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Public Service Commission
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CLASS "A" OR "B"

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

ANNUAL REPORT

OF
WS246-11-AR
Tymber Creek Utilities Incorporated

Exact Legal Name of Respondent

303W 2525
Certificate Number(s)

Submitted To The

STATE OF FLORIDA



PUBLIC SERVICE COMMISSION

FOR THE

YEAR ENDED DECEMBER 31, 2011

2 JUN -4 PM 6:30
COMMISSION REGULATION

GENERAL INSTRUCTIONS

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

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

The fourth copy should be retained by the utility.

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EXECUTIVE SUMMARY

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

CERTIFICATION OF ANNUAL REPORT

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

YES NO

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

YES NO

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

YES NO

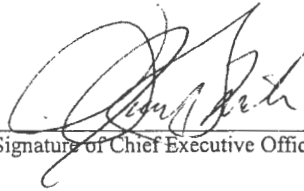
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices that could have a material effect on the the financial statement of the utility.

YES NO

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

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

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



(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
 Tymber Creek Utilities Incorporated

YEAR OF REPORT
 2011

County: Volusia

(Exact Name of Utility)

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

1951 W GRANADA BLVD
 ORLANDO BEACH, FLORIDA 32174

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

E Mail Address: TYMBER.CREEK.UTIL@AOL.COM

WEB Site: N/A

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

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

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

Telephone: 386-677-5702

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

REGULATED PLANT ACCOUNTING 321-217-6407
 2307 HERBERT AVE.
 CALAHESS, FL 32804-5401

Date of original organization of the utility: _____

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

Individual Partnership Sub S Corporation 1120 Corporation

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

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

**ANNUAL REPORT OF
Tymer Creek Utilities Incorporated**

(Exact Name of Utility)

YEAR OF REPORT December 31, _____

County: _____

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

Telephone: _____

E Mail Address: _____

WEB Site: _____

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

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

Telephone: _____

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

Telephone: _____

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

Date of original organization of the utility: _____

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

Individual
 Partnership
 Sub S Corporation
 1120 Corporation

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

Name	Percent Ownership
1. _____	_____
2. _____	_____
3. _____	_____
4. _____	_____
5. _____	_____
6. _____	_____
7. _____	_____
8. _____	_____
9. _____	_____
10. _____	_____

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

**DIRECTORY OF PERSONNEL WHO CONTACT
THE FLORIDA PUBLIC SERVICE COMMISSION**

NAME OF COMPANY REPRESENTATIVE (1)	TITLE OR POSITION (2)	ORGANIZATIONAL UNIT TITLE (3)	USUAL PURPOSE FOR CONTACT WITH FPSC
STAN SHIRAH	OWNER	SEC/TRES	OPERATIONS
MARLA KUMPF	UTIL MGR	-	CUSTOMER SVCS
ROBERT DEBRILL	CONSULTANT	-	PLANT ACCOUNTING

- (1) Also list appropriate legal counsel, accountants and others who may not be on general payroll.
- (2) Provide individual telephone numbers if the person is not normally reached at the company.
- (3) Name of company employed by if not on general payroll.

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2010

COMPANY PROFILE

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

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

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

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

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

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

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

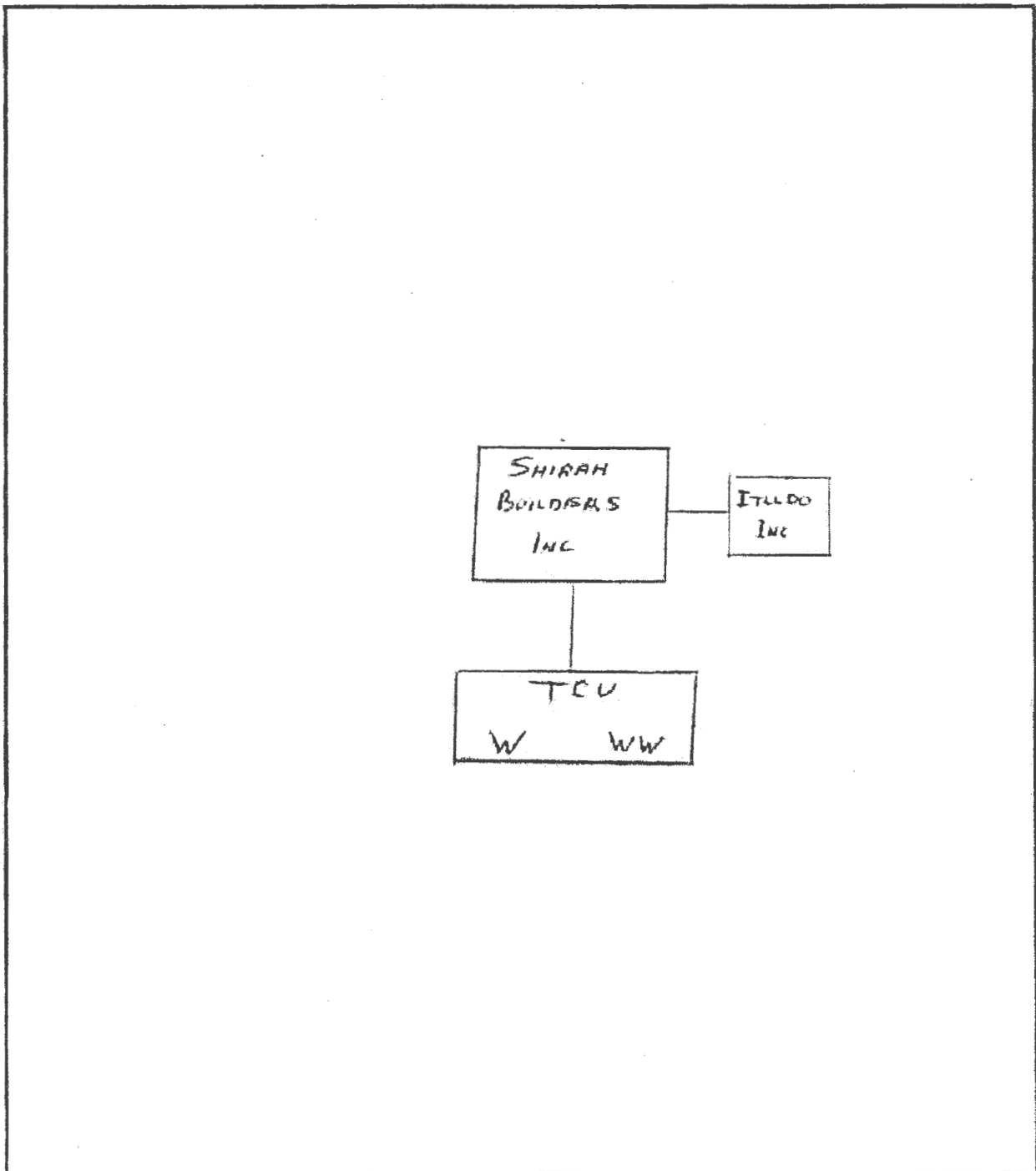
UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
2011

PARENT / AFFILIATE ORGANIZATION CHART

Current as of 12-31-2011

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).



Tymber Creek Utilities Incorporated

UTILITY NAME: _____

YEAR OF REPORT December 31, 2011

COMPENSATION OF OFFICERS

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

NAME (a)	TITLE (b)	% OF TIME SPENT AS OFFICER OF THE UTILITY (c)	OFFICERS' COMPENSATION (d)
STAN SHIRAH	SEC/TRES	50%	\$ 6,560
STEVE SHIRAH	PRESIDENT	5%	6,560

COMPENSATION OF DIRECTORS

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

NAME (a)	TITLE (b)	NUMBER OF DIRECTORS' MEETINGS ATTENDED (c)	DIRECTORS' COMPENSATION (d)
STEVE SHIRAH	PRESIDENT	All	\$ —
STAN SHIRAH	SEC/TRES OPERATIONS	All	—

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

BUSINESS CONTRACTS WITH OFFICERS, DIRECTORS AND AFFILIATES

List all contracts, agreements, or other business arrangements* entered into during the calendar year (other than compensation related to position with Respondents) between the Respondent and officer and director listed on page E-6. In addition, provide the same information with respect to professional services for each firm, partnership, or organization with which the officer or director is affiliated.

NAME OF OFFICER, DIRECTOR OR AFFILIATE (a)	IDENTIFICATION OF SERVICE OR PRODUCT (b)	AMOUNT (c)	NAME AND ADDRESS OF AFFILIATED ENTITY (d)
STAH SHIRAH	OPERATIONS	\$ PER CONTRACT	SAME AS UTILITY
SHIRAH BUNDERS	DIRECT LABOR	PER CONTRACT	1951 W. GRANADA B CROMWELL DCH, FL 32174

* Business Agreement, for this schedule, shall mean any oral or written business deal which binds the concerned parties for products or services during the reporting year or future years. Although the Respondent and/or other companies will benefit from the arrangement, the officer or director is, however, acting on his behalf or for the benefit of other companies or persons.

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT December 31, 2011

AFFILIATION OF OFFICERS AND DIRECTORS

For each of the officials listed on page E-6, list the principal occupation or business affiliations or connections with any other business or financial organizations, firms, or partnerships. For purposes of this part, an official will be considered to have an affiliation with any business or financial organization, firm or partnership in which he is an officer, director, trustee, partner, or a person exercising similar functions.

NAME (a)	PRINCIPAL OCCUPATION OR BUSINESS AFFILIATION (b)	AFFILIATION OR CONNECTION (c)	NAME AND ADDRESS OF AFFILIATION OR CONNECTION (d)
STAN SHIRAH	SHIRAH BUILDERS, INC	OWNER	SAME AS UTILITY

Tymber Creek Utilities Incorporated

UTILITY NAME: _____

YEAR OF REPORT
December 31, 2011

**BUSINESSES WHICH ARE A BY-PRODUCT, COPRODUCT OR JOINT-PRODUCT
RESULT OF PROVIDING WATER OR WASTEWATER SERVICE**

Complete the following for any business which is conducted as a byproduct, coproduct, or joint product as a result of providing water and / or wastewater service.
This would include any business which requires the use of utility land and facilities. Examples of these types of businesses would be orange groves, nurseries, tree farms, fertilizer manufacturing, etc. This would not include any business for which the assets are properly included in Account 121 - Nonutility Property along with the associated revenue and expenses segregated out as nonutility also.

