

CLASS "C"

WATER AND/OR WASTEWATER UTILITIES

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

ANNUAL REPORT

WS246-08-AR
Steve P. Shirah
Tymber Creek Utilities, Incorporated
1951 West Granada Blvd.
Ormond Beach, FL 32174-6740

Certificate Number(s)

Submitted To The

STATE OF FLORIDA



RECEIVED
FLORIDA PUBLIC SERVICE
COMMISSION
09 APR -2 AM 8:35
DIVISION OF
ECONOMIC REGULATION

PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2008

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 preceding 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

1951 W. Granada Blvd. Ormond Beach, Fl 32174 Mailing Address	Street Address	Volusia County
Telephone Number <u>(386) 672-9815</u>	Date Utility First Organized <u>August 1977</u>	
Fax Number <u>(386) 677-5702</u>	E-mail Address <u>tymbercreekutil@aol.com</u>	
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>Sec/Tres</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>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</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 32174</u>	<u>\$ _____</u>
<u>J. Stanley Shirah</u>	<u>50%</u>	<u>Same</u>	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>
_____	_____	_____	<u>\$ _____</u>

Tymer Creek Utilities Incorporated

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, 2008

INCOME STATEMENT

Account Name	Ref. Page	Water	Wastewater	Other	Total Company
Gross Revenue:					
Residential -----		\$ 112,271	\$ 205,427	\$ _____	\$ 317,698
Commercial -----		_____	_____	_____	_____
Industrial -----		_____	_____	_____	_____
Multiple Family -----		_____	_____	_____	_____
Guaranteed Revenues -----		_____	_____	_____	_____
Other (Specify) -----		_____	_____	_____	_____
Total Gross Revenue -----		\$ 112,271	\$ 205,427	\$ _____	\$ 317,698
Operation Expense (Must tie to pages W-3 and S-3)	W-3 S-3	\$ 119,070	\$ 158,458	\$ _____	\$ 277,528
Depreciation Expense -----	F-5	6,688	28,753	_____	35,441
CIAC Amortization Expense -----	F-8	(5,185)	(15,559)	_____	(20,744)
Taxes Other Than Income -----	F-7	7,800	13,741	_____	21,541
Income Taxes -----	F-7	-	-	_____	-
Total Operating Expense		\$ 128,373	185,393	_____	\$ 313,766
Net Operating Income (Loss)		\$ (16,102)	\$ 20,034	\$ _____	\$ 3,932
Other Income:					
Nonutility Income -----		\$ _____	\$ _____	\$ _____	\$ _____
-----		_____	_____	_____	_____
Other Deductions:					
Miscellaneous Nonutility Expenses -----		\$ _____	\$ _____	\$ _____	\$ _____
Interest Expense -----		947	3,281	_____	4,228
-----		_____	_____	_____	_____
-----		_____	_____	_____	_____
Net Income (Loss)		\$ (17,049)	\$ 16,753	\$ _____	\$ (296)

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT DECEMBER 31, 2008

COMPARATIVE BALANCE SHEET

ACCOUNT NAME	Reference Page	Current Year	Previous Year
Assets:			
Utility Plant in Service (101-105) -----	F-5,W-1,S-1	\$ <u>909,402</u>	\$ <u>898,678</u>
Accumulated Depreciation and Amortization (108) -----	F-5,W-2,S-2	<u>588,041</u>	<u>587,511</u>
Net Utility Plant -----		\$ <u>321,361</u>	\$ <u>311,167</u>
Cash -----		<u>2,508</u>	<u>2,508</u>
Customer Accounts Receivable (141) -----		<u>24,209</u>	<u>24,209</u>
Other Assets (Specify): -----		<u>1,169</u>	<u>1,169</u>
Other A/R's -----		<u>(4,593)</u>	<u>(4,593)</u>
Prov. F/Uncollectable -----		<u>(196)</u>	<u>(196)</u>
Deferred Debits -----		<u>17,032</u>	<u>17,032</u>
S H Loans -----		<u>(48,455)</u>	<u>(35,833)</u>
Total Assets -----		\$ <u>313,035</u>	\$ <u>387,129</u>
Liabilities and Capital:			
Common Stock Issued (201) -----	F-6	<u>100</u>	<u>100</u>
Preferred Stock Issued (204) -----	F-6	<u>1,403</u>	<u>1,403</u>
Other Paid in Capital (211) -----		<u>127,787</u>	<u>128,083</u>
Retained Earnings (215) -----	F-6	<u>127,787</u>	<u>128,083</u>
Proprietary Capital (Proprietary and Partnership only) (218) -----	F-6	<u>129,290</u>	<u>129,586</u>
Total Capital -----		\$ <u>129,290</u>	\$ <u>129,586</u>
Long Term Debt (224) -----	F-6	\$ <u>127,299</u>	\$ <u>24,917</u>
Accounts Payable (231) -----		<u>10,924</u>	<u>16,119</u>
Notes Payable (232) -----		<u>-0-</u>	<u>139,349</u>
Customer Deposits (235) -----		<u>9,581</u>	<u>9,581</u>
Accrued Taxes (236) -----		<u>21,541</u>	<u>23,523</u>
Other Liabilities (Specify) -----		<u>(18,774)</u>	<u>(9,864)</u>
Net A/P Assc/ociated Co's -----		<u>(18,774)</u>	<u>(9,864)</u>
Advances for Construction -----		<u>33,174</u>	<u>53,918</u>
Contributions in Aid of Construction - Net (271-272) -----	F-8	<u>33,174</u>	<u>53,918</u>
Total Liabilities and Capital -----		\$ <u>313,035</u>	\$ <u>387,129</u>

