

# **Attachment EP-13**

Applicant: Double Diamond Utilities  
 Adjustments to Cost of Service  
 Application No. 36220-R (Retreat)  
 Test Year: Jan 1-Dec 31, 2007

Printed on: 4/29/10 time: 11:23 AM

Payee or Description	Amount	Salaries & Wages		Contract Labor		Purchase		Chem & Treatment		Utilities		Repairs & Maint		Office Expense		Accig Legal, Engr		Insu - rance		P/R Taxes		Other Taxes		Other Income			
COS per application (Sch EP-3)	80,899	24,204	37	0	1,069	24,444	17,151	580	3,917	1,782	6,164	1,228	323	0	0	0	0	0	0	0	0	0	0	0	0		
Known & Measurable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
<b>Total</b>	<b>80,899</b>	<b>24,204</b>	<b>37</b>	<b>0</b>	<b>1,069</b>	<b>24,444</b>	<b>17,151</b>	<b>580</b>	<b>3,917</b>	<b>1,782</b>	<b>6,164</b>	<b>1,228</b>	<b>323</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Retreat (6090) Staff Adjustments:</b>																											
Reduce salaries for terminated employees	(23,762)	(23,762)																									
Reduce payroll burden for terminated employees	(836)																										
Add employees with 2008 W2s for K&M chnages	6,885	6,885																									
Add payroll burden for 2008 W2s for K&M chnages	674																										
8250 Prof fee	(1,215)																										
8250 Prof fee	(1,067)																										
8250 Prof fee	(210)																										
8250 Prof fee	(2,400)																										
8410 RM Eq	(742)																										
8421 Chem	(28)																										
8450 RM Wtr	(409)																										
8450 RM Wtr	(12,355)																										
<b>Total Adjustment</b>	<b>(35,465)</b>	<b>(16,877)</b>	<b>0</b>	<b>0</b>	<b>(28)</b>	<b>0</b>	<b>(13,506)</b>	<b>0</b>	<b>(4,892)</b>	<b>0</b>	<b>0</b>	<b>(162)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
Net Adjusted Amount Staff	45,435	7,327	37	0	1,041	24,444	3,644	580	(975)	1,782	6,164	1,066	323	0	0	0	0	0	0	0	0	0	0	0	0		

EXHIBIT EP-14/3

# **Attachment EP-14**

Applicant: Double Diamond Utilities  
 Adjustments to Cost of Service  
 Application No. 36220-R (The Cliffs/8090)  
 Test Year: Jan 1-Dec 31, 2007

Payee or Description	Amount	Salaries & Wages	Contract Labor	Purchase Water	Chem & Treatm't	Utilities	Repairs & Maint	Office Expense	Acctg, Legal, Engr	Insu - rance	Misc.	P/R Taxes	Other Taxes	Other Income
COS per application (Sch EP-3)	488,305	98,301	3,633	10,846	5,001	27,961	209,927	5,122	18,674	10,005	83,326	13,055	2,454	(9,622)
Known & Measurable	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>488,305</b>	<b>98,301</b>	<b>3,633</b>	<b>10,846</b>	<b>5,001</b>	<b>27,961</b>	<b>209,927</b>	<b>5,122</b>	<b>18,674</b>	<b>10,005</b>	<b>83,326</b>	<b>13,055</b>	<b>2,454</b>	<b>(9,622)</b>

Cliffs (8090) Staff Adjustments:

Reduce salaries for terminated employees	(57,640)														
Reduce payroll burden for terminated employees	(5,643)											(5,643)			
Add employees with 2008 W2s for K&M chnges	29,606	29,606													
Add payroll burden for 2008 W2s for K&M chnges	2,898											2,898			
Remove engr serv for upgrade/construction of water system, ultra filtration, etc	(28,025)								(28,025)						
Remove exp for sewer DMR, 8/05-1/07 report	(1,012)								(1,012)						
Remove rate case exp for sewer	(1,067)								(1,067)						
Remove sewer chemicals	(1,449)				(1,449)										
Remove RO rental	(19,484)						(19,484)								
Remove exp for UF pilot study	(1,105)						(1,105)								
Remove RO electric hook up	(860)						(860)								
Reclass assets Ms Harkins	(74,357)						(74,357)								
Reclass assets staff -B Dnokey	(44,759)						(44,759)								
Reclass assets booster pump staff	(1,862)						(1,862)								
<b>Total Adjustment</b>	<b>(204,759)</b>	<b>(28,034)</b>	<b>0</b>	<b>0</b>	<b>(1,449)</b>	<b>0</b>	<b>(142,427)</b>	<b>0</b>	<b>(30,104)</b>	<b>0</b>	<b>0</b>	<b>(2,745)</b>	<b>0</b>	<b>0</b>	
Net Adjusted Amount Staff	283,546	70,267	3,633	10,846	3,552	27,961	67,500	5,122	(11,430)	10,005	83,326	10,310	2,454	(9,622)	

# **Attachment EP-15**

Applicant: Double Diamond Utilities...  
 Adjustments to Cost of Service  
 Application No. 36220-R (WB)  
 Test Year: Jan 1-Dec 31, 2007

Printed on: 4/29/10 time: 11:23 AM

Payee or Description	Amount	Salaries & Wages	Contract Labor	Water Treatment	Chem & Utilities	Repairs & Maint	Office Expense	Accg Legal, Engr	Insu - rance	Misc.	P/R Taxes	Other Taxes	Other Income
COS per application (Sch EP-3)	453,109	106,853	2,787	0	3,980	79,843	3,860	6,183	16,693	57,738	11,498	3,029	(10,947)
Known & Measurable	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	453,109	106,853	2,787	0	3,980	79,843	3,860	6,183	16,693	57,738	11,498	3,029	(10,947)

WB (9090) Staff Adjustments:

Reduce salaries for terminated employees	(42,342)	(42,342)											
Reduce payroll burden for terminated employees	(3,929)										(3,929)		
Add employees with 2008 W2s for K&M chinages	32,360	32,360											
Add payroll burden for 2008 W2s for K&M chinages	3,168										3,168		
8120 Eqt lease backhoe 1/2*\$1,038: golf course	(519)									(519)			
8190 Other													
Contract Serv	(4,800)												
Remove ww engr service (\$5815+41105)	(4,710)							(4,710)					
8250 Prof fee	(1,067)							(1,067)					
Remove sewer rate case exp													
Remove 1/2 sewer for consulting engineer (\$2723/2)	(1,362)							(1,362)					
Reclass to assets Ms Harkins, excluding \$38,362 for backhoe	(82,228)												
8450/60 RM W	(2,706)												
Remove pump sldge-sewer	(12,763)												
8450/60 RM W	(200)												
Reclass to assets staff-Bdickey													
Remove 50% for sewer locate													
Total Adjustment	(121,098)	(9,982)	0	0	0	(102,698)	0	(7,138)	0	(519)	(761)	0	0
Net Adjusted Amount Staff	332,010	96,871	2,787	0	3,980	79,843	3,860	(955)	16,693	57,219	10,737	3,029	(10,947)

# **Attachment EP-16**

Salary Schedules (Errata)

DDU-22	Sewer Appl	Total	Water % vs sewer	Water % vs total water
Cliffs	490	734	33%	28%
Retreat	60	110	55%	7%
WB	562	742	76%	65%
Total	866	1,586	55%	100%

Section II - Operational Information (Water)

Title	Name	Work Location	Job Description	No. of Hours Worked (Weekly)	Salary	Salary Unit	Hire Date	Terminat'n Date	W-2's 2007		Terminated 2008 W2's	DDU Application Water	Cliffs Water Allocation	Retreat Water Allocation	WB Water Allocation
									Water & Sewer	W2's					
Regional Director of Utilities	Harry Shearouse	Home Ofc	Oversee all utility operations, work with State, Federal, and Regulatory Agencies, Prepare Budgets and Reports	40	29.60	per Hour	5/29/2007	11/3/2008	33,593	55,005	(33,593)	(23,179)	(9,967)	(2,318)	(10,894)
Regional Director of Utilities - Water	Terry Hafer	Home Ofc	Oversee all water utility operations, work with State, Federal, and Regulatory Agencies, Prepare Budgets and Reports	40	35.58	per Hour	10/9/2006	5/1/2007	26,438	0.00	(26,438)	(18,243)	(7,844)	(1,824)	(8,574)
	Pat Gibson	Home Ofc	Utility accounting, billing, cust serv, rev coll						34,885						
Regional Director of Utilities - Sewer (Term)	James Lyles	Home Ofc & Retreat	Oversees sewer utility operations, work with State, Federal, and Regulatory Agencies, Prepare Budgets and Reports	40	15.65	per Hour	8/18/2006	8/31/2007	21,798	(15,040)	(21,798)	(15,040)	(2,482)	(10,077)	(2,482)
Utility Manager - The Retreat	Lane Westbrook	Retreat	Order Parts / Supplies, Schedule Daily Activities, Prioritize repairs and daily functions	40	12.53	per Hour	10/12/2007		5,107						
Utility Manager - The Cliffs	Donald Lewis	Cliffs	Order Parts / Supplies, Schedule Daily Activities, Prioritize repairs and daily functions	40	22.22	per Hour	11/7/2001		43,762						
Utility Manager - White Bluff	Richard Zint	WB	Order Parts / Supplies, Schedule Daily Activities, Prioritize repairs and daily functions	40	16.26	per Hour	2/14/2002		35,220						
Assistant Mechanic	Geogrey Young	WB	General labor / equipment operator, install taps and repair leaks, respond to customer calls	40	8.82	per Hour	7/10/2007	10/11/2007	7,945	0.00	(7,945)	(5,482)			(5,482)
Equipment Operator	Cody Clinard	WB	General labor / equipment operator, install taps and repair leaks, respond to customer calls	40	9.68	per Hour	9/25/2006	4/8/2009	20,499						
Utility Assistant	Michael Russell	Cliffs	General labor / equipment operator, install taps and repair leaks, respond to customer calls	40	15.66	per Hour	5/7/2007	5/9/2008	24,914	14,277	(24,914)	(17,191)	(17,191)		
Utility Assistant	Robert Bailey	Cliffs	General labor / equipment operator, install taps and repair leaks, respond to customer calls	40	13.97	per Hour	8/7/2006	2/12/2007	3,994	0.00	(3,994)	(2,756)	(2,756)		
Utility Assistant	Timothy Leggett	Cliffs	General labor / equipment operator, install taps and repair leaks, respond to customer calls	40	10.51	per Hour	9/13/2006	4/13/2007	7,693	0.00	(7,693)	(5,308)	(5,308)		
Utility Assistant	Raymond Hyden	Cliffs	General labor / equipment operator, install taps and repair leaks, respond to customer calls	40	10.15	per Hour	6/26/2007	5/9/2008	12,830	9,989	(12,830)	(8,853)	(8,853)		
Utility Assistant	Kim Harston	WB	General labor / equipment operator, install taps and repair leaks, respond to customer calls	40	9.88	per Hour	3/22/2005		21,939						



Utility Assistant	Donald Harris	Cliffs	General labor / equipment operator, install taps and repair leaks, respond to customer calls	40	9.53 per Hour	4/23/2007	6/25/2007	4,695	(4,695)	0.00	(3,239)	(3,239)					
Utility Operator	John Henderson	Retreat	General labor / equipment operator, install taps and repair leaks, respond to customer calls	40	9.80 per Hour	8/13/2007	10/29/2007	13,368	(13,368)	0.00	(9,224)	(9,224)					
Utility Operator	Benjamin Austin	WB	General labor / equipment operator, install taps and repair leaks, respond to customer calls	40	9.54 per Hour	8/30/2006	5/30/2008	21,510	(21,510)	8,989	(14,911)	(14,911)					
Utility Operator	Jack Gore	Retreat	General labor / equipment operator, install taps and repair leaks, respond to customer calls	40	9.52 per Hour	11/5/2007	11/19/2007	462	(462)	0.00	(319)	(319)					
Utility Operator	John Holzmair	Retreat	General labor / equipment operator, install taps and repair leaks, respond to customer calls	40	9.50 per Hour	12/27/2007	1/11/2008	922.69	0.00	923							
<b>TOTAL</b>											<b>\$ 123,744</b>	<b>\$ (179,340)</b>	<b>\$ 74,142</b>	<b>\$ (123,744)</b>	<b>\$ (57,640)</b>	<b>\$ (23,762)</b>	<b>\$ (42,342)</b>
<b>Has WZ's</b>											<b>K &amp; M</b>						
Galvan, Dale	2008 only									15,405							
Kadel, Paul	2007 only		disregard per email from Chris Ekrut, 7/30/09					0.00	0.00	0.00							
Klapper, Cory	2008 only									420							
Leon, Monica	2007 only							24,423									
McCartell, Gary	2008 only									22,944							
McKinney, Donald	2008 only									4,325							
Moreno, Jeremy	2008 only									2,864							
Orban, Bradley	2008 only									4,568							
Orban, Diane	2008 only		disregard per email from Chris Ekrut, 7/30/09					0.00	0.00	0.00							
Terrell, Barry	2007 only		disregard per email from Chris Ekrut, 7/30/09					0.00	0.00	0.00							
Terry, William	2008 only									17,028							
Vallies, Donnie	2008 only									4,355							
Westbrooks, Lane	2008 only		(\$32,983, 2008 W2 less \$5,106.76, 2007 W2)							27,876							
<b>TOTAL</b>											<b>\$ 24,423</b>	<b>\$ -</b>	<b>\$ 99,785</b>				
<b>Note: Water allocation based on DDU's application of 69% water</b>											<b>\$ (123,744)</b>			<b>\$ (57,640)</b>	<b>\$ (23,762)</b>	<b>\$ (42,342)</b>	
<b>(a) Reduce Salaries included in the Test Year but terminated in 2007 or 2008 (\$179,340*69%) water allocation</b>											<b>\$ (12,115)</b>			<b>\$ (5,643)</b>	<b>(2,326)</b>	<b>(4,145)</b>	
<b>(b) Reduce corresponding Payroll burden: 9.79%</b>											<b>\$ 68,852</b>			<b>29,606</b>	<b>6,885</b>	<b>32,360</b>	
<b>(c) Add: 2008 WZs for Employees hired in 2008 (69%*\$99,785) water allocation</b>											<b>\$ 6,741</b>			<b>2,898</b>	<b>674</b>	<b>3,168</b>	
<b>(d) Add: Corresponding payroll burden: 9.79%</b>																	
<b>Total adjustments payroll</b>																	

ATTACHMENT EP-16 (Errata)

# **Attachment EP-17**

Rate of Return Worksheet - *Refract*

Step		<input type="checkbox"/>	%
		<input type="checkbox"/>	7.45
A	Most current Base Public Utility Bond average. (Call TCEQ staff at 512/239-6960 to get this number.)		
B	Add 2% - for utilities with 200 or less customers <i>60 connections</i>		2.0
C	Add 1% if the utility can demonstrate that it has both:		<input checked="" type="checkbox"/>
	1 Debt/equity ratio is greater than 60% (Table IV, D. - $\square + \square$ ) AND		
	2 No affiliated companies with access to revenues or other funds to support utility operations		
D	Add 1% if the utility can demonstrate that it has at least 2 of the following 4 conditions:		<input checked="" type="checkbox"/>
	1 unstable population - Weekender/seasonal population: a. >25% of total customers; OR b. >10% of total customers and do not use seasonal reconnect fee;		
	2 commercial customers account for more than 15% of revenues	<input checked="" type="checkbox"/>	
	3 low growth a. less than 5% customer growth over the last three years; OR b. documentation of potential customer growth of less than 5% over the next three years; declining population <i>2006 47 +13 Ann or 22%</i> <i>2007 60</i>	<input checked="" type="checkbox"/>	
	4 aging system a. more than 50% depreciated; OR a. low rate base (<\$500/customer)	<input checked="" type="checkbox"/>	
E	Add 1% if the utility is a stand alone sewer system with no agreement for either billing and collection or discontinuance for nonpayment with the water supplier <i>NOT Applicable</i>		<input checked="" type="checkbox"/>
F	Add 1% if the utility can demonstrate that it has at least 3 of the 4 following conditions:		<input checked="" type="checkbox"/>
	1 Number of complaints 2 complaints or less per year to TCEQ for less than 200 customer system	<input checked="" type="checkbox"/>	
	2 No major deficiencies in the most recent PWS inspection report	<input checked="" type="checkbox"/>	
	3 No current or prior enforcement actions under current management within the last 3 years	<input checked="" type="checkbox"/>	
	4 Good faith efforts to solve any current problems	<input checked="" type="checkbox"/>	
G	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions:		<input checked="" type="checkbox"/>
	1 well-maintained, up-to-date books and records	<input checked="" type="checkbox"/>	
	2 effective communications and good customer relations	<input checked="" type="checkbox"/>	
	3 consistently timely in meeting reporting requirements (ex. annual reports for last 3 years) and payment of fees	<input checked="" type="checkbox"/>	
	4 exhibit fiscal responsibility with respect to rate filings, including completeness, accuracy and frequency	<input checked="" type="checkbox"/>	
	5 Less than 12% unaccounted for water - (Section VIII of the Application - Page 16 of 41)		

*Exhibit EP-17(1)*

H	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions		
1	rate structure - any two of the following		
a.	zero gallons included in minimum bill		
b	gallorage rate set high enough to encourage conservation (> \$2.00/1000 gal )	X	
c	use of inclining blocks, i.e. higher use pays higher cost		
2	drought contingency plan included in tariff and enforced (if applicable)	1	
3	conservation plan including encouragement of the use of water conserving devices, efficient lawn watering, or xeriscaping	1	
4	program to educate the customers about the nature of the system, its production and distribution ability, PWS standards, and the need for water conservation	1	
5	unaccounted for water		
a	≤ 10% and/or		
b	successful program to reduce losses (ex. leak detection & repair) (within last 3 years 25% reduction since program implemented)		
	Total Rate of Return %		11.45

