-5702

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

REGULATED PLANT ACCOUNTING 321-217-6407  
2307 AMHERST AVE.  
ORLANDO, FL 32804-5401

Date of original organization of the utility:

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

Individual  Partnership  Sub S Corporation  1120 Corporation

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

	Name	Percent Ownership
1.		
2.	STANLEY J SHIRAH	50%
3.		
4.	STEVE SHIRAH	50%
5.		
6.		
7.		
8.		
9.		
10.		



UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT

2010

### COMPANY PROFILE

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

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

A. – B. Tymber Creek Utilities, Incorporated (TCU) was started on August of 1977 to support Tymber Creek Subdivision with Water and Wastewater Service.

C. The major goals and objectives of TCU are to provide good quality Water and Wastewater services to the customers in the service area at the lowest cost to those customers.

D. The major and the only divisions and functions of TCU are Water and Wastewater.

E. The current and projected growth patterns of TCU, as of March 1, 2010 is flat. The Volusia County economy is poor and home foreclosures are moving higher in the TCU Service area.

F. Major transactions that have a material effect on operations are as follows. The Water Utility is facing an increased cost of Purchased finished water from the City of Ormond Beach. The Wastewater Utility is having to adjust to increasingly more stringent standards from the Florida Department of Environmental Protection. These standards are reflected in increasing costs of Sewer Plant Operations and Sludge Hauling costs and frequency.

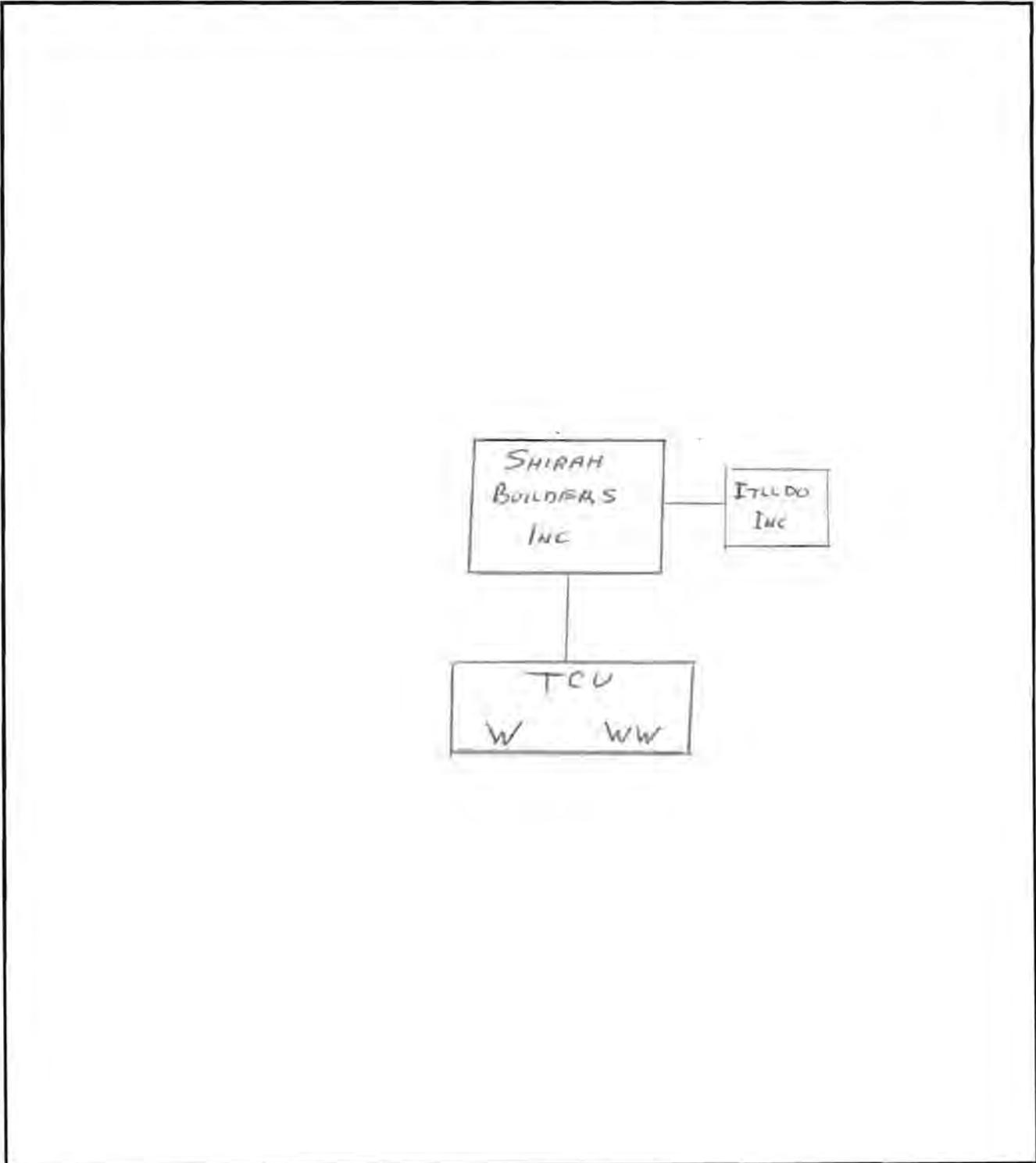
UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT  
2010

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12-31-2010

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



UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT  
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**COMPENSATION OF OFFICERS**

For each officer, list the time spent on respondent as an officer compared to time spent on total business activities and the compensation received as an officer from the respondent.

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
STAN SHIRAH	SEC/TRES	50%	\$ 9,291
STEVE SHIRAH	PRESIDENT	5%	9,291

**COMPENSATION OF DIRECTORS**

For each director, list the number of directors' meetings attended by each director and the compensation received as a director from the respondent.

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
			\$
STEVE SHIRAH	PRES /	ALL	-0-
STAN SHIRAH	SEC/TRES OPER DIR	ALL	-0-











**FINANCIAL**

**SECTION**

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2010
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**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>UTILITY PLANT</b>				
101-106	Utility Plant	F-7	\$ 915,136	\$ 918,553
108-110	Less: Accumulated Depreciation and Amortization	F-8	621,855	651,768
Net Plant			\$ 293,281	\$ 266,785
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ _____	\$ _____
<b>OTHER PROPERTY AND INVESTMENTS</b>				
121	Nonutility Property	F-9	\$ _____	\$ _____
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ _____	\$ _____
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$ _____	\$ _____
<b>CURRENT AND ACCRUED ASSETS</b>				
131	Cash		\$ 2,508	\$ 2,508
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds		(3,620)	(3,620)
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	24,209	25,550
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12	(48,455)	(48,455)
151-153	Material and Supplies			
161	Stores Expense			
162	Prepayments			
171	Accrued Interest and Dividends Receivable			
172 *	Rents Receivable			
173 *	Accrued Utility Revenues			
174	Miscellaneous Current and Accrued Assets	F-12		
Total Current and Accrued Assets			\$ (25,358)	\$ (24,017)

\* Not Applicable for Class B Utilities

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2010
------------------------

**COMPARATIVE BALANCE SHEET  
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Miscellaneous Deferred Debits	F-14	17,032	12,144
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ 17,032	\$ 12,144
TOTAL ASSETS AND OTHER DEBITS			\$ 284,955	\$ 254,912