UTILITY NAME: Lymber Creek Utilities Incorporated

YEAR OF REPORT
DECEMBER 31, 2008

GROSS UTILITY PLANT

Plant Accounts: (101 - 107) inclusive	Water	Wastewater	Plant other than Reporting Systems	Total
Utility Plant in Service (101)	\$ 202,082	\$ 707,320	\$ _____	\$ 909,402
Construction Work in Progress (105) _____	_____	_____	_____	_____
Other (Specify) _____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Utility Plant _____	\$ 202,082	\$ 707,320	\$ _____	\$ 909,402

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

Account 108	Water	Wastewater	Other than Reporting Systems	Total
Balance First of Year _____	\$ 109,671	\$ 477,840	\$ _____	\$ 587,511
Add Credits During Year:				
Accruals charged to depreciation account _____	\$ 6,688	\$ 28,753	\$ _____	\$ 35,441
Salvage _____	_____	_____	_____	_____
Other Credits (specify) _____	_____	_____	_____	_____
Total Credits _____	\$ 6,688	\$ 28,753	\$ _____	\$ 35,441
Deduct Debits During Year:				
Book cost of plant retired _____	\$ 836	\$ 29,041	\$ _____	\$ 29,877
Cost of removal _____	194	4,840	_____	5,034
Other debits (specify) _____	_____	_____	_____	_____
Total Debits _____	\$ 1,030	\$ 33,881	\$ _____	\$ 34,911
Balance End of Year _____	\$ 115,329	\$ 472,712	\$ _____	\$ 588,041

UTILITY NAME: TyMBER Creek Utilities Incorporated

YEAR OF REPORT DECEMBER 31, 2008

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 _____	\$ _____	\$ <u>128,083</u>
Changes during the year (Specify):		
2008 Net Income (Loss)		(296)
_____		_____
_____		_____
Balance end of year _____	\$ _____	\$ <u>127,787</u>

PROPRIETARY CAPITAL (218)

	Proprietor Or Partner	Partner
Balance first of year _____	\$ _____	\$ _____
Changes during the year (Specify):		
N/A		
_____		_____
_____		_____
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	
<u>Suntrust Acct. Loan</u>	8.75		\$ 54,650
<u>Suntrust Acct. Plant</u>			43,817
<u>Suntrust Acct. Line of Credit</u>			<u>28,832</u>
Total _____			\$ <u>127,299</u>

UTILITY NAME: Lymber Creek Utilities Incorporated

YEAR OF REPORT
DECEMBER 31, 2008

TAX EXPENSE

(a)	Water (b)	Wastewater (c)	Other (d)	Total (e)
Income Taxes:				
Federal income tax _____	\$ _____	\$ _____	\$ _____	\$ _____
State income Tax _____	_____	_____	_____	_____
Taxes Other Than Income:				
State ad valorem tax _____	_____	_____	_____	_____
Local property tax _____	1,344	3,093	_____	4,437
Regulatory assessment fee _____	5,052	9,244	_____	14,296
Other (Specify) <u>P/R</u> _____	1,404	1,404	_____	2,808
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Tax Expense _____	\$ <u>7,800</u>	\$ <u>13,741</u>	\$ _____	\$ <u>21,541</u>

