

CLASS "A" OR "B"

WATER AND/OR WASTEWATER UTILITIES

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

OFFICIAL COPY
Public Service Commission
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ANNUAL REPORT

OF

WS246-12-AR
J. Stanley Shirah
Tymber Creek Utilities, Incorporated
1951 West Granada Blvd.
Ormond Beach, FL 32174-6740

303W/2525

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
13 MAY 24 AM 9:39
DIVISION OF
ACCOUNTING & FINANCE

FOR THE

YEAR ENDED DECEMBER 31, 2012

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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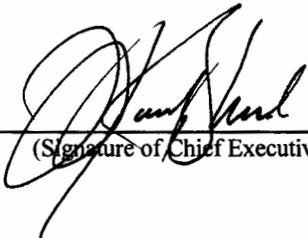
EXECUTIVE SUMMARY

CERTIFICATION OF ANNUAL REPORT

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

- | | | | | | |
|---|--------------------------|----|-------------------------------------|--------------------------|---|
| <table border="0"> <tr> <td>YES</td> <td>NO</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> | YES | NO | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <p>1. The utility is in substantial compliance with the Uniform System of Accounts prescribed by the Florida Public Service Commission.</p> |
| YES | NO | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | |
| <table border="0"> <tr> <td>YES</td> <td>NO</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> | YES | NO | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <p>2. The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission.</p> |
| YES | NO | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | |
| <table border="0"> <tr> <td>YES</td> <td>NO</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> | YES | NO | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <p>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.</p> |
| YES | NO | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | |
| <table border="0"> <tr> <td>YES</td> <td>NO</td> </tr> <tr> <td><input checked="" type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> | YES | NO | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <p>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.</p> |
| YES | NO | | | | |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | | | | |

Items Certified			
1.	2.	3.	4.
✓	✓	✓	✓
1.	2.	3.	4.



 (Signature of Chief Executive Officer of the utility) *

 (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
2012

Timber Creek Utilities Incorporated

County: Volusia

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

1951 W. GRANADA BLVD
ORMOND BEACH, FL 32174

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

E Mail Address: TYMBERCREEKUTIL@AOL.COM

WEB Site: NONE

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:

MARIA 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
2307 AMHERST AVE.
ORLANDO, FL 32804

Date of original organization of the utility: AUGUST 1977

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.	<u>STANLEY J SHIRAH</u>	<u>100%</u>
3.		
4.		
5.		
6.		
7.		
8.		
9.		
10.		

UTILITY NAME: **Tymber Creek Utilities Incorporated**

YEAR OF REPORT
2012

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 01, 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 and increased cost of Purchased finished water from the City of Ormond Beach. The Wastewater Utility is having to adjust to increasingly more stringent standards from the Florida Department of Environmental Protection. These standards are reflected in increasing cost of Sewer Plant Operations and Sludge Hauling costs and frequency.

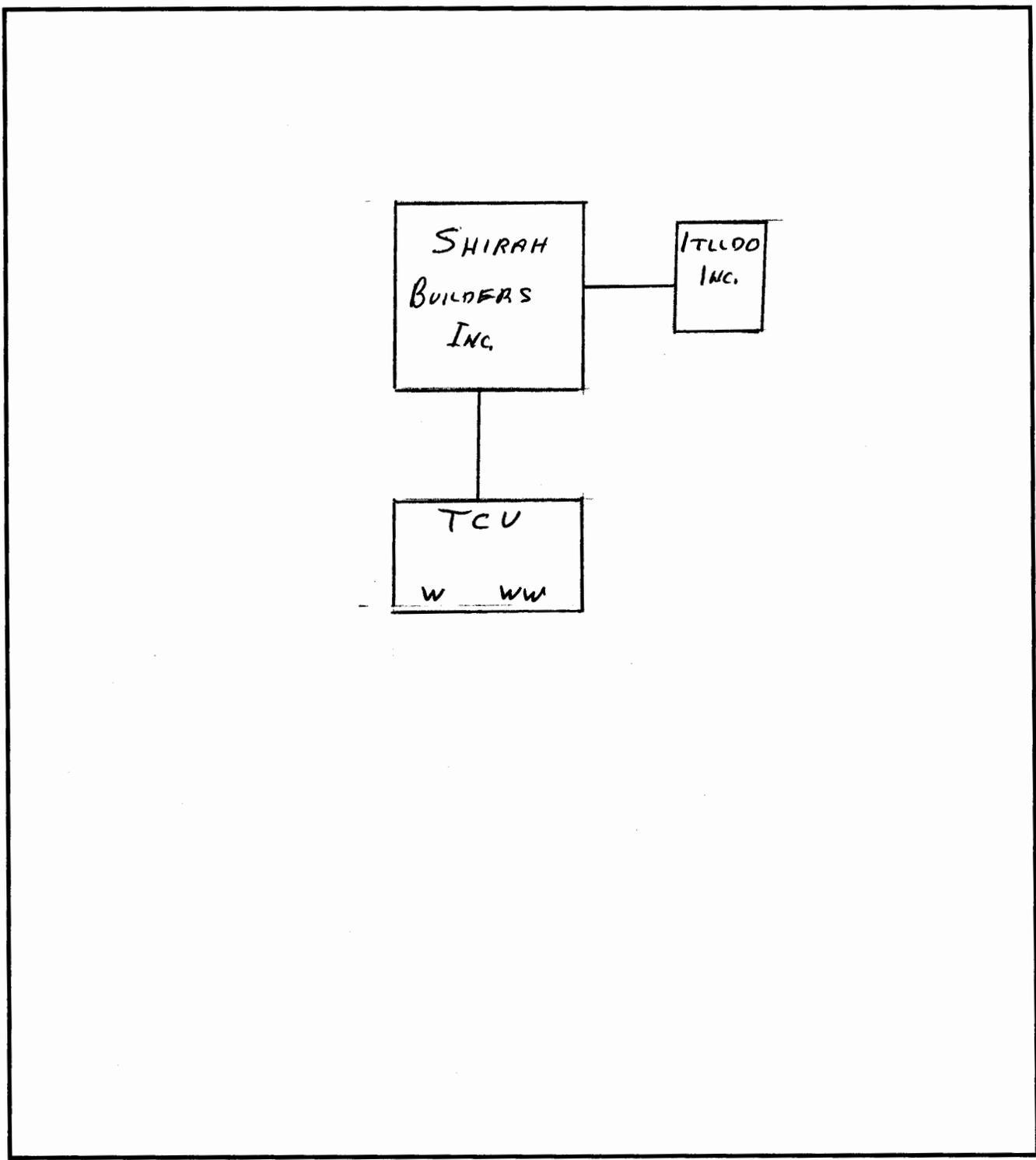
UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2012

