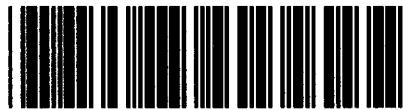


Control Number: 43922



Item Number: 14

Addendum StartPage: 0

House Bill (HB) 1600 and Senate Bill (SB) 567 83<sup>rd</sup>  
Legislature, Regular Session, transferred the functions  
relating to the economic regulation of water and sewer  
utilities from the TCEQ to the PUC effective  
September 1, 2014

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY



THE STATE OF TEXAS  
COUNTY OF TRAVIS

I hereby certify that this is a true and correct copy of a  
Texas Commission on Environmental Quality document,  
which is filed in the permanent records of the Commission.  
Given under my hand and the seal of office on

*LaDonna Castañuela* JUL 08 2009

LaDonna Castañuela, Chief Clerk  
Texas Commission on Environmental Quality

STATE OF TEXAS §

COUNTY OF TRAVIS §

I, LaDonna Castañuela, Chief Clerk of the Texas Commission on Environmental Quality, do hereby certify that the attached mailing list provides the persons to whom the notice of the public hearing for Double Diamond Utilities Company, Inc., SOAH Docket No. 582-09-4288, TCEQ Docket No. 2009-0505-UCR, was mailed on July 6, 2009.

Given under my hand and the seal of the Texas Commission on Environmental Quality, this the 7th day of July, 2009.

*LaDonna Castañuela*

LaDonna Castañuela, Chief Clerk  
Texas Commission on Environmental Quality

(SEAL)

# **Attachment EP-27**

**ATTACHMENT 1-H**

*Page 51*

*Exhibit EP-2760*

9/21/09 DIMM PERS to WIP

		The District (6050)		The City (6050)		The State (6050)	
		Total	Wages	Total	Wages	Total	Wages
6001 - Employee Compensation		\$ 3,273	\$ 5,074	\$ 3,280	\$ 5,081	\$ 3,287	\$ 5,088
6010 - Referral Bonus							
6020 - Commission / Bonus							
6050 - Hourly Wages		\$ 13,832	\$ 14,854	\$ 13,839	\$ 14,861	\$ 13,846	\$ 14,868
Subtotal		\$ 13,832	\$ 14,854	\$ 13,839	\$ 14,861	\$ 13,846	\$ 14,868
Jack Carr		8.53	48.50	8.53	48.50	8.53	48.50
John Handerson		8.50	1,863.63	8.50	1,863.63	8.50	1,863.63
John Hezmer		8.50	10.75	8.50	10.75	8.50	10.75
James Lykes		8.00	210.00	8.00	210.00	8.00	210.00
Leah Westwood		12.53	2,112.50	12.53	2,112.50	12.53	2,112.50
Subtotal		\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
6001 - Employee Compensation		\$ 100,221	\$ 26,444	\$ 100,221	\$ 26,444	\$ 100,221	\$ 26,444
6010 - Referral Bonus							
6020 - Commission / Bonus							
6050 - Hourly Wages		\$ 53,252	\$ 40,837	\$ 53,252	\$ 40,837	\$ 53,252	\$ 40,837
Subtotal		\$ 100,221	\$ 26,444	\$ 100,221	\$ 26,444	\$ 100,221	\$ 26,444
Robert Bailey		13.97	279.00	13.97	279.00	13.97	279.00
Donald Harb		8.53	487.50	8.53	487.50	8.53	487.50
Raymond Hyden		10.15	1,248.00	10.15	1,248.00	10.15	1,248.00
Timothy Leggett		10.15	1,248.00	10.15	1,248.00	10.15	1,248.00
Richard Russell		23.22	2,080.00	23.22	2,080.00	23.22	2,080.00
Subtotal		\$ 65,885	\$ 65,885	\$ 65,885	\$ 65,885	\$ 65,885	\$ 65,885
6001 - Employee Compensation		\$ 6,028	\$ 3,148	\$ 6,028	\$ 3,148	\$ 6,028	\$ 3,148
6010 - Referral Bonus							
6020 - Commission / Bonus							
6050 - Hourly Wages		\$ 18,250	\$ 17,212	\$ 18,250	\$ 17,212	\$ 18,250	\$ 17,212
Subtotal		\$ 24,278	\$ 20,360	\$ 24,278	\$ 20,360	\$ 24,278	\$ 20,360
Benjamin Aulin		8.54	1,043.81	8.54	1,043.81	8.54	1,043.81
Coyle Chard		8.54	1,043.81	8.54	1,043.81	8.54	1,043.81
Paul Johnson		8.54	1,043.81	8.54	1,043.81	8.54	1,043.81
Berry Terra		8.54	1,043.81	8.54	1,043.81	8.54	1,043.81
Geoffrey Young		8.54	1,043.81	8.54	1,043.81	8.54	1,043.81
Richard Zira		8.54	1,043.81	8.54	1,043.81	8.54	1,043.81
Subtotal		\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700	\$ 42,700
6100 - Labor Transfers		\$ 13,400	\$ 8,330	\$ 13,400	\$ 8,330	\$ 13,400	\$ 8,330
Charles J. Sauer							
Diane Oline Anderson							
Terry Heff							
Subtotal		\$ 13,400	\$ 8,330	\$ 13,400	\$ 8,330	\$ 13,400	\$ 8,330

\$106,813 (479)

TOTAL \$228,960

\$97,901 (432)

\$24,204 (102)

(2)

# Attachment EP-28

Schedule CDE-3  
Page 1 of 3

Double Diamond Utilities Co.  
SOAH Docket No. 582-09-4288  
TCEQ Docket No. 2009-0505-UCR  
Non-Consolidated Cost of Service and Revenue Requirement (The Retreat)

Item	12 Month "Test Year" per books	Known and Measurable Changes	Revenue Requirement	Fixed Cost %	Fixed Expenses	Variable Expenses
Salaries and Wages	\$ 22,411	\$	\$ 22,411	50%	\$ 11,205	\$ 11,205
Contract Labor	37		37	90%	33	4
Purchased Water Service				0%	-	-
Chemicals for Treatment	1,069		1,069	0%	-	1,069
Utility	24,444		24,444	0%	-	24,444
Repairs / Maintenance / Supplies	17,270		17,270	50%	8,635	8,635
Office Expenses	580		580	50%	290	290
Accounting & Legal Fees	3,917		3,917	100%	3,917	-
Insurance	6,083		6,083	100%	6,083	-
Rate Case Expense	-		-	100%	-	-
Miscellaneous	21,016		21,016	50%	10,508	10,508
<b>Subtotal</b>	<b>\$ 96,826</b>	<b>\$ -</b>	<b>\$ 96,826</b>		<b>\$ 40,671</b>	<b>\$ 56,155</b>
Payroll Taxes	\$ 2,024		\$ 2,024	50%	\$ 1,012	\$ 1,012
Property and other Taxes	579		579	100%	579	-
Annual Depreciation and Amortization	56,063		56,063	100%	56,063	-
Income Taxes		17,661	17,661	100%	17,661	-
Return		60,683	60,683	100%	60,683	-
<b>Subtotal</b>	<b>\$ 155,491</b>	<b>\$ 78,343</b>	<b>\$ 233,834</b>		<b>\$ 176,668</b>	<b>\$ 57,166</b>
Other Revenues	\$ 5,115		\$ 5,115	100%	\$ 5,115	-
<b>Subtotal</b>	<b>\$ 150,375</b>	<b>\$ 78,343</b>	<b>\$ 228,719</b>		<b>\$ 171,552</b>	<b>\$ 57,166</b>