BUSINESS OR SERVICE CONDUCTED (a)	ASSETS		REVENUES		EXPENSES	
	BOOK COST OF ASSETS (b)	ACCOUNT NUMBER (c)	REVENUES GENERATED (d)	ACCOUNT NUMBER (e)	EXPENSES INCURRED (f)	ACCOUNT NUMBER (g)
	\$ _____		\$ _____		\$ _____	
	N/A					

UTILITY NAME:

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

BUSINESS TRANSACTIONS WITH RELATED PARTIES

List each contract, agreement, or other business transaction exceeding a cumulative amount of \$500 in any one year, entered into between the Respondent and a business or financial organization, firm, or partnership named on pages E-2 and E-6, identifying the parties, amounts, dates and product, and asset, or service involved.

Part I. Specific Instructions: Services and Products Received or Provided

- Enter in this part all transactions involving services and products received or provided.
- Below are some types of transactions to include:
 - management, legal and accounting services
 - computer services
 - engineering & construction services
 - repairing and servicing of equipment
 - material and supplies furnished
 - leasing of structures, land, and equipment
 - rental transactions
 - sale, purchase or transfer of various products

NAME OF COMPANY OR RELATED PARTY (a)	DESCRIPTION SERVICE AND/OR NAME OF PRODUCT (b)	CONTRACT OR AGREEMENT EFFECTIVE DATES (c)	ANNUAL CHARGES	
			(P)urchased (S)old (d)	AMOUNT (e)
STAN SHIRAH	PERC POLO LEASE	ONGOING		\$ 12,601
SHIRAH BUILDINGS	OFFICE LEASE	ONGOING		W 3,523 \$ 3,523

Tymber Creek Utilities Incorporated

UTILITY NAME: _____

YEAR OF REPORT
December 31, 2011

BUSINESS TRANSACTIONS WITH RELATED PARTIES (Cont'd)

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

1. Enter in this part all transactions relating to the purchase, sale, or transfer of assets.
2. Below are examples of some types of transactions to include:
 - 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
3. The columnar instructions follow:
 - (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)
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____
		\$ _____	\$ _____	\$ _____	\$ _____

**FINANCIAL
SECTION**

Tymer Creek Utilities Incorporated

UTILITY NAME: _____

YEAR OF REPORT
December 31, 2011

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	\$ 918,553	\$ 949,998
108-110	Less: Accumulated Depreciation and Amortization	F-8	651,768	757,430
Net Plant			\$ 266,785	\$ 192,568
114-115	Utility Plant Acquisition adjustment (Net)	F-7		
116 *	Other Utility Plant Adjustments			
Total Net Utility Plant			\$ 266,785	\$ 192,568
OTHER PROPERTY AND INVESTMENTS				
121	Nonutility Property	F-9	\$ 0	\$ 0
122	Less: Accumulated Depreciation and Amortization			
Net Nonutility Property			\$	\$
123	Investment in Associated Companies	F-10		
124	Utility Investments	F-10		
125	Other Investments	F-10		
126-127	Special Funds	F-10		
Total Other Property & Investments			\$ 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		(3,620)	(3,620)
135	Temporary Cash Investments			
141-144	Accounts and Notes Receivable, Less Accumulated Provision for Uncollectible Accounts	F-11	25,550	18,748
145	Accounts Receivable from Associated Companies	F-12		
146	Notes Receivable from Associated Companies	F-12	(48,955)	(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			\$ (24,017)	\$ (30,819)

* Not Applicable for Class B Utilities

UTILITY NAME: Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

**COMPARATIVE BALANCE SHEET
ASSETS AND OTHER DEBITS**

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
DEFERRED DEBITS				
181	Unamortized Debt Discount & Expense	F-13	\$ _____	\$ _____
182	Extraordinary Property Losses	F-13	_____	_____
183	Preliminary Survey & Investigation Charges		_____	_____
184	Clearing Accounts		_____	_____
185 *	Temporary Facilities		_____	_____
186	Miscellaneous Deferred Debits	F-14	12,144	8,423
187 *	Research & Development Expenditures		_____	_____
190	Accumulated Deferred Income Taxes		_____	_____
Total Deferred Debits			\$ align="right">12,144	\$ align="right">8,423
TOTAL ASSETS AND OTHER DEBITS			\$ align="right"> <u>254,912</u>	\$ align="right"> <u>170,172</u>

* Not Applicable for Class B Utilities

NOTES TO THE BALANCE SHEET

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

UTILITY NAME: _____

Lumber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

**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	72,817	24,988
216	Reacquired Capital Stock			
218	Proprietary Capital (Proprietorship and Partnership Only)			
Total Equity Capital			\$ 74,320	\$ 26,491
LONG TERM DEBT				
221	Bonds	F-15		
222 *	Reacquired Bonds			
223	Advances from Associated Companies	F-17		
224	Other Long Term Debt	F-17	46,739	115,188
Total Long Term Debt			\$ 46,739	\$ 115,188
CURRENT AND ACCRUED LIABILITIES				
231	Accounts Payable		63,223	(18,437)
232	Notes Payable	F-18		
233	Accounts Payable to Associated Companies	F-18	1,592	1,592
234	Notes Payable to Associated Companies	F-18		
235	Customer Deposits		14,800	13,360
236	Accrued Taxes	W/S-3	22,913	23,411
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			\$ 102,528	\$ 19,926

* Not Applicable for Class B Utilities

UTILITY NAME: Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

**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	\$ 536,099
272	Accumulated Amortization of Contributions in Aid of Construction	F-22	522,936	527,532
Total Net C.I.A.C.			\$ <u>31,325</u>	\$ <u>8,567</u>
ACCUMULATED DEFERRED INCOME TAXES				
281	Accumulated Deferred Income Taxes - Accelerated Depreciation		\$ _____	\$ _____
282	Accumulated Deferred Income Taxes - Liberalized Depreciation		_____	_____
283	Accumulated Deferred Income Taxes - Other		_____	_____
Total Accumulated Deferred Income Tax			\$ _____	\$ _____
TOTAL EQUITY CAPITAL AND LIABILITIES			\$ <u>254,912</u>	\$ <u>170,172</u>

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

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)	\$ 318,665	\$ 335,350
469, 530	Less: Guaranteed Revenue and AFPI	F-3(b)		
Net Operating Revenues			\$ 318,665	\$ 335,350
401	Operating Expenses	F-3(b)	\$ 296,231	\$ 330,995
403	Depreciation Expense:	F-3(b)	\$ 35,640	\$ 33,368
	Less: Amortization of CIAC	F-22	4,999	4,598
Net Depreciation Expense			\$ 30,641	\$ 28,770
406	Amortization of Utility Plant Acquisition Adjustment	F-3(b)		
407	Amortization Expense (Other than CIAC)	F-3(b)		
408	Taxes Other Than Income	W/S-3	22,913	23,411
409	Current Income Taxes	W/S-3		
410.10	Deferred Federal Income Taxes	W/S-3		
410.11	Deferred State Income Taxes	W/S-3		
411.10	Provision for Deferred Income Taxes - Credit	W/S-3		
412.10	Investment Tax Credits Deferred to Future Periods	W/S-3		
412.11	Investment Tax Credits Restored to Operating Income	W/S-3		
Utility Operating Expenses			\$ 349,835	\$ 383,176
Net Utility Operating Income			\$ (31,170)	\$ (47,826)
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)]			\$ (31,170)	\$ (47,826)

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

UTILITY NAME: **Tymer Creek Utilities Incorporated**

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COMPARATIVE OPERATING STATEMENT (Cont'd)

WATER SCHEDULE W-3 * (f)	WASTEWATER SCHEDULE S-3 * (g)	OTHER THAN REPORTING SYSTEMS (h)
\$ 122,543	\$ 212,800	\$ _____
\$ _____	\$ _____	\$ _____
\$ 137,776	\$ 193,214	\$ _____
7,381	25,987	_____
4,598	0	_____
\$ 2,783	\$ 25,987	\$ _____
_____	_____	_____
7,634	15,077	_____
_____	_____	_____
_____	_____	_____
\$ 148,193	\$ 234,983	\$ _____
\$ (25,650)	\$ (22,176)	\$ _____
_____	_____	_____
_____	_____	_____
\$ (25,650)	\$ (22,176)	\$ _____

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

Tymer Creek Utilities Incorporated

UTILITY NAME: _____

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COMPARATIVE OPERATING STATEMENT (Cont'd)

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	PREVIOUS YEAR (d)	CURRENT YEAR (e)
Total Utility Operating Income [from page F-3(a)]			\$ (31,170)	\$ (47,826)
OTHER INCOME AND DEDUCTIONS				
415	Revenues-Merchandising, Jobbing, and Contract Deductions		\$ _____	\$ _____
416	Costs & Expenses of Merchandising Jobbing, and Contract Work		_____	_____
419	Interest and Dividend Income		_____	_____
421	Nonutility Income		_____	_____
426	Miscellaneous Nonutility Expenses		_____	_____
Total Other Income and Deductions			\$ _____	\$ _____
TAXES APPLICABLE TO OTHER INCOME				
408.20	Taxes Other Than Income		\$ _____	\$ _____
409.20	Income Taxes		_____	_____
410.20	Provision for Deferred Income Taxes		_____	_____
411.20	Provision for Deferred Income Taxes - Credit		_____	_____
412.20	Investment Tax Credits - Net		_____	_____
412.30	Investment Tax Credits Restored to Operating Income		_____	_____
Total Taxes Applicable To Other Income			\$ _____	\$ _____
INTEREST EXPENSE				
427	Interest Expense	F-19	\$ 2,355	\$ 1,631
428	Amortization of Debt Discount & Expense	F-13	_____	_____
429	Amortization of Premium on Debt	F-13	_____	_____
Total Interest Expense			\$ _____	\$ _____
EXTRAORDINARY ITEMS				
433	Extraordinary Income		\$ _____	\$ _____
434	Extraordinary Deductions		_____	_____
409.30	Income Taxes, Extraordinary Items		_____	_____
Total Extraordinary Items			\$ _____	\$ _____
NET INCOME			\$ (33,525)	\$ (49,457)