Rate of Return Worksheet - *The Cliffs*

Step		<input type="checkbox"/>	<sup>0%</sup> 7.45
A	Most current Baz Public Utility Bond average (Call TCEQ staff at 512/239-6960 to get this number.)		
B	Add 2% - for utilities with 200 or less customers		2.44
C	Add 1% if the utility can demonstrate that it has both		
	1 Debt/equity ratio is greater than 60% (Table IV. D. - $D \div E$ ) AND		
	2 No affiliated companies with access to revenues or other funds to support utility operations		
D	Add 1% if the utility can demonstrate that it has at least 2 of the following 4 conditions:		
	1 unstable population - Weekender/seasonal population: a. >25% of total customers; OR b. >10% of total customers and do not use seasonal reconnect fee;		
	2 commercial customers account for more than 15% of revenues		
	3 low growth a. less than 5% customer growth over the last three years; OR b. documentation of potential customer growth of less than 5% over the next three years; declining population 2006 227 +17 connections or 2007 244 .0697 B		
	4 aging system a. more than 50% depreciated; OR a. low rate base (<\$500/customer)		
E	Add 1% if the utility is a stand alone sewer system with no agreement for either billing and collection or discontinuance for nonpayment with the water supplier. DO NOT APPLY		
F	Add 1% if the utility can demonstrate that it has at least 3 of the 4 following conditions.		
	1 Number of complaints 2 complaints or less per year to TCEQ for less than 200 customer system		
	2 No major deficiencies in the most recent PWS inspection report		
	3 No current or prior enforcement actions under current management within the last 3 years		
	4 Good faith efforts to solve any current problems		
G	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions.		1.0
	1 well-maintained, up-to-date books and records	X	
	2 effective communications and good customer relations	X	
	3 consistently timely in meeting reporting requirements (ex. annual reports for last 3 years) and payment of fees	X	
	4 exhibit fiscal responsibility with respect to rate filings, including completeness, accuracy and frequency	X	
	5 Less than 12% unaccounted for water - (Section VIII of the Application - Page 16 of 41)		

I	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions	1
	1 rate structure - any two of the following a. zero gallons included in minimum bill b. gallonage rate set high enough to encourage conservation (> \$2.00/1000 gal.) c. use of inclining blocks, i.e. higher use pays higher cost	/
	2 drought contingency plan included in tariff and enforced (if applicable)	/
	3 conservation plan including encouragement of the use of water conserving devices, efficient lawn watering, or xeriscaping	/
	4 program to educate the customers about the nature of the system, its production and distribution ability, PWS standards, and the need for water conservation	/
	5 unaccounted for water a. $\leq 10\%$ and/or b. successful program to reduce losses (ex. leak detection & repair) (within last 3 years 25% reduction since program implemented)	E
	Total Rate of Return %	9.45

Rate of Return Worksheet - WB

Step		□	%
A	Most current Baa Public Utility Bond average. (Call TCEQ staff at 512/239-6960 to get this number.)		7.5
B	Add 2% - for utilities with 200 or less customers	562	6
C	Add 1% if the utility can demonstrate that it has both.		8
	1 Debt/equity ratio is greater than 60% (Table IV, D. - □ - □) AND		
	2 No affiliated companies with access to revenues or other funds to support utility operations		
D	Add 1% if the utility can demonstrate that it has at least 2 of the following 4 conditions:		1.0
	1 unstable population - Weekender/seasonal population: a. >25% of total customers; OR b. >10% of total customers and do not use seasonal reconnect fee;	1	
	2 commercial customers account for more than 15% of revenues	8	
	3 low growth a. less than 5% customer growth over the last three years; OR b. documentation of potential customer growth of less than 5% over the next three years; declining population 2006 - 553 2007 - 562 + 9 km or 22	1	
	4 aging system a. more than 50% depreciated. OR a. low rate base (<\$500/customer)	8	
E	Add 1% if the utility is a stand alone sewer system with no agreement for either billing and collection or discontinuance for nonpayment with the water supplier. N/A		8
F	Add 1% if the utility can demonstrate that it has at least 3 of the 4 following conditions:		8
	1 Number of complaints 2 complaints or less per year to TCEQ for less than 200 customer system		
	2 No major deficiencies in the most recent PWS inspection report		
	3 No current or prior enforcement actions under current management within the last 3 years		
	4 Good faith efforts to solve any current problems		
G	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions:		1.0
	1 well-maintained, up-to-date books and records	1	
	2 effective communications and good customer relations	1	
	3 consistently timely in meeting reporting requirements (ex. annual reports for last 3 years) and payment of fees	1	
	4 exhibit fiscal responsibility with respect to rate filings, including completeness, accuracy and frequency	1	
	5 Less than 12% unaccounted for water - (Section VIII of the Application - Page 16 of 41)		

H	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions	10
1	rate structure - any two of the following a zero gallons included in minimum bill b gallonage rate set high enough to encourage conservation (> \$2.00/1000 gal) c use of inclining blocks, i.e. higher use pays higher cost	1
2	drought contingency plan included in tariff and enforced (if applicable)	1
3	conservation plan including encouragement of the use of water conserving devices, efficient lawn watering, or xeriscaping	1
4	program to educate the customers about the nature of the system, its production and distribution ability, PWS standards, and the need for water conservation	1
5	unaccounted for water a. $\leq 10\%$ and/or b. successful program to reduce losses (ex. leak detection & repair) (within last 3 years 25% reduction since program implemented)	1
I	Total Rate of Return %	10.45



Rate of Return Worksheet - *Peppercat + White Bluff*

Step		D	%
A	Most current Baa Public Utility Bond average (Call TCEQ staff at 512/239-6960 to get this number.)		7.45
B	Add 2% - for utilities with 200 or less customers <i>622 connections</i>		E
C	Add 1% if the utility can demonstrate that it has both		E
	1 Debt/equity ratio is greater than 60% (Table IV. D. - □ - □) AND		[shaded]
	2 No affiliated companies with access to revenues or other funds to support utility operations		
D	Add 1% if the utility can demonstrate that it has at least 2 of the following 4 conditions:		1.0
	1 unstable population - Weekender/seasonal population: a. >25% of total customers, OR b. >10% of total customers and do not use seasonal reconnect fee;	1	[shaded]
	2 commercial customers account for more than 15% of revenues	E	
	3 low growth a. less than 5% customer growth over the last three years; OR b. documentation of potential customer growth of less than 5% over the next three years; declining population <i>2006 - 47 + 553 = 600</i> <i>2007 - 60 + 562 = 622 + 22 or 4%</i>	1	
	4 aging system a. more than 50% depreciated; OR a. low rate base (<\$500/customer)	E	
E	Add 1% if the utility is a stand alone sewer system with no agreement for either billing and collection or discontinuance for nonpayment with the water supplier.		E
F	Add 1% if the utility can demonstrate that it has at least 3 of the 4 following conditions:		E
	1 Number of complaints 2 complaints or less per year to TCEQ for less than 200 customer system		[shaded]
	2 No major deficiencies in the most recent PWS inspection report		
	3 No current or prior enforcement actions under current management within the last 3 years		
	4 Good faith efforts to solve any current problems		
G	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions:		1.0
	1 well-maintained, up-to-date books and records	1	[shaded]
	2 effective communications and good customer relations	1	
	3 consistently timely in meeting reporting requirements (ex: annual reports for last 3 years) and payment of fees	1	
	4 exhibit fiscal responsibility with respect to rate filings, including completeness, accuracy and frequency	1	
	5 Less than 12% unaccounted for water - (Section VIII of the Application - Page 16 of 41)		

H	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions		10
	1	rate structure - any two of the following a zero gallons included in minimum bill b gallonage rate set high enough to encourage conservation (> \$2.00/1000 gal.) c use of inclining blocks, i.e. higher use pays higher cost	1
	2	drought contingency plan included in tariff and enforced (if applicable)	1
	3	conservation plan including encouragement of the use of water conserving devices, efficient lawn watering, or xeriscaping	1
	4	program to educate the customers about the nature of the system, its production and distribution ability, PWS standards, and the need for water conservation	1
	5	unaccounted for water a. $\leq 10\%$ and/or b. successful program to reduce losses (ex. leak detection & repair) (within last 3 years 25% reduction since program implemented)	1
I	Total Rate of Return %		10.65

# **Attachment EP-18**

STAFF ALLOCATION FOR THE COST OF SERVICE										Allocation Summary		
Alloc between Retreat & White Bluff Water										Page 1 of 2		
GL No.	TCEQ Category	FY 2007 Actual	Adjustments To Books	Test Year Total	Water % vs sewer	Water % vs total water	The Cliffs (DDU 19)		White Bluff (DDU-19)		Water Allocation	Water Allocation
							CoS	Retreat	CoS	Retreat		
6001	Salaries and Wages	61,630	-	61,630	73.45%	45,267						
6010	Referral Bonus	750	-	750	72.37%	543						
6030	Bonus / Commission	450	-	450	70.93%	319						
6050	Hourly Wages	156,946	-	156,946	68.13%	106,929						
6100	Labor Transfers	109,394	-	109,394	69.38%	75,901						
6600	Other Employee Expense	561	-	561	75.76%	425						
<b>Total Salaries and Wages</b>				<b>329,731</b>		<b>229,384</b>			<b>24,204</b>	<b>1-H</b>	<b>106,853</b>	<b>1-H</b>
	Contract Labor	4,050	-	4,050	62.96%	2,550						
	Other Contract Services	7,147	-	7,147	54.66%	3,906						
<b>Total Contract Labor</b>				<b>11,197</b>		<b>6,456</b>			<b>37</b>	<b>DDU-21</b>	<b>2,787</b>	<b>DDU-21</b>
<b>Purchase Water-Brazos</b>				<b>14,175</b>	<b>76.52%</b>	<b>10,846</b>			<b>0</b>	<b>0%</b>		<b>0%</b>
8421	Chemicals	12,032	-	12,032	83.53%	10,050						
<b>Total Chemicals</b>				<b>12,032</b>		<b>10,050</b>			<b>1,069</b>	<b>DDU-21</b>	<b>3,980</b>	<b>DDU-21</b>
7010	Electricity	144,511	-	144,511	90.27%	130,451						
	Gas / Propane	1,688	-	1,688	100.00%	1,688						
7040	Trash Removal	204	-	204	53.71%	109						
<b>Total Utilities</b>				<b>146,402</b>		<b>132,249</b>			<b>24,444</b>	<b>DDU-21</b>	<b>79,843</b>	<b>DDU-21</b>
8005	Smallwares / Tools	7,165	-	7,165	54.80%	3,926						
8018	Safety Supplies	2,118	-	2,118	53.87%	1,141						
8020	Other Supplies	482	-	482	55.16%	266						
	R&M Building	466	-	466	68.82%	321						
8410	R&M Equipment	18,060	-	18,060	66.21%	11,957						
8430	R&M - Water Plant	317,622	-	317,622	100.00%	317,622						
8455	R&M - Sewer Plant	94,024	-	94,024	0.00%	-						
8460	R&M - Distribution Lines	52,490	-	52,490	100.00%	52,490						
8465	R&M - Collection Lines	44,415	-	44,415	0.00%	-						
	Minor Improvements	-	-	-	-	-						
	Nonrecurring Replacements	-	-	-	-	-						
<b>Total Repairs / Maintenance / Supplies</b>				<b>536,842</b>		<b>387,723</b>			<b>17,151</b>	<b>10%</b>	<b>160,645</b>	<b>90%</b>
8005	Cleaning Supplies	69	-	69	54.28%	37						
8015	Office Supplies	2,621	-	2,621	54.99%	1,441						
8025	Printing	791	-	791	56.73%	449						
8030	Computer Expense	629	-	629	54.64%	344						
8035	Postage & Delivery	3,363	-	3,363	53.07%	1,852						
8040	Telephone	2,744	-	2,744	55.58%	1,525						
8045	Mobile Phones / Pagers	4,249	-	4,249	55.29%	2,349						
8050	Travel	2,484	-	2,484	57.14%	1,412						
8055	Meats & Entertainment	252	-	252	56.32%	142						
8060	Refreshments	7	-	7	53.71%	4						
<b>Total Office Expenses</b>				<b>17,209</b>		<b>9,562</b>			<b>580</b>	<b>DDU-21</b>	<b>3,860</b>	<b>DDU-21</b>
8230	Professional Fees	51,407	-	51,407	55.97%	28,774						
<b>Total Accounting &amp; Legal Fees</b>				<b>51,407</b>		<b>28,774</b>			<b>3,917</b>	<b>DDU-21</b>	<b>6,183</b>	<b>DDU-21</b>
8260	Insurance	42,032	-	42,032	67.76%	28,479						
<b>Total Insurance</b>				<b>42,032</b>		<b>28,479</b>			<b>1,782</b>	<b>10%</b>	<b>16,693</b>	<b>90%</b>
<b>Total Rate Case Expenses</b>												

EP-18



# **Attachment EP-19**

Double Diamond Utilities Co.  
 Application for a Rate / Tariff Change  
 Test Year Ended 12/31/2007  
 Direct Assignment and Allocation of Labor Transfer Expense

*Specimens  
& wages*

Date	Description	Total	Water	Sewer
<b>Ground Water System Expense</b>				
<b>Direct Allocation of Expenses</b>				
2/25/2007	labor transfer per 1 & 2 dir of water	\$ 1,200.0	\$ 1,200.0	
2/25/2007	labor transfer per 1 & 2 dir of water	7,200	7,200	
3/6/2007	labor transfer from ddc to utility - water	600	600	
3/6/2007	labor transfer from ddc to utility - water	3,600	3,600	
4/6/2007	labor transfer dir of water	600	600	
4/6/2007	labor transfer dir of water	3,600	3,600	
5/6/2007	labor transfer dir of water	600	600	
5/6/2007	labor transfer dir of water	3,600	3,600	
7/6/2007	labor transfer dir of water	600	600	
7/6/2007	labor transfer dir of water	3,600	3,600	
8/6/2007	labor transfer dir of water	600	600	
8/6/2007	labor transfer dir of water	3,600	3,600	
9/6/2007	labor transfer from ddc to utility - water	600	600	
9/6/2007	labor transfer from ddc to utility - water	3,600	3,600	
10/6/2007	labor transfer dir of water	600	600	
10/6/2007	labor transfer dir of water	3,600	3,600	
11/6/2007	labor transfer dir of water	600	600	
11/6/2007	labor transfer dir of water	3,600	3,600	
12/5/2007	labor transfer from ddc to utility - water	600	600	
12/5/2007	labor transfer from ddc to utility - water	3,600	3,600	
1/6/2007	labor transfer dir of sewer	243		243
1/6/2007	labor transfer dir of sewer	1,456		1,456
2/6/2007	labor transfer dir of sewer	243		243
2/6/2007	labor transfer dir of sewer	1,456		1,456
3/6/2007	labor transfer from ddc to utility - sewer	243		243
3/6/2007	labor transfer from ddc to utility - sewer	1,456		1,456
4/6/2007	labor transfer dir of sewer	243		243
4/6/2007	labor transfer dir of sewer	1,456		1,456
5/6/2007	labor transfer dir of sewer	243		243
5/6/2007	labor transfer dir of sewer	1,456		1,456
6/6/2007	labor transfer from ddc to utility - sewer	243		243
6/6/2007	labor transfer from ddc to utility - sewer	1,456		1,456
7/6/2007	labor transfer dir of sewer	243		243
7/6/2007	labor transfer dir of sewer	1,456		1,456
8/6/2007	labor transfer dir of sewer	243		243
8/6/2007	labor transfer dir of sewer	1,456		1,456
9/6/2007	labor transfer from ddc to utility - sewer	243		243
9/6/2007	labor transfer from ddc to utility - sewer	1,456		1,456
10/6/2007	labor transfer dir of sewer	243		243
10/6/2007	labor transfer dir of sewer	1,456		1,456
11/6/2007	labor transfer dir of sewer	243		243
11/6/2007	labor transfer dir of sewer	1,456		1,456
12/6/2007	labor transfer from ddc to utility - sewer	243		243
12/6/2007	labor transfer from ddc to utility - sewer	1,456		1,456
	Subtotal	\$ 66,588	\$ 46,268	\$ 20,388
	Direct Assignment Factor		69%	31%
<b>Allocation of Remaining Expense based Upon Direct Assignment Factor</b>				
1/6/2007	labor transfers from acct to ddu	\$ 637	\$ 442	\$ 195
1/6/2007	labor transfers from acct to ddu	319	221	98
2/6/2007	labor transfers from acct to ddu	637	442	195
2/6/2007	labor transfers from acct to ddu	319	221	98
3/6/2007	labor transfer from acct to ddu	854	593	261
3/6/2007	labor transfer from acct to ddu	319	221	98
4/6/2007	labor transfers from acct to ddu	637	442	195
4/6/2007	labor transfers from acct to ddu	319	221	98
5/6/2007	labor transfers from acct to ddu	637	442	195
5/6/2007	labor transfers from acct to ddu	319	221	98
6/6/2007	labor transfer from acct to ddu	854	593	261
6/6/2007	labor transfer from acct to ddu	319	221	98
7/6/2007	labor transfers from acct to ddu	637	442	195
7/6/2007	labor transfers from acct to ddu	293	203	90
8/6/2007	labor transfers from acct to ddu	637	442	195
8/6/2007	labor transfers from acct to ddu	293	203	90
9/6/2007	labor transfer from acct to ddu	854	593	261
9/6/2007	labor transfer from acct to ddu	319	221	98
10/6/2007	labor transfers from acct to ddu	637	442	195
10/6/2007	labor transfers from acct to ddu	293	203	90
11/6/2007	labor transfers from acct to ddu	637	442	195

*Exhibit 19 (1)*

*Salaries & wages*

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year Ended 12/31/2007  
Direct Assignment and Allocation of Labor Transfer Expense