DDU-21  
DDU012730

Exhibit EP-28

Schedule CDE-3  
Page 2 of 3

Double Diamond Utilities Co.  
SOAH Docket No. 582-09-4288  
TCEQ Docket No. 2009-0505-UCR  
Non-Consolidated Cost of Service and Revenue Requirement (The Cliffs)

Item	12 Month "Test Year" per books	Known and Measureable Changes	Revenue Requirement	Fixed Cost %	Fixed Expenses	Variable Expenses
Salaries and Wages	\$ 81,381		\$ 81,381	50%	\$ 40,690	\$ 40,690
Contract Labor	3,633		3,633	90%	3,269	363
Purchased Water Service	10,846		10,846	0%	-	10,846
Chemicals for Treatment	5,001		5,001	0%	-	5,001
Utility	27,961		27,961	0%	-	27,961
Repairs / Maintenance / Supplies	132,512		132,512	50%	66,256	66,256
Office Expenses	5,122		5,122	50%	2,561	2,561
Accounting & Legal Fees	18,674		18,674	100%	18,674	-
Insurance	7,813		7,813	100%	7,813	-
Rate Case Expense	-		-	100%	-	-
Miscellaneous	77,156		77,156	50%	38,578	38,578
Subtotal	\$ 370,099		\$ 370,099		\$ 177,842	\$ 192,257
Payroll Taxes	\$ 10,196		\$ 10,196	50%	\$ 5,098	\$ 5,098
Property and other Taxes	2,412		2,412	100%	2,412	-
Annual Depreciation and Amortization	42,104	30,965	73,069	100%	73,069	-
Income Taxes		19,863	19,863	100%	19,863	-
Return		68,249	68,249	100%	68,249	-
Subtotal	\$ 424,811	\$ 119,077	\$ 543,888		\$ 346,533	\$ 197,355
Other Revenues	\$ 9,622		\$ 9,622	100%	\$ 9,622	-
Subtotal	\$ 415,189	\$ 119,077	\$ 534,266		\$ 336,911	\$ 197,355

DDU012731



Schedule CDE-3  
Page 3 of 3

Double Diamond Utilities Co.  
SOAH Docket No. 582-09-4288  
TCEQ Docket No. 2009-0505-UCR  
Non-Consolidated Cost of Service and Revenue Requirement (White Bluff)

Item	12 Month "Test Year" per books	Known and Measureable Changes	Revenue Requirement	Fixed Cost %	Fixed Expenses	Variable Expenses
Salaries and Wages	\$ 99,467		\$ 99,467	50%	\$ 49,734	\$ 49,734
Contract Labor	2,787		2,787	90%	2,508	279
Purchased Water Service				0%	-	-
Chemicals for Treatment	3,980		3,980	0%	-	3,980
Utility	79,843		79,843	0%	-	79,843
Repairs / Maintenance / Supplies	71,620		71,620	50%	35,810	35,810
Office Expenses	3,860		3,860	50%	1,930	1,930
Accounting & Legal Fees	6,183		6,183	100%	6,183	-
Insurance	10,161		10,161	100%	10,161	-
Rate Case Expense				100%	-	-
Miscellaneous	39,319		39,319	50%	19,659	19,659
Subtotal	\$ 317,220	\$ -	\$ 317,220		\$ 125,985	\$ 191,235
Payroll Taxes	9,165		9,165	50%	4,582	4,582
Property and other Taxes	2,753		2,753	100%	2,753	-
Annual Depreciation and Amortization	98,649	30,510	129,160	100%	129,160	-
Income Taxes		36,000	36,000	100%	36,000	-
Return		123,697	123,697	100%	123,697	-
Subtotal	\$ 427,787	\$ 190,208	\$ 617,995		\$ 422,178	\$ 195,817
Other Revenues	7,001		7,001	100%	7,001	-
Subtotal	\$ 420,786	\$ 190,208	\$ 610,994		\$ 415,177	\$ 195,817

DDU012732

# Attachment EP-29

DDU - Notes Payable (Errata)

Date of Issue	Date of Maturity	Original Balance	Balance as of 12/31/07	Total WB	WB-Water	Total CL	CL-Water	Total Retreat	Retreat-Water	Interest Rate	Annual Payment	Payable to:	Comments
1/1/1997	12/31/2017	440,148.83	440,148.83	224,476		215,673		0.00		10.00%	44,014.92	Double Diamond Delaware, Inc.	Cliffs-WB
1/1/1998	12/31/2008	149,288.24	22,288.87	11,367		10,921		0.00		10.00%	23,515.80	Double Diamond Delaware, Inc.	97 Cash Advances
1/1/1998	12/31/2008	175,757.63	26,417.47	13,473		12,945		0.00		10.00%	27,871.92	Double Diamond Delaware, Inc.	98 Cash Advances
12/31/1999	12/31/2009	26,801.00	7,675.17	3,914		3,781		0.00		10.00%	4,250.16	Double Diamond Delaware, Inc.	99 Cash Advances
12/31/2000	12/31/2010	19,363.00	8,171.82	4,188		4,004		0.00		10.00%	3,164.16	Double Diamond Delaware, Inc.	00 Cash Advances
RA Notes				257,398	138,248	247,304	141,858	0.00					
Unidentified Notes													
12/31/1996	12/31/2008	62,288.42	9,202.30	4,325	3,244	4,233	1,397	644	364	10.00%	9,709.98	Double Diamond Delaware, Inc.	98 Additions
12/31/1998	12/31/2009	71,017.95	22,056.12	10,386	7,775	10,146	3,348	1,544	848	10.00%	12,213.60	Double Diamond Delaware, Inc.	99 Additions
12/31/2000	12/31/2010	2,385.77	966.20	454	341	444	147	68	37	10.00%	374.04	Double Diamond Delaware, Inc.	00 Additions
		141,692.14	32,224.62	15,146	11,360	14,823	4,892	2,256	1,241				
12/31/2001	12/31/2011	112,042.86	58,380.00	56,380	31,856	42,632.87	24,420		0	10.00%	17,767.86	Double Diamond Delaware, Inc.	01 Additions WB
12/31/2001	12/31/2011	81,822.25	42,632.87			6,789.65	3,869		0	10.00%	12,975.46	Double Diamond Delaware, Inc.	01 Additions CL
12/31/2002	12/31/2012	10,915.85	6,789.65	56,380	31,856	49,422.52	26,309	0.00	0	10.00%	1,731.00	Double Diamond Delaware, Inc.	02 Additions CL
		204,760.96	107,802.52										
		644,729.10		330,924	180,864	311,550	174,687	2,256	1,241				

DDU - RA Attachment 1D WP-15, notes balance as of 12/31/06 was \$554,319, however, the balance as of 12/31/07, was \$504,701, an overstatement of \$46,618

Attachment EP-23 (Errata)