Explain Extraordinary Income:

UTILITY NAME: Tymber Creek Utilities Incorporated

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SCHEDULE OF YEAR END RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REF. PAGE (c)	WATER UTILITY (d)	WASTEWATER UTILITY (e)
101	Utility Plant In Service	F-7	\$ 247,295	\$ 702,703
	Less:			
	Nonused and Useful Plant (1)			
108	Accumulated Depreciation	F-8	<u>171,641</u>	<u>585,739</u>
110	Accumulated Amortization	F-8		
271	Contributions in Aid of Construction	F-22	<u>153,383</u>	<u>380,306</u>
252	Advances for Construction	F-20		
Subtotal			\$ <u>325,074</u>	\$ <u>966,045</u>
272	Add: Accumulated Amortization of Contributions in Aid of Construction	F-22	134,342	380,306
Subtotal			\$ <u>56,563</u>	\$ <u>116,964</u>
114	Plus or Minus: Acquisition Adjustments (2)	F-7		
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7		
	Working Capital Allowance (3)		<u>17,222</u>	<u>24,152</u>
	Other (Specify): _____ _____ _____			
RATE BASE			\$ <u>73,785</u>	\$ <u>141,116</u>
NET UTILITY OPERATING INCOME			\$ <u>(25,653)</u>	\$ <u>(22,176)</u>
ACHIEVED RATE OF RETURN (Operating Income / Rate Base)			<u>(34.7%)</u>	<u>(15.7%)</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.

REVISED

UTILITY NAME: Tymber Creek Utilities Incorporated

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

CLASS OF CAPITAL (a)	DOLLAR AMOUNT (2) (b)	PERCENTAGE OF CAPITAL (c)	ACTUAL COST RATES (3) (d)	WEIGHTED COST (c x d) (e)
Common Equity	\$ <u>26,491</u>	<u>.1709</u>	<u>9.27</u>	<u>1.58</u>
Preferred Stock				
Long Term Debt	<u>115,188</u>	<u>.7429</u>	<u>8.06</u>	<u>5.99</u>
Customer Deposits	<u>13,360</u>	<u>.0862</u>	<u>6.00</u>	<u>.52</u>
Tax Credits - Zero Cost				
Tax Credits - Weighted Cost				
Deferred Income Taxes				
Other (Explain)				
Total	\$ <u><u>155,039</u></u>	<u><u>1.000</u></u>		<u><u>8.09</u></u>

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

N/A

(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: 9.27 %

Commission order approving Return on Equity: PSC11-0345-PAA-WS

APPROVED AFUDC RATE

COMPLETION ONLY REQUIRED IF AFUDC WAS CHARGED DURING YEAR

Current Commission Approved AFUDC rate: _____ %

Commission order approving AFUDC rate: _____

N/A

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

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SCHEDULE OF CAPITAL STRUCTURE ADJUSTMENTS
CONSISTENT WITH THE METHODOLOGY USED IN THE LAST RATE PROCEEDING

CLASS OF CAPITAL (a)	PER BOOK BALANCE (b)	NON-UTILITY ADJUSTMENTS (c)	NON-JURISDICTIONAL ADJUSTMENTS (d)	OTHER (1) ADJUSTMENTS SPECIFIC (e)	OTHER (1) ADJUSTMENTS PRO RATA (f)	CAPITAL STRUCTURE (g)
Common Equity	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____ 0
Preferred Stock	_____	_____	_____	_____	_____	_____ 0
Long Term Debt	_____	_____	_____	_____	_____	_____ 0
Customer Deposits	_____	_____	_____	_____	_____	_____ 0
Tax Credits - Zero Cost	_____	_____	_____	_____	_____	_____ 0
Tax Credits - Weighted Cost	_____	_____	_____	_____	_____	_____ 0
Deferred Inc. Taxes	_____	_____	_____	_____	_____	_____ 0
Other (Explain)	_____	_____	_____	_____	_____	_____ 0
Total	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____	\$ _____

IWFO NOT AVAILABLE AT THIS TIME

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

N/A

UTILITY NAME: Tymber Creek Utilities Incorporated

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**UTILITY PLANT
ACCOUNTS 101 - 106**

ACCT. NO. (a)	DESCRIPTION (b)	WATER (c)	WASTEWATER (d)	OTHER THAN REPORTING SYSTEMS (e)	TOTAL (f)
101	Plant Accounts: Utility Plant In Service	\$ 247,295	\$ 702,703	\$	\$ 949,998
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	\$ 247,295	\$ 702,703	\$	\$ 949,998

**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	\$	\$	\$	\$
			N/A		
	Total Plant Acquisition Adjustments	\$	\$	\$	\$
115	Accumulated Amortization	\$	\$	\$	\$
	Total Accumulated Amortization	\$	\$	\$	\$
	Net Acquisition Adjustments	\$	\$	\$	\$

UTILITY NAME: Tymer Creek Utilities Incorporated

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

DESCRIPTION (a)	WATER (b)	WASTEWATER (c)	OTHER THAN REPORTING SYSTEMS (d)	TOTAL (e)
ACCUMULATED DEPRECIATION				
Account 108				
Balance first of year	\$ 126,439	\$ 525,330	\$	\$ 651,769
Credit during year:				
Accruals charged to:				
Account 108.1 (1)	\$ 7,381	\$ 25,987	\$	\$ 33,368
Account 108.2 (2)				
Account 108.3 (2)				
Other Accounts (specify):				
<i>EPSC RATE CASE ADJ.</i>				
<i>D # 100354-WS</i>	39,508	36,253		
Salvage				
Other Credits (Specify):				
Total Credits	\$ 46,889	\$ 62,240	\$	\$ 109,129
Debits during year:				
Book cost of plant retired	1,301	1,595		2,896
Cost of Removal	336	236		572
Other Debits (specify):				
Total Debits	\$ 1,637	\$ 1,831	\$	\$ 3,468
Balance end of year	\$ <u>171,691</u>	\$ <u>585,739</u>	\$	\$ <u>757,430</u>
ACCUMULATED AMORTIZATION				
Account 110				
Balance first of year	\$ N/A	\$	\$	\$ N/A
Credit during year:				
Accruals charged to:				
Account 110.2 (3)				
Other Accounts (specify):				
Total credits	\$	\$	\$	\$
Debits during year:				
Book cost of plant retired				
Other debits (specify):				
Total Debits	\$	\$	\$	\$
Balance end of year	\$ <u>N/A</u>	\$	\$	\$ <u>N/A</u>

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

UTILITY NAME: Tymer Creek Utilities Incorporated

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

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

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)
	\$ _____	\$ _____	\$ _____	\$ _____
	\$ _____	<i>NONE</i>	\$ _____	\$ _____
	\$ _____	\$ _____	\$ _____	\$ _____
Total Nonutility Property	\$ _____	\$ _____	\$ _____	\$ <u>-0-</u>

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):	\$ _____
<i>NONE</i>	\$ _____
Total Special Deposits	\$ <u>-0-</u>
OTHER SPECIAL DEPOSITS (Account 133):	\$ _____
	\$ _____
Total Other Special Deposits	\$ <u>-0-</u>

UTILITY NAME: Tymber Creek Utilities Incorporated

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

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

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

UTILITY NAME: _____

Lymber Creek Utilities Incorporated

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ACCOUNTS AND NOTES RECEIVABLE - NET
ACCOUNTS 141 - 144

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

DESCRIPTION (a)	TOTAL (b)
CUSTOMER ACCOUNTS RECEIVABLE (Account 141):	
Water	\$ _____
Wastewater <i>COMBINED</i>	\$ <u>18,748</u>
Other	\$ _____
Total Customer Accounts Receivable	\$ <u>18,748</u>
OTHER ACCOUNTS RECEIVABLE (Account 142):	
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Other Accounts Receivable	\$ <u>-0-</u>
NOTES RECEIVABLE (Account 144):	
_____	\$ _____
_____	\$ _____
_____	\$ _____
Total Notes Receivable	\$ <u>-0-</u>
Total Accounts and Notes Receivable	\$ <u>18,748</u>
ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS (Account 143)	
Balance first of year	\$ _____
Add: Provision for uncollectibles for current year	\$ _____
Collection of accounts previously written off	\$ _____
Utility Accounts	\$ _____
Others	\$ _____
Total Additions	\$ _____
Deduct accounts written off during year:	
Utility Accounts	\$ _____
Others	\$ _____
Total accounts written off	\$ _____
Balance end of year	\$ <u>-0-</u>
TOTAL ACCOUNTS AND NOTES RECEIVABLE - NET	\$ <u><u>18,748</u></u>

UTILITY NAME: Tymer Creek Utilities Incorporated

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ACCOUNTS RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 145

Report each account receivable from associated companies separately.

DESCRIPTION (a)	TOTAL (b)
	\$ _____

<i>NONE</i>	_____

Total	\$ <u><u>-0-</u></u>

NOTES RECEIVABLE FROM ASSOCIATED COMPANIES
ACCOUNT 146

Report each note receivable from associated companies separately.

DESCRIPTION (a)	INTEREST RATE (b)	TOTAL (c)
		_____%\$ _____
		_____%\$ _____
		_____%\$ _____
<i>NO CHANGE IN N/R FROM LAST YEAR</i>		_____%\$ <u>48,455</u>
		_____%\$ _____
		_____%\$ _____
		_____%\$ _____
		_____%\$ _____
Total		\$ <u><u>48,455</u></u>

MISCELLANEOUS CURRENT AND ACCRUED ASSETS
ACCOUNT 174

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

<i>NONE</i>	_____

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

UTILITY NAME: Tymber Creek Utilities Incorporated

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

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

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

**EXTRAORDINARY PROPERTY LOSSES
ACCOUNT 182**

Report each item separately.