PAYMENTS FOR SERVICES RENDERED BY OTHER THAN EMPLOYEES

Report all information concerning outside rate, management, construction, advertising, labor relations, public relations, or other similar 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	\$ _____	\$ 21,000	Contract Operator
All Daytona Septic	\$ _____	\$ 29,210	Sludge Hauling
Wetherell Treatment	\$ _____	\$ 15,076	Testing
Poolsure	\$ _____	\$ 4,012	Chemicals
K & L Lawn	\$ _____	\$ 3,000	Mowing
Drain Masters	\$ _____	\$ 1,570	Line Clearing
Elva Wilson	\$ 1,140	\$ 1,140	Billing
Steve Fryson	\$ 2,100	\$ _____	Meter Reading
Steve Woodman	\$ 6,000	\$ _____	Water Operator
Pace Analytical	\$ 1,900	\$ _____	Testing
Robert Dodrill	\$ 3,438	\$ _____	Consulting

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
DECEMBER 31, 2008

CONTRIBUTIONS IN AID OF CONSTRUCTION (271)

(a)	Water (b)	Wastewater (c)	Total (d)
1) Balance first of year _____	\$ <u>155,793</u>	\$ <u>380,306</u>	\$ <u>536,099</u>
2) Add credits during year _____	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
3) Total _____	<u>155,793</u>	<u>380,306</u>	<u>536,099</u>
4) Deduct charges during the year _____	<u>-</u>	<u>-</u>	<u>-</u>
5) Balance end of year _____	<u>155,793</u>	<u>380,306</u>	<u>536,099</u>
6) Less Accumulated Amortization _____	<u>132,606</u>	<u>370,319</u>	<u>502,925</u>
7) Net CIAC _____	\$ <u>23,187</u>	\$ <u>9,987</u>	\$ <u>33,174</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
NONE				
Sub-total _____			\$ _____	\$ _____
Report below all capacity charges, main extension charges and customer connection charges received during the year.			Water	Wastewater
Description of Charge	Number of Connections	Charge per Connection		
NONE		\$ _____	\$ _____	\$ _____
Total Credits During Year (Must agree with line # 2 above.) _____			\$ <u>NONE</u>	\$ <u>NONE</u>

ACCUMULATED AMORTIZATION OF CIAC (272)

	Water	Wastewater	Total
Balance First of Year _____	\$ <u>127,421</u>	\$ <u>354,760</u>	\$ <u>482,181</u>
Add Debits During Year: _____	<u>5,185</u>	<u>15,559</u>	<u>20,744</u>
Deduct Credits During Year: _____			
Balance End of Year (Must agree with line #6 above.)	\$ <u>132,606</u>	\$ <u>370,319</u>	\$ <u>502,925</u>

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT DECEMBER 31, 2008

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	\$ <u> N/A </u>	<u> </u> %	<u> </u> %	<u> </u> %
Preferred Stock	<u> </u>	<u> </u> %	<u> </u> %	<u> </u> %
Long Term Debt	<u> </u>	<u> </u> %	<u> </u> %	<u> </u> %
Customer Deposits	<u> </u>	<u> </u> %	<u> </u> %	<u> </u> %
Tax Credits - Zero Cost	<u> </u>	<u> </u> %	<u> 0.00 </u> %	<u> </u> %
Tax Credits - Weighted Cost	<u> </u>	<u> </u> %	<u> </u> %	<u> </u> %
Deferred Income Taxes	<u> </u>	<u> </u> %	<u> </u> %	<u> </u> %
Other (Explain)	<u> </u>	<u> </u> %	<u> </u> %	<u> </u> %
Total	\$ <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:	<u> </u> %
Commission Order Number approving AFUDC rate:	<u> </u>

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT DECEMBER 31, 2008

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):

_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____

**WATER
OPERATING
SECTION**

UTILITY NAME: Tymer Creek Utilities Incorporated

YEAR OF REPORT DECEMBER 31, 2008

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	464	348	107,408
333	Services	24,027			24,027
334	Meters and Meter Installations	28,604	1,417	488	29,533
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	\$ 201,037	\$ 1,881	\$ 836	\$ 202,082