Date	Description	Total	Water	Sewer
11/6/2007	labor transfers from acct to ddu			
12/2/2007	LABOR XFERS PPE 12/2/07	293	203	90
12/6/2007	labor transfer from acct to ddu	240	167	73
12/6/2007	labor transfer from acct to ddu	854	593	261
	Subtotal	319	221	98
		\$ 12,476	\$ 8,656	\$ 3,820
	Costs Directly Assigned			
	Allocation of Remaining Cost based upon Direct Assignment Factor	\$ 66,588	\$ 46,200	\$ 20,388
	Allocation of Labor Transfer Expense for Ground Water Systems	12,476	8,656	3,820
		\$ 79,064	\$ 54,856	\$ 24,208

Surface Water System Expense

Date	Description	Total	Water	Sewer
2/25/2007	labor transfer per 1 & 2 dir of water			
3/6/2007	labor transfer from ddc to utility - water	\$ 3,600	\$ 3,600	
4/6/2007	labor transfer dir of water	1,800	1,800	
5/6/2007	labor transfer dir of water	1,800	1,800	
7/6/2007	labor transfer dir of water	1,800	1,800	
8/6/2007	labor transfer dir of water	1,800	1,800	
9/6/2007	labor transfer from ddc to utility - water	1,800	1,800	
10/6/2007	labor transfer dir of water	1,800	1,800	
11/6/2007	labor transfer dir of water	1,800	1,800	
12/6/2007	labor transfer from ddc to utility - water	1,800	1,800	
1/6/2007	labor transfer dir of sewer	728		728
2/6/2007	labor transfer dir of sewer	728		728
3/6/2007	labor transfer from ddc to utility - sewer	728		728
4/6/2007	labor transfer dir of sewer	728		728
5/6/2007	labor transfer dir of sewer	728		728
6/6/2007	labor transfer from ddc to utility - sewer	728		728
7/6/2007	labor transfer dir of sewer	728		728
8/6/2007	labor transfer dir of sewer	728		728
9/6/2007	labor transfer from ddc to utility - sewer	728		728
10/6/2007	labor transfer dir of sewer	728		728
11/6/2007	labor transfer dir of sewer	728		728
12/6/2007	labor transfer from ddc to utility - sewer	728		728
	Subtotal	28,536	19,800	8,736
	Direct Assignment Factor	\$ 28,536	\$ 19,800	\$ 8,736

69%

Allocation of Remaining Expense based Upon Direct Assignment Factor

1/6/2007	labor transfer from ddu to clp			
2/6/2007	labor transfer from ddu to clp	\$ (1,443)	\$ (1,001)	\$ (442)
11/25/2007	C Harriss P11 Labor	(1,443)	(1,001)	(442)
1/6/2007	labor transfers from acct to ddu	76	53	23
2/6/2007	labor transfers from acct to ddu	319	221	98
4/6/2007	labor transfers from acct to ddu	319	221	98
5/6/2007	labor transfers from acct to ddu	319	221	98
7/6/2007	labor transfers from acct to ddu	319	221	98
8/6/2007	labor transfers from acct to ddu	319	221	98
10/6/2007	labor transfers from acct to ddu	319	221	98
11/6/2007	labor transfers from acct to ddu	319	221	98
3/6/2007	labor transfer from acct to ddu	513	356	157
6/6/2007	labor transfer from acct to ddu	513	356	157
9/6/2007	labor transfer from acct to ddu	513	356	157
12/6/2007	labor transfer from acct to ddu	513	356	157
	Subtotal	\$ 1,794	\$ 1,245	\$ 549
	Costs Directly Assigned			
	Allocation of Remaining Cost based upon Direct Assignment Factor	\$ 28,536	\$ 19,800	\$ 8,736
	Allocation of Labor Transfer Expense for Surface Water Systems	1,794	1,245	549
		\$ 30,330	\$ 21,045	\$ 9,285

(2)



Double Diamond Utilities Co.  
 Application for a Rate / Tariff Change  
 Test Year Ended 12/31/2007  
 Direct Assignment of Contract Labor Expense

Date	Description	Total	Water	Sewer
<b>Ground Water System Expense</b>				
10/3/2007	LYLEJAM Checked Sewer Plant and Did Readings 6 Tim	300		300
10/17/2007	LYLEJAM Checked Sewer Plant and Did Readings 6 Tim	300		300
10/31/2007	LYLEJAM Checked Sewer Plant and Did Reading 6 Time	300		300
11/19/2007	LYLEJAM Checked Sewer Plant and did Reading 6 Time	300		300
12/8/2007	LYLEJAM Checked Sewer Plant and did Readings 6 Tim	300		300
	Subtotal	1,500		1,500
<b>Surface Water System Expense</b>				
1/29/2007	SELFAND Water Treatment Operator	425	425	
2/26/2007	SELFAND Water Treatment Operator/February	425	425	
3/26/2007	SELFAND Water Treatment Operator	425	425	
5/1/2007	SELFAND Water Treatment Operator-April 2007	425	425	
5/29/2007	SELFAND Water Treatment Operator-May 2007	425	425	
7/4/2007	SELFAND water treatment operator	425	425	
	Subtotal	2,550	2,550	
	<b>Total</b>	4,050	2,550	1,500

637  
 372

# **Attachment EP-20**

**Detail Trial Balance**

July 23, 2009 1:41 PM

Includes Activities from January 1, 2007 to December 30, 2007

Page 12

Double Diamond Utilities Co

KRS

G/L Account: No.: 7010-0000..9999-9999, Department Filter: 6090

*Retreat*

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
						Total Activities	1,143.78	600.00	543.78

Account: 8230-0000 Property Taxes Ending Balance . . . . . 543.78

Account: 8250-0000 Professional Fees Beginning Balance . . . . . 0.00

02/08/07	Invo:	PJ0013407	PURCHJNL			CEE/Renew WW Permit-Permit#	315.00		
04/12/07	Invo:	PJ0013857	PURCHJNL			CONSENV Submittal of Wastewat	900.00		
07/20/07	Invo:	PJ0014751	PURCHJNL			CONSENV 1st-Payment-Propose	1,066.66		
07/30/07	Invo:	PJ0014855	PURCHJNL			TCEQ Field Citation-Failure to Obtain	210.00		
12/30/07		JE0002636	GENJNL			reclass consenv acceptance of pr	4,800.00		
						Total Activities	7,291.66	0.00	7,291.66

*Handwritten notes:*  
 <315.00 > WW permit  
 <900.00 > WW permit  
 <1,066.66 > R/C - sewer  
 <210.00 > penalty - J. Lyles  
 <4,800.00 > 1/2 Water - 2,400  
 1/2 sewer - 2,400

Account: 8250-0000 Professional Fees Ending Balance . . . . . 7,291.66

Account: 8260-0000 Insurance Expense Beginning Balance . . . . . 0.00

01/28/07		JE0009687	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	956.00		
01/29/07		JE0010048	GENJNL			WMGEO-Pvt Risk Ins-P1	86.02		
02/25/07		JE0010042	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
02/25/07		JE0010042	GENJNL			WMGEO-Pvt Risk Ins	86.02		
02/28/07		JE0010093	GENJNL			WMGEO-Pvt Risk Ins	86.02		
04/01/07		JE0010093	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
04/29/07		JE0010201	GENJNL			Pkg, Umbrella, E&O, Auto Ins	806.00		
04/29/07		JE0010201	GENJNL			WMGEO-Pvt Risk Ins	86.02		
05/27/07		JE0010322	GENJNL			Pkg, Umbrella, E&O, Auto Ins	806.00		
05/27/07		JE0010322	GENJNL			WMGEO-Pvt Risk Ins	86.02		
07/01/07		JE0010430	GENJNL			Pkg, Umbrella, E&O, Auto Ins	806.00		
07/01/07		JE0010430	GENJNL			WMGEO-Pvt Risk Ins	86.02		
07/29/07		JE0010567	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
07/29/07		JE0010567	GENJNL			WMGEO-Pvt Risk Ins	86.02		
08/26/07		JE0010680	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
08/26/07		JE0010680	GENJNL			WMGEO-Pvt Risk Ins	86.02		
09/30/07		JE0010798	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
09/30/07		JE0010798	GENJNL			WMGEO-Pvt Risk Ins	86.02		
10/28/07		JE0010899	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
11/25/07		JE0010984	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
11/25/07		JE0010984	GENJNL			WMGEO-Pvt Risk Ins	129.34		
12/30/07		JE0011067	GENJNL			Pkg, Umbrella, E&O, Auto Ins	806.00		
12/30/07		JE0011067	GENJNL			WMGEO-Pvt Risk Ins	129.34		

*Exhibit 2001*

**Detail Trial Balance**

Includes Activities from January 1, 2007 to December 30, 2007  
 Double Diamond Utilities Co.

July 23, 2009 1:41 PM

Page 15

KRS

G/L Account: No.. 7010-0000, 9999-9999, Department Filter: 6090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8410-0000		R&M Equipment				Balance Forward . . . . .	1,033.08	0.00	0.00
05/31/07	Invoi	PJ0014546	PURCHJNL			VERMEQU Tooth Pockets	120.00		
06/18/07	Invoi	PJ0014568	PURCHJNL			EAGLAUT Filters-Backhoe	54.08		
06/25/07	Invoi	PJ0014577	PURCHJNL			HUNDENT Hose & Orfs Female	35.37		
07/02/07	Invoi	PJ0014742	PURCHJNL			HOLTCAT Cable As	101.26		
07/02/07	Invoi	PJ0014743	PURCHJNL			HOLTCAT Cable As	54.16		
07/02/07	Invoi	PJ0014745	PURCHJNL			HUNDENT Hydraulic Hose-420D	30.00		
07/12/07	Credi	PJ0014744	PURCHJNL			HOLTCAT Cable As		98.55	
07/30/07	Invoi	PJ0000033	PURCHJNL			EAGLAUT Shop Supplies	46.61		
07/30/07	Invoi	PJ0014903	PURCHJNL			VERMEQU Rock Saw Teeth	554.38		
08/16/07	Invoi	AP0011407	PURCHASE	Vend	HACKWEL	Invoice 11410	500.00		
08/27/07	Invoi	PJ0014955	PURCHJNL			HOLTCAT Swing Cylinder	742.06		
08/27/07	Invoi	PJ0014956	PURCHJNL			HUNDENT Seal Kit, Test Small C	110.29		
08/27/07	Invoi	PJ0015000	PURCHJNL			VERMEQU Bolt Kit	271.91		
08/27/07	Invoi	PJ0015181	PURCHJNL			VERMEQU Clamp, Gasket, Batter	59.53		
08/27/07	Invoi	PJ0015182	PURCHJNL			VERMEQU Turbocharger	586.88		
08/27/07	Invoi	PJ0015183	PURCHJNL			VERMEQU Pockets	123.78		
09/12/07	Invoi	PJ0015189	PURCHJNL			VERMEQU Engine Mounts	16.10		
09/12/07	Invoi	PJ0000195	PURCHJNL			EAGLAUT Grease Cartridges	25.54		
09/12/07	Invoi	PJ0015244	PURCHJNL			UNITREN Fuel for Backhoe	56.53		
09/19/07	Invoi	PJ0015205	PURCHJNL			HOLTCAT Rebuild Hoe Boom on	861.50		
09/28/07	Invoi	PJ0015246	PURCHJNL			Tires	337.70		
10/10/07	Invoi	PJ0015354	PURCHJNL			HUNDENT Fitting for Backhoe	12.85		
10/29/07	Invoi	PJ0015448	PURCHJNL			HOLTCAT Boom Lock Cable, Roll	445.93		
11/05/07	Invoi	PJ0015470	PURCHJNL			WRIGTIR Tire for Utility Pickup	163.46		
11/26/07	Invoi	PJ0015664	PURCHJNL			VERMEQU Clamp, gasket, battery	52.13		
11/27/07	Invoi	PJ0015614	PURCHJNL			TIRETEA Tires for Backhoe	146.23		
11/27/07	Invoi	PJ0015715	PURCHJNL			TIRETEA Rear Tire Flat Repair, B	57.13		
11/29/07	Invoi	PJ0015721	PURCHJNL			WRIGTIR Tube, Valve Stem	12.00		
12/06/07	Invoi	PJ0015774	PURCHJNL			EAGLAUT Oil	37.32		
Total Activities . . . . .							6,647.81	98.55	6,548.26

*Handwritten:* 742.06 returned

*Handwritten:* 8710

Account: 8410-0000 R&M Equipment Ending Balance . . . . . 6,548.26 ✓

Account: 8421-0000 R&M Chemicals Beginning Balance . . . . . 0.00

01/12/07	Invoi	PJ0013483	PURCHJNL			LONESTA CL2 Bottle Rent	26.94		
02/12/07	Invoi	PJ0013680	PURCHJNL			LONESTA CL2 Bottle Rental	26.94		
02/13/07	Invoi	PJ0013679	PURCHJNL			LONESTA 2 Chlorine Gas Cylinde	209.30		
04/02/07	Invoi	PJ0014079	PURCHJNL			LONESTA CL2 Bottle Rental	5.39		
04/12/07	Invoi	PJ0014080	PURCHJNL			LONESTA CL2 Bottle Rental	21.55		
05/28/07	Invoi	PJ0014313	PURCHJNL			LONESTA CL2 Bottle Rental	21.55		
06/11/07	Invoi	PJ0014526	PURCHJNL			LONESTA CL1 Bottle Rent	21.55		
07/11/07	Invoi	PJ0014799	PURCHJNL			LONESTA CL2 Bottle Rent	21.35		
Balance to Carry Forward . . . . .							354.57	0.00	0.00

*Handwritten:* (2)

**Detail Trial Balance**

July 23, 2009 1:41 PM

Includes Activities from January 1, 2007 to December 30, 2007

Page 16

Double Diamond Utilities Co

KRS

G/L Account: No.. 7010-0000..9999-9999, Department Filter: 6090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
Account: 8421-0000 R&M Chemicals							Balance Forward . . . . .	354.57	0.00	0.00
08/27/07	Invoi	PJ0015009	PURCHJNL			LONESTA 150# Chlorine Gas Cyl	207.36			
08/27/07	Invoi	PJ0015010	PURCHJNL			LONESTA CL2 Bottle Rent	10.68			
08/27/07	Invoi	PJ0015126	PURCHJNL			USABLU Sewer Tests	( 27.61 )			
09/10/07	Invoi	PJ0015188	PURCHJNL			LONESTA CL2 Bottled Rent	21.35			
10/09/07	Invoi	PJ0015308	PURCHJNL			LONESTA CL2 Bottle Rent	21.35			
11/06/07	Invoi	PJ0015543	PURCHJNL			LONESTA 150# Chlorine Gas Cyl	518.41			
11/26/07	Invoi	PJ0015603	PURCHJNL			LONESTA CL2 Bottle Rent	10.68			
12/12/07	Invoi	PJ0015813	PURCHJNL			LONESTA CL2 Bottle Rent	37.36			
Total Activities . . . . .							1,209.37	0.00	1,209.37	