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

UTILITY NAME: Tymer Creek Utilities Incorporated

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MISCELLANEOUS DEFERRED DEBITS
ACCOUNT 186

DESCRIPTION - Provide itemized listing (a)	AMOUNT WRITTEN OFF DURING YEAR (b)	YEAR END BALANCE (c)
DEFERRED RATE CASE EXPENSE (Class A Utilities: Account 186.1) <i>NONE THIS YEAR</i> <i>D# 100359-WS CONCLUDING</i>	\$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____
Total Deferred Rate Case Expense	\$ <u>-0-</u>	\$ <u>-0-</u>
OTHER DEFERRED DEBITS (Class A Utilities: Account 186.2): <i>WATER</i> <i>SEWER</i>	\$ _____ \$ _____ <i>-0-</i> <i>3,721</i>	\$ _____ \$ _____ <i>-0-</i> <i>8,423</i>
Total Other Deferred Debits	\$ <u>3,721</u>	\$ <u>8,423</u>
REGULATORY ASSETS (Class A Utilities: Account. 186.3): <i>NONE</i>	\$ _____ \$ _____ \$ _____	\$ _____ \$ _____ \$ _____
Total Regulatory Assets	\$ <u>-0-</u>	\$ <u>-0-</u>
TOTAL MISCELLANEOUS DEFERRED DEBITS	\$ _____	\$ _____

UTILITY NAME: Tymber Creek Utilities Incorporated

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**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		%\$ 100.00
Dividends declared per share for year		%\$ - 0 -
PREFERRED STOCK		
Par or stated value per share		%\$ - 0 -
Shares authorized		
Shares issued and outstanding		
Total par value of stock issued		%\$ - 0 -
Dividends declared per share for year		%\$ - 0 -

* 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)	
<i>NONE</i>	%		\$ - 0 -
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total			\$ - 0 -

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

Tymer Creek Utilities Incorporated

UTILITY NAME: _____

YEAR OF REPORT December 31, 2011
--

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	\$ 72,817
439	Changes to Account: Adjustments to Retained Earnings (requires Commission approval prior to use): Credits: _____	\$ _____
	Total Credits:	\$ _____
	Debits: _____	\$ _____
	Total Debits:	\$ _____
435	Balance Transferred from Income	\$ _____
436	Appropriations of Retained Earnings: WATER NOL SEWER NOL	(25,453) (22,176)
	Total Appropriations of Retained Earnings	\$ (47,629)
437	Dividends Declared: Preferred Stock Dividends Declared _____	_____
438	Common Stock Dividends Declared _____	_____
	Total Dividends Declared	\$ _____
215	Year end Balance	\$ _____
214	Appropriated Retained Earnings (state balance and purpose of each appropriated amount at year end): _____ _____	_____ _____
214	Total Appropriated Retained Earnings	\$ _____
Total Retained Earnings		\$ 24,988
Notes to Statement of Retained Earnings:		

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**ADVANCES FROM ASSOCIATED COMPANIES
ACCOUNT 223**

Report each advance separately.

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

**OTHER LONG-TERM DEBT
ACCOUNT 224**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
<i>SUNTRUST LINE OF CREDIT</i>	<i>3.25</i> %	<i>F</i>	\$ <u>29,762</u>
<i>SHIRAH BUILDERS</i>	<i>4.75</i> %	<i>F</i>	<u>4,226</u>
<i>STAN SHIRAH</i>	<i>10.00</i> %	<i>F</i>	<u>81,200</u>
Total			\$ <u>115,188</u>

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

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**NOTES PAYABLE
ACCOUNTS 232 AND 234**

DESCRIPTION OF OBLIGATION (INCLUDING DATE OF ISSUE AND DATE OF MATURITY) (a)	INTEREST		PRINCIPAL AMOUNT PER BALANCE SHEET (d)
	ANNUAL RATE (b)	FIXED OR VARIABLE * (c)	
NOTES PAYABLE (Account 232): <i>NONE</i>			\$ <u>-0-</u>
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 232			\$ <u>-0-</u>
NOTES PAYABLE TO ASSOC. COMPANIES (Account 234): <i>NONE</i>			\$ <u>-0-</u>
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
	%		
Total Account 234			\$ <u>-0-</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>MISC ACCOUNTS w/ ASSOC. COMPANIES</i>	<i>1,592</i>
Total	\$ <u><i>1,592</i></u>

UTILITY NAME: Tymber Creek Utilities Incorporated

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ACCRUED INTEREST AND EXPENSE
ACCOUNTS 237 AND 427

DESCRIPTION OF DEBIT (a)	BALANCE BEGINNING OF YEAR (b)	INTEREST ACCRUED DURING YEAR		INTEREST PAID DURING YEAR (e)	BALANCE END OF YEAR (f)
		ACCT. DEBIT (c)	AMOUNT (d)		
ACCOUNT NO. 237.1 - Accrued Interest on Long Term Debt	\$ _____		\$ _____	\$ _____	\$ _____
<u>SUN TRUST AND VARIOUS OTHER</u>	\$ _____		\$ <u>1,631</u>	\$ _____	\$ _____
Total Account 237.1	\$ _____		\$ <u>1,631</u>	\$ _____	\$ _____
ACCOUNT NO. 237.2 - Accrued Interest on Other Liabilities Customer Deposits	\$ _____	427	\$ _____	\$ _____	\$ _____
<u>NONE</u>	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237.2	\$ _____		\$ _____	\$ _____	\$ _____
Total Account 237 (1)	\$ _____		\$ _____	\$ _____	\$ _____
INTEREST EXPENSED: Total accrual Account 237		237	\$ _____		
Less Capitalized Interest Portion of AFUDC:			\$ _____		
Net Interest Expensed to Account No. 427 (2)			\$ <u>1,631</u>		

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

Tymber Creek Utilities Incorporated

UTILITY NAME: _____

YEAR OF REPORT December 31, 2011
--

**MISCELLANEOUS CURRENT AND ACCRUED LIABILITIES
ACCOUNT 241**

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

**ADVANCES FOR CONSTRUCTION
ACCOUNT 252**

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

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

Tymber Creek Utilities Incorporated

UTILITY NAME: _____

YEAR OF REPORT December 31, <u>2011</u>
--

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

Tymber Creek Utilities Incorporated

UTILITY NAME: _____

YEAR OF REPORT December 31, 2011

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:	\$ _____	\$ _____	\$ _____	\$ _____
Less debit charged during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Contribution In Aid of Construction	\$ <u>155,793</u>	\$ <u>380,306</u>	\$ _____	\$ <u>536,099</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>142,630</u>	\$ <u>380,306</u>	\$ _____	\$ <u>522,936</u>
Debits during the year:	\$ <u>4,596</u>	\$ _____	\$ _____	\$ <u>4,596</u>
Credits during the year	\$ _____	\$ _____	\$ _____	\$ _____
Total Accumulated Amortization of Contributions In Aid of Construction	\$ <u>147,226</u>	\$ <u>380,306</u>	\$ _____	\$ <u>527,532</u>

**WATER
OPERATION
SECTION**

UTILITY NAME:

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

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)	\$ 247,295
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	W-6(b)	171,641
110	Accumulated Amortization		
271	Contributions in Aid of Construction	W-7	153,383
252	Advances for Construction	F-20	
Subtotal			\$ 325,074
	Add:		
272	Accumulated Amortization of Contributions in Aid of Construction	W-8(a)	\$ 134,342
Subtotal			\$ 56,563
	Plus or Minus:		
114	Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		17,222
	Other (Specify):		
WATER RATE BASE			\$ 73,785
WATER OPERATING INCOME		W-3	\$ (25,653)
ACHIEVED RATE OF RETURN (Water Operating Income / Water Rate Base)			(34.7%)

- 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
December 31, 2011

SYSTEM NAME / COUNTY :

WATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	CURRENT YEAR (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	W-9	\$ 122,543
469	Less: Guaranteed Revenue and AFPI	W-9	
	Net Operating Revenues		\$ 122,543
401	Operating Expenses	W-10(a)	\$ 137,776
403	Depreciation Expense	W-6(a)	7,381
	Less: Amortization of CIAC	W-8(a)	4,598
	Net Depreciation Expense		\$ 2,783
406	Amortization of Utility Plant Acquisition Adjustment	F-7	-
407	Amortization Expense (Other than CIAC)	F-8	-
408.10	Taxes Other Than Income		
	Utility Regulatory Assessment Fee		5,514
408.11	Property Taxes		996
408.12	Payroll Taxes		1,674
408.13	Other Taxes and Licenses		50
408	Total Taxes Other Than Income		\$ 7,634
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		\$ 148,193
	Utility Operating Income		\$ (25,653)
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		\$ (25,653)

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
301	Organization	\$ 36	\$	\$	\$ 36
302	Franchises				
303	Land and Land Rights	1,131			1,131
304	Structures and Improvements	179	(1)		178
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	(14,371)		19,416
310	Power Generation Equipment	-0-	15,165		15,165
311	Pumping Equipment				
320	Water Treatment Equipment				
330	Distribution Reservoirs and Standpipes				
331	Transmission and Distribution Mains	109,681	58,234		167,915
333	Services	24,027	13,917		10,110
334	Meters and Meter Installations	30,888	11,109	(1,301)	18,478
335	Hydrants	3,530	4,755		8,285
336	Backflow Prevention Devices				
339	Other Plant Miscellaneous Equipment				
340	Office Furniture and Equipment	1,792	4,416		6,208
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	660	(660)		-0-
348	Other Tangible Plant				
TOTAL WATER PLANT		\$ 205,711	\$ 42,885	\$ (1,301)	\$ 247,295