\* Not Applicable for Class B Utilities

**NOTES TO THE BALANCE SHEET**

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

UTILITY NAME: **Tymer Creek Utilities Incorporated**

YEAR OF REPORT

**2010**

**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>EQUITY CAPITAL</b>				
201	Common Stock Issued	F-15	\$ <u>100</u>	\$ <u>100</u>
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		<u>1,403</u>	<u>1,403</u>
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	<u>103,987</u>	<u>72,817</u>
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ <u>105,490</u>	\$ <u>74,320</u>
<b>LONG TERM DEBT</b>				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	<u>54,070</u>	<u>46,739</u>
Total Long Term Debt			\$ <u>54,070</u>	\$ <u>46,739</u>
<b>CURRENT AND ACCRUED LIABILITIES</b>				
231	Accounts Payable		<u>11,673</u>	<u>63,223</u>
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	<u>63,327</u>	<u>1,592</u>
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		<u>9,581</u>	<u>14,800</u>
236	Accrued Taxes	W/S-3	<u>22,652</u>	<u>22,913</u>
237	Accrued Interest	F-19	-	-
238	Accrued Dividends		-	-
239	Matured Long Term Debt		-	-
240	Matured Interest		-	-
241	Miscellaneous Current & Accrued Liabilities	F-20	-	-
Total Current & Accrued Liabilities			\$ <u>107,233</u>	\$ <u>102,528</u>

\* Not Applicable for Class B Utilities

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2010
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**COMPARATIVE BALANCE SHEET  
EQUITY CAPITAL AND LIABILITIES**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
<b>DEFERRED CREDITS</b>				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ _____	\$ _____
<b>OPERATING RESERVES</b>				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ _____	\$ _____
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>				
271	Contributions in Aid of Construction	F-22	\$ <u>536,099</u>	\$ <u>536,099</u>
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	<u>517,937</u>	<u>522,936</u>
Total Net CIAC			\$ <u>18,162</u>	\$ <u>31,325</u>
<b>ACCUMULATED DEFERRED INCOME TAXES</b>				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____	\$ _____
<b>TOTAL EQUITY CAPITAL AND LIABILITIES</b>			\$ <u>284,955</u>	\$ <u>254,912</u>

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2010
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COMPARATIVE OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR * (e)
UTILITY OPERATING INCOME				
400	Operating Revenues	F-3(b)	\$ 319,726	\$ 318,665
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 319,726	\$ 318,665
401	Operating Expenses	F-3(b)	\$ 297,323	\$ 296,231
403	Depreciation Expense:	F-3(b)	\$ 35,611	\$ 35,690
	Less: Amortization of CIAC	F-22	15,012	4,999
Net Depreciation Expense			\$ 20,599	\$ 30,691
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	22,652	22,913
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$ 349,574	\$ 349,835
Net Utility Operating Income			\$ (20,848)	\$ (31,170)
469, 530	Add Back: Guaranteed Revenue and AFPI	F-3(b)		
413	Income From Utility Plant Leased to Others			
414	Gains (losses) From Disposition of Utility Property			
420	Allowance for Funds Used During Construction			
Total Utility Operating Income [Enter here and on Page F-3(c)]			\$ (20,848)	\$ (31,170)

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2010
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COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 116,384	\$ 202,281	\$ -
\$ 116,384	\$ 202,281	\$ -
\$ 123,884	\$ 172,347	\$ -
6,564	29,126	-
4,999	-0-	-
\$ 1,565	\$ 29,126	\$ -
7,967	14,946	-
\$ 133,416	\$ 216,419	\$ -
\$ (17,032)	\$ (14,138)	\$ -
\$ (17,032)	\$ (14,138)	\$ -

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2010
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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (20,848)	\$ (31,170)
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ _____	\$ _____
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ _____	\$ _____
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 2,951	\$ 2,355
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 2,951	\$ 2,355
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ _____	\$ _____
NET INCOME			\$ (23,799)	\$ (33,525)

Explain Extraordinary Income:

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UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2010
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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 205,711	\$ 712,842
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	(126,438)	(525,330)
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	(155,793)	(380,306)
252	Advances for Construction	F-20		
Subtotal			\$ (76,520)	\$ (192,794)
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	142,630	380,306
Subtotal			\$ 66,110	\$ 187,512
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		15,486	21,543
	Other (Specify):			
RATE BASE			\$ 81,596	\$ 209,055
NET UTILITY OPERATING INCOME			\$ (17,032)	\$ (14,138)
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			(20.87%)	(6.76%)

NOTES :

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

UTILITY NAME: Timber Creek

REVISED

YEAR OF REPORT <u>2010</u>
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**SCHEDULE OF CURRENT COST OF CAPITAL  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING (1)**

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ <u>105,490</u>	<u>63.2</u>	<u>9.25</u>	<u>5.85</u>
Preferred Stock	<u>0</u>			
Long Term Debt	<u>46,739</u>	<u>28.0</u>	<u>3.86</u>	<u>1.08</u>
Customer Deposits	<u>14,800</u>	<u>8.9</u>	<u>6.00</u>	<u>.53</u>
Tax Credits - Zero Cost	-			
Tax Credits - Weighted Cost	-			
Deferred Income Taxes	-			
Other (Explain)	-			
<b>Total</b>	\$ <u><u>167,029</u></u>	<u><u>100.0</u></u>		<u><u>7.46</u></u>

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

---

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

SARC IN PROGRESS  
D# 100359-WS

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

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

**APPROVED RETURN ON EQUITY**

Current Commission Return on Equity:	<u>9.25</u>
Commission order approving Return on Equity:	<u>PSC-04-1264-PAA-SU</u>

**APPROVED AFUDC RATE**

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2010
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**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS  
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING**

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ 105,490	\$ 0 (1)	\$ 0 (1)	\$ 0 (1)	\$ 0 (1)	\$ 105,490
Preferred Stock						
Long Term Debt	46,739					46,739
Customer Deposits	14,800					14,800
Tax Credits - Zero Cost						
Tax Credits - Weighted Cost						
Deferred Inc. Taxes						
Other (Explain)						
<b>Total</b>	<b>\$ 167,029</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 167,029</b>

(1) Explain below all adjustments made in Columns (e) and (f):

NONE

(1) SARC In Progress  
D# 100359-WS

UTILITY NAME: Tymber Creek Utilities Incorporated

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UTILITY PLANT  
ACCOUNTS 101 - 106

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 205,711	\$ 712,842	\$ _____	\$ 918,553
102	Utility Plant Leased to Other	_____	_____	_____	_____
103	Property Held for Future Use	_____	_____	_____	_____
104	Utility Plant Purchased or Sold	_____	_____	_____	_____
105	Construction Work in Progress	_____	_____	_____	_____
106	Completed Construction Not Classified	_____	_____	_____	_____
	Total Utility Plant	\$ 205,711	\$ 712,842	\$ _____	\$ 918,553

UTILITY PLANT ACQUISITION ADJUSTMENTS  
ACCOUNTS 114 AND 115

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

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
114	Acquisition Adjustment	\$ NONE	\$ _____	\$ _____	\$ NONE
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____
115	Accumulated Amortization	\$ NONE	\$ _____	\$ _____	\$ NONE
		_____	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	Net Acquisition Adjustments	\$ NONE	\$ _____	\$ _____	\$ NONE

UTILITY NAME: Tymber Creek Utilities Incorporated

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
<b>ACCUMULATED DEPRECIATION</b>				
<b>Account 108</b>				
Balance first of year	\$ 120,806	\$ 50,049	\$	\$ 621,855
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 6,564	\$ 29,126	\$	\$ 35,690
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
<b>Total Credits</b>	\$ 6,564	\$ 29,126	\$	\$ 35,690
Debits during year:				
Book cost of plant retired	705	4,393		5,098
Cost of Removal	227	452		679
Other Debits (specify):				
<b>Total Debits</b>	\$ 932	\$ 4,845	\$	\$ 5,777
Balance end of year	\$ 126,438	\$ 525,330	\$	\$ 651,768
<b>ACCUMULATED AMORTIZATION</b>				
<b>Account 110</b>				
Balance first of year	\$ 0	\$ 0	\$	\$ 0
Credit during year:				
Accruals charged to:				
Account 110.2 (3)				
Other Accounts (specify):				
<b>Total credits</b>	\$ 0	\$ 0	\$	\$ 0
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
<b>Total Debits</b>	\$ 0	\$ 0	\$	\$ 0
Balance end of year	\$ 0	\$ 0	\$	\$ 0