Account: 8421-0000 R&M Chemicals **Ending Balance . . . . . 1,209.37**

Account: 8450-0000 R&M - Water Plant **Beginning Balance . . . . . 0.00**

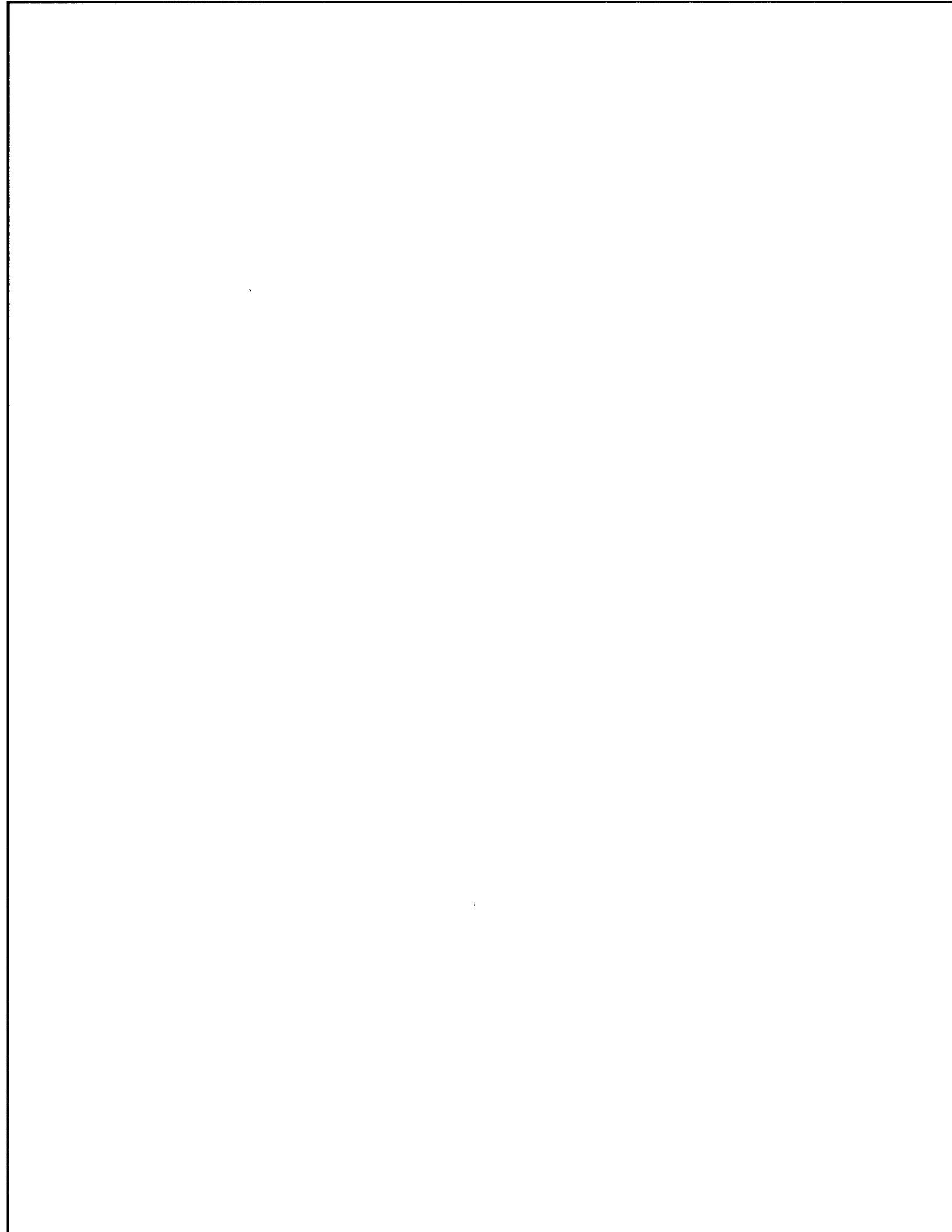
01/01/07	Invoi	PJ0013326	PURCHJNL			HDWAT#2 Check Boosters Not R	171.55		
01/01/07	Invoi	PJ0013327	PURCHJNL			HOMEDP Replace Alternator in	368.57		
02/26/07	Invoi	PJ0013710	PURCHJNL			HDWATER 3/4 Ball MV-360 Rotat	459.03		
02/26/07	Invoi	PJ0013718	PURCHJNL			LONESTA Well #1	361.07		
02/26/07	Invoi	PJ0013787	PURCHJNL			SCOOP High/Low Ejector	470.00		
04/02/07	Invoi	PJ0014100	PURCHJNL			WALLELE Service Call at Well #1	240.00		
04/30/07	Invoi	PJ0014177	PURCHJNL			MCCLMECH Repair Water Well	1,631.00		
05/28/07	Invoi	PJ0014330	PURCHJNL			MCCLMECH Repair Solenoid Vav	348.00		
06/10/07	Invoi	PJ0014547	PURCHJNL			WALLELE Connect lift station at cl	408.88		
06/18/07	Invoi	PJ0014506	PURCHJNL			DEALELE Fuse	69.56		
07/02/07	Invoi	PJ0014750	PURCHJNL			WALLELE Well #1-Check Well #1	3,345.93		
07/20/07	Invoi	PJ0014688	PURCHJNL			MCCLMECH Repair water well co	380.00		
07/31/07	Invoi	PJ0014900	PURCHJNL			WALLELE Well #2 Not Running,	268.56		
08/26/07		JE0002450	GENJNL			reclass mclmech water well emer	1,400.00		
08/27/07	Invoi	PJ0015118	PURCHJNL			PKAUTOS Motor Head, Check Va	676.55		
08/27/07	Invoi	PJ0015198	PURCHJNL			POLLWAT Motor Head, Check Va	7,378.39		
09/28/07	Invoi	PJ0015228	PURCHJNL			HUNTELE Replace Stonco Holder	84.58		
11/26/07	Invoi	PJ0015585	PURCHJNL			DEALELE Photo Cell-Well Light	12.64		
12/20/07	Invoi	PJ0015811	PURCHJNL			HOMEDP PVC Bushing	2.47		
Total Activities . . . . .							18,076.79	0.00	18,076.79

Account: 8450-0000 R&M - Water Plant **Ending Balance . . . . . 18,076.79**

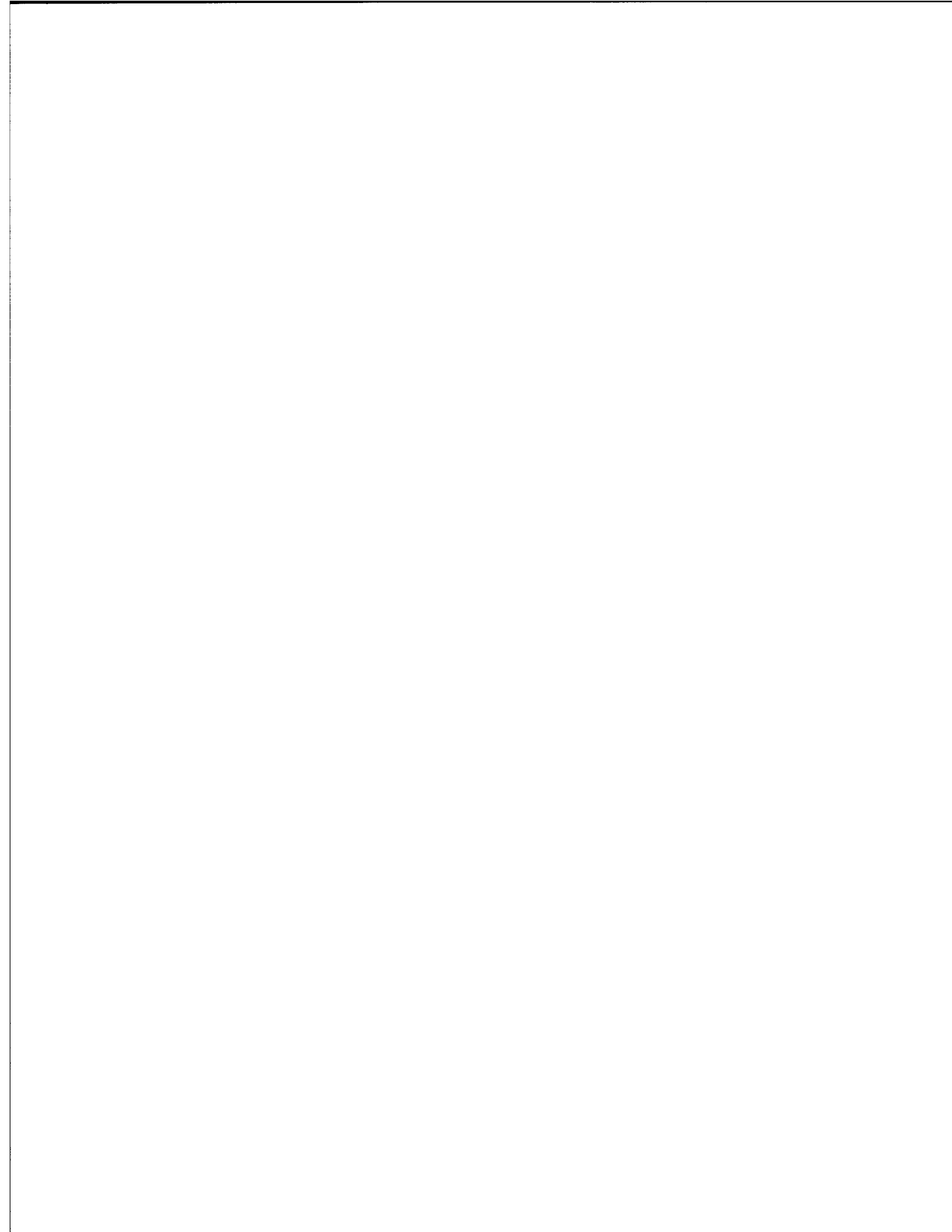
Account: 8455-0000 R&M - Sewer Plant **Beginning Balance . . . . . 0.00**

02/26/07	Invoi	PJ0013739	PURCHJNL			WALLELE Check Flow Meter	245.00		
04/02/07	Invoi	PJ0013943	PURCHJNL			USABLU Hack DPD, Chlorin Colo	565.14		
Balance to Carry Forward . . . . .							810.14	0.00	0.00

(3)



# **Attachment EP-21**





**Detail Trial Balance**

July 23, 2008 1:45 PM

Includes Activities from January 1, 2007 to December 30, 2007

Page 16

Double Diamond Utilities Co

KRS

*the cliffs*

G/L Account: No.: 7010-0000..9999-9999, Department Filter: 8090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
01/24/07	Invoi	PJ0013329	PURCHJNL			CONSENV TC water supply impr	2,500.00		
04/30/07	Invoi	AP0010795	PURCHASE	Vend	MEHTGRO	Invoice 10798	<6,591.16>		
05/28/07	Invoi	AP0010912	PURCHASE	Vend	MEHTGRO	Invoice 10915	<6,470.76>		
06/06/07	Invoi	PJ0014378	PURCHJNL			CONSENV Preparation/Submittal	<1,012.00>		
06/20/07	Invoi	AP0011127	PURCHASE	Vend	MEHTGRO	Invoice 11131	<9,293.29>		
07/17/07	Invoi	AP0011224	PURCHASE	Vend	MEHTGRO	Invoice 11227	<1,925.73>		
07/20/07	Invoi	PJ0014751	PURCHJNL			CONSENV 1st-Payment-Propose	<1,066.67>		
09/07/07	Invoi	PJ0015113	PURCHJNL			MEHTGRO Pay Request #5-Lab	<3,743.73>		
Total Activities . . . . .							32,603.34	0.00	32,603.34

*DMA → 6/05 - 1/07*

*Engr water plant upgrade  
Engr Svs - water upgrade  
P.Y (WSP)  
Engr plan for construction GST  
Temp. design for GST  
K/C Sewer  
Engr 1st pit study filtration  
LAF*

Account: 8250-0000 Professional Fees

Ending Balance . . . . . 32,603.34

Account: 8260-0000 Insurance Expense

Beginning Balance . . . . . 0.00

*8250 Professional fees*

01/28/07	JE0009687	GENJNL	Pkg, Umbrella, E&O, Aut	6,591.00 +
01/29/07	JE0010048	GENJNL	WMGEO-Pvt Risk Ins-P1	6,471.00 +
02/25/07	JE0010042	GENJNL	Pkg, Umbrella, E&O, Aut	9,293.00 +
02/25/07	JE0010042	GENJNL	WMGEO-Pvt Risk Ins	1,926.00 +
02/28/07	JE0010093	GENJNL	WMGEO-Pvt Risk Ins	3,744.00 +
04/01/07	JE0010093	GENJNL	Pkg, Umbrella, E&O, Aut	005.00 +
04/29/07	JE0010201	GENJNL	Pkg, Umbrella, E&O, Aut	28,025.00 *
04/29/07	JE0010201	GENJNL	WMGEO-Pvt Risk Ins	
05/27/07	JE0010322	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
05/27/07	JE0010322	GENJNL	WMGEO-Pvt Risk Ins	86.02
07/01/07	JE0010430	GENJNL	Pkg, Umbrella, E&O, Auto ins	981.00
07/01/07	JE0010430	GENJNL	WMGEO-Pvt Risk Ins	86.02
07/29/07	JE0010567	GENJNL	Pkg, Umbrella, E&O, Auto Ins	981.00
07/29/07	JE0010567	GENJNL	WMGEO-Pvt Risk Ins	86.02
08/26/07	JE0010680	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
08/26/07	JE0010680	GENJNL	WMGEO-Pvt Risk Ins	86.02
09/30/07	JE0010798	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
09/30/07	JE0010798	GENJNL	WMGEO-Pvt Risk Ins	86.02
10/28/07	JE0010899	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
11/25/07	JE0010984	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
11/25/07	JE0010984	GENJNL	WMGEO-Pvt Risk Ins	129.34
12/30/07	JE0011067	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
12/30/07	JE0011067	GENJNL	WMGEO-Pvt Risk Ins	129.34

*Exhibit 28 (1)*

**Detail Trial Balance**

July 23, 2009 1 45 PM

Includes Activities from January 1, 2007 to December 30, 2007

Page 18

Double Diamond Utilities Co.

KRS

G/L Account: No : 7010-0000..9999-9999, Department Filter: 8090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
							Total Activities . . . . .	474.87	0.00	474.87
<b>Account: 8310-0000</b>		<b>Credit Card Fees</b>				<b>Ending Balance . . . . .</b>			<b>474.87</b>	
<b>Account: 8400-0000</b>		<b>R&amp;M Building</b>				<b>Beginning Balance . . . . .</b>			<b>0.00</b>	
01/31/07	Invoi	PJ0013458	PURCHJNL			DANSCEN Duct Tape	10.53			
04/06/07	Invoi	PJ0025824	PURCHJNL			DANSBUI Supplies to Hang MSD	3.50			
08/12/07	Invoi	PJ0045039	PURCHJNL			HARPJEF Solar Lights	168.87			
							Total Activities . . . . .	182.90	0.00	182.90
<b>Account: 8400-0000</b>		<b>R&amp;M Building</b>				<b>Ending Balance . . . . .</b>			<b>182.90</b>	
<b>Account: 8410-0000</b>		<b>R&amp;M Equipment</b>				<b>Beginning Balance . . . . .</b>			<b>0.00</b>	
01/07/07	Invoi	PJ0013374	PURCHJNL			PKAUTOS Oil for Backhoe	24.39			
03/13/07	Invoi	PJ0025559	PURCHJNL			PETTCAS Hose Assbly-Pontoon	29.00			
04/02/07	Invoi	PJ0025852	PURCHJNL			PKAUTO Oil and Filters for Back	24.12			
04/02/07	Invoi	PJ0013944	PURCHJNL			VERMEQU Rock Saw Teeth	414.49			
07/30/07	Invoi	PJ0014824	PURCHJNL			CUSTHOS Hose for Backhoe	54.13			
07/30/07	Invoi	PJ0014842	PURCHJNL			PKAUTOS Hydraulic Fluid for Bac	35.17			
08/01/07	Invoi	PJ0014845	PURCHJNL			PKAUTOS Hydraulic Fluid for Bac	70.35			
11/26/07	Invoi	PJ0028493	PURCHJNL			MATHTRI Welding Supplies	57.98			
12/05/07	Invoi	PJ0015740	PURCHJNL			CASEEQU Backhoe Repair	2,936.79			
12/05/07	Credi	PJ0015762	PURCHJNL			CASEEQU Credit		200.00		
							Total Activities . . . . .	3,646.42	200.00	3,446.42
<b>Account: 8410-0000</b>		<b>R&amp;M Equipment</b>				<b>Ending Balance . . . . .</b>			<b>3,446.42</b>	
<b>Account: 8421-0000</b>		<b>R&amp;M Chemicals</b>				<b>Beginning Balance . . . . .</b>			<b>0.00</b>	
01/09/07	Invoi	PJ0013355	PURCHJNL			DPCINDU Chemicals	665.80			
01/10/07	Invoi	PJ0013404	PURCHJNL			HERICLE Chemicals	164.48			
02/16/07	Invoi	PJ0013658	PURCHJNL			CLEAAS Sewer Plant Chemicals	1,448.75			
04/03/07	Invoi	PJ0013919	PURCHJNL			PROGWAT Cleaning Chemicals	766.83			
04/13/07	Invoi	PJ0014055	PURCHJNL			DANSCEN Acid	11.25			
04/18/07	Invoi	PJ0014054	PURCHJNL			DANSCEN Acid	31.05			
07/10/07	Invoi	PJ0014759	PURCHJNL			DPCINDU Chemicals	222.02			
07/30/07	Invoi	PJ0014849	PURCHJNL			USABLU Alkalinity Test Kit	57.10			
08/10/07	Invoi	PJ0014880	PURCHJNL			DPCINDU Chemicals	1,032.06			
							Balance to Carry Forward . . . . .	4,399.34	0.00	0.00

\$1,448.75

1,448.75 } REMOVE SAME

1,448.75 (2)

**Detail Trial Balance**

Includes Activities from January 1, 2007 to December 31, 2007  
 Double Diamond Utilities Co

000

009 1:45 PM  
 Page 19  
 KRS

G/L Account No 7010-0000..9999-9999

000

*RO*

*8450 Assets*

Posting Date	Doc Type	Document No.	Sol. Coc					
				4,871.25	+		1,738.00	+
				4,871.25	+		2,938.00	+
				4,871.25	+		4,877.00	+
				4,871.25	+		2,381.00	+
							12,162.00	+
							9,323.00	+
							1,513.00	+
							7,082.00	+
							2,745.00	+
				20,345.00	-			
							44,759.00	+
								6,321.10
								6,321.10

Account: 8421-0000 R&M Chemicals

Ending Balance . . . . .

6,321.10

Account: 8450-0000 R&M - Water Plant

Beginning Balance . . . . .