# **Attachment EP-30**

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY  
Utility Name: DOUBLE DIAMOND UTILITIES CO  
Docket Number: 36220-R (WATER)

version: 20070403

2:06 PM

29-Apr-10

White Bluff/ Retiree

SCHEDULE I - REVENUE REQUIREMENT

	TEST PERIOD PER COMPANY (a)	COMPANY ADJUST (b)	COMPANY TEST YEAR (c)-(a)+(b)	STAFF ADJUST (d)	STAFF TEST YEAR (e)-(c)+(d)
Operations and Maintenance		\$517,955	\$517,955	-\$155,640	\$362,290
Depreciation and Amortization		\$117,281	\$117,281	\$17,837	\$135,118
Other Taxes		\$16,077	\$16,077	-\$923	\$15,155
Federal Income Taxes		\$33,796	\$33,796	\$46,251	\$80,047
Return		\$116,124	\$116,124	\$56,000	\$172,124
Cost of Service	\$0	\$801,233	\$801,233	-\$36,475	\$764,734
Other Revenues - Taps			\$0	-\$12,116	-\$12,116
Revenue Requirement	\$0	\$801,233	\$801,233	-\$48,591	\$752,618

ATTACHMENT EP-30

Detail Trial Balance

July 23, 2009 1:42 PM

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

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

Posting Date	Doc Type	Document No.	Source Code	Source 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	19,203.29			
08/04/07	Invoi	PJ0015187	PURCHJNL			HDWAT#2 Bend, Megalug w/Acc,	495.81			
09/14/07		JE0017752	GENJNL			#5095-Granger-air compres	667.04			
09/18/07	Invoi	PJ0015217	PURCHJNL			WALLELE Move Problem to Acco	470.00			
09/18/07	Invoi	PJ0015218	PURCHJNL			WALLELE Well#2 Trip Alternator	170.00			
09/18/07	Invoi	PJ0015219	PURCHJNL			WALLELE Well#2 Tripping on Ov	170.00			
09/21/07		JE0017769	GENJNL			#5109-stew&Staven-elect work	1,139.00			
09/26/07	Invoi	PJ0015245	PURCHJNL			USABLU HI-PSI Pumps	851.42			
10/01/07	Credi	PJ0015271	PURCHJNL			HDWAT#2 Price Correction		2.08		
10/06/07	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	83.91			
10/23/07	Invoi	PJ0015398	PURCHJNL			SIMSHOM Tape, Pipe Insulation,	70.01			
10/25/07	Invoi	PJ0015419	PURCHJNL			SMITPUM Repair Berkeley	6,487.44			
10/29/07	Invoi	PJ0015491	PURCHJNL			SIMSHOM Couples, Elbows, Bush	13.49			
10/29/07	Invoi	PJ0015498	PURCHJNL			SIMSHOM Conduitt, CPLG, Elbow,	42.02			
10/29/07	Invoi	PJ0015496	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-Wall #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			
01/29/07		JE0002141	GENJNL			reclass miksep pumped sludge	1,353.13			
01/29/07		JE0002142	GENJNL			reclass miksep pumped sludge	541.25			
01/30/07	Invoi	PJ0013496	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	641.25			
04/02/07	Invoi	PJ0013910	PURCHJNL			Pump Sludge	811.88			
04/02/07	Invoi	PJ0013927	PURCHJNL			SIMSHOM Locknuts, Conduitt, 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	831.86			
Balance to Carry Forward . . . . .							6,587.12	0.00	0.00	

*800.00*  
*800.00* *Drct*

(5)

**Detail Trial Balance**

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

July 23, 2009 1:42 PM

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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 Sludge	811.88		
04/10/07	Invoi	PJ0013912	PURCHJNL			MIKESEP Pump Sludge	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 Chgs-Grating	110.99		
05/28/07	Invoi	PJ0014336	PURCHJNL			SIMSHOM Chlorine	26.13		
05/28/07	Invoi	PJ0014413	PURCHJNL			MCCLMECH Crane Two Rlgers, 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	PJ0014682	PURCHJNL			MIKESEP Pump Sludge	541.25		
07/02/07	Invoi	PJ0014686	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		JED017794	GENJNL			#5110-Brikshrs-dog food	17.83		
10/01/07	Invoi	AP0011676	PURCHASE	Vend	ASHBHAR	Invoice 11679	43,865.00		
10/08/07	Invoi	PJ0015285	PURCHJNL			CONSENV Installation of New Pre	4,278.00		
10/20/07	Invoi	PJ0015389	PURCHJNL			WALLELE Hook-Up New Blower	425.52		
10/28/07		JED001274	GENJNL			reclass upgrade of wb sewer plant		43,865.00	
10/31/07	Invoi	PJ0015413	PURCHJNL			MIKESEP Pumped Sludge	1,353.13		
10/31/07	Invoi	PJ0015498	PURCHJNL			USABLU Tank Sampler	90.25		
11/10/07	Invoi	PJ0015451	PURCHJNL			MCCLMECH Fabric & Install 3" Air	2,876.00		
11/26/07	Invoi	PJ0015608	PURCHJNL			MORRISUP Pumped Sludged	270.63		
12/03/07	Invoi	PJ0015701	PURCHJNL			USABLU Electrolyte Solution	48.91		
12/06/07	Invoi	PJ0015826	PURCHJNL			MCCLMECH Install New Submers	4,366.00		
12/07/07	Invoi	PJ0015842	PURCHJNL			MCCLMECH Repair Catwalk on	1,580.00		
12/12/07	Invoi	PJ0015898	PURCHJNL			MIKESEP Pumped Sludge	1,353.13		

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Detail Trial Balance

July 23, 2009 1:42 PM

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

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Double Diamond Utilities Co.

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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	43,655.00	62,695.51
Account: 8455-0000		R&M - Sewer Plant		Ending Balance . . . . .					62,695.51
Account: 8460-0000		R&M - Distribution Lines		Beginning Balance . . . . .					0.00
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	1,625.91		
01/01/07	Invoi	PJ0013529	PURCHJNL			GRAINGE Diaphragm Pump	828.25		
02/26/07	Invoi	PJ0013727	PURCHJNL			SIMSHOM Couple Flex, Misc Har	31.84		
02/26/07	Invoi	PJ0013728	PURCHJNL			SIMSHOM Tape, Bibb Hose, Etc.	32.82		
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, Polyethyl	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	53.78		
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	801.08		
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 Steeve,	750.61		
05/08/07	Invoi	PJ0014165	PURCHJNL			ACTSUPP Bends,Cplgs, Adpts B	423.47		
05/28/07	Invoi	PJ0014554	PURCHJNL			ACTSUPP SCH40 Coupling	9.99		
05/28/07	Invoi	PJ0014556	PURCHJNL			PVC GJ PI, MJ WYE, Reduce, Un	2,630.40		
06/12/07	Invoi	PJ0014557	PURCHJNL			ACTSUPP Bush, Male Adpl, 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	374.96		
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	PJ0014815	PURCHJNL			ACTSUPP MJ 22-1/2 Bend, Unifa	380.22		
07/31/07	Invoi	PJ0014814	PURCHJNL			ACTSUPP Unions, CPLGS, Ball V	940.56		
07/31/07	Invoi	PJ0014887	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	PJ0014839	PURCHJNL			SIMSHOM Adapters, Tape	3.84		
08/27/07	Invoi	PJ0014981	PURCHJNL			JTWICON 6 Fire Flush Vvls, Locat	2,750.00		
08/27/07	Invoi	PJ0014983	PURCHJNL			JTWICON Locate Water & Sewer	400.00		
08/27/07	Invoi	PJ0014991	PURCHJNL			SIMSHOM Couples, Bush, Hose	87.30		
Balance to Carry Forward . . . . .							25,932.62	0.00	0.00