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

UTILITY NAME: Tymber Creek Utilities Incorporated

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

DESCRIPTION OF CASE (DOCKET NO.) (a)	EXPENSE INCURRED DURING YEAR (b)	CHARGED OFF DURING YEAR	
		ACCT. (d)	AMOUNT (e)
NONE	\$ _____	_____	\$ 0
_____	_____	_____	_____
_____	_____	_____	_____
Total	\$ _____		\$ 0

**NONUTILITY PROPERTY (ACCOUNT 121)**

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

DESCRIPTION (a)	BEGINNING YEAR (b)	ADDITIONS (c)	REDUCTIONS (d)	ENDING YEAR BALANCE (e)
NONE	\$ _____	\$ _____	\$ _____	\$ -0
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ -0

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

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

DESCRIPTION OF SPECIAL DEPOSITS (a)	YEAR END BOOK COST (b)
SPECIAL DEPOSITS (Account 132): NONE	\$ 0
_____	_____
_____	_____
Total Special Deposits	\$ 0
OTHER SPECIAL DEPOSITS (Account 133): NONE	\$ 0
_____	_____
_____	_____
Total Other Special Deposits	\$ 0

UTILITY NAME: Lumber Creek Utilities Incorporated

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

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

DESCRIPTION OF SECURITY OR SPECIAL FUND (a)	FACE OR PAR VALUE (b)	YEAR END BOOK COST (c)
INVESTMENT IN ASSOCIATED COMPANIES (Account 123): <u>NONE</u>	\$ _____	\$ <u>-0-</u>
Total Investment in Associated Companies		\$ <u><u>-0-</u></u>
UTILITY INVESTMENTS (Account 124): <u>NONE</u>	\$ _____	\$ <u>-0-</u>
Total Utility Investment		\$ <u><u>-0-</u></u>
OTHER INVESTMENTS (Account 125): <u>NONE</u>	\$ <u>-0-</u>	\$ <u>-0-</u>
Total Other Investment		\$ <u><u>-0-</u></u>
SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127): <u>NONE</u>		\$ <u>-0-</u>
Total Special Funds		\$ <u><u>-0-</u></u>

UTILITY NAME: Tymber Creek Utilities Incorporated

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

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

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ _____
Wastewater	_____
Other <u>COMBINED</u>	<u>25,550</u>
Total Customer Accounts Receivable	\$ <u>25,550</u>
OTHER ACCOUNTS RECEIVABLE (Account 142):	
_____	\$ _____
<u>N/A</u>	_____
_____	_____
Total Other Accounts Receivable	\$ _____
NOTES RECEIVABLE (Account 144):	
_____	\$ _____
<u>N/A</u>	_____
_____	_____
Total Notes Receivable	\$ _____
Total Accounts and Notes Receivable	\$ <u>25,550</u>
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ _____
Add: Provision for uncollectibles for current year	\$ _____
Collection of accounts previously written off	_____
Utility Accounts	_____
Others <u>DIRECT WRITE OFF</u>	_____
Total Additions	\$ _____
Deduct accounts written off during year:	
Utility Accounts	_____
Others	_____
Total accounts written off	\$ _____
Balance end of year	\$ _____
<b>TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET</b>	\$ <u><u>25,550</u></u>

UTILITY NAME: Tymber Creek Utilities Incorporated

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**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____
	_____
<i>NONE</i>	<i>-0-</i>
	_____
	_____
	_____
	_____
	_____
	_____
Total	\$ <u><u>-0-</u></u>

**NOTES RECEIVABLE FROM ASSOCIATED COMPANIES  
ACCOUNT 146**

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
	_____ %	\$ _____
	_____ %	_____
	_____ %	_____
	_____ %	_____
<i>No CHANGE 1/2 N/A</i>	_____ %	_____
<i>FROM LAST YR</i>	<i>4.25</i> %	<i>48,455</i>
	_____ %	_____
	_____ %	_____
Total		\$ <u><u>48,455</u></u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS  
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
<i>NONE</i>	\$ <i>-0-</i>
	_____
	_____
	_____
Total Miscellaneous Current and Accrued Liabilities	\$ <u><u>-0-</u></u>

UTILITY NAME: Tymber Creek Utilities Incorporated

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

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

DESCRIPTION (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
UNAMORTIZED DEBT DISCOUNT AND EXPENSE (Account 181): <i>NONE</i>	\$ <u>-0-</u>	\$ <u>-0-</u>
Total Unamortized Debt Discount and Expense	\$ <u>-0-</u>	\$ <u>-0-</u>
UNAMORTIZED PREMIUM ON DEBT (Account 251): <i>NONE</i>	\$ <u>-0-</u>	\$ <u>-0-</u>
Total Unamortized Premium on Debt	\$ <u>-0-</u>	\$ <u>-0-</u>

**EXTRAORDINARY PROPERTY LOSSES  
ACCOUNT 182**

Report each item separately.

DESCRIPTION (a)	TOTAL (b)
<i>NONE</i>	\$ <u>-0-</u>
Total Extraordinary Property Losses	\$ <u>-0-</u>

UTILITY NAME:

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MISCELLANEOUS DEFERRED DEBITS  
ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1) <u>NONE</u>	\$ <u>-0-</u>	\$ <u>-0-</u>
Total Deferred Rate Case Expense	\$ <u>-0-</u>	\$ <u>-0-</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):	\$	\$
<u>WATER</u>	<u>585</u>	<u>-0-</u>
<u>SEWER</u>	<u>3,874</u>	<u>12,144</u>
Total Other Deferred Debits	\$ <u>4,459</u>	\$ <u>12,144</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):	\$	\$
<u>NONE</u>	\$ <u>-0-</u>	\$ <u>-0-</u>
Total Regulatory Assets	\$ <u>-0-</u>	\$ <u>-0-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>4,459</u>	\$ <u>12,144</u>

UTILITY NAME: Tymber Creek Utilities Incorporated

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2010

**CAPITAL STOCK  
ACCOUNTS 201 AND 204\***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
<b>COMMON STOCK</b>		
Par or stated value per share	%	\$ 1.00
Shares authorized		100.00
Shares issued and outstanding		100.00
Total par value of stock issued	%	\$ 100.00
Dividends declared per share for year	%	\$ -0-
<b>PREFERRED STOCK</b>		
Par or stated value per share	%	\$ -0-
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	\$
Dividends declared per share for year	%	\$

\* Account 204 not applicable for Class B utilities.

**BONDS  
ACCOUNT 221**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NONE	%		\$ -0-
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -0-

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

UTILITY NAME: Tymber Creek Utilities Incorporated

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**STATEMENT OF RETAINED EARNINGS**

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

ACCT. NO. (a)	DESCRIPTION (b)	AMOUNTS (c)
215	Unappropriated Retained Earnings: Balance Beginning of Year	\$ 103,987
439	Changes to Account: Adjustments to Retained Earnings ( requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ _____
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ (31,170)
436	Appropriations of Retained Earnings: _____	-0-
	Total Appropriations of Retained Earnings	\$ -0-
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ -0-
215	Year end Balance	\$ 72,817
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____	_____
214	Total Appropriated Retained Earnings	\$ -0-
Total Retained Earnings		\$ 72,817
Notes to Statement of Retained Earnings:		

UTILITY NAME: Tymber Creek Utilities Incorporated

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2010

ADVANCES FROM ASSOCIATED COMPANIES  
ACCOUNT 223

Report each advance separately.