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

W-4(a)
GROUP _____

**WATER UTILITY PLANT ACCOUNTS
 WORKSHEET**

Acct. No. (a)	Account Name (b)	Previous Year A/R (c)	FPSC Adjustments (c-1)	Previous Adjusted (c-2)	Current Additions (d)	Total Adj & Adds (d-1)	Current Retirements (e)	Cur Y/E (c+(d-1)+e) (f)
301	Organization	36	0	36	0	0	0	36
302	Franchises		0	0	0	0		0
303	Land and Land Rights	1,131	0	1,131	0	0		1,131
304	Structures and Improvemei	179	(1)	178	0	(1)		178
305	Collecting Reservoirs		0	0	0	0		0
306	Lake,River and Other Intakes		0	0	0	0		0
307	Wells and Springs		0	0	0	0		0
308	Infiltration Galleries / Tunnels		0	0	0	0		0
309	Supply Mains	33,787	(14,371)	19,416	0	(14,371)		19,416
310	Power Generating Equipment		15,165	15,165	0	15,165		15,165
311	Pumping Equipment		0	0	0	0		0
320	Water Treatment Equipment		0	0	0	0		0
330	Distribution Reservoirs and		0	0	0	0		0
331	Transmission and Dist Line	109,681	58,234	167,915	0	58,234		167,915
333	Services	24,027	(13,917)	10,110	0	(13,917)		10,110
334	Meters and Meter Installati	30,888	(14,490)	16,398		(11,109)		18,478
335	Hydrants	3,530	4,755	8,285	0	4,755		8,285
336	Backflow Prevention Devic	0	0	0	0	0		0
339	Other Plant and Misc.Equip.		0	0	0	0		0
340	Office Furniture and Equip.	1,792	4,416	6,208	0	4,416		6,208
341	Transportation Equipment		0	0	0	0		0
342	Stores Equipment	0	0	0	0	0		0
343	Tools, Shop and Garage Eq.		0	0	0	0		0
344	Laboratory Equipment		0	0	0	0		0
345	Power Operated Equipment		373	373	0	373		373
346	Communication Equipment		0	0	0	0		0
347	Miscellaneous Equipment	660	(660)	0	0	(660)		0
348	Other Tang. Plant		0	0	0	0		0
	Total Water Plant	205,711	39,504	245,215	3,381	42,885	(1,301)	247,295
						(c+(d-1)+e)	Foot	247,295

UTILITY NAME: **Tymer Creek Utilities Incorporated**

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

WATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	1 INTANGIBLE PLANT (d)	2 SOURCE OF SUPPLY AND PUMPING PLANT (e)	3 WATER TREATMENT PLANT (f)	4 TRANSMISSION AND DISTRIBUTION PLANT (g)	5 GENERAL PLANT (h)
301	Organization	\$ 36	\$ 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		19,416			
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				18,478	
335	Hydrants	8,285				8,285	
336	Backflow Prevention Devices						
339	Other Plant Miscellaneous Equipment						
340	Office Furniture and Equipment	6,208					6,208
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						
TOTAL WATER PLANT		\$ 247,295	\$ 36	\$ 35,891	\$	\$ 204,788	\$ 6,208

W-4(b)
GROUP _____

UTILITY NAME:

Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

BASIS FOR WATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - d) / c (e)
304	Structures and Improvements	28		3.57
305	Collecting and Impounding Reservoirs			
306	Lake, River and Other Intakes			
307	Wells and Springs			
308	Infiltration Galleries and Tunnels			
309	Supply Mains	32		3.13
310	Power Generation Equipment			
311	Pumping Equipment			
320	Water Treatment Equipment			
330	Distribution Reservoirs and Standpipes			
331	Transmission and Distribution Mains	38		2.63
333	Services	35		2.86
334	Meters and Meter Installations	17		5.88
335	Hydrants	40		2.50
336	Backflow Prevention Devices			
339	Other Plant Miscellaneous Equipment			
340	Office Furniture and Equipment	6		16.67
341	Transportation Equipment			
342	Stores Equipment			
343	Tools, Shop and Garage Equipment			
344	Laboratory Equipment			
345	Power Operated Equipment			
346	Communication Equipment			
347	Miscellaneous Equipment			
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
December 31, 2011

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	BALANCE AT BEGINNING OF YEAR (c)	ACCRUALS (d)	OTHER CREDITS * (e)	TOTAL CREDITS (d + e) (f)
304	Structures and Improvements	\$ 141	\$ 8	\$	\$ 8 0
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	19,028	608		608 0
310	Power Generation Equipment		714		714 0
311	Pumping Equipment				0
320	Water Treatment Equipment				0
330	Distribution Reservoirs and Standpipes				0
331	Transmission and Distribution Mains	68,000	4,418		4,418 0
333	Services	16,421	289		289 0
334	Meters and Meter Installations	20,232	1,025		1,025 0
335	Hydrants	397	207		207 0
336	Backflow Prevention Devices				0
339	Other Plant Miscellaneous Equipment				0
340	Office Furniture and Equipment	1,792	112		112 0
341	Transportation Equipment				0
342	Stores Equipment				0
343	Tools, Shop and Garage Equipment				0
344	Laboratory Equipment				0
345	Power Operated Equipment				0
346	Communication Equipment				0
347	Miscellaneous Equipment				0
348	Other Tangible Plant				0
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 126,439	\$ 7,381	\$	\$ 7,381 0

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

W-6(a)
GROUP _____

UTILITY NAME:

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

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

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	PSC ADJUSTMENTS 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) (l)
304	Structures and Improvements	\$	\$ 41	\$	\$	\$ 108
305	Collecting and Impounding Reservoirs					
306	Lake, River and Other Intakes					
307	Wells and Springs					
308	Infiltration Galleries and Tunnels					
309	Supply Mains		10,515			9,121
310	Power Generation Equipment		(14,005)			14,719
311	Pumping Equipment					
320	Water Treatment Equipment					
330	Distribution Reservoirs and Standpipes					
331	Transmission and Distribution Mains		(46,336)			118,754
333	Services		7,434			9,276
334	Meters and Meter Installations	1,301	12,636	336	1,637	6,984
335	Hydrants		(1,577)			
336	Backflow Prevention Devices					
339	Other Plant Miscellaneous Equipment					
340	Office Furniture and Equipment		(4,043)			5,947
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		394			34
348	Other Tangible Plant					
TOTAL WATER ACCUMULATED DEPRECIATION		\$ 1,301	\$(39,508)	\$ 336	\$ 1,637	\$ 171,691

ANALYSIS OF ACCUMULATED DEPRECIATION -WATER
WORKSHEET

Acct. No.	Account Name	Average Service Life in Years	Average Salvage in Percent	Depreciation Rate Applied	Accumulated Depreciation Balance Prev. Year	FPSC			Subtotal Adj's - Ret CO Removal	Depreciation Charges Credits	Accum. Depr. Balance End-of-Year (f+g+h)		
						Adjusted Prev Year	Retirements Debits	Removal Debits				Ret & COR Debits	
(a)	(b)	(c)	(d)	(e)	Dr. (Cr) (f)	Dr. (Cr) (f-2)	Dr. (Cr) (g)	Dr. (Cr) (g)	Dr. (Cr) (g)	Dr. (Cr) (g-3)	Dr. (Cr) (h)	Dr. (Cr) (i)	
304	Structures and Improvements		%	%	(141)	41	(100)			41	(8)	(108)	
305	Collecting Reservoirs		%	%									
306	Lake, River and Other Intakes		%	%									
307	Wells and Springs		%	%									
308	Infiltration Galleries / Tunnels		%	%									
309	Supply Mains		%	%	(19,028)	10,515	(8,513)			10,515	(608)	(9,121)	
310	Power Generating Equipment		%	%		(14,005)	(14,005)			(14,005)	(714)	(14,719)	
311	Pumping Equipment		%	%									
320	Water Treatment Equipment		%	%									
330	Distribution Reservoirs and		%	%									
331	Transmission and Dist Lines		%	%	(68,000)	(46,336)	(114,336)			(46,336)	(4,418)	(118,754)	
333	Services		%	%	(16,421)	7,434	(8,987)			7,434	(289)	(9,276)	
334	Meters and Meter Installations		%	%	(20,232)	12,636	(7,596)	1,301	336	14,273	(1,025)	(6,984)	
335	Hydrants		%	%	(397)	(5,771)	(6,168)			(5,771)	(207)	(6,375)	
336	Backflow Prevention Devices		%	%									
339	Other Plant and Misc. Equip.		%	%									
340	Office Furniture and Equip.		%	%	(1,792)	(4,043)	(5,835)			(4,043)	(112)	(5,947)	
341	Transportation Equipment		%	%									
342	Stores Equipment		%	%									
343	Tools, Shop and Garage Eq.		%	%									
344	Laboratory Equipment		%	%									
345	Power Operated Equipment		%	%		(373)	(373)			(373)	0	(373)	
346	Communication Equipment		%	%									
347	Miscellaneous Equipment		%	%	(428)	394	(34)			394	0	(34)	
348	Other Tang. Plant		%	%									
	Total Water Plant				(\$126,439)	(39,508)	(165,947)	1,301	336	1,637	(37,871)	(7,381)	(\$171,691)

W-C (WORKSHEET)

UTILITY NAME:

Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

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

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

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

NONE

UTILITY NAME:

Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

WATER CIAC SCHEDULE "A"

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

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

ACCUMULATED AMORTIZATION OF WATER CONTRIBUTIONS IN AID OF CONSTRUCTION

DESCRIPTION (a)	WATER (b)
Balance first of year	\$ 142,630
Debits during the year:	
Accruals charged to Account 272	\$ 4,596
Other debits (specify) :	
_____	_____
_____	_____
Total debits	\$ _____
Credits during the year (specify) :	
_____	\$ -0-
_____	_____
Total credits	\$ _____
Balance end of year	\$ 147,226

UTILITY NAME: **Tymber Creek Utilities Incorporated**
 SYSTEM NAME / COUNTY : _____

YEAR OF REPORT
 December 31, **2011**

WATER 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)
<i>NONE</i>		\$ <i>-0-</i>
Total Credits		\$ <i>-0-</i>