UTILITY NAME: **TYMBER CREEK UTILITIES INCORPORATED**

YEAR OF REPORT
DECEMBER 31, 2008

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	28	%	3.57 %	\$ 120	\$	\$ 9	\$ 129
305	Collecting and Impounding Reservoirs		%	%				
306	Lake, River and Other Intakes		%	%				
307	Wells and Springs		%	%				
308	Infiltration Galleries & Tunnels		%	%				
309	Supply Mains	32	%	3.13 %	15,857		1,058	16,912
310	Power Generating Equipment		%	%				
311	Pumping Equipment		%	%				
320	Water Treatment Equipment		%	%				
330	Distribution Reservoirs & Standpipes		%	%				
331	Trans. & Dist. Mains	38	%	2.63 %	59,834	398	2,823	62,259
333	Services	35	%	2.86 %	14,359		687	15,047
334	Meter & Meter Installations	17	%	5.88 %	17,612	632	1,709	18,688
335	Hydrants	40	%	2.50 %	132		89	221
336	Backflow Prevention Devices		%	%				
339	Other Plant and Miscellaneous Equipment		%	%				
340	Office Furniture and Equipment	6	%	16.67 %	1,383		299	1,680
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	38	%	2.63 %	374		17	394
	Totals				\$ 109,671	\$ 1,030	\$ 6,688	\$ 115,329 *

* This amount should tie to Sheet F-5.

Tymer Creek Utilities Incorporated

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, 2008

WATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
601	Salaries and Wages - Employees	\$ 9,350
603	Salaries and Wages - Officers, Directors, and Majority Stockholders	9,282
604	Employee Pensions and Benefits	3,650
610	Purchased Water	62,200
615	Purchased Power	
616	Fuel for Power Production	
618	Chemicals	
620	Materials and Supplies	1,506
630	Contractual Services:	
	Billing	3,490
	Professional	4,193
	Testing	5,500
	Other	10,846
640	Rents	3,403
650	Transportation Expense	280
655	Insurance Expense	1,200
665	Regulatory Commission Expenses (Amortized Rate Case Expense)	
670	Bad Debt Expense	794
675	Miscellaneous Expenses	3,376
	Total Water Operation And Maintenance Expense	\$ 119,070 *

* 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)	
Residential Service					
5/8"	D	1.0	449	449	449
3/4"	D	1.5			
1"	D	2.5			
1 1/2"	D,T	5.0			
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)					
** D = Displacement C = Compound T = Turbine			Total		
			449	449	449

Tymer Creek Utilities Incorporated

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, 2008

SYSTEM NAME: _____

PUMPING AND PURCHASED WATER STATISTICS

(a)	Water Purchased For Resale (Omit 000's) (b)	Finished Water From Wells (Omit 000's) (c)	Recorded Accounted For Loss Through Line Flushing Etc. (Omit 000's) (d)	Total Water Pumped And Purchased (Omit 000's) [(b)+(c)-(d)] (e)	Water Sold To Customers (Omit 000's) (f)
January _____	2.462	_____	_____	2.462	2.019
February _____	2.294	_____	_____	2.294	2.057
March _____	2.361	_____	_____	2.361	2.5395
April _____	2.280	_____	_____	2.280	2.375
May _____	2.924	_____	_____	2.924	2.9266
June _____	3.272	_____	_____	3.272	3.4758
July _____	2.200	_____	_____	2.200	2.161
August _____	2.331	_____	_____	2.331	2.4136
September _____	2.300	_____	_____	2.300	2.103
October _____	2.395	_____	_____	2.395	2.317
November _____	2.369	_____	_____	2.369	2.2113
December _____	2.515	_____	_____	2.515	2.0777
Total for Year _____	<u>29.703</u>	_____	_____	<u>29.703</u>	<u>28.6765</u>

If water is purchased for resale, indicate the following:

Vendor City of Ormond Beach

Point of delivery Tymer 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 <small>(PVC, Cast Iron, Coated Steel, etc.)</small>	Diameter of Pipe	First of Year	Added	Removed or Abandoned	End of Year
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

Tymber Creek Utilities Incorporated

UTILITY NAME: _____

YEAR OF REPORT DECEMBER 31, 2008

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.	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____	_____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____ _____

RESERVOIRS

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

HIGH SERVICE PUMPING

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
DECEMBER 31, 2008

SOURCE OF SUPPLY

List for each source of supply (Ground, Surface, Purchased Water etc.)