DESCRIPTION (a)	TOTAL (b)
NONE	\$ -0-
Total	\$ -0-

OTHER LONG-TERM DEBT  
ACCOUNT 224

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
N/P SUNTRUST LIKE OF CREDIT	3.25%	F	\$ 34,513
N/P SHIRAH BUILDERS	4.75%	F	10,226
N/P STEVE SHIRAH	10.0%	F	2,000
Total			\$ 46,739

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

UTILITY NAME: Tymber Creek Utilities Incorporated

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NOTES PAYABLE  
ACCOUNTS 232 AND 234

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE ( Account 232): <i>NONE</i>	%		\$ <i>-0-</i>
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ <i>-0-</i>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): <i>NONE</i>	%		\$ <i>-0-</i>
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ <i>-0-</i>

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES  
ACCOUNT 233

Report each account payable separately.

DESCRIPTION (a)	TOTAL (b)
	\$
<i>MISC ACCOUNTS w/ ASSOC COMPANIES</i>	<i>27,918</i>
Total	\$ <i>27,918</i>

UTILITY NAME: Tymber Creek Utilities Incorporated

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

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt <i>NONE</i>	\$ <u>-0-</u>		\$ _____	\$ _____	\$ <u>-0-</u>
	_____		_____	_____	_____
	_____		_____	_____	_____
	_____		_____	_____	_____
Total Account 237.1	\$ _____		\$ _____	\$ _____	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities/ Customer Deposits <i>NONE</i>	\$ <u>-0-</u>	427	\$ _____	\$ _____	\$ <u>-0-</u>
	_____		_____	_____	_____
	_____		_____	_____	_____
Total Account 237.2	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237 (1)	\$ _____		\$ _____	\$ _____	\$ _____
INTEREST EXPENSED: Total accrual Account 237		237	\$ _____		
Less Capitalized Interest Portion of AFUDC:			_____		
			_____		
			_____		
Net Interest Expensed to Account No. 427 (2)			\$ <u>-0-</u>		

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

UTILITY NAME: Tymber Creek Utilities Incorporated

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**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES  
ACCOUNT 241**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
<i>NONE</i>	\$ <u>0</u>
Total Miscellaneous Current and Accrued Liabilities	\$ <u>0</u>

**ADVANCES FOR CONSTRUCTION  
ACCOUNT 252**

NAME OF PAYOR * (a)	BALANCE BEGINNING OF YEAR (b)	DEBITS		CREDITS (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
<i>NONE</i>	\$ _____		\$ _____	\$ _____	\$ <u>0</u>
Total	\$ _____		\$ _____	\$ _____	\$ <u>0</u>

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

UTILITY NAME: Tymber Creek Utilities Incorporated

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**OTHER DEFERRED CREDITS  
ACCOUNT 253**

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
REGULATORY LIABILITIES (Class A Utilities: Account 253.1): <u>NONE</u>	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ <u>-0-</u>	\$ <u>-0-</u>
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2): <u>NONE</u>	\$ _____	\$ _____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ <u>-0-</u>	\$ <u>-0-</u>
<b>TOTAL OTHER DEFERRED CREDITS</b>	\$ <u>-0-</u>	\$ <u>-0-</u>

UTILITY NAME: Tymber Creek Utilities Incorporated

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**CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271**

DESCRIPTION (a)	WATER (W-7) (b)	WASTEWATER (S-7) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>155,793</u>	\$ <u>380,306</u>	\$ _____	\$ <u>536,099</u>
Add credits during year:	\$ <u>0-</u>	\$ <u>0-</u>	\$ _____	\$ <u>0-</u>
Less debit charged during the year	\$ <u>0-</u>	\$ <u>0-</u>	\$ _____	\$ <u>0-</u>
Total Contribution In Aid of Construction	\$ <u><u>155,793</u></u>	\$ _____	\$ _____	\$ <u><u>536,099</u></u>

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

DESCRIPTION (a)	WATER (W-8(a)) (b)	WASTEWATER (S-8(a)) (c)	W & WW OTHER THAN SYSTEM REPORTING (d)	TOTAL (e)
Balance first of year	\$ <u>137,631</u>	\$ <u>380,306</u>	\$ _____	\$ <u>517,937</u>
Debits during the year:	\$ <u>4,999</u>	\$ _____	\$ _____	\$ <u>4,999</u>
Credits during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u><u>142,630</u></u>	\$ <u><u>380,306</u></u>	\$ _____	\$ <u><u>522,936</u></u>

UTILITY NAME: Tymber Creek Utilities Incorporated

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

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

DESCRIPTION (a)	REF. NO. (b)	AMOUNT (c)
Net income for the year	F-3(c)	\$ _____
Reconciling items for the year:		
Taxable income not reported on books:	N/A	_____
_____		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		_____
_____		_____
_____		_____
_____		_____
Income recorded on books not included in return:		_____
_____		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		_____
_____		_____
_____		_____
_____		_____

Federal tax net income	\$ <u>    N/A    </u>
------------------------	-----------------------

Computation of tax :

**WATER  
OPERATION  
SECTION**



UTILITY NAME: Tymber Creek Utilities Incorporated

SYSTEM NAME / COUNTY : \_\_\_\_\_

YEAR OF REPORT 2010
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**SCHEDULE OF YEAR END WATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WATER UTILITY (d)
101	Utility Plant In Service	W-4(b)	\$ 205,711
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	( 126,438 )
110	Accumulated Amortization	F-8	
271	Contributions in Aid of Construction	W-7	( 155,793 )
252	Advances for Construction	F-20	
Subtotal			\$ ( 76,520 )
272	Add:		
	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 142,629
Subtotal			\$ 66,109
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		15,486
	Other (Specify):		
WATER RATE BASE			\$ 81,595
WATER OPERATING INCOME		W-3	\$ ( 17,032 )
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			( 20.9 )

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

UTILITY NAME: Tymber Creek Utilities Incorporated

SYSTEM NAME / COUNTY :

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		116,384
400	Operating Revenues	W-9	\$
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 116,384
401	Operating Expenses	W-10(a)	\$ 123,884
403	Depreciation Expense	W-6(a)	6,564
	Less: Amortization of CIAC	W-8(a)	( 4,999 )
	Net Depreciation Expense		\$ 1,565
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		5,237
408.11	Property Taxes		1,344
408.12	Payroll Taxes		1,322
408.13	Other Taxes and Licenses		64
408	Total Taxes Other Than Income		\$ 7,967
409.1	Income Taxes		-
410.10	Deferred Federal Income Taxes		-
410.11	Deferred State Income Taxes		-
411.10	Provision for Deferred Income Taxes - Credit		-
412.10	Investment Tax Credits Deferred to Future Periods		-
412.11	Investment Tax Credits Restored to Operating Income		-
	Utility Operating Expenses		\$ 133,416
	Utility Operating Income		\$ ( 17,032 )
469	Add Back:		
	Guaranteed Revenue (and AFPI)	W-9	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
	Total Utility Operating Income		\$ ( 17,032 )

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2010
------------------------

SYSTEM NAME / COUNTY : \_\_\_\_\_

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 36	\$	\$	\$ 36
302	Franchises				
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 Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains	33,787			33,787
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	109,681			109,681
333	Services	24,027			24,027
334	Meters and Meter Installations	31,101	492	705	30,888
335	Hydrants	3,530			3,530
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	1,792			1,792
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	660			660
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 205,924	\$ 492	\$ 705	\$ 205,711