1/2 = \$ 200.00 *Deliver*

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Detail Trial Balance

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

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

Posting Date	Doc Type	Document No.	Source Code	Source 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	Invol	PJ0014992	PURCHJNL			SIMSHOM Spray Primer	12.97			
08/27/07	Invol	PJ0014993	PURCHJNL			SIMSHOM Wheel Cover	7.57			
08/27/07	Invol	PJ0014997	PURCHJNL			USABLU Meter Book	66.70			
08/27/07	Invol	PJ0015007	PURCHJNL			HDWAT#2 CL2 Kils, CL2 Pillows	384.51			
10/01/07	Invol	PJ0015272	PURCHJNL			HDWAT#2 4" Clamps	167.64			
10/01/07	Credi	PJ0015275	PURCHJNL			ACTSUPP Return Corp Stops		202.37		
10/29/07	Invol	PJ0015490	PURCHJNL			SIMSHOM Spray Paint	25.88			
10/30/07	Invol	PJ0015498	PURCHJNL			ACTSUPP Mtr Boxes, Bend, Ball	1,466.49			
11/06/07	Invol	PJ0015487	PURCHJNL			WALLELE Chlorinator Repair	249.88			
11/20/07	Invol	PJ0015501	PURCHJNL			REPRFOR TCS Color Scan/Print	44.86			
11/26/07	Invol	PJ0015572	PURCHJNL			ACTSUPP Service Tubing, Meter	273.15			
11/26/07	Invol	PJ0015577	PURCHJNL			HDWAT#2 Repair CPLGS	72.74			
11/28/07	Invol	PJ0015579	PURCHJNL			HDWAT#2 45's, Sleeves, Megalu	338.84			
12/02/07	Invol	PJ0015584	PURCHJNL			J&CCCONS 2 Loads Fill Dirt	250.00			
12/27/07	Invol	PJ0015789	PURCHJNL			ACTSUPP Couplings, MJS, Bend	344.24			
Total Activities . . . . .							29,627.89	202.37	29,425.52	
Account: 8480-0000 R&M - Distribution Lines							Ending Balance . . . . .			29,425.52
Account: 8465-0000 R&M - Collection Lines							Beginning Balance . . . . .			0.00
01/01/07	Invol	PJ0013286	PURCHJNL			ACTSUPP Pips, Meter Box, etc.	876.83			
01/01/07	Invol	PJ0013306	PURCHJNL			PVC SCH40 Pipe SWB WH Solve	1,060.85			
01/04/07	Invol	PJ0013472	PURCHJNL			HDWAT#2 Air Relief VLVS, COR	1,498.84			
01/17/07	Invol	PJ0013532	PURCHJNL			High Head Pumps, Sump Pump	1,838.59			
02/28/07	Invol	PJ0013998	PURCHJNL			CLEAAS Micro-Blend Micro-Block	308.54			
02/28/07	Invol	PJ0013731	PURCHJNL			SIMSHOM Conduil Supplies	26.58			
02/28/07	Invol	PJ0013743	PURCHJNL			ACTSUPP Deep Coupling	15.70			
02/28/07	Invol	PJ0013756	PURCHJNL			GRAINGE Discharge Hose	82.67			
02/28/07	Invol	PJ0013775	PURCHJNL			Switch-Mech Floets	259.80			
02/28/07	Invol	PJ0013777	PURCHJNL			SMITPUM Sump Pump	204.60			
03/01/07	Invol	PJ0013729	PURCHJNL			SIMSHOM PVC Cap, Couple Flex	53.59			
03/01/07	Invol	PJ0013732	PURCHJNL			SIMSHOM Conduil Supplies	34.91			
03/02/07	Invol	PJ0013730	PURCHJNL			SIMSHOM Elbows	36.43			
04/02/07	Invol	PJ0013896	PURCHJNL			HDWAT#2 Glue, Primer, Reducer	458.89			
04/02/07	Invol	PJ0013931	PURCHJNL			SMITPUM Grinder Pumps, Sump	3,993.34			
04/02/07	Invol	AP0010816	PURCHASE	Vend	HOMEDEP	Invoice 10816	277.32			
04/02/07	Invol	PJ0013996	PURCHJNL			GAILFLA Sand	508.00			
04/02/07	Invol	PJ0014094	PURCHJNL			SIMSHOM Caps	0.41			
04/30/07	Invol	PJ0014120	PURCHJNL			SMITPUM 2 HP Pumps	1,894.38			
05/28/07	Credi	PJ0014556	PURCHJNL			ACTSUPP Return Sweep 90 Ben		121.48		
05/28/07	Credi	PJ0014560	PURCHJNL			ACTSUPP Return MTR VLV, Cor		710.23		
07/02/07	Invol	PJ0014790	PURCHJNL			SIMSHOM Couple, Elbow, Locknu	133.93			
Balance to Carry Forward . . . . .							13,642.20	831.71	0.00	

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# **Attachment EP-23**

RECEIVED  
TCEQ  
WATER SUPPLY DIV.  
2008 OCT 23 PM 2 34

RECEIVED  
*Check Rec'd 10/23/08*  
OCT 23 2008 R-057-8  
TEXAS COMMISSION  
ON  
ENVIRONMENTAL QUALITY



APPLICATION FOR A  
RATE/TARIFF  
CHANGE

# **Attachment EP-24**

AQUA AMERICA, INC. AND SUBSIDIARIES  
 CONSOLIDATED STATEMENTS OF CAPITALIZATION  
 (In thousands of dollars, except per share amounts)  
 December 31, 2003 and 2002

	2003	2002
Stockholders' equity:		
Common stock, \$.50 par value	\$ 46,635	\$ 35,034
Capital in excess of par value	413,008	317,871
Retained earnings	210,915	180,047
Minority interest	912	503
Treasury stock, at cost	(12,611)	(40,421)
Accumulated other comprehensive income	171	63
Total stockholders' equity	659,030	493,097
6.05% Series B cumulative preferred stock	-	172
Long-term debt:		
Long-term debt of subsidiaries (substantially secured by utility plant):		
Interest Rate Range		
0.00% to 2.49%	16,868	18,009
2.50% to 2.99%	18,913	14,052
3.00% to 3.49%	5,618	4,733
3.50% to 3.99%	2,800	3,200
→ 4.00% to 4.99%	8,135	8,135
5.00% to 5.49%	110,875	90,955
5.50% to 5.99%	76,260	86,260
6.00% to 6.49%	119,360	126,360
6.50% to 6.99%	42,000	52,000
7.00% to 7.49%	46,716	58,000
7.50% to 7.99%	23,000	23,000
8.00% to 8.49%	17,500	17,497
8.50% to 8.99%	9,000	9,000
9.00% to 9.49%	53,805	54,359
9.50% to 9.99%	43,242	44,637
10.00% to 10.50%	6,000	6,000
	600,092	616,197
Note payable, 6.05%, due 2006	960	978
<u>Unsecured notes payable, 4.87%, due 2023</u>	135,000	-
	736,052	617,175
Current portion of long-term debt	39,386	34,265
Long-term debt, excluding current portion	696,666	582,910
Total capitalization	\$ 1,355,696	\$ 1,076,179

See accompanying notes to consolidated financial statements.

