

**CLASS "C"**  
**WATER AND/OR WASTEWATER UTILITIES**  
(Gross Revenue of Less Than \$200,000 Each)

# **ANNUAL REPORT**

WS246-07-AR  
Tymber Creek Utilities, Incorporated  
1951 West Granada Blvd.  
Ormond Beach, FL 32174-6740

303W & 252S

Certificate Number(s)

Submitted To The

**STATE OF FLORIDA**



**PUBLIC SERVICE COMMISSION**

FOR THE

**YEAR ENDED DECEMBER 31, 2007**

08 MAR 31 PM 3:34  
ECONOMIC REGULATION  
PUBLIC SERVICE

## GENERAL INSTRUCTIONS

1. Prepare this report in conformity with the 1996 National Association of Regulatory Utility Commissioners (NARUC) Uniform System of Accounts for Water and Wastewater Utilities as adopted by Rule 25-30.115 (1), Florida Administrative Code.
2. Interpret all accounting words and phrases in accordance with the Uniform System of Accounts (USOA), Commission Rules and the definitions on the next page.
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.
7. Complete this report by means which result in a permanent record. You may use permanent ink or a typewriter. Do not use a pencil.
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 in the report. Additional pages 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 statements should be made at the bottom of the page or on an additional page. Any additional pages should state the name of the utility and the year of the report, and reference the appropriate schedule.
10. The utility shall file the original and two copies of the report with the Commission at the address below, and keep a copy for itself. Pursuant to Rule 25-30.110 (3), Florida Administrative Code, the utility must submit the report by March 31 for the preceeding year ending December 31.

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

11. Pursuant to Rule 25-30.110 (7) (a), Florida Administrative Code, any utility that fails to file its annual report or extension on or before March 31, or within the time specified by any extension approved in writing by the Division of Economic Regulation, shall be subject to a penalty. The penalty shall be based on the number of calendar days elapsed from March 31, or from an approved extended filing date, until the date of filing. The date of filing shall be included in the days elapsed.

## GENERAL DEFINITIONS

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

**ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION ( AFUDC )** - This account shall include concurrent credits for allowance for funds used during construction based upon the net cost of funds used for construction purposes and a reasonable rate upon other funds when so used. Appropriate regulatory approval shall be obtained for "a reasonable rate". (Rule 25-30.116, Florida Administrative Code)

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

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

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

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

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

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

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

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

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

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

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

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

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# FINANCIAL SECTION

**REPORT OF**

TYMBER CREEK UTILITIES, INCORPORATED

(EXACT NAME OF UTILITY)

1951 W. Granada Blvd. Ormond Beach, FL 32174		Volusia
Mailing Address	Street Address	County

Telephone Number (386) 677-5702 Date Utility First Organized August 1977  
 Fax Number (386) 677-5707 E-mail Address tymbercreekutil@aol.com

Sunshine State One-Call of Florida, Inc. Member No. \_\_\_\_\_

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

- Individual     Sub Chapter S Corporation     1120 Corporation     Partnership

Name, Address and Phone where records are located: Same as Utility (above)

Name of subdivisions where services are provided: Tymber Creek, Ormond Beach

**CONTACTS**

Name	Title	Principal Business Address	Salary Charged Utility
Person to send correspondence: <u>J. Stanley Shirah</u>	<u>Secretary</u>	<u>1951 W. Granada Blvd. Ormond Beach, FL 32174</u>	
Person who prepared this report: <u>Robert R. Dodrill</u>	<u>Consultant</u>	<u>2307 Amherst Ave. Orlando, FL 32804</u>	
Officers and Managers: <u>Steve P. Shirah</u>	<u>President</u>	<u>1951 W. Granada Blvd. Ormond Beach, FL 32174</u>	<u>\$ 9,461</u>
<u>J. Stanley Shirah</u>	<u>Sec./Tres.</u>	<u>same</u>	<u>\$ 9,461</u>
			\$
			\$

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

Name	Percent Ownership in Utility	Principal Business Address	Salary Charged Utility
<u>Steve P. Shirah</u>	<u>50%</u>	<u>1951 W. Granada Blvd. Ormond Beach, FL</u>	<u>\$</u>
<u>J. Stanley Shirah</u>	<u>50%</u>	<u>32174</u>	<u>\$</u>
			\$
			\$

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 2007
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**INCOME STATEMENT**