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT  
2010

SYSTEM NAME / COUNTY : \_\_\_\_\_

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 36 0	\$ 36	\$	\$	\$	\$
302	Franchises	0					
303	Land and Land Rights	1,131 0		1,131			
304	Structures and Improvements	179 0		179			
305	Collecting and Impounding Reservoirs	0					
306	Lake, River and Other Intakes	0					
307	Wells and Springs	0					
308	Infiltration Galleries and Tunnels	0					
309	Supply Mains	33,787 0		33,787			
310	Power Generation Equipment	0					
311	Pumping Equipment	0					
320	Water Treatment Equipment	0					
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	109,681 0				109,681	
333	Services	24,027 0				24,027	
334	Meters and Meter Installations	30,888 0				30,888	
335	Hydrants	3,530 0				3,530	
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	1,792 0					1,792
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	0					
346	Communication Equipment	0					
347	Miscellaneous Equipment	660 0					660
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 205,711	\$ 36	\$ 35,097	\$	\$ 168,126	\$ 2452

UTILITY NAME: Tymber Creek Utilities Incorporated

SYSTEM NAME / COUNTY :

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	28		3.57
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains	32		3.13
310	Power Generation Equipment			
311	Pumping Equipment			
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains	38		2.63
333	Services	35		2.86
334	Meters and Meter Installations	17		5.88
335	Hydrants	40		2.50
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	6		16.67
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment	38		2.63
348	Other Tangible Plant			
Water Plant Composite Depreciation Rate *				

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

UTILITY NAME: **Tymer Creek Utilities Incorporated**

YEAR OF REPORT

**2010**

SYSTEM NAME / COUNTY : \_\_\_\_\_

**ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION**

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304	Structures and Improvements	\$ 135	\$ 6		\$ 6
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains	17,970	1,058		1,058
310	Power Generation Equipment				
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	65,114	2,886		2,886
333	Services	15,734	687		687
334	Meters and Meter Installations	19,342	1,822		1,822
335	Hydrants	309	88		88
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	1,792	0		0
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment				
346	Communication Equipment				
347	Miscellaneous Equipment	411	17		17
348	Other Tangible Plant				
<b>TOTAL WATER ACCUMULATED DEPRECIATION</b>		<b>\$ 120,807</b>	<b>6,564</b>		<b>6,564</b>

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2010
------------------------

SYSTEM NAME / COUNTY : \_\_\_\_\_

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
304	Structures and Improvements	\$ _____	\$ _____	\$ _____	\$ _____	\$ 141
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____	_____
307	Wells and Springs	_____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____	1,509
310	Power Generation Equipment	_____	_____	_____	_____	_____
311	Pumping Equipment	_____	_____	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____	_____
331	Transmission and Distribution Mains	_____	_____	_____	_____	68,000
333	Services	_____	_____	_____	_____	16,421
334	Meters and Meter Installations	705	_____	227	932	20,232
335	Hydrants	_____	_____	_____	_____	397
336	Backflow Prevention Devices	_____	_____	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____	_____
340	Office Furniture and Equipment	_____	_____	_____	_____	1,792
341	Transportation Equipment	_____	_____	_____	_____	_____
342	Stores Equipment	_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____	_____
346	Communication Equipment	_____	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____	428
348	Other Tangible Plant	_____	_____	_____	_____	_____
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 705	\$ _____	\$ 227	\$ 932	\$ 126,439

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT  
2010

SYSTEM NAME / COUNTY : \_\_\_\_\_

CONTRIBUTIONS IN AID OF CONSTRUCTION  
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WATER (c)
Balance first of year		\$ <u>155,793</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	W-8(a)	\$ <u>-0-</u>
Contributions received from Developer or Contractor Agreements in cash or property	W-8(b)	_____
Total Credits		\$ <u>-0-</u>
Less debits charged during the year (All debits charged during the year must be explained below)		\$ <u>-0-</u>
Total Contributions In Aid of Construction		\$ <u>155,793</u>

If any prepaid CIAC has been collected, provide a supporting schedule showing how the amount is determined. *N/A*

Explain all debits charged to Account 271 during the year below:

*NONE*

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2010
------------------------

SYSTEM NAME / COUNTY : \_\_\_\_\_

**WATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
NONE	NONE	\$ NONE	\$ NONE
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u>NONE</u>

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

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 137,631
Debits during the year:	
Accruals charged to Account 272	\$ 4,999
Other debits (specify):	_____
_____	_____
Total debits	\$ 4,999
Credits during the year (specify):	\$ _____
_____	_____
Total credits	\$ _____
Balance end of year	\$ <u>142,630</u>



UTILITY NAME:

YEAR OF REPORT

2010

SYSTEM NAME / COUNTY :

**WATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$
461.1	Metered Water Revenue: Sales to Residential Customers	<u>420</u>	<u>420</u>	<u>116,384</u>
461.2	Sales to Commercial Customers			
461.3	Sales to Industrial Customers			
461.4	Sales to Public Authorities			
461.5	Sales Multiple Family Dwellings			
Total Metered Sales		<u>420</u>	<u>420</u>	\$ <u>116,384</u>
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales				\$ <u>116,384</u>
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$
470	Forfeited Discounts			
471	Miscellaneous Service Revenues			
472	Rents From Water Property			
473	Interdepartmental Rents			
474	Other Water Revenues			
Total Other Water Revenues				\$
Total Water Operating Revenues				\$ <u>116,384</u>

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

UTILITY NAME: Tymber Creek Utilities Incorporated

SYSTEM NAME / COUNTY: \_\_\_\_\_

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 7,238	\$ _____	\$ _____
603	Salaries and Wages - Officers, Directors and Majority Stockholders	9,282	_____	_____
604	Employee Pensions and Benefits	4,654	_____	_____
610	Purchased Water	68,332	68,332	_____
615	Purchased Power	_____	_____	_____
616	Fuel for Power Production	_____	_____	_____
618	Chemicals	_____	_____	_____
620	Materials and Supplies	991	_____	_____
631	Contractual Services-Engineering	_____	_____	_____
632	Contractual Services - Accounting	7,876	_____	_____
633	Contractual Services - Legal	_____	_____	_____
634	Contractual Services - Mgt. Fees	_____	_____	_____
635	Contractual Services - Testing	5,600	_____	_____
636	Contractual Services - Other	9,286	_____	_____
641	Rental of Building/Real Property	3,752	_____	_____
642	Rental of Equipment	_____	_____	_____
650	Transportation Expenses	342	_____	_____
656	Insurance - Vehicle	_____	_____	_____
657	Insurance - General Liability	1,200	_____	_____
658	Insurance - Workman's Comp.	_____	_____	_____
659	Insurance - Other	_____	_____	_____
660	Advertising Expense	_____	_____	_____
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____
667	Regulatory Commission Exp.-Other	_____	_____	_____
668	Water Resource Conservation Exp.	_____	_____	_____
670	Bad Debt Expense	2,368	_____	_____
675	Miscellaneous Expenses	3,063	_____	_____
Total Water Utility Expenses		\$ 123,884	\$ 68,332	\$ _____