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12-31-12

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	PRESIDENT		\$ 13,800

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)
STAN SHIRAH	PRESIDENT	ALL	\$ -0-

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2012

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

Part II. Specific Instructions: Sale, Purchase and Transfer of Assets

- | | |
|--|--|
| <p>1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.</p> <p>2. Below are examples of some types of transactions to include:</p> <ul style="list-style-type: none"> -purchase, sale or transfer of equipment -purchase, sale or transfer of land and structures -purchase, sale or transfer of securities -noncash transfers of assets -noncash dividends other than stock dividends -write-off of bad debts or loans | <p>3. The columnar instructions follow:</p> <ul style="list-style-type: none"> (a) Enter name of related party or company. (b) Describe briefly the type of assets purchased, sold or transferred. (c) Enter the total received or paid. Indicate purchase with "P" and sale with "S". (d) Enter the net book value for each item reported. (e) Enter the net profit or loss for each item reported. (column (c) - column (d)) (f) Enter the fair market value for each item reported. In space below or in a supplemental schedule, describe the basis used to calculate fair market value. |
|--|--|

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION OF ITEMS (b)	SALE OR PURCHASE PRICE (c)	NET BOOK VALUE (d)	GAIN OR LOSS (e)	FAIR MARKET VALUE (f)
	<i>No Additional</i>	\$ _____	\$ _____	\$ _____	\$ _____

FINANCIAL

SECTION

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2012

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
UTILITY PLANT				
101-106	Utility Plant	F-7	\$ 949,998	\$ 999,477
108-110	Less: Accumulated Depreciation and Amortization	F-8	757,430	698,291
Net Plant			\$ 192,568	\$ 301,186
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 192,568	\$ 301,186
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ -0-	\$ -0-
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$ -0-	\$ -0-
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$ -0-	\$ -0-
CURRENT AND ACCRUED ASSETS				
131	Cash		\$ 2,508	\$ 2,508
132	Special Deposits	F-9		
133	Other Special Deposits	F-9		
134	Working Funds		(3,680)	(3,680)
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	18,748	34,516
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			\$ (30,819)	\$ (15,111)

* Not Applicable for Class B Utilities

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
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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)
EQUITY CAPITAL				
201	Common Stock Issued	F-15	\$ 100	\$ 100
204	Preferred Stock Issued	F-15		
202,205 *	Capital Stock Subscribed			
203,206 *	Capital Stock Liability for Conversion			
207 *	Premium on Capital Stock			
209 *	Reduction in Par or Stated Value of Capital Stock			
210 *	Gain on Resale or Cancellation of Reacquired Capital Stock			
211	Other Paid - In Capital		1,403	1,403
212	Discount On Capital Stock			
213	Capital Stock Expense			
214-215	Retained Earnings	F-16	24,988	36,060
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 26,491	\$ 37,563
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	115,188	272,965
Total Long Term Debt			\$ 115,188	\$ 272,965
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		(18,437)	(48,109)
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	1,592	11,264
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		13,360	13,360
236	Accrued Taxes	W/S-3	23,411	34,992
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			\$ 19,926	\$ 11,507

* Not Applicable for Class B Utilities

UTILITY NAME: Tymber Creek Utilities Incorporated

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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)
DEFERRED CREDITS				
251	Unamortized Premium On Debt	F-13	\$ _____	\$ _____
252	Advances For Construction	F-20	_____	_____
253	Other Deferred Credits	F-21	_____	_____
255	Accumulated Deferred Investment Tax Credits			
Total Deferred Credits			\$ <u>-0-</u>	\$ <u>-0-</u>
OPERATING RESERVES				
261	Property Insurance Reserve		\$ _____	\$ _____
262	Injuries & Damages Reserve		_____	_____
263	Pensions and Benefits Reserve		_____	_____
265	Miscellaneous Operating Reserves		_____	_____
Total Operating Reserves			\$ <u>0-</u>	\$ <u>0-</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION				
271	Contributions in Aid of Construction	F-22	\$ 536,099	\$ 536,199
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	527,532	531,667
Total Net CIAC			\$ <u>8,567</u>	\$ <u>4,532</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ <u>0-</u>	\$ <u>0-</u>
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ <u>0-</u>	\$ <u>0-</u>
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>170,172</u>	\$ <u>326,567</u>

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2012

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)	\$ 335,350	\$ 414,191
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 335,350	\$ 414,191
401	Operating Expenses	F-3(b)	\$ 330,995	\$ 349,241
403	Depreciation Expense:	F-3(b)	\$ 33,368	\$ 23,091
	Less: Amortization of CIAC	F-22	4,598	4,135
Net Depreciation Expense			\$ 28,770	\$ 18,956
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	23,411	34,922
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			\$ 383,176	\$ 403,119
Net Utility Operating Income			\$ (47,826)	\$ 11,072
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)]			\$ (47,826)	\$ 11,072

* 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
2012

COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ <u>147,664</u>	\$ <u>266,527</u>	\$ _____
\$ <u>147,664</u>	\$ <u>266,527</u>	\$ _____
\$ <u>107,951</u>	\$ <u>241,290</u>	\$ _____
<u>6,738</u> <u>4,135</u>	<u>16,353</u> <u>-0-</u>	_____
\$ <u>2,603</u>	\$ <u>16,353</u>	\$ _____
_____	_____	_____
<u>10,409</u>	<u>24,513</u>	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
\$ <u>120,963</u>	\$ <u>282,156</u>	\$ _____
\$ <u>26,701</u>	\$ <u>(15,629)</u>	\$ _____
_____	_____	_____
_____	_____	_____
\$ <u><u>26,701</u></u>	\$ <u><u>(15,629)</u></u>	\$ _____

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2012

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)]			\$ (47,826)	\$ 11,072
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			\$ -0-	\$ -0-
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			\$ -0-	\$ -0-
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 1,631	\$ 5,421
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ 1,631	\$ 5,421
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ -0-	\$ -0-
NET INCOME			\$ (49,457)	\$ 5,651

Explain Extraordinary Income:

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2012

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	\$ 251,019	\$ 748,458
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>175,934</u>	<u>522,357</u>
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	<u>155,983</u>	<u>380,306</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>(80,808)</u>	\$ <u>(154,205)</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	151,361	380,306
Subtotal			\$ <u>70,553</u>	\$ <u>226,101</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		<u>13,494</u>	<u>30,161</u>
	Other (Specify): _____ _____ _____			
RATE BASE			\$ <u>84,047</u>	\$ <u>256,262</u>
NET UTILITY OPERATING INCOME			\$ <u>26,701</u>	\$ <u>(15,629)</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>31.8%</u>	<u>(6.1%)</u>

NOTES :

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

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

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	\$ 37,563	.1160	9.27	1.075
Preferred Stock				
Long Term Debt	272,965	.8428	8.06	6.793
Customer Deposits	13,360	.0412	6.00	.247
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
Total	\$ 323,888	1.0000		8.12

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

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

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

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

APPROVED RETURN ON EQUITY

Current Commission Return on Equity:	<u>9.27%</u>
Commission order approving Return on Equity:	<u>PSC 11-0345-PAA-WS</u>

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

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

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2012

**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	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	<i>NONE</i>	_____	_____	_____
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

<p>_____</p>

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2012

**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	\$ 251,019	\$ 748,458	\$ _____	\$ 999,477
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	\$ 251,019	\$ 748,458	\$ _____	\$ 999,477

**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	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Plant Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ _____
115	Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
		None	_____	_____	_____
		_____	_____	_____	_____
		_____	_____	_____	_____
	Total Accumulated Amortization	\$ _____	\$ _____	\$ _____	\$ _____
	Net Acquisition Adjustments	\$ _____	\$ _____	\$ _____	\$ N/A

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2012

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 171,691	\$ 588,739	\$	\$ 757,430
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 6,738	\$ 16,353	\$	\$ 23,091
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
Salvage				
Other Credits (Specify):				
Total Credits	\$ 6,738	\$ 16,353	\$	\$ 23,091
Debits during year:				
Book cost of plant retired	1,952	79,194		81,146
Cost of Removal	543	541		1,084
Other Debits (specify):				
Total Debits	\$ 2,495	\$ 79,735	\$	\$ 82,230
Balance end of year	\$ 175,934	\$ 522,357	\$	\$ 698,291
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$	\$	\$	\$
Credit during year:				
Accruals charged to:				
Account 110.2 (3)	\$	\$	\$	\$
Other Accounts (specify):		N/A		N/A
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$	\$ N/A	\$	\$ N/A

- (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

YEAR OF REPORT
2012

**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)
D#100359-WS W WW	\$ _____ \$ _____	_____ _____	\$ _____ 960 1,593
Total	\$ _____		\$ 2,553

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)
	\$ _____	\$ N/A	\$ _____	\$ _____
	_____	_____	_____	_____
	_____	_____	_____	_____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ _____

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): N/A	\$ _____ _____
Total Special Deposits	\$ _____
OTHER SPECIAL DEPOSITS (Account 133): N/A	\$ _____ _____
Total Other Special Deposits	\$ _____

UTILITY NAME: Tymber Creek Utilities Incorporated

<p>YEAR OF REPORT 2012</p>

**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)
<p>INVESTMENT IN ASSOCIATED COMPANIES (Account 123):</p> <hr/> <hr/> <p align="center">N/A</p> <hr/> <hr/>	<p>\$ _____</p> <hr/> <hr/> <hr/> <hr/>	<p>\$ _____</p> <hr/> <hr/> <hr/> <hr/>
<p>Total Investment in Associated Companies</p>		<p>\$ _____</p>
<p>UTILITY INVESTMENTS (Account 124):</p> <hr/> <hr/> <p align="center">N/A</p> <hr/> <hr/>	<p>\$ _____</p> <hr/> <hr/> <hr/> <hr/>	<p>\$ _____</p> <hr/> <hr/> <hr/> <hr/>
<p>Total Utility Investment</p>		<p>\$ _____</p>
<p>OTHER INVESTMENTS (Account 125):</p> <hr/> <hr/> <p align="center">N/A</p> <hr/> <hr/>	<p>\$ _____</p> <hr/> <hr/> <hr/> <hr/>	<p>\$ _____</p> <hr/> <hr/> <hr/> <hr/>
<p>Total Other Investment</p>		<p>\$ _____</p>
<p>SPECIAL FUNDS (Class A Utilities: Accounts 126 and 127; Class B Utilities: Account 127):</p> <hr/> <hr/> <p align="center">N/A</p> <hr/> <hr/>	<p>\$ _____</p> <hr/> <hr/> <hr/> <hr/>	<p>\$ _____</p> <hr/> <hr/> <hr/> <hr/>
<p>Total Special Funds</p>		<p>\$ <u> -0- </u></p>

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2012

**ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145**

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

<i>NONE</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>NONE</i>	%	_____
	%	_____
	%	_____
	%	_____
	%	_____
	%	_____
	%	_____
	%	_____
Total		\$ <u><u>-0-</u></u>

**MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174**

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
	\$ _____

<i>NONE</i>	_____

Total Miscellaneous Current and Accrued Liabilities	\$ <u><u>-0-</u></u>

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2012

**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>N/A</i>	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Debt Discount and Expense	\$ _____	\$ <u><u>-0-</u></u>
UNAMORTIZED PREMIUM ON DEBT (Account 251):	\$ _____	\$ _____
<i>N/A</i>	_____	_____
_____	_____	_____
_____	_____	_____
Total Unamortized Premium on Debt	\$ _____	\$ <u><u>-0-</u></u>

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2012

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)		
	\$ _____	\$ _____
WATER	960	1,440
SEWER	1,593	2,390
Total Deferred Rate Case Expense	\$ <u>2,553</u>	\$ <u>3,830</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2):		
	\$ _____	\$ _____
MISC DEF. DEBITS WW	13,937	36,662
Total Other Deferred Debits	\$ <u>13,937</u>	\$ <u>36,662</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3):		
	\$ _____	\$ _____
NONE		
Total Regulatory Assets	\$ <u>-0-</u>	\$ <u>-0-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ <u>16,490</u>	\$ <u>40,492</u>

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2012

**CAPITAL STOCK
ACCOUNTS 201 AND 204***

DESCRIPTION (a)	RATE (b)	TOTAL (c)
COMMON STOCK		
Par or stated value per share	%	\$ 1.00
Shares authorized		100
Shares issued and outstanding		100
Total par value of stock issued	%	\$ 100
Dividends declared per share for year	%	\$ -0-
PREFERRED STOCK		
Par or stated value per share	%	NONE
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued	%	N/A
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	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ -0-