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential _____		\$ 112,700	\$ 205,354	\$ _____	\$ 318,054
Commercial _____		_____	_____	_____	_____
Industrial _____		_____	_____	_____	_____
Multiple Family _____		_____	_____	_____	_____
Guaranteed Revenues _____		_____	_____	_____	_____
Other (Specify) _____		_____	_____	_____	_____
<b>Total Gross Revenue</b> _____		<b>\$ 112,700</b>	<b>\$ 205,354</b>	<b>\$ _____</b>	<b>\$ 318,054</b>
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 120,002	\$ 158,409	\$ _____	\$ 278,411
Depreciation Expense _____	F-5	6,618	29,452	_____	36,070
CIAC Amortization Expense _____	F-8	( 5,160)	(15,837)	_____	(20,997)
Taxes Other Than Income _____	F-7	7,919	15,604	_____	23,523
Income Taxes _____	F-7	-	-	_____	_____
<b>Total Operating Expense</b> _____		<b>\$ 129,379</b>	<b>187,628</b>	<b>_____</b>	<b>\$ 317,007</b>
<b>Net Operating Income (Loss)</b> _____		<b>\$ (16,679)</b>	<b>\$ (17,726)</b>	<b>\$ _____</b>	<b>\$ 1,047</b>
Other Income:					
Nonutility Income _____		\$ _____	\$ _____	\$ _____	\$ _____
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses _____		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense _____		_____	3,068	_____	3,068
_____		_____	_____	_____	_____
_____		_____	_____	_____	_____
<b>Net Income (Loss)</b> _____		<b>\$ (16,679)</b>	<b>\$ 14,658</b>	<b>\$ _____</b>	<b>\$ ( 2,021)</b>

**COMPARATIVE BALANCE SHEET**

ACCOUNT NAME	Reference Page	Current Year	Previous Year
<b>Assets:</b>			
Utility Plant in Service (101-105) _____	F-5,W-1,S-1	\$ 898,678	\$ 890,333
Accumulated Depreciation and Amortization (108) _____	F-5,W-2,S-2	<u>587,511</u>	<u>555,251</u>
Net Utility Plant _____		\$ <u>311,167</u>	\$ <u>335,082</u>
Cash _____		2,508	2,508
Customer Accounts Receivable (141) _____		24,209	27,745
Other Assets (Specify): <u>Cash Suntrust</u> _____		<u>1,169</u>	<u>1,360</u>
<u>Other A/R's</u> _____		( 4,593)	( 4,769)
<u>Prov. Uncollect Accts</u> _____		( 196)	( 196)
<u>Def. Expenses</u> _____		<u>17,032</u>	<u>13,784</u>
<u>SH Loans</u> _____		<u>35,833</u>	<u>24,836</u>
Total Assets _____		\$ <u>387,129</u>	\$ <u>350,678</u>
<b>Liabilities and Capital:</b>			
Common Stock Issued (201) _____	F-6	100	100
Preferred Stock Issued (204) _____	F-6		
Other Paid in Capital (211) _____		<u>1,403</u>	<u>1,403</u>
Retained Earnings (215) _____	F-6	<u>128,083</u>	<u>130,104</u>
Proprietary Capital (Proprietary and Partnership only) (218) _____	F-6		
Total Capital _____		\$ <u>129,586</u>	\$ <u>131,607</u>
Long Term Debt (224) _____	F-6	\$ 24,917	\$ 37,917
Accounts Payable (231) _____		<u>16,119</u>	<u>4,350</u>
Notes Payable (232) _____		<u>139,349</u>	<u>78,919</u>
Customer Deposits (235) _____		<u>9,581</u>	<u>9,421</u>
Accrued Taxes (236) _____		<u>23,523</u>	<u>21,478</u>
Other Liabilities (Specify) _____			
<u>Net A/P Assoc. Companies</u> _____		<u>( 9,864)</u>	<u>( 6,779)</u>
Advances for Construction _____			
Contributions in Aid of Construction - Net (271-272) _____	F-8	<u>53,918</u>	<u>73,765</u>
Total Liabilities and Capital _____		\$ <u>387,129</u>	\$ <u>350,678</u>



UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 2007
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**GROSS UTILITY PLANT**

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ 201,037	\$ 697,641	\$ _____	\$ 898,678
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 201,037	\$ 697,641	\$ _____	\$ 898,678