0.00

01/02/07	Invoi	PJ0013222	PURCHJNL	PROGWAT 7th Month Rental on	4,871.25	<i>RO</i>		
01/02/07	Invoi	PJ0013223	PURCHJNL	PROGWAT Rubber Couplings	113.66			
01/23/07	Invoi	PJ0013496	PURCHJNL	PROGWAT Rebuilt Pumps	1,738.25	<i>asset</i>		
01/26/07	Invoi	PJ0013466	PURCHJNL	DWUTIL Clamps for Leaks Behin	204.84			
02/02/07	Invoi	PJ0013495	PURCHJNL	PROGWAT 8th Month Rental RO	4,871.25			
02/05/07	Invoi	PJ0013493	PURCHJNL	PKAUTOS Oil/Water Plant	9.16			
02/14/07	Invoi	PJ0013660	PURCHJNL	Power Receptacle	11.72			
02/14/07	Invoi	PJ0013661	PURCHJNL	DANSCEN Receptacies and Clam	26.05			
02/19/07	Invoi	PJ0013620	PURCHJNL	PROGWAT Antiscalent	431.90			
02/19/07	Invoi	PJ0013621	PURCHJNL	PROGWAT Rebuilt Pump and Be	2,938.42	<i>asset</i>		
02/26/07	Invoi	PJ0013702	PURCHJNL	DANSCEN Insulation for Pipes	56.21			
02/26/07	Invoi	PJ0013726	PURCHJNL	SIMMLUM Supplies	42.72			
02/27/07	Invoi	PJ0013733	PURCHJNL	SMITPUM Motor, Pump and Asse	5,429.91			
03/01/07	Invoi	PJ0013725	PURCHJNL	PROGWAT 9th Month Rental on	4,871.25	<i>RO</i>		
03/06/07	Invoi	PJ0013724	PURCHJNL	PKAUTOS Battery and Fluid for P	13.21			
03/08/07	Invoi	PJ0025612	PURCHJNL	PKAUTO Spark Plugs, Oil for Pon	6.29			
03/08/07	Invoi	PJ0013737	PURCHJNL	TRADPOS Disposable Camera	11.73			
03/12/07	Invoi	PJ0025658	PURCHJNL	SCUBPOI Divers for Water Pump	70.00			
03/13/07	Invoi	PJ0025657	PURCHJNL	RICHWEL Tear Down and Replac	312.80			
04/02/07	Invoi	PJ0025815	PURCHJNL	ARGOBAR Lake Pump Repair	360.00			
04/02/07	Invoi	PJ0013920	PURCHJNL	PROGWAT 10th Month Rental of	4,871.25	<i>RO</i>		
04/02/07	Invoi	PJ0013975	PURCHJNL	DANSCEN Glue and Cleaner for	28.75			
04/02/07	Invoi	PJ0026067	PURCHJNL	SMITPUM Pull Lake Pumps	433.64			
04/02/07	Invoi	AP0010692	PURCHASE	Vend ACTSUPP Invoice 10695	2,045.57			
04/03/07	Invoi	PJ0013919	PURCHJNL	PROGWAT Micron Filters	1,273.77			
04/05/07	Invoi	PJ0014040	PURCHJNL	ACTSUPP Straight Meter Couplin	171.85			
04/18/07	Invoi	PJ0014093	PURCHJNL	PROGWAT Multimedia Filter	2,300.99			
04/30/07	Invoi	PJ0014112	PURCHJNL	J&JOILF 200 AMP Fuses-Water P	317.95			
04/30/07	Invoi	PJ0014116	PURCHJNL	PROGWAT Micron Filters and Citr	1,742.77			
04/30/07	Invoi	PJ0014173	PURCHJNL	J&JOILF Disconnect RO Unit	207.04			
05/01/07	Invoi	PJ0014182	PURCHJNL	MORRISUP Vaive for Pump Stati	376.97			
05/01/07	Invoi	PJ0014232	PURCHJNL	IMCWAS Pump Water Filter	255.00			
05/02/07	Invoi	PJ0014117	PURCHJNL	SIMMLUM Supplies for Water Pla	33.40			
				Balance to Carry Forward	40,449.67		0.00	0.00

(3)

Detail Trial Balance

July 23, 2009 1:46 PM

Includes Activities from January 1, 2007 to December 31, 2007

Page 20

Double Diamond Utilities Co

KRS

G/L Account: No.. 7010-0000..9999-9999, Department Filter: 8090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8450-0000		R&M - Water Plant				Balance Forward . . . . .	40,449.67	0.00	0.00
05/07/07	Invoi	PJ0014220	PURCHJNL			DANSCEN Hose Connection	3.84		
05/08/07	Invoi	PJ0014176	PURCHJNL			MCCLMECH Parts for Lake Pump	140.60		
05/09/07	Invoi	PJ0026318	PURCHJNL			DANSBUI Nylon Ties	1.54		
05/09/07	Invoi	PJ0026319	PURCHJNL			DANSBUI Nylon Ties	7.79		
05/09/07	Invoi	PJ0014180	PURCHJNL			MORRISUP Tank Fill Lines for Gr	1,469.95		
05/09/07	Invoi	PJ0014181	PURCHJNL			Tank Fill Lines for Ground Storage	39.13		
05/10/07	Invoi	PJ0014185	PURCHJNL			OILCITY Repairs to Lake Pumps	14.17		
05/10/07	Invoi	PJ0014187	PURCHJNL			PKAUTOS Supplies for air lines	12.80		
05/11/07	Invoi	PJ0014191	PURCHJNL			PROGWAT Permeate Port	174.04		
05/11/07	Invoi	PJ0014210	PURCHJNL			ARGOBAR Replace Water Pump	750.00		
05/14/07	Invoi	PJ0014179	PURCHJNL			MILKTRA Water Truck on Stand	747.00		
05/14/07	Invoi	PJ0014259	PURCHJNL			WALLELE Lake Pump Work	4,876.58		
05/15/07	Invoi	PJ0026320	PURCHJNL			SCUBPOI Pulling and Replacing	320.00		
05/15/07	Invoi	PJ0014212	PURCHJNL			BUCHBUI PVC Plug and Coupling	11.66		
05/15/07	Invoi	PJ0014227	PURCHJNL			EXCESUP Clamps and Camlocks	569.98		
05/15/07	Invoi	PJ0014230	PURCHJNL			HOLLTEX PSI Reducing Valve	86.75		
05/15/07	Invoi	PJ0014236	PURCHJNL			DONNWEI Welding for PSI reduc	160.13		
05/16/07	Invoi	PJ0014183	PURCHJNL			MORRISUP PSI Reducing Valve	477.27		
05/16/07	Invoi	PJ0014184	PURCHJNL			MORRISUP PSI Reducing Valve	118.36		
05/18/07	Invoi	PJ0014174	PURCHJNL			J&JOILF Hook Up RO Unit	859.77		
05/19/07	Invoi	PJ0014221	PURCHJNL			DANSCEN Washers and Bolts	17.93		
05/21/07	Invoi	PJ0014219	PURCHJNL			DANSCEN PVC Couplings	3.07		
05/21/07	Invoi	PJ0014252	PURCHJNL			PROGWAT Muratic Acid	337.40		
05/23/07	Invoi	PJ0014249	PURCHJNL			Plywood	18.31		
05/23/07	Invoi	PJ0014253	PURCHJNL			PROGWAT Pick Up Charges for	1,239.46		
05/23/07	Invoi	PJ0014254	PURCHJNL			PROGWAT Alum	173.20		
05/28/07	Invoi	PJ0014280	PURCHJNL			TRACSUP Supplies for UF Syste	37.19		
05/28/07	Invoi	PJ0014281	PURCHJNL			TRACSUP Tank for UF System	402.18		
05/28/07	Invoi	PJ0014299	PURCHJNL			ACTSUPP Valves and Clamps	117.34		
05/28/07	Invoi	PJ0014302	PURCHJNL			DANSCEN Bolts, Nuts and Wash	13.32		
05/28/07	Invoi	PJ0014303	PURCHJNL			DANSCEN Drain Spade	20.68		
05/28/07	Invoi	AP0010908	PURCHASE	Vend	BOBCCON	Invoice 10911	300.00		
05/28/07	Invoi	PJ0014383	PURCHJNL			DANSCEN Bolts, Nuts and Wash	25.60		
05/28/07	Invoi	PJ0014388	PURCHJNL			DANSCEN Hex Bushings	1.54		
05/28/07	Invoi	PJ0014389	PURCHJNL			DANSCEN Bushings and Adapter	6.43		
05/28/07	Invoi	PJ0014399	PURCHJNL			HERICLE Chemicals	164.48		
05/29/07	Invoi	PJ0014403	PURCHJNL			J&JOILF Wiring for New UF Syste	5,463.50		
05/29/07	Invoi	PJ0014405	PURCHJNL			JOHNSUP Pumps and Ball Valve	226.31		
05/29/07	Invoi	PJ0014495	PURCHJNL			PROGWAT Multimedia Filter	3,716.06		
05/30/07	Invoi	PJ0014420	PURCHJNL			MORRISUP Fill Line Ground Stor	488.33		
05/30/07	Invoi	PJ0014421	PURCHJNL			Fill Line Ground Storage	2,381.07		
05/31/07	Invoi	PJ0014387	PURCHJNL			Nylon Twine	6.57		
05/31/07	Invoi	PJ0014422	PURCHJNL			MORRISUP Supplies for Water Pl	185.00		
05/31/07	Invoi	PJ0014436	PURCHJNL			SMITPUM Lake Pump Repairs	12,162.06		
05/31/07	Invoi	PJ0014437	PURCHJNL			SMITPUM Lake Pump Repairs	690.63		
						Balance to Carry Forward . . . . .	79,490.69	0.00	0.00

(4)

**Detail Trial Balance**

July 23, 2009 1:45 PM

Includes Activities from January 1, 2007 to December 30, 2007  
 Double Diamond Utilities Co

Page 21  
 KRS

G/L Account: No 7010-0000..9999-9999, Department Filter: 8090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8450-0000		R&M - Water Plant				Balance Forward . . . . .	79,490.69	0.00	0.00
05/31/07	Invoi	PJ0014499	PURCHJNL			ACTSUPP Valves & clamps	623.02		
06/03/07	Invoi	PJ0014453	PURCHJNL			UNITREN Rocksaw Rental	4,716.23		
06/06/07	Invoi	PJ0014385	PURCHJNL			DANSCEN Bolts, Nuts, WD-40, et	48.57		
06/06/07	Invoi	PJ0014386	PURCHJNL			DANSCEN Bolts for PSI Valve	13.24		
06/06/07	Invoi	PJ0014431	PURCHJNL			PKAUTOS Rubber	6.28		
06/07/07	Invoi	PJ0014471	PURCHJNL			ENGIHOU Cut Off Saw and Blade	1,221.03		
06/10/07	Invoi	PJ0014456	PURCHJNL			WALLELE Lake Pump Work	857.69		
06/10/07	Invoi	PJ0014457	PURCHJNL			WALLELE Lake Pump Work	729.30		
06/11/07	Invoi	PJ0014455	PURCHJNL			WALLELE Lake Pump Work	248.72		
06/12/07	Invoi	PJ0014427	PURCHJNL			MORRISUP Pipe for Ground Stor	635.25		
06/12/07	Invoi	PJ0014428	PURCHJNL			MORRISUP Meter for Product Wa	4,535.68		
06/12/07	Invoi	PJ0014429	PURCHJNL			MORRISUP Pipe Fittings for Fill Li	606.01		
06/12/07	Invoi	PJ0014507	PURCHJNL			Chemicals	168.02		
06/13/07	Invoi	PJ0014341	PURCHJNL			C&CCONC Slab for New Storage	4,620.00		
06/14/07	Invoi	PJ0014380	PURCHJNL			DANSCEN Galvanized Nipple	1.94		
06/14/07	Invoi	PJ0014381	PURCHJNL			DANSCEN Couplings	1.60		
06/14/07	Invoi	PJ0014382	PURCHJNL			DANSCEN Screws, Washers and	6.45		
06/15/07	Invoi	PJ0014435	PURCHJNL			PROGWAT Check Valves for Boo	475.73		
06/15/07	Invoi	PJ0026698	PURCHJNL			Wiring for Lake Pumps	116.02		
06/15/07		JE0010270	GENJNL			Material-Ground Stor Tanks	140.29		
06/18/07	Invoi	PJ0014533	PURCHJNL			MINEREN Chop saw rental	416.76		
06/20/07	Invoi	PJ0026629	PURCHJNL			PETTCAS Parts for UF System	49.92		
06/21/07	Invoi	PJ0014600	PURCHJNL			LAYNCHR Hydranautic CPA2 Ele	23,997.40		
06/26/07	Invoi	PJ0014602	PURCHJNL			PROGWAT Micron Filters	2,564.73		
07/02/07	Invoi	PJ0014663	PURCHJNL			DANSCEN Power cords	82.20		
07/06/07	Invoi	PJ0014694	PURCHJNL			PROGWAT Actuator	233.25		
07/09/07	Invoi	PJ0014664	PURCHJNL			DANSCEN Couplings	4.80		
07/11/07	Invoi	PJ0014724	PURCHJNL			JOHNSUP Gage Oil	54.25		
07/11/07	Invoi	PJ0014733	PURCHJNL			RUSSTUR Pad Built for Storage T	2,480.00		
07/16/07	Invoi	PJ0014645	PURCHJNL			RONNWEL Welded Split in Sand	125.00		
07/17/07	Invoi	PJ0014765	PURCHJNL			MORRISUP Saddle Repair	623.36		
07/19/07	Invoi	PJ0014763	PURCHJNL			J&JOILF RO Cleaning Skid-Power	731.13		
07/23/07	Invoi	PJ0014708	PURCHJNL			RONNWEL Rebuilt booster pump	220.00		
07/24/07	Invoi	PJ0014758	PURCHJNL			DANSCEN Acid	18.00		
07/30/07	Invoi	PJ0014825	PURCHJNL			DANSCEN Muriatic Acid and PVC	24.54		
07/30/07	Invoi	PJ0014828	PURCHJNL			MORRISUP Valves for Booster Pu	278.92		
07/30/07	Invoi	PJ0014829	PURCHJNL			MORRISUP Gaskets for UF Line	437.33		
07/30/07	Invoi	PJ0014831	PURCHJNL			MORRISUP PVC	118.21		
07/30/07	Invoi	PJ0014833	PURCHJNL			PKAUTOS Belt	6.82		
07/30/07	Invoi	PJ0014856	PURCHJNL			WELLWAT Sand for Ground Stor	910.00		
07/31/07	Invoi	PJ0014835	PURCHJNL			SIMMLUM Pad Lock, etc	30.29		
08/01/07	Invoi	PJ0014838	PURCHJNL			MORRISUP Couplings and Nipple	227.58		
08/08/07	Invoi	PJ0014894	PURCHJNL			OILCITY Hoses	86.72		
08/13/07	Invoi	PJ0014877	PURCHJNL			DANSCEN Teflon Tape	5.97		
08/13/07	Invoi	PJ0014917	PURCHJNL			USABLU Circular Chart and T-Sta	164.23		
						Balance to Carry Forward . . . . .	133,153.17	0.00	0.00

(5)

**Detail Trial Balance**

July 23, 2009 1:45 PM

Includes Activities from January 1, 2007 to December 30, 2007

Page 22

Double Diamond Utilities Co

KRS

G/L Account No 7010-0000..9999-9999, Department Filter: 8090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8450-0000			R&M - Water Plant			Balance Forward . . . . .	133,153.17	0.00	0.00
08/14/07	Invoi	PJ0014912	PURCHJNL			AGESIS Actuator	201.81		
08/16/07	Invoi	PJ0014915	PURCHJNL			PROGWAT Micron Filters	1,352.13		
08/27/07	Invoi	PJ0015029	PURCHJNL			MORRISUP Water Fill and Tank	350.84		
08/27/07	Invoi	PJ0015030	PURCHJNL			Water Fill and Tank Riser Parts	436.86		
08/27/07	Invoi	PJ0027547	PURCHJNL			PUREELE Inspection of Water Pu	125.00		
08/28/07	Invoi	PJ0015031	PURCHJNL			MORRISUP Raw Water Line	8,581.95		
08/28/07	Invoi	PJ0015034	PURCHJNL			MORRISUP Gate Valves	800.99		
08/30/07	Invoi	PJ0015027	PURCHJNL			DANSCEN Powercords	99.78		
09/10/07	Invoi	PJ0015133	PURCHJNL			USABLU Chemical Feed Pump	786.95		
09/12/07	Invoi	PJ0015137	PURCHJNL			JOHNSUP Sch.80 PVC	58.58		
09/17/07	Invoi	PJ0027665	PURCHJNL			JJOILF Check Power at Lake Pu	103.52		
09/17/07	Invoi	PJ0015212	PURCHJNL			RSCEQUI Backhoe Rental (8/27-	2,328.67		
09/18/07	Invoi	PJ0015208	PURCHJNL			JOHNSUP Valves	962.50		
09/19/07	Invoi	PJ0015199	PURCHJNL			KOKOPEL Piping for Ground Stor	9,322.62		<i>omit</i>
09/24/07	Invoi	PJ0015179	PURCHJNL			DANSCEN RO Cleaning Skid Drai	15.34		
09/25/07	Invoi	PJ0015180	PURCHJNL			SIMMLUM RO Cleaning Skid Drai	9.51		
09/25/07	Invoi	PJ0015235	PURCHJNL			MORRISUP Ground Storage Tank	198.89		
09/26/07	Invoi	PJ0015237	PURCHJNL			MORRISUP PVC Slip	3.16		
09/27/07	Invoi	PJ0015240	PURCHJNL			MORRISUP PVC and Gaskets	22.46		
09/27/07	Invoi	PJ0015241	PURCHJNL			MORRISUP Valve for RO	190.56		
09/28/07	Invoi	PJ0015242	PURCHJNL			Couplings for Victolic Connection	174.59		
09/30/07		JE0010916	GENJNL			SS Boat-Lake Pump Mince	533.21		
09/30/07		JE0001258	GENJNL			Reclass KOKOPEL to CIP - Pipin		9,322.62	
10/01/07	Invoi	PJ0015291	PURCHJNL			DANSCEN Supplies for Water Pla	4.72		
10/01/07	Invoi	PJ0015292	PURCHJNL			DANSCEN PVC, Hose Clamps, et	9.28		
10/01/07	Invoi	PJ0015293	PURCHJNL			DANSCEN Bolts and Nuts	14.80		
10/01/07	Invoi	PJ0015313	PURCHJNL			MORRISUP PVC	121.45		
10/03/07	Invoi	AP0011659	PURCHASE	Vend MEHTGRO		Invoice 11662	1,105.00		<i>UF pile + Study</i>
10/03/07	Invoi	PJ0015259	PURCHJNL			TRACSUP Wheel Puller for RO M	43.06		
10/03/07	Invoi	PJ0015289	PURCHJNL			DANSCEN Sanding Sheets	4.01		
10/03/07	Invoi	PJ0015305	PURCHJNL			KOKOPEL Raw Water Intake Line	3,117.60		
10/03/07	Invoi	PJ0015315	PURCHJNL			MORRISUP PVC Gaskets	145.95		
10/10/07	Invoi	PJ0015294	PURCHJNL			DANSCEN Supplies for Water Pla	104.85		
10/10/07	Invoi	PJ0015295	PURCHJNL			DANSCEN Supplies for Water Pla	12.43		
10/10/07	Invoi	PJ0015307	PURCHJNL			KOKOPEL Raw Water Intake line	3,117.60		
10/10/07	Invoi	PJ0015311	PURCHJNL			MORRISUP PVC	43.17		
10/15/07	Invoi	PJ0015306	PURCHJNL			KOKOPEL Raw Water intake Line	633.26		
10/16/07	Invoi	PJ0015360	PURCHJNL			MORRISUP Raw Water Line	1,320.65		
10/19/07	Invoi	PJ0015332	PURCHJNL			TRACSUP Solar Panel	32.45		
10/19/07	Invoi	PJ0015362	PURCHJNL			MORRISUP Raw Water Line	1,082.50		
10/22/07	Invoi	PJ0015363	PURCHJNL			OILCITY PVC Flange, Pipe, Bushi	497.84		
10/23/07	Invoi	AP0011738	PURCHASE	Vend DANSCEN		Invoice 11741	37.27		
10/23/07	Invoi	PJ0015381	PURCHJNL			J&JOILF Electrical Panel	350.00		
10/24/07	Invoi	PJ0015382	PURCHJNL			MORRISUP Couplings	297.70		
10/26/07	Invoi	PJ0015379	PURCHJNL			DANSCEN Motor for RO#1	1,513.33		<i>omit</i>
						Balance to Carry Forward . . . .	173,426.03	9,322.62	0.00

(6)

**Detail Trial Balance**

July 23, 2009 1:45 PM

Includes Activities from January 1, 2007 to December 30, 2007  
 Double Diamond Utilities Co.