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2012

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	\$ 24,988
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: <u>WATER NOI</u>	\$ 26,701
	Total Credits:	\$ 26,701
	Debits: <u>SEWER NOL</u>	\$ (15,629)
	Total Debits:	\$ (15,629)
435	Balance Transferred from Income (NET)	\$ 11,072
436	Appropriations of Retained Earnings: <u>NONE</u>	
	Total Appropriations of Retained Earnings	\$ -0-
437	Dividends Declared: Preferred Stock Dividends Declared	
438	Common Stock Dividends Declared <u>NONE</u>	
	Total Dividends Declared	\$ -0-
215	Year end Balance	\$
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): <u>NONE</u>	
214	Total Appropriated Retained Earnings	\$ -0-
Total Retained Earnings		\$ 36,060
Notes to Statement of Retained Earnings:		

UTILITY NAME: Tymber Creek Utilities Incorporated

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2012

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>	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ <u>-0-</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234):			\$
	%		
	%		
<i>REGULATED PLANT ACCOUNTING</i>	%		<i>11,264</i>
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ <u>11,264</u>

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

ACCOUNTS PAYABLE TO ASSOCIATED COMPANIES
ACCOUNT 233

Report each account payable separately.

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2012

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	\$ _____		\$ _____	\$ _____	\$ _____
<u>INTEREST ON WATER DEBT</u>	_____		<u>390</u>	_____	_____
<u>INTEREST ON SEWER DEBT</u>	_____		<u>5,031</u>	_____	_____
Total Account 237.1	\$ <u>_____</u>		\$ <u>5,421</u>	\$ <u>_____</u>	\$ <u>_____</u>
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ _____	427	\$ _____	\$ _____	\$ _____
_____	_____		_____	_____	_____
_____	_____		_____	_____	_____
Total Account 237.2	\$ <u>_____</u>		\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
Total Account 237 (1)	\$ <u>_____</u>		\$ <u>_____</u>	\$ <u>_____</u>	\$ <u>_____</u>
INTEREST EXPENSED:				(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	
Total accrual Account 237		237	\$ _____		
Less Capitalized Interest Portion of AFUDC:			_____		
_____			_____		
Net Interest Expensed to Account No. 427 (2)			\$ <u>5,421</u>		

UTILITY NAME: Tymber Creek Utilities Incorporated

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2012

MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241

DESCRIPTION - Provide itemized listing (a)	BALANCE END OF YEAR (b)
NONE	\$ _____ _____ _____ _____
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)		
NONE	\$ _____ _____ _____ _____ _____ _____ _____		\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____	\$ _____ _____ _____ _____ _____ _____ _____
Total	\$ _____		\$ _____	\$ _____	\$ <u>0</u>

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2012

**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):		
_____	\$ _____	\$ _____
NONE	_____	_____
_____	_____	_____
_____	_____	_____
Total Regulatory Liabilities	\$ _____	\$ _____
OTHER DEFERRED LIABILITIES (Class A Utilities: Account 253.2):		
_____	\$ _____	\$ _____
_____	_____	_____
NONE	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total Other Deferred Liabilities	\$ _____	\$ _____
TOTAL OTHER DEFERRED CREDITS	\$ <u> -0- </u>	\$ <u> -0- </u>

UTILITY NAME: Tymber Creek Utilities Incorporated

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2012

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>100</u>	\$ _____	\$ _____	\$ <u>100</u>
Less debit charged during the year	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ _____	\$ <u>-0-</u>
Total Contribution In Aid of Construction	\$ <u>155,893</u>	\$ <u>380,306</u>	\$ _____	\$ <u>536,199</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>147,226</u>	\$ <u>380,306</u>	\$ _____	\$ <u>527,532</u>
Debits during the year:	\$ <u>4,135</u>	\$ <u>-</u>	\$ _____	\$ <u>4,135</u>
Credits during the year	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ _____	\$ <u>-0-</u>
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>151,361</u>	\$ <u>380,306</u>	\$ _____	\$ <u>531,667</u>

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2012

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)	\$ <u>5,651</u>
Reconciling items for the year:		
Taxable income not reported on books:		
_____		_____
NONE		_____
_____		_____
_____		_____
Deductions recorded on books not deducted for return:		
_____		_____
NONE		_____
_____		_____
_____		_____
Income recorded on books not included in return:		
_____		_____
NONE		_____
_____		_____
_____		_____
Deduction on return not charged against book income:		
_____		_____
NONE		_____
_____		_____
_____		_____
Federal tax net income		\$ <u><u>5,651</u></u>

Computation of tax :

**WATER
OPERATION
SECTION**

UTILITY NAME **Tymer Creek Utilities Incorporated**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : **VOLUSIA**

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)	\$ <u>251,019</u>
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	<u>175,934</u>
110	Accumulated Amortization	F-8	
271	Contributions in Aid of Construction	W-7	<u>155,893</u>
252	Advances for Construction	F-20	
Subtotal			\$ <u>(80,808)</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ <u>151,361</u>
Subtotal			\$ <u>70,553</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>13,494</u>
	Other (Specify):		
WATER RATE BASE			\$ <u>84,047</u>
WATER OPERATING INCOME		W-3	\$ <u>26,701</u>
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			<u>31.8%</u>

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

UTILITY NAME: **Tymber Creek Utilities Incorporated**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : **VOLUSIA**

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
400	UTILITY OPERATING INCOME Operating Revenues	W-9	\$ <u>147,664</u>
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ <u>147,664</u>
401	Operating Expenses	W-10(a)	\$ <u>107,951</u>
403	Depreciation Expense	W-6(a)	<u>6,738</u>
	Less: Amortization of CIAC	W-8(a)	<u>(4,135)</u>
	Net Depreciation Expense		\$ <u>2,603</u>
406	Amortization of Utility Plant Acquisition Adjustment	F-7	<u>-0-</u>
407	Amortization Expense (Other than CIAC)	F-8	<u>-0-</u>
408.10	Taxes Other Than Income Utility Regulatory Assessment Fee		<u>6,645</u>
408.11	Property Taxes		<u>2,701</u>
408.12	Payroll Taxes		<u>988</u>
408.13	Other Taxes and Licenses		<u>75</u>
408	Total Taxes Other Than Income		\$ <u>10,409</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>120,963</u>
	Utility Operating Income		\$ <u>26,701</u>
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		\$ <u>26,701</u>