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ 103,650	\$ 451,601	\$ _____	\$ 555,251
<b>Add Credits During Year:</b>				
Accruals charged to depreciation account _____	\$ 6,618	\$ 29,452	\$ _____	\$ 36,070
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Credits _____	\$ 6,618	\$ 29,452	\$ _____	\$ 36,070
<b>Deduct Debits During Year:</b>				
Book cost of plant retired _____	\$ 453	\$ 2,647	\$ _____	\$ 3,100
Cost of removal _____	144	566	_____	710
Other debits (specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Debits _____	\$ 597	\$ 3,213	\$ _____	\$ 3,810
Balance End of Year _____	\$ 109,671	\$ 477,840	\$ _____	\$ 587,511

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT DECEMBER 31, 2007
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**CAPITAL STOCK ( 201 - 204 )**

	Common Stock	Preferred Stock
Par or stated value per share _____	1	_____
Shares authorized _____	100	_____
Shares issued and outstanding _____	100	_____
Total par value of stock issued _____	100	_____
Dividends declared per share for year _____	_____	_____

**RETAINED EARNINGS ( 215 )**

	Appropriated	Un-Appropriated
Balance first of year _____	\$ _____	\$ 130,104
Changes during the year (Specify): _____ 2007 Net Income (Loss) _____	_____	( 2,021 )
_____	_____	_____
Balance end of year _____	\$ _____	\$ 128,083

**PROPRIETARY CAPITAL ( 218 )**

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

**LONG TERM DEBT ( 224 )**

Description of Obligation (Including Date of Issue and Date of Maturity):	Interest		Principal per Balance Sheet Date
	Rate	# of Pymts	
Suntrust #50748977	8.75	Cont.	\$ 24,917
_____	_____	_____	_____
Total _____			\$ 24,917

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 2007
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**TAX EXPENSE**

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax DNT _____	_____	_____	_____	_____
Local property tax 924 & 419 _____	1,343	4,859	_____	6,202
Regulatory assessment fee _____	5,072	9,241	_____	14,313
Other (Specify) Fla _____	100	100	_____	200
Payroll Taxes _____	1,404	1,404	_____	2,808
	_____	_____	_____	_____
Total Tax Expense _____	\$ 7,919	\$ 15,604	\$ _____	\$ 23,523

**PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES**

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

Name of Recipient	Water Amount	Wastewater Amount	Description of Service
Wetherell Treatment	\$ _____	\$ 23,731	Operator Services Misc.
All Daytona Septic	\$ _____	\$ 21,165	Sludge Hauling
Wetherell Treatment	\$ _____	\$ 14,784	Testing Services
Poolsure	\$ _____	\$ 5,401	Chemicals
Roto Rooter	\$ _____	\$ 3,120	Line Clearing
K & L Lawn Service	\$ _____	\$ 3,100	Mowing
Elva Wilson	\$ 1,140	\$ 1,140	Billing
Steve Fryson	\$ 2,507	\$ _____	Meter Read & Misc.
Robert Dodrill	\$ 3,052	\$ _____	Consulting
Elab	\$ 3,830	\$ _____	Testing
Steve Woodman	\$ 6,000	\$ _____	Water OP & Testing

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT  
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**CONTRIBUTIONS IN AID OF CONSTRUCTION ( 271 )**

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year_____	\$ <u>155,693</u>	\$ <u>379,256</u>	\$ <u>534,949</u>
2) Add credits during year_____			
3) Total_____	\$ <u>100</u> <u>155,793</u>	\$ <u>1,050</u> <u>380,306</u>	\$ <u>1,150</u> <u>536,099</u>
4) Deduct charges during the year_____			
5) Balance end of year_____	<u>155,793</u>	<u>380,306</u>	<u>536,099</u>
6) Less Accumulated Amortization_____	<u>127,421</u>	<u>354,760</u>	<u>482,181</u>
7) Net CIAC_____	\$ <u>28,372</u>	\$ <u>25,546</u>	\$ <u>53,918</u>

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

Report below all developers or contractors agreements from which cash or property was received during the year.	Indicate "Cash" or "Property"	Water	Wastewater
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Sub-total_____		\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			
Description of Charge	Number of Connections	Charge per Connection	
Water Hook Up	1	\$ 100	\$ 100
Sewer Hook Up	1	1,050	1,050
_____	_____	_____	_____
_____	_____	_____	_____
Total Credits During Year (Must agree with line # 2 above.)_____		\$ <u>100</u>	\$ <u>1,050</u>