UTILITY NAME:

Tymer Creek Utilities Incorporated

YEAR OF REPORT December 31, 2011

SYSTEM NAME / COUNTY : _____

WATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS (d)	AMOUNT (e)
460	Water Sales: Unmetered Water Revenue			\$ _____
461.1	Metered Water Revenue: Sales to Residential Customers	420	420	122,543
461.2	Sales to Commercial Customers	_____	_____	_____
461.3	Sales to Industrial Customers	_____	_____	_____
461.4	Sales to Public Authorities	_____	_____	_____
461.5	Sales Multiple Family Dwellings	_____	_____	_____
Total Metered Sales		420	420	\$ 122,543
462.1	Fire Protection Revenue: Public Fire Protection	_____	_____	_____
462.2	Private Fire Protection	_____	_____	_____
Total Fire Protection Revenue		_____	_____	\$ _____
464	Other Sales To Public Authorities	_____	_____	_____
465	Sales To Irrigation Customers	_____	_____	_____
466	Sales For Resale	_____	_____	_____
467	Interdepartmental Sales	_____	_____	_____
Total Water Sales		_____	_____	\$ 122,543
469	Other Water Revenues: Guaranteed Revenues (Including Allowance for Funds Prudently Invested or AFPI)	_____	_____	\$ _____
470	Forfeited Discounts	_____	_____	_____
471	Miscellaneous Service Revenues	_____	_____	_____
472	Rents From Water Property	_____	_____	_____
473	Interdepartmental Rents	_____	_____	_____
474	Other Water Revenues	_____	_____	_____
Total Other Water Revenues		_____	_____	\$ _____
Total Water Operating Revenues		_____	_____	\$ 122,543

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

UTILITY NAME:

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

WATER UTILITY EXPENSE ACCOUNTS

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	\$ 6,864	\$	\$
603	Salaries and Wages - Officers, Directors and Majority Stockholders	6,560		
604	Employee Pensions and Benefits	4,240		
610	Purchased Water	73,056	73,056	
615	Purchased Power			
616	Fuel for Power Production			
618	Chemicals	7,339		
620	Materials and Supplies	1,975		
631	Contractual Services-Engineering			
632	Contractual Services - Accounting	7,750		
633	Contractual Services - Legal	3,343		
634	Contractual Services - Mgt. Fees	7,200		
635	Contractual Services - Testing	2,450		
636	Contractual Services - Other	2,953		
641	Rental of Building/Real Property	3,151		
642	Rental of Equipment	- 0 -		
650	Transportation Expenses	241		
656	Insurance - Vehicle			
657	Insurance - General Liability	1,200		
658	Insurance - Workman's Comp.			
659	Insurance - Other			
660	Advertising Expense			
666	Regulatory Commission Expenses - Amortization of Rate Case Expense			
667	Regulatory Commission Exp.-Other			
668	Water Resource Conservation Exp.			
670	Bad Debt Expense	606		
675	Miscellaneous Expenses	2,998		
Total Water Utility Expenses		\$ 137,776	\$ 73,056	\$

UTILITY NAME:

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

WATER 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)
\$	\$	\$	\$	\$ 2,000	\$ 4,864
					6,560
					4,290
		7,339			
		1,875			
					7,750
					3,343
					7,200
		2,450	8,853		3,151
					241
					1,200
				606	2,998
\$	\$	\$ 11,664	\$ 8,853	\$ 2,606	\$ 41,597

UTILITY NAME:

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

PUMPING AND PURCHASED WATER STATISTICS

MONTH (a)	WATER PURCHASED FOR RESALE (Omit 000's) (b)	FINISHED WATER PUMPED FROM WELLS (Omit 000's) (c)	WATER USED FOR LINE FLUSHING, FIGHTING FIRES, ETC. (d)	TOTAL WATER PUMPED AND PURCHASED (Omit 000's) [(b)+(c)-(d)] (e)	WATER SOLD TO CUSTOMERS (Omit 000's) (f)
January	2,696			2,696	2,586
February	2,159			2,159	1,865
March	2,373			2,373	2,241
April	2,674		40	2,634	2,211
May	2,733		60	2,673	2,651
June	3,131		50	3,081	2,608
July	2,667		500	2,667	2,686
August	2,631			2,631	2,721
September	2,452			2,452	2,154
October	3,623		80	3,543	1,902
November	1,672			1,672	1,656
December	2,140			2,140	1,836
Total for Year	30,956		730	30,226	27,047

If water is purchased for resale, indicate the following:
 Vendor CITY OF OCEANO BEACH
 Point of delivery TYMER CREEK ROAD AND 1/4 MI. N OF S/R 40

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

SOURCE OF SUPPLY

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

UTILITY NAME:

Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

WATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each water treatment facility

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

*
PURCHASED WATER
AS NOTED W-11

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

CALCULATION OF THE WATER SYSTEM METER EQUIVALENTS

METER SIZE (a)	TYPE OF METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	<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
December 31, 2011

SYSTEM NAME / COUNTY :

OTHER 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. 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? YES
If so, how much capacity is required? UNKNOWN
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. NOPE
9. When did the company last file a capacity analysis report with the DEP? UNKNOWN
10. If the present system does not meet the requirements of DEP rules:
 - a. Attach a description of the plant upgrade necessary to meet the DEP rules.
 - b. Have these plans been approved by DEP? N/A
 - c. When will construction begin? N/A
 - d. Attach plans for funding the required upgrading.
 - e. Is this system under any Consent Order with DEP? No
11. Department of Environmental Protection ID # 3064 P 10226
12. Water Management District Consumptive Use Permit # UNKNOWN
 - a. Is the system in compliance with the requirements of the CUP? YES
 - b. If not, what are the utility's plans to gain compliance? N/A

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

**WASTEWATER
OPERATION
SECTION**

UTILITY NAME:

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

SCHEDULE OF YEAR END WASTEWATER RATE BASE

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
101	Utility Plant In Service	S-4(a)	\$ 702,703
	Less:		
	Nonused and Useful Plant (1)		
108	Accumulated Depreciation	S-6(b)	585,739
110	Accumulated Amortization		
271	Contributions in Aid of Construction	S-7	380,306
252	Advances for Construction	F-20	
Subtotal			\$ 966,045
272	Add: Accumulated Amortization of Contributions in Aid of Construction	S-8(a)	\$ 380,306
Subtotal			\$ 116,964
114	Plus or Minus: Acquisition Adjustments (2)	F-7	
115	Accumulated Amortization of Acquisition Adjustments (2)	F-7	
	Working Capital Allowance (3)		24,152
	Other (Specify):		
WASTEWATER RATE BASE			\$ 141,116
WASTEWATER OPERATING INCOME		S-3	\$ (22,176)
ACHIEVED RATE OF RETURN (Wastewater Operating Income / Wastewater Rate Base)			(15.7%)

- 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
December 31, 2011

SYSTEM NAME / COUNTY :

WASTEWATER OPERATING STATEMENT

ACCT. NO. (a)	ACCOUNT NAME (b)	REFERENCE PAGE (c)	WASTEWATER UTILITY (d)
	UTILITY OPERATING INCOME		
400	Operating Revenues	S-9(a)	\$ 212,807
530	Less: Guaranteed Revenue (and AFPI)	S-9(a)	
	Net Operating Revenues		\$ 212,807
401	Operating Expenses	S-10(a)	\$ 193,219
403	Depreciation Expense	S-6(a)	25,987
	Less: Amortization of CIAC	S-8(a)	-0-
	Net Depreciation Expense		\$ 25,987
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		9,576
408.11	Property Taxes		4,104
408.12	Payroll Taxes		2,097
408.13	Other Taxes and Licenses		
408	Total Taxes Other Than Income		\$ 15,777
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		\$ 234,983
	Utility Operating Income		\$ (22,176)
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		\$ (22,176)

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

UTILITY NAME: _____

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT ACCOUNTS

ACCT. NO. (a)	ACCOUNT NAME (b)	PREVIOUS YEAR (c)	+ PSC ADJS ADDITIONS (d)	RETIREMENTS (e)	CURRENT YEAR (f)
351	Organization	\$	\$	\$	\$
352	Franchises				
353	Land and Land Rights	4,524			4,524
354	Structures and Improvements	109,476	(2,278)		107,198
355	Power Generation Equipment				
360	Collection Sewers - Force				11,308
361	Collection Sewers - Gravity	264,465	11,308		257,497
362	Special Collecting Structures		(6,968)		
363	Services to Customers	43,346			43,346
364	Flow Measuring Devices				
365	Flow Measuring Installations	6,055	853		6,908
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	40,999	(1,524)	(2,238)	37,236
371	Pumping Equipment				
374	Reuse Distribution Reservoirs				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	230,741	(9,394)		221,347
381	Plant Sewers				
382	Outfall Sewer Lines	11,295	(468)		10,827
389	Other Plant Miscellaneous Equipment	1,200			1,200
390	Office Furniture and Equipment	742	570		1,312
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		\$ 712,842	\$ (7,901)	\$	\$ 702,703