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2012

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	178			178
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains	19,416	923		20,339
310	Power Generation Equipment	15,165			15,165
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	167,915			167,915
333	Services	10,110			10,110
334	Meters and Meter Installations	18,478	2,685	1,952	19,211
335	Hydrants	8,285			8,285
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	6,208	2,068		8,276
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment	373			373
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 247,295	\$ 5,676	\$ 1,952	\$ 251,019

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

UTILITY NAME: **Tymer Creek Utilities Incorporated**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : **VOLUSIA**

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 INTANGIBLE PLANT (d)	.2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	.3 WATER TREATMENT PLANT (f)	.4 TRANSMISSION AND DISTRIBUTION PLANT (g)	.5 GENERAL PLANT (h)
301	Organization	\$ 360	\$ 36				
302	Franchises	0					
303	Land and Land Rights	1,131		1,131			
304	Structures and Improvements	178		178			
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	20,339		20,339			
310	Power Generation Equipment	15,165		15,165			
311	Pumping Equipment	0					
320	Water Treatment Equipment	0					
330	Distribution Reservoirs and Standpipes	0					
331	Transmission and Distribution Mains	167,915				167,915	
333	Services	10,110				10,110	
334	Meters and Meter Installations	19,211				19,211	
335	Hydrants	8,285				8,285	
336	Backflow Prevention Devices	0					
339	Other Plant Miscellaneous Equipment	0					
340	Office Furniture and Equipment	8,276					8,276
341	Transportation Equipment	0					
342	Stores Equipment	0					
343	Tools, Shop and Garage Equipment	0					
344	Laboratory Equipment	0					
345	Power Operated Equipment	373					373
346	Communication Equipment	0					
347	Miscellaneous Equipment	0					
348	Other Tangible Plant	0					
TOTAL WATER PLANT		\$ 251,019	\$	\$ 36,813	\$ -	\$ 205,521	\$ 8,649

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : VOLUSIA

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	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			
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: **TYMBER CREEK UTILITIES INCORPORATED**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : **VOLUSIA**

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
304	Structures and Improvements	\$ 108	\$ 7	\$	\$ 7
305	Collecting and Impounding Reservoirs				
306	Lake, River and Other Intakes				
307	Wells and Springs				
308	Infiltration Galleries and Tunnels				
309	Supply Mains	9,121	622		622
310	Power Generation Equipment	14,719	-		
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	118,754	4,417		4,417
333	Services	9,276	289		289
334	Meters and Meter Installations	6,984	1,111		1,111
335	Hydrants	6,375	207		207
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	5,947	85		85
341	Transportation Equipment				
342	Stores Equipment				
343	Tools, Shop and Garage Equipment				
344	Laboratory Equipment				
345	Power Operated Equipment	373	-		
346	Communication Equipment				
347	Miscellaneous Equipment				
348	Other Tangible Plant				
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 171,691	6,738		6,738

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

UTILITY NAME: Yumber Creek Utilities Incorporated

YEAR OF REPORT 2012

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	\$ _____	\$ _____	\$ _____	\$ _____	\$ <u>115</u>
305	Collecting and Impounding Reservoirs	_____	_____	_____	_____	_____
306	Lake, River and Other Intakes	_____	_____	_____	_____	_____
307	Wells and Springs	_____	_____	_____	_____	_____
308	Infiltration Galleries and Tunnels	_____	_____	_____	_____	_____
309	Supply Mains	_____	_____	_____	_____	<u>9,743</u>
310	Power Generation Equipment	_____	_____	_____	_____	<u>14,719</u>
311	Pumping Equipment	_____	_____	_____	_____	_____
320	Water Treatment Equipment	_____	_____	_____	_____	_____
330	Distribution Reservoirs and Standpipes	_____	_____	_____	_____	_____
331	Transmission and Distribution Mains	_____	_____	_____	_____	<u>123,171</u>
333	Services	_____	_____	_____	_____	<u>9,565</u>
334	Meters and Meter Installations	<u>1,952</u>	_____	<u>543</u>	<u>2,495</u>	<u>5,600</u>
335	Hydrants	_____	_____	_____	_____	<u>6,582</u>
336	Backflow Prevention Devices	_____	_____	_____	_____	_____
339	Other Plant Miscellaneous Equipment	_____	_____	_____	_____	_____
340	Office Furniture and Equipment	_____	_____	_____	_____	<u>6,032</u>
341	Transportation Equipment	_____	_____	_____	_____	_____
342	Stores Equipment	_____	_____	_____	_____	_____
343	Tools, Shop and Garage Equipment	_____	_____	_____	_____	_____
344	Laboratory Equipment	_____	_____	_____	_____	_____
345	Power Operated Equipment	_____	_____	_____	_____	<u>373</u>
346	Communication Equipment	_____	_____	_____	_____	_____
347	Miscellaneous Equipment	_____	_____	_____	_____	<u>34</u>
348	Other Tangible Plant	_____	_____	_____	_____	_____
TOTAL WATER ACCUMULATED DEPRECIATION		\$ <u>1,952</u>	\$ _____	\$ <u>543</u>	\$ <u>2,495</u>	\$ <u>175,934</u>

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : VOLUSIA

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>419</u>	<u>419</u>	<u>140,656</u>
461.2	Sales to Commercial Customers	<u>1</u>	<u>1</u>	<u>7008</u>
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>147,664</u>
462.1	Fire Protection Revenue: Public Fire Protection			
462.2	Private Fire Protection			
Total Fire Protection Revenue				\$ <u>-0-</u>
464	Other Sales To Public Authorities			
465	Sales To Irrigation Customers			
466	Sales For Resale			
467	Interdepartmental Sales			
Total Water Sales				\$ <u>147,664</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				\$ <u>-0-</u>
Total Water Operating Revenues				\$ <u>147,664</u>

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY: VOLUSIA

WATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 SOURCE OF SUPPLY AND EXPENSES - OPERATIONS (d)	.2 SOURCE OF SUPPLY AND EXPENSES - MAINTENANCE (e)
601	Salaries and Wages - Employees	\$ 7,175	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	4,000		
604	Employee Pensions and Benefits	2,633		
610	Purchased Water	63,963	63,963	
615	Purchased Power			
616	Fuel for Power Production			
618	Chemicals			
620	Materials and Supplies	1,783		
631	Contractual Services-Engineering	152		
632	Contractual Services - Accounting	7,055		
633	Contractual Services - Legal			
634	Contractual Services - Mgt. Fees	7,200		
635	Contractual Services - Testing	650		
636	Contractual Services - Other	4,594		
641	Rental of Building/Real Property	3,585		
642	Rental of Equipment			
650	Transportation Expenses	402		
656	Insurance - Vehicle	5		
657	Insurance - General Liability	350		
658	Insurance - Workman's Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense	960		
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	(280)		
675	Miscellaneous Expenses	3,724		
Total Water Utility Expenses		\$ 107,951	\$ 63,963	\$ -0-