**ACCUMULATED AMORTIZATION OF CIAC (272)**

	Water	Wastewater	Total
Balance First of Year_____	\$ <u>122,261</u>	\$ <u>338,923</u>	\$ <u>461,184</u>
Add Debits During Year:_____	<u>5,160</u>	<u>15,837</u>	<u>20,997</u>
Deduct Credits During Year:_____			
Balance End of Year (Must agree with line #6 above.)	\$ <u>127,421</u>	\$ <u>354,760</u>	\$ <u>482,181</u>

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

UTILITY NAME:        Tymber Creek Utilities Incorporated       

YEAR OF REPORT DECEMBER 31, 2007
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**SCHEDULE "A"**

**SCHEDULE OF COST OF CAPITAL USED FOR AFUDC CALCULATION (1)**

Class of Capital (a)	Dollar Amount (b)	Percentage of Capital (c)	Actual Cost Rates (d)	Weighted Cost [ c x d ] (e)
Common Equity	\$ _____	N/A %	_____ %	_____ %
Preferred Stock	_____	_____ %	_____ %	_____ %
Long Term Debt	_____	_____ %	_____ %	_____ %
Customer Deposits	_____	_____ %	_____ %	_____ %
Tax Credits - Zero Cost	_____	_____ %	0.00 %	_____ %
Tax Credits - Weighted Cost	_____	_____ %	_____ %	_____ %
Deferred Income Taxes	_____	_____ %	_____ %	_____ %
Other (Explain)	_____	_____ %	_____ %	_____ %
<b>Total</b>	\$ <u>                    </u>	<u>100.00</u> %		<u>                    </u> %

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

**APPROVED AFUDC RATE**

Current Commission approved AFUDC rate: _____ % Commission Order Number approving AFUDC rate: _____
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**\*\* COMPLETION OF SCHEDULE REQUIRED ONLY IF AFUDC WAS CHARGED DURING YEAR \*\***

UTILITY NAME: Tymbber Creek Utilities Incorporated \_\_\_\_\_

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**SCHEDULE "B"**

**SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS**

Class of Capital (a)	Per Book Balance (b)	Non-utility Adjustments (c)	Non-juris. Adjustments (d)	Other (1) Adjustments (e)	Capital Structure Used for AFUDC Calculation (f)
Common Equity	\$ _____	\$ N/A	\$ _____	\$ _____	\$ _____
Preferred Stock	_____	_____	_____	_____	_____
Long Term Debt	_____	_____	_____	_____	_____
Customer Deposits	_____	_____	_____	_____	_____
Tax Credits-Zero Cost	_____	_____	_____	_____	_____
Tax Credits-Weighted	_____	_____	_____	_____	_____
Cost of Capital	_____	_____	_____	_____	_____
Deferred Income Taxes	_____	_____	_____	_____	_____
Other (Explain)	_____	_____	_____	_____	_____
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

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

_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____
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**WATER  
OPERATING  
SECTION**

UTILITY NAME:           TyMBER Creek Utilities Incorporated          

YEAR OF REPORT DECEMBER 31, 2007
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**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 Lines _____	107,292			107,292
333	Services _____	24,027			24,027
334	Meters and Meter Installations _____	27,212	1,845	453	28,604
335	Hydrants _____	3,530			3,530
336	Backflow Prevention Devices _____				
339	Other Plant and 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 _____	\$ 199,645	\$ 1,845	\$ 453	\$ 201,037



UTILITY NAME: Tymler Creek Utilities Incorporated

YEAR OF REPORT  
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ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
304	Structures and Improvements		%	3.57%	\$ 114	\$	\$ 6	\$ 120
305	Collecting and Impounding Reservoirs		%					
306	Lake, River and Other Intakes		%					
307	Wells and Springs		%					
308	Infiltration Galleries & Tunnels		%					
309	Supply Mains		%	3.13%	14,799		1,058	15,857
310	Power Generating Equipment		%					
311	Pumping Equipment		%					
320	Water Treatment Equipment		%					
330	Distribution Reservoirs & Standpipes		%					
331	Trans. & Dist. Mains		%	2.63%	57,012		2,822	59,834
333	Services		%	2.86%	13,672		687	14,359
334	Meter & Meter Installations		%	5.88%	16,568	597	1,641	17,612
335	Hydrants		%		44		88	132
336	Backflow Prevention Devices		%					
339	Other Plant and Miscellaneous Equipment		%					
340	Office Furniture and Equipment		%					
341	Transportation Equipment		%	16.67%	1,084		299	1,383
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		%	2.63%	357		17	374
	Totals				\$ 103,650	\$ 597	\$ 6,618	\$ 109,671 *

\* This amount should tie to Sheet F-5.