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT  
2010

SYSTEM NAME / COUNTY : \_\_\_\_\_

WATER UTILITY EXPENSE ACCOUNT MATRIX

.3 WATER TREATMENT EXPENSES - OPERATIONS (f)	.4 WATER TREATMENT EXPENSES - MAINTENANCE (g)	.5 TRANSMISSION & DISTRIBUTION EXPENSES - OPERATIONS (h)	.6 TRANSMISSION & DISTRIBUTION EXPENSES - MAINTENANCE (i)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)
\$ _____	\$ _____	\$ _____	\$ _____	\$ <u>2,000</u>	\$ <u>5,238</u>
_____	_____	_____	_____	_____	<u>9,282</u>
_____	_____	_____	_____	_____	<u>4,654</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	<u>991</u>
_____	_____	_____	_____	_____	<u>7,876</u>
_____	_____	_____	_____	_____	_____
_____	_____	<u>5,600</u>	_____	_____	_____
_____	_____	<u>4,286</u>	<u>5,000</u>	_____	<u>3,752</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	<u>242</u>	_____	_____
_____	_____	_____	_____	_____	<u>1,200</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	<u>2,368</u>	_____
_____	_____	_____	_____	_____	<u>3,063</u>
\$ _____	\$ _____	\$ <u>9,886</u>	\$ <u>5,242</u>	\$ <u>4,368</u>	\$ <u>36,056</u>

YEAR OF REPORT  
2010

UTILITY NAME: Tymber Creek Utilities Incorporated

SYSTEM NAME / COUNTY : \_\_\_\_\_

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE ( Omit 000's ) (b)	FINISHED WATER PUMPED FROM WELLS ( Omit 000's ) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED ( Omit 000's )   (b)+(c)-(d)   (e)	WATER SOLD TO CUSTOMERS ( Omit 000's ) (f)
January	2,086			2,086	2,559
February	2,191			2,191	1,699
March	2,021			2,021	1,980
April	2,624			2,624	1,976
May	2,553			2,553	2,359
June	2,684			2,684	2,022
July	3,141			3,141	2,962
August	2,731			2,731	2,722
September	2,909			2,909	2,436
October	2,428			2,428	2,305
November	2,431		25	2,406	2,275
December	2,303		25	2,278	1,940
Total for Year	30,102		50	30,052	27,135

If water is purchased for resale, indicate the following:

Vendor CITY OF ORLAND BEACH  
 Point of delivery TYMBER CREEK ROAD 1/4 MILE N OF S/R 40

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

N/A

SOURCE OF SUPPLY

List for each source of supply:	CAPACITY OF WELL	GALLONS PER DAY FROM SOURCE	TYPE OF SOURCE
<u>PURCHASED WATER AS NOTED ABOVE</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT

2010

SYSTEM NAME / COUNTY : \_\_\_\_\_

### WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

Permitted Capacity of Plant (GPD):	_____ (1) _____
Location of measurement of capacity (i.e. Wellhead, Storage Tank):	_____ (1) _____
Type of treatment (reverse osmosis, sedimentation, chemical, aerated, etc.):	_____ (1) _____
<b>LIME TREATMENT</b>	
Unit rating (i.e., GPM, pounds per gallon): _____ (1) _____	Manufacturer: _____ (1) _____
<b>FILTRATION</b>	
Type and size of area:	
Pressure (in square feet): _____ (1) _____	Manufacturer: _____ (1) _____
Gravity (in GPM/square feet): _____ (1) _____	Manufacturer: _____ (1) _____

(1) PURCHASED WATER AS  
DESCRIBED ON W-11

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT  
2010

SYSTEM NAME / COUNTY : \_\_\_\_\_

**CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS**

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

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

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

Use one of the following methods:

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

ERC Calculation:

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT  
2010

SYSTEM NAME / COUNTY: \_\_\_\_\_

**OTHER WATER SYSTEM INFORMATION**

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

1. Present ERCs \* the system can efficiently serve. 423

2. Maximum number of ERCs \* which can be served. 500

3. Present system connection capacity (in ERCs \*) using existing lines. 500

4. Future connection capacity (in ERCs \*) upon service area buildout. 500

5. Estimated annual increase in ERCs \*. -0-

6. Is the utility required to have fire flow capacity?  
If so, how much capacity is required? YES  
UNKNOWN AT THIS TIME

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? UNKNOWN

10. If the present system **does not** meet the requirements of DEP rules:

a. Attach a description of the plant upgrade necessary to meet the DEP rules.

b. Have these plans been approved by DEP? N/A

c. When will construction begin? N/A

d. Attach plans for funding the required upgrading.

e. Is this system under any Consent Order with DEP? No

11. Department of Environmental Protection ID # 3064P01226

12. Water Management District Consumptive Use Permit # UNKNOWN

a. Is the system in compliance with the requirements of the CUP? YES

b. If not, what are the utility's plans to gain compliance?

\* An ERC is determined based on the calculation on the bottom of Page W-13.

**WASTEWATER  
OPERATION  
SECTION**



UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2010
------------------------

SYSTEM NAME / COUNTY : \_\_\_\_\_

**SCHEDULE OF YEAR END WASTEWATER RATE BASE**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 712,842
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>525,331</u>
110	Accumulated Amortization	F-8	
271	Contributions in Aid of Construction	S-7	<u>380,306</u>
252	Advances for Construction	F-20	
Subtotal			\$ (192,795)
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 380,306
Subtotal			\$ 187,511
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>21,543</u>
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>2,09,054</u>
WASTEWATER OPERATING INCOME		S-3	\$ (14,138)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>( 6.76% )</u>

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

UTILITY NAME: **Tymer Creek Utilities Incorporated**

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**WASTEWATER OPERATING STATEMENT**

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
UTILITY OPERATING INCOME			
400	Operating Revenues	S-9(a)	\$ <u>202,281</u>
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
Net Operating Revenues			\$ <u>202,281</u>
401	Operating Expenses	S-10(a)	\$ <u>172,347</u>
403	Depreciation Expense	S-6(a)	<u>29,126</u>
	Less: Amortization of CIAC	S-8(a)	-
Net Depreciation Expense			\$
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
Taxes Other Than Income			
408.10	Utility Regulatory Assessment Fee		<u>9,103</u>
408.11	Property Taxes		<u>3,095</u>
408.12	Payroll Taxes		<u>2,323</u>
408.13	Other Taxes and Licenses		<u>425</u>
408	Total Taxes Other Than Income		\$ <u>14,946</u>
409.1	Income Taxes		
410.10	Deferred Federal Income Taxes		
410.11	Deferred State Income Taxes		
411.10	Provision for Deferred Income Taxes - Credit		
412.10	Investment Tax Credits Deferred to Future Periods		
412.11	Investment Tax Credits Restored to Operating Income		
Utility Operating Expenses			\$ <u>216,419</u>
Utility Operating Income			\$ <u>(14,138)</u>
Add Back:			
530	Guaranteed Revenue (and AFPI)	S-9(a)	\$
413	Income From Utility Plant Leased to Others		
414	Gains (losses) From Disposition of Utility Property		
420	Allowance for Funds Used During Construction		
Total Utility Operating Income			\$ <u>(14,138)</u>

UTILITY NAME: **Tymer Creek Utilities Incorporated**

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**WASTEWATER UTILITY PLANT ACCOUNTS**