Permitted Gals. per day_ _ _	<u>WELLS CAPPED</u>	<u>IN 1997</u>	_____
Type of Source_ _ _	_____	_____	_____

WATER TREATMENT FACILITIES

List for each Water Treatment Facility:

Type_ _ _	_____	_____	_____
Make_ _ _	_____	_____	_____
Permitted Capacity (GPD)_ _ _	_____	_____	_____
High service pumping	_____	_____	_____
Gallons per minute_ _ _	<u>PURCHASED WATER</u>	_____	_____
Reverse Osmosis_ _ _	_____	_____	_____
Lime Treatment	_____	_____	_____
Unit Rating_ _ _	_____	_____	_____
Filtration	_____	_____	_____
Pressure Sq. Ft._ _ _	_____	_____	_____
Gravity GPD/Sq.Ft._ _ _	_____	_____	_____
Disinfection	_____	_____	_____
Chlorinator_ _ _	_____	_____	_____
Ozone_ _ _	_____	_____	_____
Other_ _ _	_____	_____	_____
Auxiliary Power_ _ _	_____	_____	_____

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
DECEMBER 31, 2008

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.
 - e. Is this system under any Consent Order with DEP? N/A
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**

UTILITY NAME: Tymer Creek Utilities Incorporated

YEAR OF REPORT DECEMBER 31, 2008

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	19,845	14,884	264,465
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 _____	38,870	825	619	39,076
371	Pumping Equipment _____	_____	_____	_____	_____
380	Treatment and Disposal Equipment _____	225,013	17,625	13,219	229,419
381	Plant Sewers _____	_____	_____	_____	_____
382	Outfall Sewer Lines _____	11,189	425	319	11,295
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 _____	_____	_____	_____	_____
	Total Wastewater Plant _____	\$ 697,641	\$ 38,720	\$ 29,041	\$ 707,320 *

* This amount should tie to sheet F-5.

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
DECEMBER 31, 2008

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	27	%	3.70	\$ 61,548	\$	\$ 3,966	\$ 65,518
355	Power Generation Equipment		%					
360	Collection Sewers - Force		%					
361	Collection Sewers - Gravity	40	%	2.50	196,549	18,322	6,550	184,776
362	Special Collecting Structures		%					
363	Services to Customers	35	%	2.86	31,681		1,240	32,919
364	Flow Measuring Devices	5	%	20.00	6,055			6,055
365	Flow Measuring Installations		%					
370	Receiving Wells	27.5	%	3.64	(5,166)	619	1,419	(4,366)
371	Pumping Equipment		%					
380	Treatment and Disposal Equipment	15	%	6.67	182,854	14,329	15,155	183,680
381	Plant Sewers		%					
382	Outfall Sewer Lines	30	%	3.33	2,743	611	374	2,506
389	Other Plant and Miscellaneous Equipment	15	%	6.67	1,200			1,200
390	Office Furniture and Equipment	15	%	6.67	376		49	427
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		%					
	Totals				\$ 477,840	\$ 33,881	\$ 28,753	\$ 472,712 *

* This amount should tie to Sheet F-5.

UTILITY NAME: Tymer Creek Utilities Incorporated

YEAR OF REPORT
DECEMBER 31, 2008

WASTEWATER OPERATION AND MAINTENANCE EXPENSE

Acct. No.	Account Name	Amount
701	Salaries and Wages - Employees	\$ 22,178
703	Salaries and Wages - Officers, Directors, and Majority Stockholders	9,282
704	Employee Pensions and Benefits	4,483
710	Purchased Wastewater Treatment	
711	Sludge Removal Expense	29,360
715	Purchased Power	14,891
716	Fuel for Power Production	
718	Chemicals	4,012
720	Materials and Supplies	1,174
730	Contractual Services:	
	Billing	1,140
	Professional	511
	Testing	15,138
	Other	30,317
740	Rents	16,144
750	Transportation Expense	
755	Insurance Expense	1,300
765	Regulatory Commission Expenses (Amortized Rate Case Expense)	510
770	Bad Debt Expense	749
775	Miscellaneous Expenses	7,269
	Total Wastewater Operation And Maintenance Expense	\$ 158,458 *

* 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	D	1.0	420	420	420
All meter sizes					
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)					
Total			420	420	420