UTILITY NAME: Tymer Creek Utilities Incorporated

YEAR OF REPORT  
DECEMBER 31, 2007

**WATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 10,230
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	9,461
604	Employee Pensions and Benefits	5,497
610	Purchased Water	61,344
615	Purchased Power	-
616	Fuel for Power Production	-
618	Chemicals	-
620	Materials and Supplies	128
630	Contractual Services:	
	Billing	3,190
	Professional	3,854
	Testing	4,310
	Other	12,540
640	Rents	3,390
650	Transportation Expense	155
655	Insurance Expense	1,200
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	-
670	Bad Debt Expense	862
675	Miscellaneous Expenses	3,841
	Total Water Operation And Maintenance Expense	\$ 120,002 *

\* This amount should tie to Sheet F-3.

**WATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
<b>Residential Service</b>					
5/8"	D	1.0	448	449	449
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
<b>General Service</b>					
5/8"	D	1.0			
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
2"	D,C,T	8.0			
3"	D	15.0			
3"	C	16.0			
3"	T	17.5			
Unmetered Customers Other (Specify)					
<b>Total</b>			<b>448</b>	<b>449</b>	<b>449</b>

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT  
DECEMBER 31, 2007

SYSTEM NAME: \_\_\_\_\_

**PUMPING AND PURCHASED WATER STATISTICS**

(a)	(b) Water Purchased For Resale (Omit 000's)	(c) Finished Water From Wells (Omit 000's)	(d) Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's)	(e) Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)]	(f) Water Sold To Customers (Omit 000's)
January_____	2,362	_____	_____	_____	2,330
February_____	2,515	_____	_____	_____	2,078
March_____	2,354	_____	_____	_____	2,414
April_____	2,586	_____	_____	_____	2,750
May_____	3,042	_____	_____	_____	2,452
June_____	2,869	_____	_____	_____	2,999
July_____	2,094	_____	_____	_____	2,502
August_____	2,396	_____	_____	_____	2,295
September_____	3,067	_____	_____	_____	2,455
October_____	2,082	_____	_____	_____	1,750
November_____	2,682	_____	_____	_____	2,932
December_____	2,825	_____	_____	_____	2,424
Total for Year_____	30,874	_____	_____	_____	29,381

If water is purchased for resale, indicate the following:  
 Vendor City of Ormond Beach (386) 676-3209  
 Point of delivery Tymber Creek Road

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

**MAINS (FEET)**

Kind of Pipe (PVC, Cast Iron, Coated Steel, etc.)	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
_____	Information not available at this time				_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

UTILITY NAME: \_\_\_\_\_ Tymber Creek Utilities Incorporated \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 2007
-------------------------------------

SYSTEM NAME: \_\_\_\_\_

**WELLS AND WELL PUMPS**

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

**RESERVOIRS**

(a)	(b)	(c)	(d)	(e)
Description (steel, concrete) Capacity of Tank _____ Ground or Elevated _____	_____	_____	_____	_____
	DISPOSED OF	IN 1997		
	_____	_____	_____	_____
	_____	_____	_____	_____

**HIGH SERVICE PUMPING**

(a)	(b)	(c)	(d)	(e)
<b>Motors</b> Manufacturer _____ Type _____ Rated Horsepower _____	_____	_____	_____	_____
	WELLS CAPPED	IN 1997		
	_____	_____	_____	_____
	_____	_____	_____	_____
<b>Pumps</b> Manufacturer _____ Type _____ Capacity in GPM _____ Average Number of Hours Operated Per Day _____ Auxiliary Power _____	_____	_____	_____	_____
	WELLS CAPPED	IN 1997		
	_____	_____	_____	_____
	_____	_____	_____	_____

Tymer Creek Utilities Incorporated

UTILITY NAME: \_\_\_\_\_

\_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 2007
-------------------------------------

**SOURCE OF SUPPLY**

List for each source of supply ( Ground, Surface, Purchased Water etc. )			
Permitted Gals. per day _____ Type of Source _____	WELLS CAPPED _____ _____	IN 1997 _____ _____	_____