Page 23  
 KRS

G/L Account: No : 7010-0000..9999-9999, Department Filter: 8090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8450-0000		R&M - Water Plant				Balance Forward . . . . .	173,426.03	9,322.62	0.00
10/26/07	Invoi	PJ0015380	PURCHJNL			DANSCEN Fuses	218.75		
10/27/07		CR0014612	CASHRECJ			BOAT RENTAL/FUEL-LAKE PUM	94.36		
10/29/07	Invoi	PJ0015431	PURCHJNL			DANSCEN Couplings	3.20		
10/29/07	Invoi	PJ0015432	PURCHJNL			DANSCEN Pipe	35.87		
10/29/07	Invoi	PJ0015434	PURCHJNL			DANSCEN Bolts and Washers	38.77		
10/29/07	Invoi	PJ0015435	PURCHJNL			MORRISUP Flange Reducer	88.66		
10/30/07	Invoi	PJ0015460	PURCHJNL			PROGWAT Chemicals and Filters	2,075.46		
10/30/07	Invoi	PJ0015461	PURCHJNL			PROGWAT Clamp and Gasket	376.33		
10/30/07	Invoi	PJ0015462	PURCHJNL			PROGWAT Replacement Pump	7,082.36		
10/30/07	Invoi	PJ0015463	PURCHJNL			PROGWAT Micron Filters	1,343.14		
10/31/07	Invoi	PJ0015455	PURCHJNL			MORRISUP Repairs to Sand Filter	342.91		
10/31/07	Invoi	PJ0015457	PURCHJNL			MORRISUP Tap Gauges	39.11		
11/05/07	Invoi	PJ0015527	PURCHJNL			AGESIS 6" Gate Valve	416.17		
11/05/07	Invoi	PJ0015534	PURCHJNL			DANSCEN Flange Bolts	15.80		
11/05/07	Invoi	PJ0015547	PURCHJNL			MORRISUP Tapping Saddle	520.50		
11/07/07	Invoi	PJ0015548	PURCHJNL			MORRISUP Plumbing Parts	139.66		
11/12/07	Invoi	PJ0015532	PURCHJNL			DANSCEN Plywood	5.40		
11/12/07	Invoi	PJ0015551	PURCHJNL			PKAUTOS Battery	13.09		
11/15/07	Invoi	PJ0015531	PURCHJNL			DANSCEN Pipe Compound and B	2.08		
11/17/07		CR0014765	CASHRECJ			BOAT FUEL-LAKE PUMP REPAI	3.28		
11/18/07		CR0014766	CASHRECJ			BOAT RENT/FUEL-LAKE PUMP	269.96		
11/26/07	Invoi	PJ0015607	PURCHJNL			MORRISUP 16" Flange-Lake Pum	401.66		
11/26/07	Invoi	PJ0015643	PURCHJNL			HOLTGAT Hammer Drill-Rental	39.06		
11/26/07	Invoi	PJ0015646	PURCHJNL			PROGWAT Rebuilt Pumps for Ba	3,720.69		
11/26/07	Invoi	PJ0015657	PURCHJNL			JOHNWEL Welder for Lake Pump	2,744.62		
11/26/07	Invoi	PJ0015787	PURCHJNL			MORRISUP Fusion Machine Rent	448.70		
11/26/07	Invoi	PJ0015787	PURCHJNL			MORRISUP Damage to Compart	582.90		
12/05/07	Credi	PJ0015712	PURCHJNL			MORRISUP Credit		66.50	
12/07/07	Invoi	PJ0015785	PURCHJNL			MORRISUP Damage from Rental	508.66		
12/11/07	Invoi	PJ0015727	PURCHJNL			MORRISUP Sand Filter Repair	570.43		
12/12/07	Invoi	PJ0015720	PURCHJNL			USABLU Gauge	177.23		
12/20/07	Invoi	PJ0015798	PURCHJNL			SHERIND Troubleshoot Lake Pu	541.25		
12/27/07	Invoi	PJ0015786	PURCHJNL			MORRISUP Couplings	50.09		
12/30/07		JE0002643	GENJNL			reclass ronwell braces & argobar	1,385.00		
Total Activities . . . . .							197,723.20	9,389.12	188,334.08

Account: 8450-0000 R&M - Water Plant Ending Balance . . . . . 188,334.08

Account: 8455-0000 R&M - Sewer Plant Beginning Balance . . . . . 0.00

01/03/07	Invoi	PJ0013354	PURCHJNL			DANSCEN PVC Bushings	26.84		
01/11/07	Invoi	PJ0013375	PURCHJNL			PKAUTOS Blower Belt	30.79		
01/12/07	Invoi	PJ0013384	PURCHJNL			USABLU Difusers	249.77		
Balance to Carry Forward . . . . .							307.40	0.00	0.00

(7)

**Detail Trial Balance**

Includes Activities from January 1, 2007 to December 30, 2007  
 Double Diamond Utilities Co

G/L Account No 7010-0000..9999-9999, Department Filter: 8090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8455-0000		R&M - Sewer Plant				Balance Forward . . . . .	307.40	0.00	0.00
01/17/07	Invoi	PJ0013480	PURCHJNL			IMCWAS Sludge Removal	970.68		
01/26/07	Invoi	PJ0013484	PURCHJNL			MCCLMECH Air Drop Pipes	1,280.00		
01/30/07	Invoi	PJ0013464	PURCHJNL			DANSCEN Connections for Diffus	5.89		
01/31/07	Invoi	PJ0013508	PURCHJNL			TRADPOS Dog Food	20.27		
02/07/07	Invoi	PJ0013627	PURCHJNL			TRADPOS Dog Food/Sewer Plant	5.33		
02/07/07	Invoi	PJ0013632	PURCHJNL			USABLU Core Sample, Pump	1,958.96		
02/07/07	Invoi	PJ0013633	PURCHJNL			USABLU Pump	405.42		
02/07/07	Invoi	PJ0013633	PURCHJNL			USABLU Pump	405.41		
02/08/07	Invoi	PJ0013634	PURCHJNL			USABLU Portable Sampler	1,514.52		
02/09/07	Invoi	PJ0013678	PURCHJNL			IMCWAS Sludge Removal	1,332.02		
02/12/07	Invoi	PJ0013564	PURCHJNL			MCCLMECH Installed Walkway a	3,659.00		
02/13/07	Invoi	PJ0013677	PURCHJNL			IMCWAS Sludge Removal	1,242.28		
02/26/07	Invoi	PJ0013716	PURCHJNL			IMCWAS Sludge Removal	1,405.09		
04/02/07	Invoi	PJ0014099	PURCHJNL			USABLU Stenner Pump	381.51		
04/20/07	Invoi	PJ0014074	PURCHJNL			IMCWAS Sludge Removal	1,020.04		
05/17/07	Invoi	PJ0014250	PURCHJNL			Pumped Sand Filters	467.50		
05/31/07	Invoi	PJ0014363	PURCHJNL			BEARSUP Sproket for Clearifier	18.63		
06/12/07	Invoi	PJ0014507	PURCHJNL			DPCINDU Chemicals	168.01		
07/10/07	Invoi	PJ0014760	PURCHJNL			IMCWAS Sludge Removal and Di	1,108.56		
07/30/07	Invoi	PJ0014827	PURCHJNL			IMCWAS Sludge Removal and Di	1,034.60		
08/20/07	Invoi	PJ0014870	PURCHJNL			TRACSUP Belt	18.66		
08/27/07	Invoi	PJ0015117	PURCHJNL			PKAUTOS Air Blowers Belt	33.11		
09/05/07	Invoi	PJ0015127	PURCHJNL			WALLELE Electrical Work on Flo	3,580.86		
09/08/07	Invoi	PJ0015109	PURCHJNL			DANSCEN Metal Funnel	8.27		
09/10/07	Invoi	PJ0015135	PURCHJNL			IMCWAS Sludge Removal and Di	1,139.87		
09/19/07	Invoi	PJ0015206	PURCHJNL			IMCWAS Sludge Removal and Di	463.15		
10/01/07	Invoi	PJ0015350	PURCHJNL			ENVILAB Sewer Tests	3,374.00		
10/01/07	Invoi	PJ0015349	PURCHJNL			ENVILAB Sewer Tests	3,511.00		
10/01/07	Invoi	PJ0015350	PURCHJNL			ENVILAB Sewer Tests	3,088.00		
10/15/07	Invoi	PJ0015355	PURCHJNL			IMCWAS Sludge Removal and Di	1,027.72		
10/31/07	Invoi	PJ0015537	PURCHJNL			ENVILAB Sewer Tests	3,357.00		
11/25/07		JE0001287	GENJNL			reclass sewer tests, envilab to corr		13,330.00	
11/30/07	Invoi	PJ0015724	PURCHJNL			ENVILAB Sewer Tests	3,004.00		
12/13/07	Invoi	PJ0015733	PURCHJNL			USABLU Stenner Pump, Pole and	819.44		
12/19/07	Invoi	PJ0015718	PURCHJNL			TRADPOS Dog Food-Used for Tr	21.34		
Total Activities . . . . .							42,159.54	13,330.00	28,829.54
Account: 8455-0000		R&M - Sewer Plant		Ending Balance . . . . .					28,829.54

Account: 8460-0000		R&M - Distribution Lines		Beginning Balance . . . . .					0.00
01/01/07	Invoi	PJ0013317	PURCHJNL			NORMPLU Replace water line Ph	540.00		
01/17/07	Invoi	PJ0013487	PURCHJNL			MORRISUP Clamps and Tapping	76.98		
Balance to Carry Forward . . . . .							616.98	0.00	0.00



**Detail Trial Balance**

July 23, 2009 1:45 PM

Includes Activities from January 1, 2007 to December 30, 2007  
 Double Diamond Utilities Co.

Page 25  
 KRS

G/L Account: No.: 7010-0000..9999-9999, Department Filter: 8090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8460-0000		R&M - Distribution Lines				Balance Forward . . . . .	616.98	0.00	0.00
01/23/07		JE0009560	GENJNL			Meter-Bayhill Booster Pump	587.13		
01/24/07	Invoi	PJ0013489	PURCHJNL			MORRISUP Pump Station Bayhill	1,431.55		
01/24/07	Invoi	PJ0013490	PURCHJNL			MORRISUP Clamps	69.24		
01/24/07	Invoi	PJ0013491	PURCHJNL			MORRISUP Clamps	146.74		
01/24/07	Invoi	PJ0013492	PURCHJNL			MORRISUP Pump Station Bayhill	20.34		
01/25/07	Invoi	PJ0013463	PURCHJNL			DANSCEN Booster Pump Bayhill	34.91		
01/25/07	Invoi	PJ0013498	PURCHJNL			REXEMIN Booster Pump Bayhill	126.56		
01/25/07	Invoi	PJ0013502	PURCHJNL			MEDIIND Booster Pump Bayhill	1,862.39		
01/28/07		JE0009587	GENJNL			P1 POA Labor-Booster Stn	83.40		
02/02/07	Invoi	PJ0013681	PURCHJNL			MORRISUP Tapping Saddles	142.59		
02/02/07	Invoi	PJ0013682	PURCHJNL			MORRISUP Pump Station Bayhill	193.80		
04/30/07	Invoi	PJ0014114	PURCHJNL			MORRISUP Band Clamps	197.05		
04/30/07	Invoi	PJ0014115	PURCHJNL			MORRISUP Clamps, Valves, etc.	599.15		
05/28/07	Invoi	PJ0014423	PURCHJNL			MORRISUP Tapping Saddles and	170.47		
06/20/07	Invoi	PJ0014503	PURCHJNL			DANSCEN Couplings & Pressure	13.38		
07/02/07	Invoi	PJ0014615	PURCHJNL			ACTSUPP Couplings, Saddles, Cl	548.44		
07/02/07	Invoi	PJ0014692	PURCHJNL			PACKMAN Clamps	5.67		
07/03/07	Invoi	PJ0014662	PURCHJNL			DANSCEN Plumbing parts	2.48		
07/11/07	Invoi	PJ0014724	PURCHJNL			JOHNSUP Locator	23.22		
08/03/07	Invoi	PJ0014837	PURCHJNL			JOHNSUP Clamps	790.61		
08/10/07	Invoi	PJ0014896	PURCHJNL			OILCITY Water Leak @ Vista Poi	168.57		
08/15/07	Invoi	PJ0014909	PURCHJNL			MORRISUP Band Clamps	134.30		
08/15/07	Invoi	PJ0014919	PURCHJNL			MORRISUP Clamps, PVC, Adapt	432.87		
08/27/07	Invoi	PJ0014959	PURCHJNL			JOHNSUP Tapping Saddles, Pum	126.61		
08/27/07	Invoi	PJ0014981	PURCHJNL			MORRISUP Clamps, etc.	138.86		
08/27/07	Invoi	PJ0014982	PURCHJNL			MORRISUP Adapters	102.33		
08/27/07	Invoi	PJ0014983	PURCHJNL			MORRISUP Band Clamps	319.55		
08/27/07	Invoi	PJ0014990	PURCHJNL			RSCEQUI Backhoe Rental (7/30-	605.17		
08/28/07	Invoi	PJ0015035	PURCHJNL			MORRISUP Band Clamps	312.30		
09/04/07	Invoi	PJ0015115	PURCHJNL			OILCITY Chisel and Valve	97.11		
09/05/07	Invoi	PJ0015114	PURCHJNL			MORRISUP Single Bank Clamp	64.87		
09/06/07	Invoi	PJ0015043	PURCHJNL			TRACSUP Water Pump and Coup	149.58		
09/18/07	Invoi	PJ0015207	PURCHJNL			JOHNSUP Clamps	58.17		
09/26/07	Invoi	PJ0015237	PURCHJNL			MORRISUP Marking Paint and Cl	93.49		
09/27/07	Invoi	PJ0015238	PURCHJNL			MORRISUP Water Flag Markers	20.57		
09/27/07	Invoi	PJ0015239	PURCHJNL			MORRISUP PVC	36.97		
10/01/07	Invoi	PJ0015323	PURCHJNL			USABLU Pressure Logger, Softwa	1,318.02		
10/04/07	Invoi	PJ0015317	PURCHJNL			MORRISUP Lube Paste	21.05		
10/23/07	Invoi	PJ0015394	PURCHJNL			USABLU Hydrant Adapters	109.35		
10/24/07	Invoi	PJ0015383	PURCHJNL			MORRISUP Clamps	164.08		
10/29/07	Invoi	PJ0015453	PURCHJNL			MORRISUP Close Nipples	7.52		
10/29/07	Invoi	PJ0015469	PURCHJNL			UNITREN Backhoe Rental	624.55		
10/30/07	Invoi	PJ0015427	PURCHJNL			TRACSUP Recovery Strap	86.58		
11/01/07	Invoi	PJ0015545	PURCHJNL			MORRISUP Clamps	541.83		
11/07/07	Invoi	PJ0015533	PURCHJNL			DANSCEN Flagging Tape	4.39		
Balance to Carry Forward . . . . .							13,404.89	0.00	0.00

(9)

# **Attachment EP-22**

**Detail Trial Balance**

July 23, 2009 1:42 PM

Includes Activities from January 1, 2007 to December 30, 2007  
 Double Diamond Utilities Co.