*Exhibit EP-24*

Detail Trial Balance

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

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G/L Account No.: 7010-0000.9999-9999, Department Filter: 8090

Posting Date	Doc Type	Document No.	Source Code	Source Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
Account: 8450-0000 R&M - Water Plant							Balance Forward, . . . . .	79,490.89	0.00	0.00
05/21/07	Invoi	PJ0014489	PURCHJNL			ACTSUPP Valves & clamps	823.02			
06/03/07	Invoi	PJ0014453	PURCHJNL			UNITREN Rock saw Rental	4,715.23			
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	857.89			
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	836.25			
06/12/07	Invoi	PJ0014428	PURCHJNL			MORRISUP Meter for Product Wa	4,885.68			
06/12/07	Invoi	PJ0014428	PURCHJNL			MORRISUP Pipe Fittings for Fill Li	806.01			
06/12/07	Invoi	PJ0014507	PURCHJNL			Chemicals	168.02			
06/13/07	Invoi	PJ0014341	PURCHJNL			C&COCONC Slab for New Storage	4,520.00			
06/14/07	Invoi	PJ0014380	PURCHJNL			DANSCEN Galvanized Nipple	1.94			
06/14/07	Invoi	PJ0014381	PURCHJNL			DANSCEN Couplings	1.80			
06/14/07	Invoi	PJ0014382	PURCHJNL			DANSCEN Screws, Washers and	6.46			
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		JED010270	GENJNL			Material-Ground Stor Tanks	140.29			
06/18/07	Invoi	PJ0014533	PURCHJNL			MINEREN Chop saw rental	416.96			
06/20/07	Invoi	PJ0026629	PURCHJNL			PETTCAS Parts for UF System	49.82			
06/21/07	Invoi	PJ0014600	PURCHJNL			LAYNCHR Hydraneutic CPA2 Ele	23,897.40			
06/26/07	Invoi	PJ0014602	PURCHJNL			PROGWAT Micron Filters	2,584.73			
07/02/07	Invoi	PJ0014683	PURCHJNL			DANSCEN Power cords	82.20			
07/08/07	Invoi	PJ0014694	PURCHJNL			PROGWAT Actuator	233.25			
07/09/07	Invoi	PJ0014684	PURCHJNL			DANSCEN Couplings	4.80			
07/11/07	Invoi	PJ0014724	PURCHJNL			JOHNSUP Gage Oil	64.25			
07/11/07	Invoi	PJ0014735	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	823.36			
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	24.64			
07/30/07	Invoi	PJ0014828	PURCHJNL			MORRISUP Valves for Booster Pu	278.82			
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	PJ0014884	PURCHJNL			OILCITY Hoses	88.72			
08/13/07	Invoi	PJ0014877	PURCHJNL			DANSCEN Teflon Tape	5.97			
08/13/07	Invoi	PJ0014877	PURCHJNL			USABLU Circular Chart and T-Sla	164.23			
						Balance to Carry Forward . . . . .	133,153.17	0.00	0.00	

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Detail Trial Balance

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

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G/L Account No.: 7010-0000..9999-9999, Department Filter: 8080

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			
08/18/07	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	438.86			
08/27/07	Invoi	PJ0027547	PURCHJNL			PURRELE Inspection of Water Pu	125.00			
08/28/07	Invoi	PJ0015031	PURCHJNL			MORRISUP Raw Water Line	8,681.85			
08/28/07	Invoi	PJ0015034	PURCHJNL			MORRISUP Gate Valves	800.89			
08/30/07	Invoi	PJ0015027	PURCHJNL			DANSCEN Powercords	99.78			
09/10/07	Invoi	PJ0015133	PURCHJNL			USABLU Chemical Feed Pump	788.95			
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	882.50			
09/19/07	Invoi	PJ0015199	PURCHJNL			KOKOPEL Piping for Ground Stor	9,322.82			
09/24/07	Invoi	PJ0015179	PURCHJNL			DANSCEN RO Clearing Skid Drai	15.34			
09/25/07	Invoi	PJ0015180	PURCHJNL			SIMMLUM RO Clearing Skid Drai	8.51			
09/25/07	Invoi	PJ0015235	PURCHJNL			MORRISUP Ground Storage Tank	198.89			
09/28/07	Invoi	PJ0015237	PURCHJNL			MORRISUP PVC Slip	3.18			
09/27/07	Invoi	PJ0015240	PURCHJNL			MORRISUP PVC and Gaskets	22.46			
09/27/07	Invoi	PJ0015241	PURCHJNL			MORRISUP Valve for RO	190.66			
09/28/07	Invoi	PJ0015242	PURCHJNL			Couplings for Victrolc Connection	174.59			
09/30/07		JE0010916	GENJNL			SS Boat-Lake Pump Mince	533.21			
09/30/07		JE0001258	GENJNL			Reclass KOKOPEL to OIP - Pipin		9,322.82		
10/01/07	Invoi	PJ0015291	PURCHJNL			DANSCEN Supplies for Water Pla	4.72			
10/01/07	Invoi	PJ0015292	PURCHJNL			DANSCEN PVC, Hoss Clamps, el	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	AP0011859	PURCHASE	Vend MEHTGRO		Invoice 11682	1,105.00			
10/03/07	Invoi	PJ0015259	PURCHJNL			TRACSUP Wheel Puller for RO M	43.08			
10/03/07	Invoi	PJ0015289	PURCHJNL			DANSCEN Sanding Sheets	4.01			
10/03/07	Invoi	PJ0015305	PURCHJNL			KOKOPEL Raw Water Intake Line	3,117.80			
10/03/07	Invoi	PJ0015315	PURCHJNL			MORRISUP PVC Gaskets	145.85			
10/10/07	Invoi	PJ0015294	PURCHJNL			DANSCEN Supplies for Water Pla	104.85			
10/10/07	Invoi	PJ0015285	PURCHJNL			DANSCEN Supplies for Water Pla	12.43			
10/10/07	Invoi	PJ0015307	PURCHJNL			KOKOPEL Raw Water Intake line	3,117.80			
10/10/07	Invoi	PJ0015311	PURCHJNL			MORRISUP PVC	43.17			
10/15/07	Invoi	PJ0015308	PURCHJNL			KOKOPEL Raw Water Intake Line	883.26			
10/15/07	Invoi	PJ0015360	PURCHJNL			MORRISUP Raw Water Line	1,320.86			
10/18/07	Invoi	PJ0015332	PURCHJNL			TRACSUP Solar Panel	32.45			
10/18/07	Invoi	PJ0015362	PURCHJNL			MORRISUP Raw Water Line	1,082.50			
10/22/07	Invoi	PJ0015363	PURCHJNL			OILCITY PVC Flange, Pipe, Bushi	487.84			
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			
Balance to Carry Forward . . . . .							173,426.03	9,322.82	0.00	