UTILITY NAME: Tymer Creek Utilities Incorporated

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : VOLUSIA

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>5,175</u>
_____	_____	_____	_____	_____	<u>4,000</u>
_____	_____	_____	_____	_____	<u>2,633</u>
_____	_____	_____	_____	_____	_____
_____	_____	<u>1,783</u>	_____	_____	_____
_____	_____	<u>152</u>	_____	_____	<u>7,055</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	<u>4,000</u>	_____	<u>3,200</u>
_____	_____	_____	<u>650</u>	_____	_____
_____	_____	_____	_____	<u>5,494</u>	<u>3,585</u>
_____	_____	_____	_____	_____	<u>402</u>
_____	_____	_____	_____	_____	<u>5</u>
_____	_____	_____	_____	_____	<u>350</u>
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	<u>960</u>
_____	_____	_____	_____	<u>(280)</u>	_____
_____	_____	<u>2,000</u>	<u>1,724</u>	_____	_____
\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>3,935</u>	\$ <u>6,374</u>	\$ <u>6,314</u>	\$ <u>27,365</u>

UTILITY NAME: **Tymer Creek Utilities Incorporated**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : **VOLUSIA**

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	2,586		450	2,136	2,103
February	2,255		23	2,232	2,075
March	2,315		0	2,315	1,750
April	2,584		0	2,584	2,209
May	2,262		70	2,192	2,121
June	2,320		0	2,320	2,900
July	2,236		13	2,223	1,962
August	2,172		0	2,172	2,175
September	1,975		0	1,975	2,299
October	2,200		24	2,176	1,941
November	2,140		0	2,140	2,151
December	2,052		0	2,052	2,191
Total for Year	<u>27,095</u>		<u>580</u>	<u>26,517</u>	<u>25,877</u>

If water is purchased for resale, indicate the following:

Vendor CITY OF ORMOND BEACH ACCT # 314070-290620
 Point of delivery 199 N TYMBER CREEK ROAD METER

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

N/A

SOURCE OF SUPPLY

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

UTILITY NAME: **Tymer Creek Utilities Incorporated**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : **VOLUSIA**

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	<u>418</u>	<u>418</u>
3/4"	Displacement	1.5		
1"	Displacement	2.5	<u>2</u>	<u>5</u>
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><u>423</u></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

2012

SYSTEM NAME / COUNTY : Volusia Co.

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
7. Attach a description of the fire fighting facilities. NOT AVAILABLE
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. N/A
 - 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. N/A
 - e. Is this system under any Consent Order with DEP? NO
11. Department of Environmental Protection ID # 3064 P 10226
12. Water Management District Consumptive Use Permit # INFO NOT AVAIL THIS YEAR
 - 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? N/A

* 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
2012

SYSTEM NAME / COUNTY : **VOLUSIA**

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ <u>748,458</u>
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	<u>522,357</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			\$ <u>154,205</u>
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ <u>380,306</u>
Subtotal			\$ <u>226,101</u>
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		<u>30,161</u>
	Other (Specify):		
WASTEWATER RATE BASE			\$ <u>256,262</u>
WASTEWATER OPERATING INCOME		S-3	\$ <u>(15,629)</u>
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			<u>(6.1)%</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**

YEAR OF REPORT 2012

SYSTEM NAME / COUNTY : Volusia, Co

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>266,527</u>
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
Net Operating Revenues			\$ <u>266,527</u>
401	Operating Expenses	S-10(a)	\$ <u>241,290</u>
403	Depreciation Expense	S-6(a)	<u>16,353</u>
	Less: Amortization of CIAC	S-8(a)	<u>-0-</u>
Net Depreciation Expense			\$ <u>16,353</u>
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		<u>11,994</u>
408.11	Property Taxes		<u>5,141</u>
408.12	Payroll Taxes		<u>7,303</u>
408.13	Other Taxes and Licenses		<u>75</u>
408	Total Taxes Other Than Income		\$ <u>24,513</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>282,156</u>
Utility Operating Income			\$ <u>(15,629)</u>
530	Add Back: 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>(15,629)</u>

UTILITY NAME: **Tymer Creek Utilities Incorporated**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : Volusia, Co

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>9,891</u>	<u>6,668</u>	<u>110,421</u>
355	Power Generation Equipment	_____	_____	_____	_____
360	Collection Sewers - Force	<u>11,308</u>	_____	_____	<u>11,308</u>
361	Collection Sewers - Gravity	<u>257,497</u>	<u>79,017</u>	<u>59,263</u>	<u>277,251</u>
362	Special Collecting Structures	_____	_____	_____	_____
363	Services to Customers	<u>43,346</u>	_____	_____	<u>43,346</u>
364	Flow Measuring Devices	<u>6,908</u>	_____	_____	<u>6,908</u>
365	Flow Measuring Installations	_____	_____	_____	_____
366	Reuse Services	_____	_____	_____	_____
367	Reuse Meters and Meter Installations	_____	_____	_____	_____
370	Receiving Wells	<u>27,236</u>	<u>23,671</u>	<u>12,114</u>	<u>48,793</u>
371	Pumping Equipment	_____	_____	_____	_____
374	Reuse Distribution Reservoirs	_____	_____	_____	_____
375	Reuse Transmission and Distribution System	_____	_____	_____	_____
380	Treatment and Disposal Equipment	<u>221,347</u>	<u>7,241</u>	<u>1,149</u>	<u>227,939</u>
381	Plant Sewers	_____	_____	_____	_____
382	Outfall Sewer Lines	<u>10,827</u>	_____	_____	<u>10,827</u>
389	Other Plant Miscellaneous Equipment	<u>1,200</u>	<u>1,671</u>	_____	<u>2,871</u>
390	Office Furniture and Equipment	<u>1,312</u>	<u>2,958</u>	_____	<u>4,270</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>702,703</u>	\$ <u>124,949</u>	\$ <u>79,194</u>	\$ <u>748,458</u>

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

Tymer Creek Utilities Incorporated

YEAR OF REPORT
2012

UTILITY NAME:

SYSTEM NAME / COUNTY : Volusia

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				110,421			
355	Power Generation Equipment							
360	Collection Sewers - Force		11,308					
361	Collection Sewers - Gravity		277,251					
362	Special Collecting Structures							
363	Services to Customers		43,346					
364	Flow Measuring Devices		6,909					
365	Flow Measuring Installations							
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			48,793				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				227,939			
381	Plant Sewers							
382	Outfall Sewer Lines				10,827			
389	Other Plant Miscellaneous Equipment				2,871			
390	Office Furniture and Equipment							4,270
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		\$ -0-	\$ 338,813	\$ 48,793	\$ 356,582	\$	\$	\$ 4,270

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

UTILITY NAME: Tymer Creek Utilities Incorporated

YEAR OF REPORT <u>2012</u>

SYSTEM NAME / COUNTY : VOLUSIA

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	<u>27</u>		<u>3.70%</u>
355	Power Generation Equipment			
360	Collection Sewers - Force			
361	Collection Sewers - Gravity	<u>40</u>		<u>2.50%</u>
362	Special Collecting Structures			
363	Services to Customers	<u>35</u>		<u>2.86%</u>
364	Flow Measuring Devices	<u>5</u>		<u>20.00%</u>
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	<u>27½</u>		<u>3.64%</u>
371	Pumping Equipment			
374	Reuse Distribution Reservoirs			
375	Reuse Transmission/Distribution Sys.			
380	Treatment and Disposal Equipment	<u>15</u>		<u>6.67%</u>
381	Plant Sewers			
382	Outfall Sewer Lines	<u>30</u>		<u>3.33%</u>
389	Other Plant Miscellaneous Equipment	<u>15</u>		<u>6.67%</u>
390	Office Furniture and Equipment	<u>15</u>		<u>6.67%</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			
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.

Tymer Creek Utilities Incorporated

UTILITY NAME:

YEAR OF REPORT
2013

SYSTEM NAME / COUNTY : Volusia

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d+e) (f)
354	Structures and Improvements	\$ 73,406	\$ 3,112	\$	\$ 3,112
355	Power Generation Equipment				
360	Collection Sewers - Force	4,802	418		418
361	Collection Sewers - Gravity	201,497	6,684		6,684
362	Special Collecting Structures				
363	Services to Customers	37,893	1,240		1,240
364	Flow Measuring Devices	6,137	853		853
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	10,373	1,721		1,721
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission/Distribution Sys.				
380	Treatment and Disposal Equipment	243,610	1,642		1,642
381	Plant Sewers				
382	Outfall Sewer Lines	5,955	361		361
389	Other Plant Miscellaneous Equipment	1,272	136		136
390	Office Furniture and Equipment	794	186		186
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		\$ 585,739	\$ 16,353	\$	\$ 16,353

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

Tymer Creek Utilities Incorporated

UTILITY NAME:

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : VOLUSIA

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	SALVAGE AND INSURANCE (h)	COST OF REMOVAL AND OTHER CHARGES (i)	TOTAL CHARGES (g-h+i) (j)	BALANCE AT END OF YEAR (c+f-j) (k)
354	Structures and Improvements	\$ 6,668	\$	\$ 331	\$ 6,999	\$ 69,519
355	Power Generation Equipment					5,220
360	Collection Sewers - Force					148,918
361	Collection Sewers - Gravity	59,263			59,263	
362	Special Collecting Structures					39,133
363	Services to Customers					6,990
364	Flow Measuring Devices					
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells	12,114		100	12,214	(120)
371	Pumping Equipment					
374	Reuse Distribution Reservoirs					
375	Reuse Transmission/Distribution Sys.					
380	Treatment and Disposal Equipment	1,149		110	1,259	243,993
381	Plant Sewers					
382	Outfall Sewer Lines					6,316
389	Other Plant Miscellaneous Equipment					1,408
390	Office Furniture and Equipment					980
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		\$ 79,194	\$	\$ 541	\$ 79,735	\$ 522,357

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT 2012

SYSTEM NAME / COUNTY : VOLUSIA

**CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271**

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ <u>380,306</u>
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ <u>-0-</u>
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	<u>-0-</u>
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>380,306</u>

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

UTILITY NAME: **Tymer Creek Utilities Incorporated**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : Volusia

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)
N/A		\$	\$
Total Credits			\$ <u>NONE</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	\$
Other debits (specify):	
Total debits	\$ <u>-0-</u>
Credits during the year (specify):	
	\$
Total credits	\$ <u>-0-</u>
Balance end of year	\$ <u>380,306</u>

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY: VOLUSIA

WASTEWATER CIAC SCHEDULE "B"
ADDITIONS TO CONTRIBUTIONS IN AID OF CONSTRUCTION
RECEIVED FROM ALL DEVELOPERS OR CONTRACTORS AGREEMENTS
WHICH CASH OR PROPERTY WAS RECEIVED DURING THE YEAR

DESCRIPTION (a)	INDICATE CASH OR PROPERTY (b)	AMOUNT (c)
		\$ _____

NONE		_____

Total Credits		\$ <u>NONE</u>

UTILITY NAME: **Tymber Creek Utilities Incorporated**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : Volusia

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
Flat Rate Revenues:				
521.1	Residential Revenues		NONE	\$ _____
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			\$ _____
Measured Revenues:				
522.1	Residential Revenues	420	420	266,527
522.2	Commercial Revenues			
522.3	Industrial Revenues			
522.4	Revenues From Public Authorities			
522.5	Multiple Family Dwelling Revenues			
522	Total Measured Revenues	420	420	\$ 266,527
523	Revenues From Public Authorities			
524	Revenues From Other Systems			
525	Interdepartmental Revenues			
Total Wastewater Sales		<u>420</u>	<u>420</u>	\$ <u>266,527</u>
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	N/A		_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues			_____
Total Other Wastewater Revenues				\$ <u>-0-</u>

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

UTILITY NAME: **Tymer Creek Utilities Incorporated**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : VOLUSIA

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
540.1	Flat Rate Reuse Revenues: Residential Reuse Revenues	_____	_____	\$ _____
540.2	Commercial Reuse Revenues	_____	None	_____
540.3	Industrial Reuse Revenues	_____		_____
540.4	Reuse Revenues From Public Authorities	_____		_____
540.5	Other Revenues	_____		_____
540	Total Flat Rate Reuse Revenues	_____		_____
541.1	Measured Reuse Revenues: Residential Reuse Revenues	_____	_____	_____
541.2	Commercial Reuse Revenues	_____	None	_____
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				\$ _____
Total Wastewater Operating Revenues				\$ <u><u>266,527</u></u>

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

UTILITY NAME: **Tymer Creek Utilities Incorporated**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : Volusia