Page 16  
 KRS

G/L Account: No.: 7010-0000..9999-9999, Department Filter: 9090

*White Bluff*

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8075-0000						Equipment Fuel Expense			
						Balance Forward . . . . .	181.15	0.00	0.00
02/05/07	Invoi	PJ0038966	PURCHJNL			SCOTOIL Equipment Fuel Utility	18.56		
04/02/07	Invoi	PJ0039755	PURCHJNL			SCOTOIL Equipment Fuel-Utility	61.24		
04/02/07	Invoi	PJ0039798	PURCHJNL			SCOTOIL Equipment Fuel Utility	49.14		
04/30/07	Invoi	PJ0040060	PURCHJNL			SCOTOIL Equipment Fuel Utility	126.17		
05/28/07	Invoi	PJ0040593	PURCHJNL			SCOTOIL Equipment Fuel Utility	28.60		
07/02/07	Invoi	PJ0041140	PURCHJNL			SCOTOIL Equipment Fuel Utility	56.41		
07/02/07	Invoi	PJ0041141	PURCHJNL			SCOTOIL Equipment Fuel Utility	87.21		
07/02/07	Invoi	PJ0041265	PURCHJNL			SCOTOIL Equipment Fuel Utility	22.46		
07/30/07	Invoi	PJ0041568	PURCHJNL			SCOTOIL Equipment Fuel Utility	63.88		
08/27/07	Invoi	PJ0042105	PURCHJNL			SCOTOIL Equipment Fuel Utility	55.11		
10/01/07	Invoi	PJ0042360	PURCHJNL			SCOTOIL Equipment Fuel Utility	88.44		
10/11/07	Invoi	PJ0042325	PURCHJNL			SCOTOIL Equipment Fuel Utility	77.67		
11/26/07	Invoi	PJ0043150	PURCHJNL			SCOTOIL Equipment Fuel Utility	104.17		
12/14/07	Invoi	PJ0043286	PURCHJNL			SCOTOIL Equipment Fuel Utility	96.64		
						Total Activities . . . . .	1,116.85	0.00	1,116.85
Account: 8075-0000						Equipment Fuel Expense	Ending Balance . . . . .		1,116.85
Account: 8120-0000						Equipment Lease Payment	Beginning Balance . . . . .		0.00
01/29/07	Invoi	PJ0013551	PURCHJNL			SUNBREN Rent Backhoe 12/7-12	1,244.64		
02/26/07	Invoi	PJ0013695	PURCHJNL			SUNBREN Backhoe Rental	954.70		
02/26/07	Invoi	PJ0013781	PURCHJNL			SUNBREN Backhoe Rental	1,038.36		
						Total Activities . . . . .	3,237.70	0.00	3,237.70
Account: 8120-0000						Equipment Lease Payment	Ending Balance . . . . .		3,237.70
Account: 8130-0000						Vehicle Lease/Payment	Beginning Balance . . . . .		0.00
01/06/07		JE0001138	GENJNL			05 chev 1500 truck vin9264	461.99		
02/06/07		JE0001151	GENJNL			05 chev 1500 truck vin9264	461.99		
03/06/07		JE0001165	GENJNL			05 chev 1500 truck vin9264	461.99		
04/06/07		JE0001178	GENJNL			05 chev 1500 truck vin9264	461.99		
05/06/07		JE0001187	GENJNL			05 chev 1500 truck vin9264	461.99		
06/22/07		JE0001206	GENJNL			move 05 chevy 1500 #9264 pymts		2,309.95	

*1/2 to back lease (519.18)*

*Exhibit EP-22 (1)*

**Detail Trial Balance**

Includes Activities from January 1, 2007 to December 30, 2007  
 Double Diamond Utilities Co.

G/L Account: No. 7010-0000..9999-9999, Department Filter 9090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
<b>Account: 8160-0000</b>						<b>Notes Payable - Land Improve</b>			
						Balance Forward . . . . .	5,897.50	0.00	0.00
03/06/07		RJ0000078	GENJNL			debt service charges to ddu	2,948.75		
04/06/07		RJ0000079	GENJNL			debt service charges to ddu	2,948.75		
05/06/07		RJ0000080	GENJNL			debt service charges to ddu	2,948.75		
06/06/07		RJ0000081	GENJNL			debt service charges to ddu	2,948.75		
07/06/07		RJ0000082	GENJNL			debt service charges to ddu	2,948.75		
08/06/07		RJ0000083	GENJNL			debt service charges to ddu	2,948.75		
09/06/07		RJ0000084	GENJNL			debt service charges to ddu	2,948.75		
10/29/07		JE001282	GENJNL			per 10 debt service charges to dd	2,948.75		
11/06/07		RJ0000085	GENJNL			debt service charges to ddu	2,948.75		
12/06/07		RJ0000086	GENJNL			debt service charges to ddu	2,948.75		
<b>Total Activities . . . . .</b>							<b>35,385.00</b>	<b>0.00</b>	<b>35,385.00</b>
<b>Account: 8160-0000</b>						<b>Notes Payable - Land Improve</b>			
<b>Ending Balance . . . . .</b>									<b>35,385.00</b>
<b>Account: 8190-0000</b>						<b>Other Contract Services</b>			
<b>Beginning Balance . . . . .</b>									<b>0.00</b>
04/02/07	Invoi	PJ0014007	PURCHJNL			WINDCOM Cut Phone Line @ Sai	388.25		
05/08/07	Invoi	PJ0014131	PURCHJNL			J&SPOOL EQ Basin-Form and Po	4,800.00		
<b>Total Activities . . . . .</b>							<b>5,188.25</b>	<b>0.00</b>	<b>5,188.25</b>
<b>Account: 8190-0000</b>						<b>Other Contract Services</b>			
<b>Ending Balance . . . . .</b>									<b>5,188.25</b>
<b>Account: 8210-0000</b>						<b>Training &amp; Education</b>			
<b>Beginning Balance . . . . .</b>									<b>0.00</b>
07/24/07		JE0017278	GENJNL			#4995-TRWA-pool chem train	195.00		
10/01/07	Invoi	PJ0015268	PURCHJNL			TEEX Basic Wastewater Course	155.00		
<b>Total Activities . . . . .</b>							<b>350.00</b>	<b>0.00</b>	<b>350.00</b>
<b>Account: 8210-0000</b>						<b>Training &amp; Education</b>			
<b>Ending Balance . . . . .</b>									<b>350.00</b>
<b>Account: 8220-0000</b>						<b>Taxes &amp; Licenses</b>			
<b>Beginning Balance . . . . .</b>									<b>0.00</b>
01/31/07		JE0015794	GENJNL			#4690-Hill Co-Veh registr	57.25		
04/05/07	Invoi	PJ0013829	PURCHJNL			DAVICH I Reg. Renewal-VIN #926	61.62		
04/26/07		JE0016378	GENJNL			#4830-Hill Co Tax-veh regist	59.62		
04/30/07		PJ0013964	PURCHJNL			DAVICH I void ck 16783, not need		61.62	
10/12/07		JE0017996	GENJNL			#5148-Hill Co-veh regist	68.76		
10/16/07		JE0018004	GENJNL			#5157-TCEQ-wastewtr lic	105.00		
10/24/07	Invoi	PJ0042452	PURCHJNL			PETTCAS Fine-Registration Expir	10.00		
<b>Balance to Carry Forward . . . . .</b>							<b>362.25</b>	<b>61.62</b>	<b>0.00</b>

(2)

**Detail Trial Balance**

Includes Activities from January 1, 2007 to December 30, 2007  
 Double Diamond Utilities Co

July 23, 2009 1:42 PM

Page 20

KRS

G/L Account: No.: 7010-0000..9999-9999, Department Filter: 9090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
						Total Activities . . . . .	7,308.05	3,960.00	3,348.05
Account: 8230-0000			Property Taxes			Ending Balance . . . . .			3,348.05

Account: 8250-0000			Professional Fees			Beginning Balance . . . . .			0.00
--------------------	--	--	-------------------	--	--	-----------------------------	--	--	------

04/30/07	Invoi	AP0010795	PURCHASE	Vend	MEHTGRO	Invoice 10798	5,815.06		
05/28/07	Invoi	AP0010912	PURCHASE	Vend	MEHTGRO	Invoice 10915	1,105.00		
06/06/07	Invoi	PJ0014379	PURCHJNL			CONSENSV Site Visit/Meeting Rela	552.00		
07/13/07	Invoi	PJ0014713	PURCHJNL			CONSENSV Services for June 07-f	2,723.20		
07/20/07	Invoi	PJ0014751	PURCHJNL			CONSENSV 1st Payment-Propose	1,066.67		
09/27/07	Invoi	PJ0015178	PURCHJNL			TABOASS Archive Search and Do	250.00		
						Total Activities . . . . .	11,511.93	0.00	11,511.93
Account: 8250-0000			Professional Fees			Ending Balance . . . . .			11,511.93

*Handwritten notes:*  
 < 5,815.06 Sewer plant Engr svc  
 < 1,105.00 Sewer plant Engr svc  
 < 552.00 for aquatization chamber  
 < 2,723.20 Water + Sewer = 1,361.60  
 < 1,066.67 R.I.C. - Sewer  
 ✓

Account: 8260-0000			Insurance Expense			Beginning Balance . . . . .			0.00
--------------------	--	--	-------------------	--	--	-----------------------------	--	--	------

01/28/07		JE0009687	GENJNL			Pkg, Umbrella, E&O, Auto Ins	1,401.00		
01/29/07		JE0010048	GENJNL			WMGEO-Pvt Risk Ins-P1	86.02		
02/25/07		JE0010042	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
02/25/07		JE0010042	GENJNL			WMGEO-Pvt Risk Ins	86.02		
02/28/07		JE0010093	GENJNL			WMGEO-Pvt Risk Ins	86.02		
04/01/07		JE0010093	GENJNL			Pkg, Umbrella, E&O, Auto Ins	1,427.00		
04/29/07		JE0010201	GENJNL			Pkg, Umbrella, E&O, Auto ins.	1,427.00		
04/29/07		JE0010201	GENJNL			WMGEO-Pvt Risk Ins	86.02		
05/27/07		JE0010322	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
05/27/07		JE0010322	GENJNL			WMGEO-Pvt Risk Ins	86.02		
07/01/07		JE0010430	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
07/01/07		JE0010430	GENJNL			WMGEO-Pvt Risk Ins	86.02		
07/29/07		JE0010567	GENJNL			Pkg, Umbrella, E&O, Auto Ins	1,427.00		
07/29/07		JE0010567	GENJNL			WMGEO-Pvt Risk Ins	86.02		
08/26/07		JE0010680	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
08/26/07		JE0010680	GENJNL			WMGEO-Pvt Risk Ins	86.02		
09/30/07		JE0010798	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
09/30/07		JE0010798	GENJNL			WMGEO-Pvt Risk Ins	86.02		
10/28/07		JE0010899	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
11/25/07		JE0010984	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
11/25/07		JE0010984	GENJNL			WMGEO-Pvt Risk Ins	129.34		
12/30/07		JE0011067	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
12/30/07		JE0011067	GENJNL			WMGEO-Pvt Risk Ins	129.34		

(3)

Detail Trial Balance

1, 2009 1:42 PM

Includes Activities from January 1, 2007 to December 30, 2007

Page 23

Double Diamond Utilities Co.

KRS

G/L Account: No . 7010-0000..9999-9999, Department Filter: 9090

000

*Assets*

0.00

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description		Balance
							2,485.00	+
							7,316.82	+
						Total Activities . . .	1,361.60	+
							800.00	+
						Ending Balance . . .	800.00	+
								4,501.59
								4,501.59

Account: 8421-0000

R&M Chemicals

005

12,763.42

Account: 8450-0000

R&M - Water Plant

Beginning Balance . .

0.00

01/01/07	Invoi	PJ0013471	PURCHJNL			GRAINGE Roof Curb & Vent	466.83	
01/12/07	Credi	PJ0013530	PURCHJNL			Ordered Wrong Parts		325.22
01/12/07	Credi	PJ0013531	PURCHJNL			Ordered Wrong Parts		325.23
01/16/07	Invoi	PJ0013256	PURCHJNL			WARNELE R&M to Well #3- Instal	2,485.00	
02/26/07	Invoi	PJ0013754	PURCHJNL			GRAINGE Roof Vent	332.11	
02/26/07	Invoi	PJ0013755	PURCHJNL			Supply Vent	416.45	
02/26/07	Invoi	PJ0013784	PURCHJNL			WALLELE Check Boosters	160.00	
04/02/07	Invoi	PJ0013895	PURCHJNL			HDWAT#2 PVC Pipe, Clamps	4,754.08	
04/02/07	Invoi	PJ0013928	PURCHJNL			SIMSHOM CLR Cleaner	4.32	
04/02/07	Invoi	PJ0014070	PURCHJNL			HDWAT#2 PVC Pipe, Clamps	2,609.32	
04/30/07	Invoi	PJ0014122	PURCHJNL			USABLU New Gate Locks	143.34	
05/07/07	Invoi	PJ0014258	PURCHJNL			WALLELE Check Boosters-Well #	1,030.48	
05/28/07	Invoi	PJ0014318	PURCHJNL			SMITPUM Well #2 Pump Repair	6,883.92	
05/28/07	Invoi	PJ0014336	PURCHJNL			Comp Couplings, Tools for Well	100.42	
05/28/07	Invoi	PJ0014452	PURCHJNL			UNITEQU Excavator Rental	7,316.82	
06/20/07	Invoi	PJ0014590	PURCHJNL			BULLSTE 20,000 Gal Hydropneu	31,535.00	
06/21/07	Invoi	PJ0014579	PURCHJNL			J&SPOOL Beams for the Water PI	1,000.00	
07/02/07	Invoi	PJ0014687	PURCHJNL			MCCLMECH Set pressure tank @	2,094.12	
07/02/07	Invoi	PJ0014705	PURCHJNL			WALLELE Repair	171.55	
07/02/07	Invoi	PJ0014789	PURCHJNL			SIMSHOM CPLG, Teflon Tape, C	120.97	
07/05/07	Invoi	PJ0014700	PURCHJNL			SIMSHOM Soap, Hose Bobb, Tee	23.25	
07/30/07	Invoi	PJ0014817	PURCHJNL			HDWAT#2 Reducer, 90 Bend, SL	2,448.40	
07/31/07	Invoi	PJ0014814	PURCHJNL			ACTSUPP Unions, CPLGS, Ball V	940.55	
08/07/07	Invoi	PJ0014938	PURCHJNL			MIKESEP Pumped Sludge	270.63	
08/08/07	Invoi	PJ0014937	PURCHJNL			MIKESEP Pumped Sludge	1,082.50	
08/09/07	Invoi	PJ0014933	PURCHJNL			ACTSUPP Unions, Ball VLVS, Cla	531.01	
08/13/07	Invoi	AP0011353	PURCHASE	Vend	CONSENV	Invoice 11356	1,361.60	
08/27/07	Invoi	PJ0014967	PURCHJNL			LONESTA Booster Pump, Ejector	1,126.21	
08/27/07	Invoi	PJ0014996	PURCHJNL			USABLU PR Valve, Sign, Guage	536.50	
08/27/07	Invoi	PJ0015001	PURCHJNL			WALLELE Well #2 Service Call	2,246.78	
08/27/07	Invoi	PJ0015008	PURCHJNL			HDWAT#2 Bends, Nipples, Union	628.00	
08/27/07	Invoi	PJ0015012	PURCHJNL			SIMSHOM CPLGS, Elbows, Unio	100.21	
08/27/07	Invoi	PJ0015013	PURCHJNL			SIMSHOM CPLES, Elbows, Nips,	42.90	
08/27/07	Invoi	PJ0015046	PURCHJNL			SMITPUM Sump Pump	568.31	
08/29/07	Invoi	PJ0015047	PURCHJNL			SIMSHOM Bushing, Spade, Elbo	97.47	
08/29/07	Invoi	PJ0015215	PURCHJNL			Baldor Pump	597.69	
08/30/07	Invoi	PJ0015048	PURCHJNL			SIMSHOM Pipe, Thread, Wire Stri	78.60	
08/31/07	Invoi	PJ0015200	PURCHJNL			ACTSUPP Bend, Sleeve, Uniflang	983.64	
						Balance to Carry Forward . . .	75,288.98	
								650.45
								0.00

(4)

**Detail Trial Balance**

July 23, 2009 1:42 PM

Includes Activities from January 1, 2007 to December 30, 2007  
 Double Diamond Utilities Co

Page 24  
 KRS

G/L Account. No.: 7010-0000..9999-9999, Department Filter: 9090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8450-0000		R&M - Water Plant				Balance Forward . . . . .	75,288.98	650.45	0.00
08/31/07	Invoi	PJ0015213	PURCHJNL			SMITPUM Parts, Labor-Water We	19,203.28		
09/04/07	Invoi	PJ0015187	PURCHJNL			HDWAT#2 Bend, Megalug w/Acc,	495.81		
09/14/07		JE0017752	GENJNL			#5095-Grainger-air compprsr	667.04		
09/16/07	Invoi	PJ0015217	PURCHJNL			WALLELE Move Probles to Acco	470.00		
09/16/07	Invoi	PJ0015218	PURCHJNL			WALLELE Change Out Alternator	170.00		
09/16/07	Invoi	PJ0015219	PURCHJNL			WALLELE Well#2 Tripping on Ov	170.00		
09/21/07		JE0017763	GENJNL			#5109-stew&Stevsn-elect work	1,139.00		
09/25/07	Invoi	PJ0015245	PURCHJNL			USABLU HI-PSI Pumps	851.42		
10/01/07	Credi	PJ0015271	PURCHJNL			HDWAT#2 Price Correction		2.08	
10/05/07	Invoi	PJ0015270	PURCHJNL			MIKESEP Pumped Sludge	1,353.13		
10/20/07	Invoi	PJ0015367	PURCHJNL			WALLELE Well #2 Install Breaker	1,276.71		
10/20/07	Invoi	PJ0015368	PURCHJNL			WALLELE Well #4 install New Wir	282.37		
10/20/07	Invoi	PJ0015370	PURCHJNL			WALLELE Well #1 Install Starter-	1,838.17		
10/20/07	Invoi	PJ0015395	PURCHJNL			2 Alternators	63.91		
10/23/07	Invoi	PJ0015388	PURCHJNL			SIMSHOM Tape, Pipe Insulation,	70.01		
10/25/07	Invoi	PJ0015416	PURCHJNL			SMITPUM Repair Berkeley	6,487.44		
10/29/07	Invoi	PJ0015491	PURCHJNL			SIMSHOM Couples, Elbows, Bush	13.49		
10/29/07	Invoi	PJ0015493	PURCHJNL			SIMSHOM Conduit, CPLG, Elbow,	42.02		
10/29/07	Invoi	PJ0015495	PURCHJNL			SIMSHOM Rags, Nipples, Elbows,	114.34		
10/30/07	Invoi	PJ0015343	PURCHJNL			MYBACK Fence Work	800.00		
10/30/07	Invoi	PJ0015344	PURCHJNL			Fence Work	800.00		
11/26/07	Invoi	PJ0015691	PURCHJNL			SIMSHOM Heaters-Well #1 & 2	70.34		
12/03/07	Invoi	PJ0015703	PURCHJNL			MUNISUP 2" Bronze Swing Chec	88.77		
12/13/07	Invoi	PJ0015714	PURCHJNL			SIMSHOM Heaters. Tape, Insulati	107.11		
Total Activities . . . . .							111,863.34	652.53	111,210.81
Account: 8450-0000		R&M - Water Plant				Ending Balance . . . . .			111,210.81
Account: 8455-0000		R&M - Sewer Plant				Beginning Balance . . . . .			0.00
01/01/07	Invoi	PJ0013385	PURCHJNL			USABLU Blower Motor	369.41		
01/28/07		JE0002141	GENJNL			reclass miksep pumped sludge	1,353.13		
01/28/07		JE0002142	GENJNL			reclass miksep pumped sludge	541.25		
01/30/07	Invoi	PJ0013486	PURCHJNL			MIKESEP Haul Sludge	541.25		
02/26/07	Invoi	PJ0013770	PURCHJNL			MIKESEP Pump Sludge	811.88		
02/27/07	Invoi	PJ0013720	PURCHJNL			MIKESEP Haul Sludge	811.88		
03/02/07	Invoi	PJ0013719	PURCHJNL			MIKESEP Haul Sludge	1,082.50		
03/13/07	Invoi	PJ0013721	PURCHJNL			MIKESEP Pump Sludge	811.88		
04/02/07	Invoi	PJ0013909	PURCHJNL			MIKESEP Pump Sludge	541.25		
04/02/07	Invoi	PJ0013910	PURCHJNL			Pump Sludge	811.88		
04/02/07	Invoi	PJ0013927	PURCHJNL			SIMSHOM Locknuts, Conduit, PV	68.34		
04/02/07	Invoi	PJ0013928	PURCHJNL			SIMSHOM Shop Towels	10.81		
04/02/07	Invoi	PJ0013942	PURCHJNL			PROGWAT Chart, Guide, Test Kit	831.66		
Balance to Carry Forward . . . . .							8,587.12	0.00	0.00

*Wset*

(5)

Detail Trial Balance

July 23, 2009 1:42 PM

Includes Activities from January 1, 2007 to December 30, 2007

Page 25

Double Diamond Utilities Co.