** D = Displacement
C = Compound
T = Turbine

UTILITY NAME: Tymer Creek Utilities Incorporated

YEAR OF REPORT
DECEMBER 31, 2008

PUMPING EQUIPMENT

	Main	1	2	3		
Lift Station Number _____	Gorman	Peabody	Gorman	Gorman	_____	_____
Make or Type and nameplate data on pump _____	Rupp 13A2B	Barnes 230-1	Rupp	Rupp	_____	_____
Year installed _____	_____	1990	2005	1991	_____	_____
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			
	6"	8"						
Size (inches) _____	6"	8"	_____	_____	_____	_____	_____	_____
Type of main _____	_____	_____	_____	_____	_____	_____	_____	_____
Length of main (nearest foot) _____	_____	_____	_____	_____	_____	_____	_____	_____
Beginning of year _____	4560	17,700	_____	_____	_____	_____	_____	_____
Added during year _____	_____	_____	_____	_____	_____	_____	_____	_____
Retired during year _____	_____	_____	_____	_____	_____	_____	_____	_____
End of year _____	4560	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

YEAR OF REPORT DECEMBER 31, 2008

SYSTEM NAME: _____

TREATMENT PLANT

Manufacturer _____	<u>ALLENS ENVIRONMENTAL</u>	_____	_____
Type _____	_____	_____	_____
"Steel" or "Concrete" _____	<u>CONCRETE</u>	_____	_____
Total Permitted Capacity _____	<u>163,750</u>	_____	_____
Average Daily Flow _____	<u>62,769</u>	_____	_____
Method of Effluent Disposal _____	<u>4 PERC PONDS</u>	_____	_____
Permitted Capacity of Disposal _____	_____	_____	_____
Total Gallons of Wastewater treated _____	_____	_____	_____

MASTER LIFT STATION PUMPS

Manufacturer _____	<u>INFORMATION NOT AVAILABLE AT THIS TIME</u>				
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 _____	<u>1,523</u>	_____	<u>1,523</u>
February _____	<u>1,580</u>	_____	<u>1,580</u>
March _____	<u>1,759</u>	_____	<u>1,759</u>
April _____	<u>1,548</u>	_____	<u>1,548</u>
May _____	<u>1,481</u>	_____	<u>1,481</u>
June _____	<u>1,507</u>	_____	<u>1,507</u>
July _____	<u>1,664</u>	_____	<u>1,664</u>
August _____	<u>2,091</u>	_____	<u>2,091</u>
September _____	<u>2,671</u>	_____	<u>2,671</u>
October _____	<u>2,277</u>	_____	<u>2,277</u>
November _____	<u>1,890</u>	_____	<u>1,890</u>
December _____	<u>2,680</u>	_____	<u>2,680</u>
Total for year _____	<u>22,671</u>	_____	<u>22,671</u>

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

UTILITY NAME: Tymber Creek Utilities Incorporated
SYSTEM NAME: _____

YEAR OF REPORT
DECEMBER 31, 2008

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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 2. | The utility is in substantial compliance with all applicable rules and orders of the Florida Public Service Commission. |
| YES
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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
<input checked="" type="checkbox"/> | NO
<input type="checkbox"/> | 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.
<input checked="" type="checkbox"/> | 2.
<input checked="" type="checkbox"/> | 3.
<input checked="" type="checkbox"/> | 4.
<input checked="" type="checkbox"/> |
|---|---|---|---|



(signature of Chief Executive Officer of the utility) *

Date: 03/30/09

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

(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**

Tymber Creek Utilities Incorporated *ass C*

Company:

For the Year Ended December 31, 2008

(a)	(b)	(c)	(d)
Accounts	Gross Water Revenues Per Sch. F-3	Gross Water Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 112,271	\$ 112,271	\$ -0-
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Water Operating Revenue	\$ 112,271	\$ 112,271	\$ -0-
LESS: Expense for Purchased Water from FPSC-Regulated Utility			
Net Water Operating Revenues	\$ 112,271	\$ 112,271	\$ -0-

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 Incorporated**

For the Year Ended December 31, 2008

(a)	(b)	(c)	(d)
Accounts	Gross Wastewater Revenues Per Sch. F-3	Gross Wastewater Revenues Per RAF Return	Difference (b) - (c)
Gross Revenue:			
Residential	\$ 205,427	\$ 205,427	\$ -0-
Commercial			
Industrial			
Multiple Family			
Guaranteed Revenues			
Other			
Total Wastewater Operating Revenue	\$ 205,427	\$ 205,427	\$ -0-
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility			
Net Wastewater Operating Revenues	\$ 205,427	\$ 205,427	\$ -0-

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).