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$ _____	\$ _____	\$ _____	\$ _____
352	Franchises	_____	_____	_____	_____
353	Land and Land Rights	<u>4,524</u>	_____	_____	<u>4,524</u>
354	Structures and Improvements	<u>107,198</u>	<u>2,613</u>	<u>335</u>	<u>109,476</u>
355	Power Generation Equipment	_____	_____	_____	_____
360	Collection Sewers - Force	_____	_____	_____	_____
361	Collection Sewers - Gravity	<u>264,465</u>	_____	_____	<u>264,465</u>
362	Special Collecting Structures	_____	_____	_____	_____
363	Services to Customers	<u>43,346</u>	_____	_____	<u>43,346</u>
364	Flow Measuring Devices	<u>6,055</u>	_____	_____	<u>6,055</u>
365	Flow Measuring Installations	_____	_____	_____	_____
366	Reuse Services	_____	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____	_____
370	Receiving Wells	<u>40,784</u>	<u>857</u>	<u>643</u>	<u>40,998</u>
371	Pumping Equipment	_____	_____	_____	_____
374	Reuse Distribution Reservoirs	_____	_____	_____	_____
375	Reuse Transmission and Distribution System	_____	_____	_____	_____
380	Treatment and Disposal Equipment	<u>229,603</u>	<u>4,553</u>	<u>3,415</u>	<u>230,741</u>
381	Plant Sewers	_____	_____	_____	_____
382	Outfall Sewer Lines	<u>11,295</u>	_____	_____	<u>11,295</u>
389	Other Plant Miscellaneous Equipment	<u>1,200</u>	_____	_____	<u>1,200</u>
390	Office Furniture and Equipment	<u>742</u>	_____	_____	<u>742</u>
391	Transportation Equipment	_____	_____	_____	_____
392	Stores Equipment	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____	_____
396	Communication Equipment	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____	_____
Total Wastewater Plant		\$ <u>709,212</u>	\$ <u>8,023</u>	\$ <u>4,393</u>	\$ <u>712,842</u>

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

UTILITY NAME:

Tymer Creek Utilities Incorporated

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WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.1 INTANGIBLE PLANT (g)	.2 COLLECTION PLANT (h)	.3 SYSTEM PUMPING PLANT (i)	.4 TREATMENT AND DISPOSAL (j)	.5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	.6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (j)	.7 GENERAL PLANT (k)
351	Organization	\$	\$	\$	\$	\$	\$	\$
352	Franchises							
353	Land and Land Rights				4,524			
354	Structures and Improvements				109,476			
355	Power Generation Equipment							
360	Collection Sewers - Force							
361	Collection Sewers - Gravity		264,465					
362	Special Collecting Structures							
363	Services to Customers		43,346					
364	Flow Measuring Devices		6,055					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			40,998				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				230,741			
381	Plant Sewers							
382	Outfall Sewer Lines				11,295			
389	Other Plant Miscellaneous Equipment				1,200			
390	Office Furniture and Equipment							742
391	Transportation Equipment							
392	Stores Equipment							
393	Tools, Shop and Garage Equipment							
394	Laboratory Equipment							
395	Power Operated Equipment							
396	Communication Equipment							
397	Miscellaneous Equipment							
398	Other Tangible Plant							
Total Wastewater Plant		\$	\$ 313,866	\$ 40,998	\$ 357,236	\$	\$	\$ 742

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

UTILITY NAME: Tymber Creek Utilities Incorporated

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**BASIS FOR WASTEWATER DEPRECIATION CHARGES**

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	27		3.7
355	Power Generation Equipment			
360	Collection Sewers - Force			
361	Collection Sewers - Gravity	40		2.50
362	Special Collecting Structures			
363	Services to Customers	35		2.86
364	Flow Measuring Devices	5		20.0
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	27.5		3.64
371	Pumping Equipment			
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	15		6.67
381	Plant Sewers			
382	Outfall Sewer Lines	30		3.33
389	Other Plant Miscellaneous Equipment	15		6.67
390	Office Furniture and Equipment	15		6.67
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

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

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ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
354	Structures and Improvements	\$ 69,482	\$ 4,008	\$	\$ 4,008
355	Power Generation Equipment				
360	Collection Sewers - Force				
361	Collection Sewers - Gravity	191,387	6,612		6,612
362	Special Collecting Structures				
363	Services to Customers	34,159	1,240		1,240
364	Flow Measuring Devices	6055	-0-		-0-
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	( 2,913)	1,488		1,488
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission/Distribution Sys.				
380	Treatment and Disposal Equipment	198,320	15,353		15,353
381	Plant Sewers				
382	Outfall Sewer Lines	2,882	376		376
389	Other Plant Miscellaneous Equipment	1,200			
390	Office Furniture and Equipment	476	49		49
391	Transportation Equipment				
392	Stores Equipment				
393	Tools, Shop and Garage Equipment				
394	Laboratory Equipment				
395	Power Operated Equipment				
396	Communication Equipment				
397	Miscellaneous Equipment				
398	Other Tangible Plant				
Total Depreciable Wastewater Plant in Service		\$ 501,019	\$ 29,126	\$	\$ 29,126

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

UTILITY NAME: Tymer Creek Utilities Incorporated

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SYSTEM NAME / COUNTY : \_\_\_\_\_

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$ <u>335</u>	\$ _____	\$ _____	\$ <u>335</u>	\$ <u>73,155</u>
355	Power Generation Equipment	_____	_____	_____	_____	_____
360	Collection Sewers - Force	_____	_____	_____	_____	_____
361	Collection Sewers - Gravity	_____	_____	_____	_____	<u>197,999</u>
362	Special Collecting Structures	_____	_____	_____	_____	_____
363	Services to Customers	_____	_____	_____	_____	<u>35,399</u>
364	Flow Measuring Devices	_____	_____	_____	_____	<u>6,055</u>
365	Flow Measuring Installations	_____	_____	_____	_____	_____
366	Reuse Services	_____	_____	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____	_____	_____
370	Receiving Wells	<u>643</u>	_____	<u>79</u>	<u>722</u>	<u>(2,147)</u>
371	Pumping Equipment	_____	_____	_____	_____	_____
374	Reuse Distribution Reservoirs	_____	_____	_____	_____	_____
375	Reuse Transmission/Distribution Sys.	_____	_____	_____	_____	_____
380	Treatment and Disposal Equipment	<u>3,415</u>	_____	<u>373</u>	<u>3,788</u>	<u>209,885</u>
381	Plant Sewers	_____	_____	_____	_____	_____
382	Outfall Sewer Lines	_____	_____	_____	_____	<u>3,258</u>
389	Other Plant Miscellaneous Equipment	_____	_____	_____	_____	<u>1,200</u>
390	Office Furniture and Equipment	_____	_____	_____	_____	<u>525</u>
391	Transportation Equipment	_____	_____	_____	_____	_____
392	Stores Equipment	_____	_____	_____	_____	_____
393	Tools, Shop and Garage Equipment	_____	_____	_____	_____	_____
394	Laboratory Equipment	_____	_____	_____	_____	_____
395	Power Operated Equipment	_____	_____	_____	_____	_____
396	Communication Equipment	_____	_____	_____	_____	_____
397	Miscellaneous Equipment	_____	_____	_____	_____	_____
398	Other Tangible Plant	_____	_____	_____	_____	_____
Total Depreciable Wastewater Plant in Service		\$ <u>4,393</u>	\$ _____	\$ <u>452</u>	\$ <u>4,845</u>	\$ <u>525,330</u>

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



UTILITY NAME: Tymber Creek Utilities Incorporated

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**WASTEWATER CIAC SCHEDULE "A"**

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

DESCRIPTION OF CHARGE (a)	NUMBER OF CONNECTIONS (b)	CHARGE PER CONNECTION (c)	AMOUNT (d)
<i>None</i>		\$	\$ <u>-0-</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits			\$ <u><u>-0-</u></u>

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

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



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**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues			\$ _____
521.2	Commercial Revenues			_____
521.3	Industrial Revenues			_____
521.4	Revenues From Public Authorities			_____
521.5	Multiple Family Dwelling Revenues			_____
521.6	Other Revenues			_____
521	Total Flat Rate Revenues			\$ _____
522.1	Measured Revenues: Residential Revenues	420	420	202,281
522.2	Commercial Revenues			_____
522.3	Industrial Revenues			_____
522.4	Revenues From Public Authorities			_____
522.5	Multiple Family Dwelling Revenues			_____
522	Total Measured Revenues			\$ 202,281
523	Revenues From Public Authorities			_____
524	Revenues From Other Systems			_____
525	Interdepartmental Revenues			_____
Total Wastewater Sales				\$ 202,281
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			_____
Total Other Wastewater Revenues				\$ 0-