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

**WASTEWATER UTILITY PLANT ACCOUNTS
 WORKSHEET**

Sewer Annual Report S-1

Acct. No. (a)	Account Name (b)	Previous Year (c)	FPSC Adjustments (c-1)	Previous Adjusted (c-2)	Current Additions (d)	Adj. + Add. (c-1 + d) (d-1)	Retirements and Removals (e)	Cur Y/E (c+(d-1)+e) (f)
351	Organization	0	0			0		0
352	Franchises		0			0		0
353	Land and Land Rights	4,524	0	4,524		0		4,524
354	Structures and Improvemei	109,476	(2,278)	107,198	0	(2,278)	0	107,198
355	Power Generating Equipment		0			0		0
360	Coll. Sewers Force		11,308	11,308		11,308		11,308
361	Coll. Sewers Gravity	264,465	(6,968)	257,497		(6,968)		257,497
362	Special Collecting Structures		0			0		0
363	Services to Customers	43,346	0	43,346		0		43,346
364	Flow Measuring Devices	6,055	853	6,908		853		6,908
365	Flow Measuring Installations		0			0		0
370	Recediving Wells	40,998	(4,992)	36,006	3,468	(1,524)	(2,238)	37,236
371	Pumping Equipment	0	0			0		0
380	Treat and Disposal Equip.	230,741	(10,394)	220,347	1,000	(9,394)		221,347
381	PlantSewers		0			0		0
382	Outfall Sewer Lines	11,295	(468)	10,827		(468)		10,827
389	Other Plant and Misc Equip.	1,200	0	1,200		0		1,200
390	Office Furniture and Equip.	742	570	1,312		570		1,312
391	Transportation Equipment		0			0		0
392	Stores Equipment	0	0	0	0	0		0
393	Tools, Shop and Garage Eq.		0			0		0
394	Laboratory Equipment		0			0		0
395	Power Operated Equipment		0			0		0
396	Communication Equipment		0			0		0
397	Miscellaneous Equipment		0			0		0
398	Other Tang. Plant		0			0		0
	Total Water Plant	712,842	(12,369)	700,473	4,468	(7,901)	(2,238)	702,703
						(c+(d-1)+e)	Foot	702,703

S-1/1

UTILITY NAME:

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY PLANT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	1 INTANGIBLE PLANT (c)	2 COLLECTION PLANT (b)	3 SYSTEM PUMPING PLANT (f)	4 TREATMENT AND DISPOSAL (j)	5 RECLAIMED WASTEWATER TREATMENT PLANT (i)	6 RECLAIMED WASTEWATER DISTRIBUTION PLANT (i)	7 GENERAL PLANT (k)
351	Organization							
352	Franchises							
353	Land and Land Rights							
354	Structures and Improvements							
355	Power Generation Equipment							
360	Collection Sewers - Force		11,308					
361	Collection Sewers - Gravity		254,497					
362	Special Collecting Structures							
363	Services to Customers		43,346					
364	Flow Measuring Devices							
365	Flow Measuring Installations		6,908					
366	Reuse Services							
367	Reuse Meters and Meter Installations							
370	Receiving Wells			37,236				
371	Pumping Equipment							
374	Reuse Distribution Reservoirs							
375	Reuse Transmission and Distribution System							
380	Treatment and Disposal Equipment				321,347			
381	Plant Sewers							
382	Outfall Sewer Lines				10,827			
389	Other Plant Miscellaneous Equipment				1,200			
390	Office Furniture and Equipment							1,312
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		319,059	37,236	345,096			1,312

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

S-4(b)
GROUP _____

UTILITY NAME:

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

BASIS FOR WASTEWATER DEPRECIATION CHARGES

ACCT. NO. (a)	ACCOUNT NAME (b)	AVERAGE SERVICE LIFE IN YEARS (c)	AVERAGE NET SALVAGE IN PERCENT (d)	DEPRECIATION RATE APPLIED IN PERCENT (100% - D) / C (e)
354	Structures and Improvements	27		3.70%
355	Power Generation Equipment			
360	Collection Sewers - Force			
361	Collection Sewers - Gravity	40		2.50
362	Special Collecting Structures			
363	Services to Customers	35		2.86
364	Flow Measuring Devices	5		20.00
365	Flow Measuring Installations			
366	Reuse Services			
367	Reuse Meters and Meter Installations			
370	Receiving Wells	27.5		3.64
371	Pumping Equipment			
375	Reuse Transmission and Distribution System			
380	Treatment and Disposal Equipment	15		6.67
381	Plant Sewers			
382	Outfall Sewer Lines	30		3.33
389	Other Plant Miscellaneous Equipment	15		6.67
390	Office Furniture and Equipment	15		6.67%
391	Transportation Equipment			
392	Stores Equipment			
393	Tools, Shop and Garage Equipment			
394	Laboratory Equipment			
395	Power Operated Equipment			
396	Communication Equipment			
397	Miscellaneous Equipment			
398	Other Tangible Plant			
Wastewater Plant Composite Depreciation Rate *				

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

UTILITY NAME:

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

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	\$ (73,155)	\$ (3,066)	\$	\$ (3,066)
355	Power Generation Equipment				
360	Collection Sewers - Force	(197,999)	(418)		(418)
361	Collection Sewers - Gravity		(6,437)		(6,437)
362	Special Collecting Structures				
363	Services to Customers	(35,399)	(1,240)		(1,240)
364	Flow Measuring Devices	(6055)	(1,856)		(1,856)
365	Flow Measuring Installations				
366	Reuse Services				
367	Reuse Meters and Meter Installations				
370	Receiving Wells	2,147	(1,469)		(1,469)
371	Pumping Equipment				
375	Reuse Transmission and Distribution System				
380	Treatment and Disposal Equipment	(209,886)	(14,764)		(14,764)
381	Plant Sewers				
382	Outfall Sewer Lines	(3,258)	(361)		(361)
389	Other Plant Miscellaneous Equipment	(1,200)			
390	Office Furniture and Equipment	(525)	(88)		(88)
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		\$ (525,330)	\$ (25,987)	\$	\$ (25,987)

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

S-6(a)
GROUP _____

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

ANALYSIS OF ENTRIES IN WASTEWATER ACCUMULATED DEPRECIATION

ACCT. NO. (a)	ACCOUNT NAME (b)	PLANT RETIRED (g)	FPSC ADT'S 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	\$	\$ 2,816	\$	\$	\$ (73,406)
355	Power Generation Equipment					
360	Collection Sewers - Force		193,615			(4,802)
361	Collection Sewers - Gravity		(195,000)			(201,497)
362	Special Collecting Structures					
363	Services to Customers		(1,254)			(37,893)
364	Flow Measuring Devices		(1,938)			(6,137)
365	Flow Measuring Installations					
366	Reuse Services					
367	Reuse Meters and Meter Installations					
370	Receiving Wells	1,595	(11,051)	236	1,831	(10,373)
371	Pumping Equipment					
375	Reuse Transmission and Distribution System		(18,960)			
380	Treatment and Disposal Equipment		(18,960)			(243,610)
381	Plant Sewers					
382	Outfall Sewer Lines		(2,336)			(5,955)
389	Other Plant Miscellaneous Equipment		(72)			(1,272)
390	Office Furniture and Equipment		(181)			(794)
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		\$ 1,595	\$ (34,422)	\$ 236	\$ 1,831	\$ (585,739)

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

SEE WORKSHEET

**ANALYSIS OF ACCUMULATED DEPRECIATION - WASTEWATER
 WORKSHEET**

Acct. No.	Account Name	Average Service Life in Years	Average Salvage in Percent	Depreciation Rate Applied	Accumulated	FPSC	FPSC	Retirements Debits	Cost of Removal Debits	Total Ret's & Removals Debits	Subtotal Adj's & Debits	Depreciation Charges Credits	Accum. Depr.
					End Balance 2010	Adjustments	Adjusted Balance						Dr. (Cr)
(a)	(b)	(c)	(d)	(e)	(f)	(f-1)	(f-2)	(g)	(g-1)	(g-2)	(g-3)	(h)	(i)
354	Structures and Improverer	32	%	3.13 %	(73,155)	2,815	(70,340)				2,815	(3,066)	(73,406)
355	Power Generating Equipment		%	%									
360	Coll. Sewers Force		%	%	(197,999)	193,615	(4,384)				193,615	(418)	(4,802)
361	Coll. Sewers Gravity	45	%	2.22 %		(195,060)	(195,060)				(195,060)	(6,437)	(201,497)
362	Special Collecting Structures		%	%									
363	Services to Customers	35	%	2.86 %	(35,399)	(1,254)	(36,653)				(1,254)	(1,240)	(37,893)
364	Flow Measuring Devices	5	%	20.00 %	(6,055)	(1,938)	(7,993)			0	(1,938)	1,856	(6,137)
S-21 365	Flow Measuring Installations		%	%									
370	Receiving Wells	30	%	3.33 %	2,147	(12,882)	(10,735)	1,595	236	1,831	(11,051)	(1,469)	(10,373)
371	Pumping Equipment	18	%	5.56 %	0	0	0				0		
380	Treat and Disposal Equip.	18	%	5.56 %	(209,886)	(18,960)	(228,846)			0	(18,960)	(14,764)	(243,610)
381	PlantSewers		%	%									?
382	Outfall Sewer Lines	30	%	3.33 %	(3,258)	(2,336)	(5,594)			0	(2,336)	(361)	(5,955)
389	Other Plant and Misc Equip	18	%	5.56 %	(1,200)	(72)	(1,272)				(72)	0	(1,272)
390	Office Furniture and Equip.	15	%	6.67 %	(525)	(181)	(706)				(181)	(88)	(794)
391	Transportation Equipment		%	%									
392	Stores Equipment		%	%									
393	Tools, Shop and Garage Eq.		%	%									
394	Laboratory Equipment		%	%									
395	Power Operated Equipment		%	%									
396	Communication Equipment		%	%									
397	Miscellaneous Equipment		%	%									
398	Other Tang. Plant		%	%									
Total Water Plant					(525,330)	(36,253)	(561,583)	1,595	236	1,831	(34,422)	(25,987)	(585,739)

OK

S-6 Worksheet

UTILITY NAME:

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

CONTRIBUTIONS IN AID OF CONSTRUCTION
ACCOUNT 271

DESCRIPTION (a)	REFERENCE (b)	WASTEWATER (c)
Balance first of year		\$ 380,306
Add credits during year:		
Contributions received from Capacity, Main Extension and Customer Connection Charges	S-8(a)	\$ -0-
Contributions received from Developer or Contractor Agreements in cash or property	S-8(b)	
Total Credits		\$ -0-
Less debits charged during the year (All debits charged during the year must be explained below)		\$ -0-
Total Contributions In Aid of Construction		\$ 380,306

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

NONE

UTILITY NAME:

Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY :

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)
NONE		\$	\$
Total Credits			\$

ACCUMULATED AMORTIZATION OF WASTEWATER CONTRIBUTIONS IN AID OF CONSTRUCTION

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

UTILITY NAME:

Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

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)
		\$ _____
<i>NONE</i>		_____
		<i>-0-</i>

Total Credits		\$ <i>-0-</i>

UTILITY NAME: Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
WASTEWATER SALES				
521.1	Flat Rate Revenues: Residential Revenues			\$ _____
521.2	Commercial Revenues		NONE	_____
521.3	Industrial Revenues			_____
521.4	Revenues From Public Authorities			_____
521.5	Multiple Family Dwelling Revenues			_____
521.6	Other Revenues			_____
521	Total Flat Rate Revenues			
522.1	Measured Revenues: Residential Revenues	420	420	212,807
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	\$ <u>212,807</u>
523	Revenues From Public Authorities			_____
524	Revenues From Other Systems			_____
525	Interdepartmental Revenues			_____
Total Wastewater Sales		<u>420</u>	<u>420</u>	\$ <u>212,807</u>
OTHER WASTEWATER REVENUES				
530	Guaranteed Revenues			\$ _____
531	Sale of Sludge			_____
532	Forfeited Discounts			_____
534	Rents From Wastewater Property			_____
535	Interdepartmental Rents			_____
536	Other Wastewater Revenues (Including Allowance for Funds Prudently Invested or AFPI)			_____
Total Other Wastewater Revenues				\$ <u>-0-</u>

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

WASTEWATER OPERATING REVENUE

ACCT. NO. (a)	DESCRIPTION (b)	BEGINNING YEAR NO. CUSTOMERS * (c)	YEAR END NUMBER OF CUSTOMERS * (d)	AMOUNTS (e)
RECLAIMED WATER SALES				
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			\$ -0-
541.1	Measured Reuse Revenues: Residential Reuse Revenues		NONE	_____
541.2	Commercial Reuse Revenues			_____
541.3	Industrial Reuse Revenues			_____
541.4	Reuse Revenues From Public Authorities			_____
541	Total Measured Reuse Revenues			\$ -0-
544	Reuse Revenues From Other Systems			_____
Total Reclaimed Water Sales				\$ -0-
Total Wastewater Operating Revenues				\$ <u>212,807</u>

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

UTILITY NAME:

Tymer Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	CURRENT YEAR (c)	.1 COLLECTION EXPENSES- OPERATIONS (d)	.2 COLLECTION EXPENSES- MAINTENANCE (e)	.3 PUMPING EXPENSES- OPERATIONS (f)	.4 PUMPING EXPENSES - MAINTENANCE (g)	.5 TREATMENT & DISPOSAL EXPENSES - OPERATIONS (h)	.6 TREATMENT & DISPOSAL EXPENSES - MAINTENANCE (i)
701	Salaries and Wages - Employees	\$ 19,049						
703	Salaries and Wages - Officers, Directors and Majority Stockholders	6,560						
704	Employee Pensions and Benefits	7,916						
710	Purchased Sewage Treatment							
711	Sludge Removal Expense	39,558					39,558	
715	Purchased Power	15,201			2,599		12,602	
716	Fuel for Power Production							
718	Chemicals						7,337	
720	Materials and Supplies	17,337						
731	Contractual Services-Engineering	3,730						
732	Contractual Services - Accounting	5,819						
733	Contractual Services - Legal	5,814						
734	Contractual Services - Mgt. Fees	21,000					14,000	7,000
735	Contractual Services - Testing	23,130						
736	Contractual Services - Other	16,776					23,130	
741	Rental of Building/Real Property	18,818					16,776	
742	Rental of Equipment						18,818	
750	Transportation Expenses							
756	Insurance - Vehicle							
757	Insurance - General Liability	1,200						
758	Insurance - Workman's Comp.							
759	Insurance - Other							
760	Advertising Expense							
766	Regulatory Commission Expenses - Amortization of Rate Case Expense							
767	Regulatory Commission Exp.-Other							
770	Bad Debt Expense	1,502						
775	Miscellaneous Expenses	5,023						
Total Wastewater Utility Expenses		\$ 193,219			\$ 2,599		\$ 132,221	\$ 7,000

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

WASTEWATER UTILITY EXPENSE ACCOUNT MATRIX

ACCT. NO. (a)	ACCOUNT NAME (b)	.7 CUSTOMER ACCOUNTS EXPENSE (j)	.8 ADMIN. & GENERAL EXPENSES (k)	.9 RECLAIMED WATER TREATMENT EXPENSES- OPERATIONS (l)	.10 RECLAIMED WATER TREATMENT EXPENSES- MAINTENANCE (m)	.11 RECLAIMED WATER DISTRIBUTION EXPENSES- OPERATIONS (n)	.12 RECLAIMED WATER DISTRIBUTION EXPENSES- MAINTENANCE (o)
701	Salaries and Wages - Employees	\$	\$ 19,649	\$	\$	\$	\$
703	Salaries and Wages - Officers, Directors and Majority Stockholders		6,560				
704	Employee Pensions and Benefits		7,916				
710	Purchased Sewage Treatment						
711	Sludge Removal Expense						
715	Purchased Power						
716	Fuel for Power Purchased						
718	Chemicals						
720	Materials and Supplies		3,730				
731	Contractual Services-Engineering						
732	Contractual Services - Accounting		5,819				
733	Contractual Services - Legal						
734	Contractual Services - Mgt. Fees						
735	Contractual Services - Testing						
736	Contractual Services - Other						
741	Rental of Building/Real Property						
742	Rental of Equipment						
750	Transportation Expenses						
756	Insurance - Vehicle						
757	Insurance - General Liability		1,200				
758	Insurance - Workman's Comp.						
759	Insurance - Other						
760	Advertising Expense						
766	Regulatory Commission Expenses - Amortization of Rate Case Expense						
767	Regulatory Commission Exp.-Other						
770	Bad Debt Expense	1,502					
775	Miscellaneous Expenses		5,023				
Total Wastewater Utility Expenses		\$ 1,502	\$ 49,897	\$	\$	\$	\$

Tymer Creek Utilities Incorporated

UTILITY NAME: _____

YEAR OF REPORT December 31, 2011

SYSTEM NAME / COUNTY : _____

CALCULATION OF THE WASTEWATER SYSTEM METER EQUIVALENTS

WATER METER SIZE (a)	TYPE OF WATER METER (b)	EQUIVALENT FACTOR (c)	NUMBER OF WATER METERS (d)	TOTAL NUMBER OF METER EQUIVALENTS (c x d) (e)
All Residential		1.0		
5/8"	Displacement	1.0	418	418
3/4"	Displacement	1.5		
1"	Displacement	2.5	2	5
1 1/2"	Displacement or Turbine	5.0		
2"	Displacement, Compound or Turbine	8.0		
3"	Displacement	15.0		
3"	Compound	16.0		
3"	Turbine	17.5		
4"	Displacement or Compound	25.0		
4"	Turbine	30.0		
6"	Displacement or Compound	50.0		
6"	Turbine	62.5		
8"	Compound	80.0		
8"	Turbine	90.0		
10"	Compound	115.0		
10"	Turbine	145.0		
12"	Turbine	215.0		
Total Wastewater System Meter Equivalents				<u>423</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
December 31, 2011

SYSTEM NAME / COUNTY :

WASTEWATER TREATMENT PLANT INFORMATION

Provide a separate sheet for each wastewater treatment facility

Permitted Capacity	.131		
Basis of Permit Capacity (1)	DESIGN		
Manufacturer	WETHERILL TREAT. SYS		
Type (2)	EXTENDED AERATION		
Hydraulic Capacity	-		
Average Daily Flow	.075		
Total Gallons of Wastewater Treated	26,707		
Method of Effluent Disposal	PERC PONDS		

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

UTILITY NAME: Tymber Creek Utilities Incorporated

YEAR OF REPORT
December 31, 2011

SYSTEM NAME / COUNTY : _____

OTHER WASTEWATER SYSTEM INFORMATION

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

1. Present number of ERCs* now being served _____ 420

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

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

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

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

6. Describe any plans and estimated completion dates for any enlargements or improvements of this system

 _____ NONE

7. If the utility uses reuse as a means of effluent disposal, attach a list of the reuse end users and the amount of reuse provided to each, if known.

8. If the utility does not engage in reuse, has a reuse feasibility study been completed? _____ YES
 If so, when? _____ Nov 1992

9. Has the utility been required by the DEP or water management district to implement reuse? _____ NO
 If so, what are the utility's plans to comply with this requirement? _____ N/A

10. When did the company last file a capacity analysis report with the DEP? _____ UNKNOWN

11. If the present system does not meet the requirements of DEP rules:
 a. Attach a description of the plant upgrade necessary to meet the DEP rules. _____ N/A
 b. Have these plans been approved by DEP? _____
 c. When will construction begin? _____
 d. Attach plans for funding the required upgrading. _____
 e. Is this system under any Consent Order with DEP? _____ N/A

12. Department of Environmental Protection ID # _____ FLA011193

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

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

:s A & B
Tymber Creek Utilities Incorporated

Company:

For the Year Ended December 31, 2011

(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)	\$ 122,543	\$ 122,543	\$ -0-
Total Metered Sales (461.1 - 461.5)	<u>122,543</u>	<u>122,543</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	\$ 122,543	\$ 122,543	\$ -0-
LESS: Expense for Purchased Water from FPSC-Regulated Utility	<u>0-</u>	<u>-0-</u>	<u>-0-</u>
Net Water Operating Revenues	\$ 122,543	\$ 122,543	\$ -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
Class A & B**

Company: **Tymber Creek Utilities Incorporated**
For the Year Ended December 31, 2011

(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)	\$ <u>212,807</u>	\$ <u>212,807</u>	\$ <u>-0-</u>
Total Measured Revenues (522.1 - 522.5)	<u>212,807</u>	<u>212,807</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	\$ 212,807	\$ 212,807	\$ -0-
LESS: Expense for Purchased Wastewater from FPSC-Regulated Utility	_____	_____	_____
Net Wastewater Operating Revenues	\$ 212,807	\$ 212,807	\$ -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).