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	\$ 21,175 ⁰	\$	\$	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders	9,800						
704	Employee Pensions and Benefits	7,900						
710	Purchased Sewage Treatment						55,525	
711	Sludge Removal Expense	55,525					12,078	
715	Purchased Power	14,078			2,000			
716	Fuel for Power Production						8,439	
718	Chemicals	8,439					8,439	
720	Materials and Supplies	3,794		1,000				2,794
731	Contractual Services-Engineering	5,063		5,063				
732	Contractual Services - Accounting	6,967						
733	Contractual Services - Legal							
734	Contractual Services - Mgt. Fees	21,000						
735	Contractual Services - Testing	22,584					22,584	
736	Contractual Services - Other	25,019		5,000			20,019	
741	Rental of Building/Real Property	19,759						
742	Rental of Equipment							
750	Transportation Expenses	650						
756	Insurance - Vehicle							
757	Insurance - General Liability	1,450		500			500	
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							
775	Miscellaneous Expenses	18,087		9,000				9,087
Total Wastewater Utility Expenses		\$ 241,290	\$ - 0 -	\$ 20,563	\$ 2,000	\$ - 0 -	\$ 119,145	\$ 11,881

UTILITY NAME: **Tymer Creek Utilities Incorporated**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY: **VOLUSIA**

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$ _____	\$ <u>21,175</u>	\$ _____	\$ _____	\$ _____	\$ _____
703	Salaries and Wages - Officers, Directors and Majority Stockholders	_____	<u>9,800</u>	_____	_____	_____	_____
704	Employee Pensions and Benefits	_____	<u>7,900</u>	_____	_____	_____	_____
710	Purchased Sewage Treatment	_____	_____	_____	_____	_____	_____
711	Sludge Removal Expense	_____	_____	_____	_____	_____	_____
715	Purchased Power	_____	_____	_____	_____	_____	_____
716	Fuel for Power Purchased	_____	_____	_____	_____	_____	_____
718	Chemicals	_____	_____	_____	_____	_____	_____
720	Materials and Supplies	_____	_____	_____	_____	_____	_____
731	Contractual Services-Engineering	_____	_____	_____	_____	_____	_____
732	Contractual Services - Accounting	_____	<u>6,967</u>	_____	_____	_____	_____
733	Contractual Services - Legal	_____	_____	_____	_____	_____	_____
734	Contractual Services - Mgt. Fees	_____	<u>21,000</u>	_____	_____	_____	_____
735	Contractual Services - Testing	_____	_____	_____	_____	_____	_____
736	Contractual Services - Other	_____	_____	_____	_____	_____	_____
741	Rental of Building/Real Property	_____	<u>19,759</u>	_____	_____	_____	_____
742	Rental of Equipment	_____	_____	_____	_____	_____	_____
750	Transportation Expenses	_____	<u>650</u>	_____	_____	_____	_____
756	Insurance - Vehicle	_____	_____	_____	_____	_____	_____
757	Insurance - General Liability	_____	<u>450</u>	_____	_____	_____	_____
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	_____	_____	_____	_____	_____	_____
775	Miscellaneous Expenses	_____	_____	_____	_____	_____	_____
Total Wastewater Utility Expenses		\$ _____	\$ <u>87,701</u>	\$ _____	\$ _____	\$ _____	\$ _____

UTILITY NAME: **Tymber Creek Utilities Incorporated**

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : **VOLUSIA**

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	<u>418</u>	<u>418</u>
3/4"	Displacement	1.5		
1"	Displacement	2.5	<u>2</u>	<u>5</u>
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				<u><u>423</u></u>

CALCULATION OF THE WASTEWATER SYSTEM EQUIVALENT RESIDENTIAL CONNECTIONS

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

Use one of the following methods:

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

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

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

For wastewater only utilities:

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

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

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

ERC Calculation:

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : VOLUSIA

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity		<u>.131</u>	
Basis of Permit Capacity (1)		<u>DESIGN</u>	
Manufacturer		<u>WETHERELL</u>	
Type (2)		<u>TREATMENT SERVICES</u>	
Hydraulic Capacity		<u>EXTENDED AIR</u>	
Average Daily Flow		<u>.075</u>	
Total Gallons of Wastewater Treated		<u>.066</u>	
Method of Effluent Disposal		<u>24,853</u>	
		<u>PERC PONDS</u>	

(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 Tymer Creek Utilities Incorporated

YEAR OF REPORT
2012

SYSTEM NAME / COUNTY : VOLUSIA

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	<u>425</u>
2. Maximum number of ERCs* which can be served	<u>500</u>
3. Present system connection capacity (in ERCs*) using existing lines	<u>500</u>
4. Future connection capacity (in ERCs*) upon service area buildout	<u>500</u>
5. Estimated annual increase in ERCs*	<u>- 0 -</u>
6. Describe any plans and estimated completion dates for any enlargements or improvements of this system	<u>NONE</u>
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.	<u>N/A</u>
8. If the utility does not engage in reuse, has a reuse feasibility study been completed?	<u>YES</u>
If so, when?	<u>NOV, 1992</u>
9. Has the utility been required by the DEP or water management district to implement reuse?	<u>No</u>
If so, what are the utility's plans to comply with this requirement?	<u>N/A</u>
10. When did the company last file a capacity analysis report with the DEP?	<u>UNKNOWN</u>
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?	<u>N/A</u>
c. When will construction begin?	<u>1</u>
d. Attach plans for funding the required upgrading.	
e. Is this system under any Consent Order with DEP?	<u>No</u> <u>N/A</u>
12. Department of Environmental Protection ID #	<u>FLA 011193</u>

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

**Reconciliation of Revenue to
Regulatory Assessment Fee Revenue
Water Operations**

Company: **Tymber Creek Utilities Incorporated** *Class A & B*
 For the Year Ended December 31, 2012

(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>147,664</u>	<u>147,664</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)	_____	_____	_____
Total Water Operating Revenue	\$ 147,664	\$ 147,664	\$ -0-
LESS: Expense for Purchased Water from FPSC-Regulated Utility	_____	_____	_____
Net Water Operating Revenues	\$ 147,664	\$ 147,664	\$ -0-

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**

Company: **Tymer Creek Utilities Incorporated** *ISS A & B*

For the Year Ended December 31, 2012

(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>266,527</u>	<u>266,527</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)	_____	_____	_____
Total Wastewater Operating Revenue	\$ 266,527	\$ 266,527	\$ -0-
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ 266,527	\$ 266,527	\$ -0-

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).