\* Customer is defined by Rule 25-30 210(1), Florida Administrative Code

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SYSTEM NAME / COUNTY : \_\_\_\_\_

**WASTEWATER OPERATING REVENUE**

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
Flat Rate Reuse Revenues:				
540.1	Residential Reuse Revenues	N/A	_____	\$ _____
540.2	Commercial Reuse Revenues		_____	_____
540.3	Industrial Reuse Revenues		_____	_____
540.4	Reuse Revenues From Public Authorities		_____	_____
540.5	Other Revenues		_____	_____
540	Total Flat Rate Reuse Revenues	_____	_____	\$ _____
Measured Reuse Revenues:				
541.1	Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	_____	_____
541.3	Industrial Reuse Revenues	_____	_____	_____
541.4	Reuse Revenues From Public Authorities	_____	_____	_____
541	Total Measured Reuse Revenues	_____	_____	\$ _____
544	Reuse Revenues From Other Systems	_____	_____	_____
Total Reclaimed Water Sales				\$ <u>N/A</u>
Total Wastewater Operating Revenues				\$ <u>202,281</u>

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

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WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1	.2	.3	.4	.5	.6
			COLLECTION EXPENSES- OPERATIONS (d)	COLLECTION EXPENSES- MAINTENANCE (e)	PUMPING EXPENSES - OPERATIONS (f)	PUMPING EXPENSES - MAINTENANCE (g)	TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 19,732	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	9,300						
704	Employee Pensions and Benefits	5,790						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	35,290					35,290	
715	Purchased Power	14,447			2,599		11,848	
716	Fuel for Power Production							
718	Chemicals	8,356					8,356	
720	Materials and Supplies	1,175						
731	Contractual Services-Engineering							
732	Contractual Services - Accounting	5,776						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees							
735	Contractual Services - Testing	15,705					15,705	
736	Contractual Services - Other	30,572					30,572	
741	Rental of Building/Real Property	17,171					17,171	
742	Rental of Equipment	-						
750	Transportation Expenses	-						
756	Insurance - Vehicle	-						
757	Insurance - General Liability	1,200						
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	3,157						
775	Miscellaneous Expenses	4,676					1,944	
Total Wastewater Utility Expenses		\$ 172,347	\$	\$	\$ 2,599	\$	\$ 129,886	\$

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**WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX**

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ _____	\$ 19,732	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	9,300	N/A	_____	_____	N/A
704	Employee Pensions and Benefits	_____	5,790	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____
716	Fuel for Power Purchased	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	4,175	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	_____	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	5,776	_____	_____	_____	_____
733	Contractual Services - Legal	_____	_____	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	_____	_____	_____	_____	_____
735	Contractual Services - Testing	_____	_____	_____	_____	_____	_____
736	Contractual Services - Other	_____	_____	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	_____	_____	_____	_____	_____
742	Rental of Equipment	_____	_____	_____	_____	_____	_____
750	Transportation Expenses	_____	_____	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	1,200	_____	_____	_____	_____
758	Insurance - Workman's Comp.	_____	_____	_____	_____	_____	_____
759	Insurance - Other	_____	_____	_____	_____	_____	_____
760	Advertising Expense	_____	_____	_____	_____	_____	_____
766	Regulatory Commission Expenses - Amortization of Rate Case Expense	_____	_____	_____	_____	_____	_____
767	Regulatory Commission Exp -Other	_____	_____	_____	_____	_____	_____
770	Bad Debt Expense	3,157	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	_____	2,232	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ 3,157	\$ 45,705	\$ N/A	\$ _____	\$ _____	\$ N/A

UTILITY NAME: Tymber Creek Utilities Incorporated

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SYSTEM NAME / COUNTY : \_\_\_\_\_

**CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS**

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

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

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

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

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

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

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

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**WASTEWATER TREATMENT PLANT INFORMATION**

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	131 MGD		
Basis of Permit Capacity (1)	DESIGN		
Manufacturer	WEHRELL		
Type (2)	TREATMENT EXTENDED AERATION		
Hydraulic Capacity	-		
Average Daily Flow	1075 MGD		
Total Gallons of Wastewater Treated	27,375 MG		
Method of Effluent Disposal	POND POND S		

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

UTILITY NAME: Tymber Creek Utilities Incorporated

SYSTEM NAME / COUNTY : \_\_\_\_\_

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served	_____	420
2. Maximum number of ERCs* which can be served	_____	500
3. Present system connection capacity (in ERCs*) using existing lines	_____	500
4. Future connection capacity (in ERCs*) upon service area buildout	_____	500
5. Estimated annual increase in ERCs*	_____	-0-
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	_____	
	NONE	
7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.	_____	
	N/A	
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	_____	
	YES	
If so, when?	_____	
	Nov. 1992	
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?	_____	
	UNKNOWN	
11. If the present system does not meet the requirements of DEP rules:		
a. Attach a description of the plant upgrade necessary to meet the DEP rules.		
b. Have these plans been approved by DEP?	_____	
	N/A	
c. When will construction begin?	_____	
	"	
d. Attach plans for funding the required upgrading.		
e. Is this system under any Consent Order with DEP?	_____	
	"	
12. Department of Environmental Protection ID #	_____	
	PERMIT # FLA 011193	

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

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

**Company:** Tymber Creek Utilities Incorporated  
**For the Year Ended December 31, 2010**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. W-9	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Unmetered Water Revenues (460)	\$ _____	\$ _____	\$ _____
Total Metered Sales (461.1 - 461.5)	<u>116,384</u>	<u>116,384</u>	<u>-0-</u>
Total Fire Protection Revenue (462.1 - 462.2)	_____	_____	_____
Other Sales to Public Authorities (464)	_____	_____	_____
Sales to Irrigation Customers (465)	_____	_____	_____
Sales for Resale (466)	_____	_____	_____
Interdepartmental Sales (467)	_____	_____	_____
Total Other Water Revenues (469 - 474)	_____	_____	_____
<b>Total Water Operating Revenue</b>	<b>\$ 116,384</b>	<b>\$ 116,384</b>	<b>\$ -0-</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$ 116,384</b>	<b>\$ 116,384</b>	<b>\$ -0-</b>

Explanations:

Instructions:

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

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

Company: **Tymber Creek Utilities Incorporated**  
For the Year Ended December 31, 2010

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. S-9	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Total Flat-Rate Revenues (521.1 - 521.6)	\$ _____	\$ _____	\$ _____
Total Measured Revenues (522.1 - 522.5)	<u>202,281</u>	<u>202,281</u>	<u>-0-</u>
Revenues from Public Authorities (523)	_____	_____	_____
Revenues from Other Systems (524)	_____	_____	_____
Interdepartmental Revenues (525)	_____	_____	_____
Total Other Wastewater Revenues (530 - 536)	_____	_____	_____
Reclaimed Water Sales (540.1 - 544)	_____	_____	_____
<b>Total Wastewater Operating Revenue</b>	<b>\$ <u>202,281</u></b>	<b>\$ <u>202,281</u></b>	<b>\$ <u>-0-</u></b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Wastewater Operating Revenues</b>	<b>\$ <u>202,281</u></b>	<b>\$ <u>202,281</u></b>	<b>\$ <u>-0-</u></b>

Explanations:

**Instructions:**

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