9,322.82 *omit*

1,105.00 *UF pipe + Study*

1,513.33 *omit*

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**Detail Trial Balance**

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

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GL Account No.: 7010-0000, 9999-9999, Department Filter: 8090

Posting Date	Doc Type	Document No.	Source Code	Source Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
Account: 8450-0000 R&M - Water Plant							Balance Forward	173,426.05	9,322.62	0.00
10/28/07	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	85.86			
10/30/07	Invoi	PJ0015480	PURCHJNL			PROGWAT Chemicals and Filters	2,076.46			
10/30/07	Invoi	PJ0015461	PURCHJNL			PROGWAT Clamp and Gasket	375.33			
10/30/07	Invoi	PJ0015462	PURCHJNL			PROGWAT Replacement Pump	2,082.36			
10/30/07	Invoi	PJ0015483	PURCHJNL			PROGWAT Micron Filters	1,343.14			
10/31/07	Invoi	PJ0015455	PURCHJNL			MORRISUP Repairs to Sand Filler	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	620.60			
11/07/07	Invoi	PJ0015548	PURCHJNL			MORRISUP Plumbing Parts	139.86			
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		CR0014785	CASHRECJ			BOAT FUEL-LAKE PUMP REPAI	3.28			
11/19/07		CR0014766	CASHRECJ			BOAT RENT/FUEL-LAKE PUMP	289.98			
11/26/07	Invoi	PJ0015607	PURCHJNL			MORRISUP 16" Flange-Lake Pum	401.66			
11/26/07	Invoi	PJ0015643	PURCHJNL			HOLT CAT Hammer Drill-Rental	39.05			
11/29/07	Invoi	PJ0015646	PURCHJNL			PROGWAT Rebuilt Pumps for Ba	3,720.69			
11/29/07	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 Troubleshoal Lake Pu	541.25			
12/27/07	Invoi	PJ0015785	PURCHJNL			MORRISUP Couplings	60.09			
12/30/07		JE0002643	GENJNL			reclass ronwell braces & argobar	1,385.00			
Total Activities							197,723.20	9,389.12	188,334.06	
Account: 8450-0000 R&M - Water Plant							Ending Balance		188,334.06	
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	PJ0013376	PURCHJNL			PKAUTOS Blower Belt	30.79			
01/12/07	Invoi	PJ0013384	PURCHJNL			USABLU Diffusers	248.77			
Balance to Carry Forward							307.40	0.00	0.00	

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**Detail Trial Balance**

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 Double Diamond Utilities Co.

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

Posting Date	Doc Type	Document No.	Source Code	Source 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	Invol	PJ0013480	PURCHJNL			IMCWAS Sludge Removal	970.68			
01/25/07	Invol	PJ0013484	PURCHJNL			MCCLMECH Air Drop Pipes	1,280.00			
01/30/07	Invol	PJ0013484	PURCHJNL			DANSCEN Connections for Diffus	5.89			
01/31/07	Invol	PJ0013508	PURCHJNL			TRADPOS Dog Food	20.27			
02/07/07	Invol	PJ0013627	PURCHJNL			TRADPOS Dog Food/Sewer Plant	5.33			
02/07/07	Invol	PJ0013632	PURCHJNL			USABLU Core Sample, Pump	1,859.95			
02/07/07	Invol	PJ0013633	PURCHJNL			USABLU Pump	405.42			
02/07/07	Invol	PJ0013633	PURCHJNL			USABLU Pump	405.41			
02/08/07	Invol	PJ0013634	PURCHJNL			USABLU Portable Sampler	1,514.52			
02/09/07	Invol	PJ0013678	PURCHJNL			IMCWAS Sludge Removal	1,332.02			
02/12/07	Invol	PJ0013664	PURCHJNL			MCCLMECH Installed Walkway a	3,659.00			
02/13/07	Invol	PJ0013677	PURCHJNL			IMCWAS Sludge Removal	1,242.28			
02/26/07	Invol	PJ0013716	PURCHJNL			IMCWAS Sludge Removal	1,405.09			
04/02/07	Invol	PJ0014098	PURCHJNL			USABLU Stenner Pump	381.51			
04/20/07	Invol	PJ0014074	PURCHJNL			IMCWAS Sludge Removal	1,020.04			
05/17/07	Invol	PJ0014250	PURCHJNL			Pumped Sand Filters	467.50			
05/31/07	Invol	PJ0014368	PURCHJNL			BEARSUP Sproket for Clarifier	18.83			
06/12/07	Invol	PJ0014507	PURCHJNL			DPCINDU Chemicals	166.01			
07/10/07	Invol	PJ0014750	PURCHJNL			IMCWAS Sludge Removal and Di	1,108.56			
07/30/07	Invol	PJ0014827	PURCHJNL			IMCWAS Sludge Removal and Di	1,034.60			
08/20/07	Invol	PJ0014870	PURCHJNL			TRACSUP Belt	18.86			
08/27/07	Invol	PJ0015117	PURCHJNL			PKAUTOS Air Blowers Belt	33.11			
09/05/07	Invol	PJ0015127	PURCHJNL			WALLELE Electrical Work on Flo	3,580.86			
09/08/07	Invol	PJ0015109	PURCHJNL			DANSCEN Metal Funnel	8.27			
09/10/07	Invol	PJ0015135	PURCHJNL			IMCWAS Sludge Removal and Di	1,139.87			
09/19/07	Invol	PJ0015206	PURCHJNL			IMCWAS Sludge Removal and Di	463.15			
10/01/07	Invol	PJ0015300	PURCHJNL			ENVILAB Sewer Tests	3,374.00			
10/01/07	Invol	PJ0015349	PURCHJNL			ENVILAB Sewer Tests	3,511.00			
10/01/07	Invol	PJ0015350	PURCHJNL			ENVILAB Sewer Tests	3,088.00			
10/15/07	Invol	PJ0015355	PURCHJNL			IMCWAS Sludge Removal and Di	1,027.72			
10/31/07	Invol	PJ0015537	PURCHJNL			ENVILAB Sewer Tests	3,357.00			
11/25/07		JED001287	GENJNL			reclass sewer tests, envilab to corr		13,330.00		
11/30/07	Invol	PJ0015724	PURCHJNL			ENVILAB Sewer Tests	3,004.00			
12/13/07	Invol	PJ0015733	PURCHJNL			USABLU Stenner Pump, Pole and	819.44			
12/19/07	Invol	PJ0015718	PURCHJNL			TRADPOS Dog Food-Used for Tr	21.34			
Total Activities . . . . .							42,159.54	13,330.00	28,829.54	
Account: 8456-0000 R&M - Sewer Plant							Ending Balance . . . . .			28,829.54
Account: 8480-0000 R&M - Distribution Lines							Beginning Balance . . . . .			0.00
01/01/07	Invol	PJ0013317	PURCHJNL			NORMPLU Replaca water line Ph	540.00			
01/17/07	Invol	PJ0013467	PURCHJNL			MORRISUP Clamps and Tapping	76.98			
Balance to Carry Forward . . . . .							616.98	0.00	0.00	

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Detail Trial Balance

Includes Activities from January 1, 2007 to December 30, 2007  
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G/L Account: No.: 7010-0000-9999-9999, Department Filter: 8090