**WATER TREATMENT FACILITIES**

List for each Water Treatment Facility:			
Type _____	_____	_____	_____
Make _____	_____	_____	_____
Permitted Capacity (GPD) _____	_____	_____	_____
High service pumping Gallons per minute _____	_____	_____	_____
Reverse Osmosis _____	WATER PURCHASED FROM CITY OF ORMOND BEACH		
Lime Treatment Unit Rating _____	SINCE WELLS CAPPED IN 1997		
Filtration Pressure Sq. Ft. _____	_____	_____	_____
Gravity GPD/Sq.Ft. _____	_____	_____	_____
Disinfection Chlorinator _____	_____	_____	_____
Ozone _____	_____	_____	_____
Other _____	_____	_____	_____
Auxiliary Power _____	_____	_____	_____

UTILITY NAME: Tymer Creek Utilities Incorporated

YEAR OF REPORT  
DECEMBER 31, 2007

SYSTEM NAME: \_\_\_\_\_

**GENERAL WATER SYSTEM INFORMATION**

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

1. Present ERC's \* the system can efficiently serve. 449
2. Maximum number of ERCs \* which can be served. 500
3. Present system connection capacity (in ERCs \*) using existing lines. \_\_\_\_\_
4. Future connection capacity (in ERCs \*) upon service area buildout. \_\_\_\_\_
5. Estimated annual increase in ERCs \*. 1-5 ERC's
6. Is the utility required to have fire flow capacity? \_\_\_\_\_  
If so, how much capacity is required? \_\_\_\_\_
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? N/A
10. If the present system does not meet the requirements of DEP rules, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules. 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 # 3064P01226
12. Water Management District Consumptive Use Permit # 3341401
  - 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 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 SFR customers for the same period and divide the result by 365 days.  
  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000)/365 days/350 gallons per day).

**WASTEWATER  
OPERATING  
SECTION**

Tymer Creek Utilities Incorporated

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 2007
-------------------------------------

**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 _____	4,524	_____	_____	4,524
354	Structures and Improvements _____	107,198	_____	_____	107,198
355	Power Generation Equipment _____	_____	_____	_____	_____
360	Collection Sewers - Force _____	_____	_____	_____	_____
361	Collection Sewers - Gravity _____	259,504	_____	_____	259,504
362	Special Collecting Structures _____	_____	_____	_____	_____
363	Services to Customers _____	43,346	_____	_____	43,346
364	Flow Measuring Devices _____	6,055	_____	_____	6,055
365	Flow Measuring Installations _____	_____	_____	_____	_____
370	Receiving Wells _____	38,609	1,043	782	38,870
371	Pumping Equipment _____	_____	_____	_____	_____
380	Treatment and Disposal Equipment _____	220,552	6,326	1,865	225,013
381	Plant Sewers _____	_____	_____	_____	_____
382	Outfall Sewer Lines _____	11,189	_____	_____	11,189
389	Other Plant and Miscellaneous Equipment _____	1,200	_____	_____	1,200
390	Office Furniture and Equipment _____	742	_____	_____	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 _____	_____	_____	_____	_____
	<b>Total Wastewater Plant _____</b>	<b>\$ 692,919</b>	<b>\$ 7,369</b>	<b>\$ 2,646</b>	<b>\$ 697,641 *</b>

\* This amount should tie to sheet F-5.



Tymler Creek Utilities Incorporated

UTILITY NAME: \_\_\_\_\_

YEAR OF REPORT  
DECEMBER 31, 2007

ANALYSIS OF ACCUMULATED DEPRECIATION BY PRIMARY ACCOUNT - WASTEWATER

Acct. No. (a)	Account (b)	Average Service Life in Years (c)	Average Salvage in Percent (d)	Depr. Rate Applied (e)	Accumulated Depreciation Balance Previous Year (f)	Debits (g)	Credits (h)	Accum. Depr. Balance End of Year (f-g+h=i) (i)
354	Structures and Improvements		%	3.70	\$ 57,582	\$	\$ 3,966	\$ 61,548
355	Power Generation Equipment		%					
360	Collection Sewers - Force		%					
361	Collection Sewers - Gravity		%	2.50	190,061		6,488	196,549
362	Special Collecting Structures		%					
363	Services to Customers		%	2.86	30,441		1,240	31,681
364	Flow Measuring Devices		%	20.00	5,029		1,026	6,055
365	Flow Measuring Installations		%					
370	Receiving Wells		%	3.64	( 5,423)	1,153	1,410	( 5,166)
371	Pumping Equipment		%					
380	Treatment and Disposal Equipment		%					
381	Plant Sewers		%	6.67	170,054	2,060	14,860	182,854
382	Outfall Sewer Lines		%					
389	Other Plant and Miscellaneous Equipment		%	3.33	2,370		373	2,743
390	Office Furniture and Equipment		%	6.67	1,160		40	1,200
391	Transportation Equipment		%	6.67	327		49	376
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		%					
	Totals				\$ 451,601	\$ 3,213	\$ 29,452	\$ 477,840 *

\* This amount should tie to Sheet F-5.