KRS

G/L Account: No.. 7010-0000..9999-9999, Department Filter: 9090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8455-0000		R&M - Sewer Plant				Balance Forward . . . . .	8,587.12	0 00	0.00
04/02/07	Invoi	PJ0014101	PURCHJNL			WHITWAY Backflow Testing	275.00		
04/03/07	Invoi	PJ0013911	PURCHJNL			MIKESEP Pump Slude	811.88		
04/10/07	Invoi	PJ0013912	PURCHJNL			MIKESEP Pump Slude	811.88		
04/17/07	Invoi	PJ0014092	PURCHJNL			MIKESEP Pump Sludge	811.88		
04/24/07	Invoi	PJ0014091	PURCHJNL			MIKESEP Sludge Pump 88188	811.88		
04/30/07	Invoi	PJ0014105	PURCHJNL			MCCLMECH Pulley, Bushings, Be	1,408.00		
04/30/07	Invoi	PJ0014113	PURCHJNL			MCMASUP 12 FT Grating-WWTP	601.20		
04/30/07	Invoi	PJ0014118	PURCHJNL			SIMSHOM Paint and Sand Paper-	81.52		
04/30/07	Invoi	PJ0014123	PURCHJNL			USABLU Motor Base	190.48		
04/30/07	Invoi	PJ0014162	PURCHJNL			MCCLMECH Repair Clarifier	1,150.00		
04/30/07	Invoi	PJ0014163	PURCHJNL			MCCLMECH Replace Chain Spro	2,642.00		
05/01/07	Invoi	PJ0014164	PURCHJNL			MIKESEP Pump Sludge	1,082.50		
05/08/07	Invoi	PJ0014251	PURCHJNL			MIKESEP Pump Sludge	811.88		
05/28/07	Invoi	PJ0014286	PURCHJNL			FEDEFRE Freight Chrgs-Grating	110.99		
05/28/07	Invoi	PJ0014335	PURCHJNL			SIMSHOM Chlorine	28.13		
05/28/07	Invoi	PJ0014413	PURCHJNL			MCCLMECH Crane Two Rigers, S	3,192.39		
05/28/07	Invoi	PJ0014417	PURCHJNL			MIKESEP Pumped Sludge	541.25		
05/28/07	Invoi	PJ0014418	PURCHJNL			MIKESEP Pumped Sludge	811.88		
05/29/07	Invoi	PJ0014419	PURCHJNL			MIKESEP Pumped Sludge	420.63		
06/12/07	Invoi	PJ0014416	PURCHJNL			MIKESEP Pump Sludge	541.25		
06/19/07	Invoi	PJ0014582	PURCHJNL			MIKESEP Pump Sludge	541.25		
07/02/07	Invoi	PJ0014886	PURCHJNL			MCCLMECH Wire in blower motor	180.00		
07/18/07	Invoi	PJ0014729	PURCHJNL			MIKESEP Pumped Sludge	270.63		
07/30/07	Invoi	PJ0014819	PURCHJNL			MCCLMECH Build & Install Air Lift	14,500.00		
07/30/07	Invoi	PJ0014820	PURCHJNL			MIKESEP Pumped Sludge	1,082.50		
07/30/07	Invoi	PJ0014821	PURCHJNL			MIKESEP Pumped Sludge	541.25		
07/30/07	Invoi	PJ0014823	PURCHJNL			USABLU Algae Brush, Drive Pum	1,153.88		
07/30/07	Invoi	PJ0014874	PURCHJNL			CONSENV Engineering SVCS Su	1,700.00		
08/02/07	Invoi	PJ0014811	PURCHJNL			REPRFOR 2 Copies of Books Ma	54.28		
08/09/07	Invoi	PJ0014940	PURCHJNL			SIMSHOM CL2 Tab, Red Paint	81.04		
08/27/07	Invoi	PJ0014997	PURCHJNL			USABLU Chart Pens	37.74		
09/16/07	Invoi	PJ0015220	PURCHJNL			WALLELE Check Blower	170.00		
09/24/07		JE0017764	GENJNL			#5110-Brkshrs-dog food	17.63		
10/01/07	Invoi	AP0011676	PURCHASE	Vend	ASHBHAR	Invoice 11679	43,665.00		
10/09/07	Invoi	PJ0015265	PURCHJNL			CONSENV Installation of New Pre	4,278.00		
10/20/07	Invoi	PJ0015369	PURCHJNL			WALLELE Hook-Up New Blower	425.52		
10/28/07		JE001274	GENJNL			reclass upgrade of wb sewer plant		43,665.00	
10/31/07	Invoi	PJ0015413	PURCHJNL			MIKESEP Pumped Sludge	1,353.13		
10/31/07	Invoi	PJ0015488	PURCHJNL			USABLU Tank Sampler	90.25		
11/10/07	Invoi	PJ0015451	PURCHJNL			MCCLMECH Fabric & Install 3" Air	2,876.00		
11/26/07	Invoi	PJ0015606	PURCHJNL			MORRISUP Pumped Sludged	270.63		
12/03/07	Invoi	PJ0015701	PURCHJNL			USABLU Electrolyte Solution	48.91		
12/06/07	Invoi	PJ0015626	PURCHJNL			MCCLMECH Install New Submers	4,356.00		
12/07/07	Invoi	PJ0015642	PURCHJNL			MCCLMECH Repair Catwalk on	1,580.00		
12/12/07	Invoi	PJ0015698	PURCHJNL			MIKESEP Pumped Sludge	1,353.13		

(6)



**Detail Trial Balance**

Includes Activities from January 1, 2007 to December 30, 2007  
 Double Diamond Utilities Co

July 23, 2009 1:42 PM

Page 26

KRS

G/L Account No.. 7010-0000..9999-9999, Department Filter: 9090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Total Activities . . . . .							106,350.51	43,665.00	62,685.51
<b>Account: 8455-0000</b>		<b>R&amp;M - Sewer Plant</b>		<b>Ending Balance . . . . .</b>					<b>62,685.51</b>
<b>Account: 8460-0000</b>		<b>R&amp;M - Distribution Lines</b>		<b>Beginning Balance . . . . .</b>					<b>0.00</b>
01/01/07	Invoi	PJ0013287	PURCHJNL			ACTSUPP Male ADPT, CPLG, Be	1,085.37		
01/01/07	Invoi	PJ0013288	PURCHJNL			ACTSUPP PVC GJ, PIPE, CAPS	1,925.91		
01/01/07	Invoi	PJ0013529	PURCHJNL			GRAINGE Diaphragm Pump	928.25		
02/26/07	Invoi	PJ0013727	PURCHJNL			SIMSHOM Couple Flex, Misc Har	31.64		
02/26/07	Invoi	PJ0013728	PURCHJNL			SIMSHOM Tape, Bibb Hose, Etc.	32.62		
02/26/07	Invoi	PJ0013740	PURCHJNL			ACTSUPP CPLG, MTR CPLG, Ba	2,582.47		
02/26/07	Invoi	PJ0013742	PURCHJNL			ACTSUPP CPLGS,TEES,BENDS	1,559.56		
02/26/07	Invoi	PJ0013756	PURCHJNL			GRAINGE Suction Hose	114.73		
02/26/07	Invoi	PJ0013760	PURCHJNL			HDWAT#2 Clamps, Pipe Rope	520.79		
02/26/07	Invoi	PJ0013786	PURCHJNL			WESTAUT Paint	11.35		
04/02/07	Invoi	PJ0013861	PURCHJNL			EQUIFIL Repair CPLGS, Tees, M	345.99		
04/02/07	Invoi	PJ0013862	PURCHJNL			ACTSUPP MTR Boxes, Polyethyi	474.01		
04/02/07	Invoi	PJ0013863	PURCHJNL			ACTSUPP MTR X COMP, CORP	256.01		
04/02/07	Invoi	PJ0013894	PURCHJNL			4x12 & 6x12 Clamps	511.42		
04/02/07	Invoi	PJ0013896	PURCHJNL			HDWAT#2 Clamps	63.78		
04/02/07	Invoi	PJ0013897	PURCHJNL			HDWAT#2 PVC	67.03		
04/02/07	Invoi	PJ0013942	PURCHJNL			PROGWAT 2 Locators	78.45		
04/12/07	Invoi	PJ0014071	PURCHJNL			HDWAT#2 BRS Sad, CPLG, Bus	601.06		
04/30/07	Invoi	PJ0014154	PURCHJNL			ACTSUPP Circle Clamps W/Nuts	1,102.31		
05/03/07	Invoi	PJ0014160	PURCHJNL			HDWAT#2 PVC Pipe, MJ Sleeve,	750.61		
05/08/07	Invoi	PJ0014155	PURCHJNL			ACTSUPP Bends,Cplgs, Adpts B	423.47		
05/28/07	Invoi	PJ0014554	PURCHJNL			ACTSUPP SCH40 Coupling	9.69		
05/28/07	Invoi	PJ0014556	PURCHJNL			PVC GJ PI, MJ WYE, Reduce, Un	2,530.40		
06/12/07	Invoi	PJ0014557	PURCHJNL			ACTSUPP Bush, Male Adpt, Sadd	389.27		
06/20/07	Invoi	PJ0014553	PURCHJNL			ACTSUPP Brass Saddles	357.97		
07/02/07	Invoi	PJ0014650	PURCHJNL			ACTSUPP Circle clamp SGL Ban	1,112.27		
07/02/07	Invoi	PJ0014687	PURCHJNL			MCCLMECH Set pressure tank @	2,094.11		
07/11/07	Invoi	PJ0014788	PURCHJNL			ACTSUPP Clamps w/ Nuts & Bolt	374.98		
07/30/07	Invoi	PJ0014812	PURCHJNL			ACTSUPP Repair Couplings	105.33		
07/30/07	Invoi	PJ0014813	PURCHJNL			ACTSUPP Circle Clamps, Repair	305.86		
07/30/07	Invoi	PJ0014816	PURCHJNL			ACTSUPP MJ 22-1/2 Bend, Unifia	380.22		
07/31/07	Invoi	PJ0014814	PURCHJNL			ACTSUPP Unions, CPLGS, Ball V	940.55		
07/31/07	Invoi	PJ0014867	PURCHJNL			B&RCONS 4 Loads of sand	400.00		
08/09/07	Invoi	PJ0014885	PURCHJNL			KWUTIL In Shop Meter Test & Re	24.00		
08/10/07	Invoi	PJ0014939	PURCHJNL			SIMSHOM Adapters, Tape	3.84		
08/27/07	Invoi	PJ0014961	PURCHJNL			JTWICON 6 Fire Flush Vlvs, Locat	2,750.00		
08/27/07	Invoi	PJ0014963	PURCHJNL			JTWICON Locate Water & Sewer	400.00		
08/27/07	Invoi	PJ0014991	PURCHJNL			SIMSHOM Coupies, Bush, Hose	87.30		
Balance to Carry Forward . . . . .							25,932.62	0 00	0.00

*1/2 = \$ 200 Sewer*

*(7)*

**Detail Trial Balance**

Includes Activities from January 1, 2007 to December 30, 2007  
 Double Diamond Utilities Co

July 23, 2009 1:42 PM

Page 27

KRS

G/L Account. No.. 7010-0000..9999-9999, Department Filter: 9090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8460-0000		R&M - Distribution Lines				Balance Forward . . . . .	25,932.62	0.00	0.00
08/27/07	Invoi	PJ0014992	PURCHJNL			SIMSHOM Spray Primer	12.97		
08/27/07	Invoi	PJ0014993	PURCHJNL			SIMSHOM Wheel Cover	7.57		
08/27/07	Invoi	PJ0014997	PURCHJNL			USABLU Meter Book	66.70		
08/27/07	Invoi	PJ0015007	PURCHJNL			HDWAT#2 CL2 Kits, CL2 Pillows,	384.51		
10/01/07	Invoi	PJ0015272	PURCHJNL			HDWAT#2 4" Clamps	167.64		
10/01/07	Credi	PJ0015275	PURCHJNL			ACTSUPP Return Corp Stops		202.37	
10/29/07	Invoi	PJ0015490	PURCHJNL			SIMSHOM Spray Paint	25.88		
10/30/07	Invoi	PJ0015498	PURCHJNL			ACTSUPP Mtr Boxes, Bend, Ball	1,456.49		
11/06/07	Invoi	PJ0015487	PURCHJNL			WALLELE Chlorinator Repair	249.88		
11/20/07	Invoi	PJ0015501	PURCHJNL			REPRFOR TCS Color Scan/Print	44.66		
11/26/07	Invoi	PJ0015672	PURCHJNL			ACTSUPP Service Tubing, Meter	273.15		
11/26/07	Invoi	PJ0015677	PURCHJNL			HDWAT#2 Repair CPLGS	72.74		
11/28/07	Invoi	PJ0015679	PURCHJNL			HDWAT#2 45's, Sleeves, Megalu	338.84		
12/02/07	Invoi	PJ0015684	PURCHJNL			J&CCONS 2 Loads Fill Dirt	250.00		
12/27/07	Invoi	PJ0015799	PURCHJNL			ACTSUPP Couplings, MJS, Bend	344.24		
Total Activities . . . . .							29,627.89	202.37	29,425.52
Account: 8460-0000		R&M - Distribution Lines				Ending Balance . . . . .			29,425.52
Account: 8465-0000		R&M - Collection Lines				Beginning Balance . . . . .			0.00
01/01/07	Invoi	PJ0013286	PURCHJNL			ACTSUPP Pipe, Meter Box, etc.	876.83		
01/01/07	Invoi	PJ0013309	PURCHJNL			PVC SCH40 Pipe SWB WH Solve	1,060.85		
01/04/07	Invoi	PJ0013472	PURCHJNL			HDWAT#2 Air Relief VLVs, COR	1,498.84		
01/17/07	Invoi	PJ0013532	PURCHJNL			High Head Pumps, Sump Pump	1,936.59		
02/26/07	Invoi	PJ0013698	PURCHJNL			CLEAAS Micro-Blend Micro-Block	308.54		
02/26/07	Invoi	PJ0013731	PURCHJNL			SIMSHOM Conduit Supplies	26.58		
02/26/07	Invoi	PJ0013743	PURCHJNL			ACTSUPP Deep Coupling	15.70		
02/26/07	Invoi	PJ0013756	PURCHJNL			GRAINGE Discharge Hose	62.67		
02/26/07	Invoi	PJ0013775	PURCHJNL			Switch-Mech Floats	259.80		
02/26/07	Invoi	PJ0013777	PURCHJNL			SMITPUM Sump Pump	204.60		
03/01/07	Invoi	PJ0013729	PURCHJNL			SIMSHOM PVC Cap, Couple Flex	53.59		
03/01/07	Invoi	PJ0013732	PURCHJNL			SIMSHOM Conduit Supplies	34.91		
03/02/07	Invoi	PJ0013730	PURCHJNL			SIMSHOM Elbows	35.43		
04/02/07	Invoi	PJ0013896	PURCHJNL			HDWAT#2 Glue, Primer, Reducer	459.89		
04/02/07	Invoi	PJ0013931	PURCHJNL			SMITPUM Grinder Pumps, Sump	3,993.34		
04/02/07	Invoi	AP0010616	PURCHASE	Vend	HOMEDEP	Invoice 10619	277.32		
04/02/07	Invoi	PJ0013995	PURCHJNL			GAILFLA Sand	508.00		
04/02/07	Invoi	PJ0014094	PURCHJNL			SIMSHOM Caps	0.41		
04/30/07	Invoi	PJ0014120	PURCHJNL			SMITPUM 2 HP Pumps	1,894.38		
05/28/07	Credi	PJ0014555	PURCHJNL			ACTSUPP Return Sweep 90 Ben		121.48	
05/28/07	Credi	PJ0014560	PURCHJNL			ACTSUPP Return MTR VLV, Cor		710.23	
07/02/07	Invoi	PJ0014790	PURCHJNL			SIMSHOM Couple, Elbow, Locknu	133.93		
Balance to Carry Forward . . . . .							13,642.20	831.71	0.00

(8)