Posting Date	Doc Type	Document No.	Source Code	Source Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
Account: 6480-0000 R&M - Distribution Lines							Balance Forward	816.86	0.00	0.00
01/23/07		JED009550	GENJNL			Meter-Bayhill Booster Pump	587.13			
01/24/07	Invo!	PJ0013488	PURCHJNL			MORRISUP Pump Station Bayhill	1,431.55			
01/24/07	Invo!	PJ0013480	PURCHJNL			MORRISUP Clamps	69.24			
01/24/07	Invo!	PJ0013491	PURCHJNL			MORRISUP Clamps	146.74			
01/24/07	Invo!	PJ0013492	PURCHJNL			MORRISUP Pump Station Bayhill	20.34			
01/25/07	Invo!	PJ0013463	PURCHJNL			DANSCEN Booster Pump Bayhill	34.91			
01/25/07	Invo!	PJ0013498	PURCHJNL			REXEMIN Booster Pump Bayhill	126.56			
01/25/07	Invo!	PJ0013502	PURCHJNL			MEDIIND Booster Pump Bayhill	1,862.38			
01/28/07		JED009587	GENJNL			P1 POA Labor-Booster Stn	63.40			
02/02/07	Invo!	PJ0013681	PURCHJNL			MORRISUP Tapping Saddles	142.68			
02/02/07	Invo!	PJ0013882	PURCHJNL			MORRISUP Pump Station Bayhill	193.80			
04/30/07	Invo!	PJ0014114	PURCHJNL			MORRISUP Band Clamps	197.05			
04/30/07	Invo!	PJ0014115	PURCHJNL			MORRISUP Clamps, Valves, etc.	599.15			
05/28/07	Invo!	PJ0014423	PURCHJNL			MORRISUP Tapping Saddles and	170.47			
06/20/07	Invo!	PJ0014503	PURCHJNL			DANSCEN Couplings & Pressure	13.38			
07/02/07	Invo!	PJ0014615	PURCHJNL			ACTSUPP Couplings, Saddles, Cl	548.44			
07/02/07	Invo!	PJ0014892	PURCHJNL			PACKMAN Clamps	5.67			
07/03/07	Invo!	PJ0014862	PURCHJNL			DANSCEN Plumbing parts	2.48			
07/11/07	Invo!	PJ0014724	PURCHJNL			JOHNSUP Locator	23.22			
08/03/07	Invo!	PJ0014837	PURCHJNL			JOHNSUP Clamps	790.61			
08/10/07	Invo!	PJ0014896	PURCHJNL			OILCITY Water Leak @ Vista Poi	168.87			
08/16/07	Invo!	PJ0014909	PURCHJNL			MORRISUP Band Clamps	134.30			
08/16/07	Invo!	PJ0014918	PURCHJNL			MORRISUP Clamps, PVC, Adapt	432.87			
08/27/07	Invo!	PJ0014959	PURCHJNL			JOHNSUP Tapping Saddles, Pum	126.81			
08/27/07	Invo!	PJ0014981	PURCHJNL			MORRISUP Clamps, etc.	138.86			
08/27/07	Invo!	PJ0014982	PURCHJNL			MORRISUP Adapters	102.33			
08/27/07	Invo!	PJ0014983	PURCHJNL			MORRISUP Band Clamps	319.65			
08/27/07	Invo!	PJ0014980	PURCHJNL			RSCEQUI Backhoe Rental (7/30-	805.17			
08/28/07	Invo!	PJ0015035	PURCHJNL			MORRISUP Band Clamps	312.30			
09/04/07	Invo!	PJ0015115	PURCHJNL			OILCITY Chisel and Valve	97.11			
09/05/07	Invo!	PJ0015114	PURCHJNL			MORRISUP Single Bank Clamp	64.87			
09/06/07	Invo!	PJ0015043	PURCHJNL			TRACSUP Water Pump and Coup	149.58			
09/18/07	Invo!	PJ0015207	PURCHJNL			JOHNSUP Clamps	56.17			
09/28/07	Invo!	PJ0015237	PURCHJNL			MORRISUP Marking Paint and Cl	93.48			
09/27/07	Invo!	PJ0015238	PURCHJNL			MORRISUP Water Flag Markers	20.57			
09/27/07	Invo!	PJ0015236	PURCHJNL			MORRISUP PVC	36.97			
10/01/07	Invo!	PJ0015323	PURCHJNL			USABLU Pressure Logger, Softwa	1,318.02			
10/04/07	Invo!	PJ0016317	PURCHJNL			MORRISUP Lube Paste	21.05			
10/23/07	Invo!	PJ0015394	PURCHJNL			USABLU Hydrant Adapters	109.36			
10/24/07	Invo!	PJ0015383	PURCHJNL			MORRISUP Clamps	164.06			
10/29/07	Invo!	PJ0016453	PURCHJNL			MORRISUP Close Nipples	7.62			
10/29/07	Invo!	PJ0015489	PURCHJNL			UNITREN Backhoe Rental	624.55			
10/30/07	Invo!	PJ0015427	PURCHJNL			TRACSUP Recovery Strap	86.58			
11/01/07	Invo!	PJ0015646	PURCHJNL			MORRISUP Clamps	541.83			
11/07/07	Invo!	PJ0015533	PURCHJNL			DANSCEN Flagging Tape	4.39			
Balance to Carry Forward							13,404.89	0.00	0.00	

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# Attachment EP-22

Detail Trial Balance

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

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G/L Account No.: 7010-0000-9999-9999, Department Filter: 8080

*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 . . . . .	181.16	0.00	0.00
02/05/07	Invoi	PJ0038988	PURCHJNL			SCOTOIL Equipment Fuel Utility	18.56		
04/02/07	Invoi	PJ0039755	PURCHJNL			SCOTOIL Equipment Fuel Utility	81.24		
04/02/07	Invoi	PJ0039798	PURCHJNL			SCOTOIL Equipment Fuel Utility	49.14		
04/30/07	Invoi	PJ0040080	PURCHJNL			SCOTOIL Equipment Fuel Utility	126.17		
05/28/07	Invoi	PJ0040583	PURCHJNL			SCOTOIL Equipment Fuel Utility	28.80		
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	PJ0041668	PURCHJNL			SCOTOIL Equipment Fuel Utility	83.88		
08/27/07	Invoi	PJ0042105	PURCHJNL			SCOTOIL Equipment Fuel Utility	55.11		
10/01/07	Invoi	PJ0042380	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	PJ0043285	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	PJ0013685	PURCHJNL			SUNBREN Backhoe Rental	854.70		
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 vin9284	461.99		
02/06/07		JE0001151	GENJNL			05 chev 1500 truck vin9284	461.99		
03/06/07		JE0001165	GENJNL			05 chev 1500 truck vin9284	461.99		
04/06/07		JE0001178	GENJNL			05 chev 1500 truck vin9284	461.99		
05/06/07		JE0001187	GENJNL			05 chev 1500 truck vin9284	461.99		
06/22/07		JE0001206	GENJNL			move 05 chevy 1500 #9284 pymts		2,308.85	

*1/2 to backhoe (519.18)*

*Exhibit ER 22 (1)*

Detail Trial Balance

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Double Diamond Utilities Co.