UTILITY NAME:            Tymber Creek Utilities Incorporated

YEAR OF REPORT DECEMBER 31, 2007
-------------------------------------

**WASTEWATER OPERATION AND MAINTENANCE EXPENSE**

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees _____	\$ 14,904
703	Salaries and Wages - Officers, Directors, and Majority Stockholders _____	9,461
704	Employee Pensions and Benefits _____	6,656
710	Purchased Wastewater Treatment _____	-
711	Sludge Removal Expense _____	24,285
715	Purchased Power _____	23,332
716	Fuel for Power Production _____	-
718	Chemicals _____	5,423
720	Materials and Supplies _____	236
730	Contractual Services:	
	Billing _____	3,190
	Professional _____	14,085
	Testing _____	20,006
	Other _____	16,433
740	Rents _____	10,364
750	Transportation Expense _____	-
755	Insurance Expense _____	1,200
765	Regulatory Commission Expenses (Amortized Rate Case Expense) _____	510
770	Bad Debt Expense _____	862
775	Miscellaneous Expenses _____	7,462
	<b>Total Wastewater Operation And Maintenance Expense _____</b>	<b>\$ 158,409 *</b>

\* This amount should tie to Sheet F-3.

**WASTEWATER CUSTOMERS**

Description (a)	Type of Meter ** (b)	Equivalent Factor (c)	Number of Active Customers		Total Number of Meter Equivalents (c x e) (f)
			Start of Year (d)	End of Year (e)	
Residential Service					
All meter sizes	D	1.0	419	420	420
General Service					
5/8"	D	1.0	_____	_____	_____
3/4"	D	1.5	_____	_____	_____
1"	D	2.5	_____	_____	_____
1 1/2"	D,T	5.0	_____	_____	_____
2"	D,C,T	8.0	_____	_____	_____
3"	D	15.0	_____	_____	_____
3"	C	16.0	_____	_____	_____
3"	T	17.5	_____	_____	_____
Unmetered Customers Other (Specify)	_____	_____	_____	_____	_____
<b>Total</b>			<b>419</b>	<b>420</b>	<b>420</b>

\*\* D = Displacement  
C = Compound  
T = Turbine

UTILITY NAME: Timber Creek Utilities Incorporated

YEAR OF REPORT  
DECEMBER 31, 2007

**PUMPING EQUIPMENT**

Lift Station Number _____	Main	1	2	3		
Make or Type and nameplate data on pump _____	Gorman Rupp 13A2B	Peabody Barnes 230-1 1990	Gorman Rupp 2005	Gorman Rupp 1991		
Year installed _____						
Rated capacity _____						
Size _____						
Power:						
Electric _____	X	X	X	X		
Mechanical _____						
Nameplate data of motor _____	Dayton 3 HP	1.5 HP	3 HP	3 HP		

**SERVICE CONNECTIONS**

Size (inches) _____	4"					
Type (PVC, VCP, etc.) _____	PVC					
Average length _____	40'					
Number of active service connections _____						
Beginning of year _____						
Added during year _____						
Retired during year _____						
End of year _____						
Give full particulars concerning inactive connections _____						

**COLLECTING AND FORCE MAINS**

	Collecting Mains			Force Mains			
Size (inches) _____	6"	8"					
Type of main _____							
Length of main (nearest foot) _____							
Beginning of year _____	4,560	17,700					
Added during year _____							
Retired during year _____							
End of year _____	4,560	17,700					

**MANHOLES**

Size (inches) _____	Access		
Type of Manhole _____			
Number of Manholes:			
Beginning of year _____	75		
Added during year _____			
Retired during year _____			
End of Year _____	75		

UTILITY NAME: \_\_\_\_\_ Tymber Creek Utilities Incorporated \_\_\_\_\_

SYSTEM NAME: \_\_\_\_\_

YEAR OF REPORT DECEMBER 31, 2007
-------------------------------------

**TREATMENT PLANT**

Manufacturer _____	_____ Allens Environmental _____	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	_____ Concrete _____	_____	_____
Total Permitted Capacity _____	_____ 163,750 _____	_____	_____
Average Daily Flow _____	_____ 62,759 _____	_____	_____
Method of Effluent Disposal _____	_____ 4 Perc Ponds _____	_____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	_____	_____	_____

**MASTER LIFT STATION PUMPS**

Manufacturer _____	_____ Information not available at this time _____	_____	_____	_____	_____
Capacity (GPM's) _____	_____	_____	_____	_____	_____
Motor:					
Manufacturer _____	_____	_____	_____	_____	_____
Horsepower _____	_____	_____	_____	_____	_____
Power (Electric or Mechanical) _____	_____	_____	_____	_____	_____

**PUMPING WASTEWATER STATISTICS**

Months	Gallons of Treated Wastewater	Effluent Reuse Gallons to Customers	Effluent Gallons Disposed of on site
January _____	_____ 1.759 _____	_____	_____ 1.759 _____
February _____	_____ 1.631 _____	_____	_____ 1.631 _____
March _____	_____ 1.617 _____	_____	_____ 1.617 _____
April _____	_____ 1.582 _____	_____	_____ 1.582 _____
May _____	_____ 1.613 _____	_____	_____ 1.613 _____
June _____	_____ 1.655 _____	_____	_____ 1.655 _____
July _____	_____ 1.742 _____	_____	_____ 1.742 _____
August _____	_____ 1.462 _____	_____	_____ 1.462 _____
September _____	_____ 1.643 _____	_____	_____ 1.643 _____
October _____	_____ 2.055 _____	_____	_____ 2.055 _____
November _____	_____ 1.769 _____	_____	_____ 1.769 _____
December _____	_____ 1.442 _____	_____	_____ 1.442 _____
Total for year _____	_____ 19.970 _____	_____	_____ 19.970 _____

If Wastewater Treatment is purchased, indicate the vendor: \_\_\_\_\_ N/A \_\_\_\_\_

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT  
DECEMBER 31, 2007

SYSTEM NAME: \_\_\_\_\_

**GENERAL 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\*. 1-5 ERC's
- 6. Describe any plans and estimated completion dates for any enlargements or improvements of this system  
NONE
- 7. If the utility uses reuse as a means of effluent disposal, provide a list of the reuse end users and the amount of reuse provided to each, if known.
- 8. If the utility does not engage in reuse, has a reuse feasibility study been completed? NO  
If so, when? N/A
- 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, submit the following:
  - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
  - b. Have these plans been approved by DEP? 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
- 12. Department of Environmental Protection ID # 3064P01226

\* An ERC is determined based on 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 SFR customers for the same period and divide the result by 365 days.  
(b) If no historical flow data are available use:  
ERC = (Total SFR gallons sold (omit 000)/365 days/280 gallons per day).

# 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 in Rule 25-30.115 (1), Florida Administrative Code.
- 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 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 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.

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

Date: 03/20/07

1.  2.  3.  4.

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

Date: \_\_\_\_\_

\* 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.

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

**Company:** TYMBER CREEK UTILITIES, INC.

**For the Year Ended December 31, 2007**

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 112,700	\$ 112,700	\$ -0-
Commercial	_____	_____	_____
Industrial	_____	_____	_____
Multiple Family	_____	_____	_____
Guaranteed Revenues	_____	_____	_____
Other	_____	_____	_____
<b>Total Water Operating Revenue</b>	<b>\$ 112,700</b>	<b>\$ 112,700</b>	<b>\$ -0-</b>
<b>LESS: Expense for Purchased Water from FPSC-Regulated Utility</b>	_____	_____	_____
<b>Net Water Operating Revenues</b>	<b>\$ 112,700</b>	<b>\$ 112,700</b>	<b>\$ -0-</b>

Explanations:

Instructions:

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

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

**Company:** TYMBER CREEK UTILITIES, INC.

**For the Year Ended December 31, 2007**

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 205,354	\$ 205,354	\$ -0-
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
<b>Total Wastewater Operating Revenue</b>	<b>\$ 205,354</b>	<b>\$ 205,354</b>	<b>\$ -0-</b>
<b>LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility</b>			
<b>Net Wastewater Operating Revenues</b>	<b>\$ 205,354</b>	<b>\$ 205,354</b>	<b>\$ -0-</b>

Explanations:

**Instructions:**

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