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GL Account No.: 7010-0000,9999-9999, Department Filter: 9080

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
Account: 8180-0000 Notes Payable - Land Improveme							Balance Forward . . . . .	5,897.50	0.00	0.00
03/06/07		RJ0000078	GENJNL			debt service charges to ddu	2,948.75			
04/09/07		RJ0000079	GENJNL			debt service charges to ddu	2,948.75			
06/08/07		RJ0000080	GENJNL			debt service charges to ddu	2,948.75			
08/08/07		RJ0000081	GENJNL			debt service charges to ddu	2,948.75			
07/09/07		RJ0000082	GENJNL			debt service charges to ddu	2,948.75			
08/08/07		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		JE0001282	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			
Total Activities . . . . .							35,385.00	0.00	35,385.00	
Account: 8180-0000 Notes Payable - Land Improveme							Ending Balance . . . . .			35,385.00
Account: 8180-0000 Other Contract Services							Beginning Balance . . . . .			0.00
04/02/07	Invol	PJ0014007	PURCHJNL			WINDCOM Cut Phone Line @ Sat	388.25			
05/08/07	Invol	PJ0014131	PURCHJNL			J&SPOOL EQ Basin-Form and Po	4,800.00			
Total Activities . . . . .							5,188.25	0.00	5,188.25	
Account: 8180-0000 Other Contract Services							Ending Balance . . . . .			5,188.25
Account: 8210-0000 Training & Education							Beginning Balance . . . . .			0.00
07/24/07		JE0017276	GENJNL			#4995-TRWA-pool chem train	165.00			
10/01/07	Invol	PJ0015268	PURCHJNL			TEEX Basic Wastewater Course	165.00			
Total Activities . . . . .							350.00	0.00	350.00	
Account: 8210-0000 Training & Education							Ending Balance . . . . .			350.00
Account: 8220-0000 Taxes & Licenses							Beginning Balance . . . . .			0.00
01/31/07		JE0015794	GENJNL			#4890-Hill Co-Veh registr	67.25			
04/05/07	Invol	PJ0013829	PURCHJNL			DAVICH Reg. Renewal-VIN #925	61.62			
04/26/07		JE0016378	GENJNL			#4830-Hill Co Tax-veh registr	69.62			
04/30/07		PJ0013964	PURCHJNL			DAVICH void ck 16763, not need		61.62		
10/12/07		JE0017986	GENJNL			#5148-Hill Co-veh regist	68.76			
10/16/07		JE0018004	GENJNL			#5157-TCEQ-wastewtr lic	105.00			
10/24/07	Invol	PJ0042452	PURCHJNL			PETTCAS Fine-Registration Expir	10.00			
Balance to Carry Forward . . . . .							362.25	61.62	0.00	

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Detail Trial Balance

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Double Diamond Utilities Co.

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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
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Total Activities . . . . . 7,306.05 3,960.00 3,346.05

Account: 8230-0000 ✓ Property Taxes Ending Balance . . . . . 3,346.05

Account: 8260-0000 ✓ Professional Fees Beginning Balance . . . . . 0.00

04/30/07	Invol	AP0010796	PURCHASE	Vend	MEHTGRO	Invoice 10796	6,815.06		
05/28/07	Invol	AP0010812	PURCHASE	Vend	MEHTGRO	Invoice 10812	1,105.00		
08/08/07	Invol	PJ0014379	PURCHJNL			CONSENSV Site Visit/Meeting Rate	552.00		
07/13/07	Invol	PJ0014713	PURCHJNL			CONSENSV Services for June 07-1	2,723.20		
07/20/07	Invol	PJ0014751	PURCHJNL			CONSENSV 1st Payment-Propose	1,066.67		
09/27/07	Invol	PJ0015178	PURCHJNL			TABOASS Archive Search and Do	250.00		

< 6,815.06 > *same month Engr svc*  
 < 1,105.00 > *same month Engr svc*  
 < 552.00 > *same as previous month*  
 < 2,723.20 > *Water + Sewer = 1,361.60*  
 < 1,066.67 > *RIC - Sewer*

Total Activities . . . . . 11,511.93 0.00 11,511.83

Account: 8280-0000 Professional Fees Ending Balance . . . . . 11,511.83

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		JE0010557	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
07/29/07		JE0010557	GENJNL			WMGEO-Pvt Risk Ins	86.02		
08/26/07		JE0010690	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
08/26/07		JE0010690	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		

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Detail Trial Balance

1, 2009 1:42 PM

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

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Double Diamond Utilities Co.

KRS

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

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0.00

Posting Date	Doc Type	Document No.	Source Code	Source Type	Source No.	Description			
							2,485.00	+	Balance
							7,316.82	+	
							1,561.60	+	
						Total Activities . . .	800.00	+	4,501.58
						Account: 8421-0000 R&M Chemicals	800.00	+	4,501.58

005

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	325.28		
01/16/07	Invoi	PJ0013256	PURCHJNL			WARNELE R&M to Well #3- Instal	2,485.00	Asset	
02/26/07	Invoi	PJ0013754	PURCHJNL			GRAINGE Roof Vent	332.11		
02/26/07	Invoi	PJ0013755	PURCHJNL			Supply Vent	416.46		
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	2,809.32		
04/03/07	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	PJ0014462	PURCHJNL			UNITEQU Excavator Rental	7,316.82	Asset	
06/20/07	Invoi	PJ0014580	PURCHJNL			BULLSTE 20,000 Gal Hydropneu	31,535.00		
06/21/07	Invoi	PJ0014579	PURCHJNL			J&SPOOL Beams for the Water Pl	1,000.00		
07/02/07	Invoi	PJ0014667	PURCHJNL			MCCLMECH Set pressure tank @	2,084.12		
07/02/07	Invoi	PJ0014705	PURCHJNL			WALLELE Repair	171.65		
07/02/07	Invoi	PJ0014789	PURCHJNL			SIMSHOM CPLG, Teflon Tape, C	120.97		
07/06/07	Invoi	PJ0014700	PURCHJNL			SIMSHOM Soap, Hose Bobb, Tee	23.25		
07/10/07	Invoi	PJ0014817	PURCHJNL			HDWAT#2 Reducer, 90 Bend, SL	2,448.40		
07/13/07	Invoi	PJ0014814	PURCHJNL			ACTSUPP Unions, CPLGS, Ball V	940.55		
08/07/07	Invoi	PJ0014936	PURCHJNL			MIKESEP Pumped Sludge	270.63		
08/08/07	Invoi	PJ0014937	PURCHJNL			MIKESEP Pumped Sludge	1,082.50		
08/09/07	Invoi	PJ0014938	PURCHJNL			ACTSUPP Unions, Ball VLVS, Cls	531.01		
08/13/07	Invoi	AP0011353	PURCHASE	Vend	CONSENV	Invoice 11558	1,361.60	Cont	
08/27/07	Invoi	PJ0014967	PURCHJNL			LONESTA Booster Pump, Ejector	1,126.21		
08/27/07	Invoi	PJ0014986	PURCHJNL			USABLU PR Valve, Sigrn, Guege.	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	828.00		
08/27/07	Invoi	PJ0015012	PURCHJNL			SIMSHOM CPLGS, Elbows, Unio	100.21		
08/27/07	Invoi	PJ0015013	PURCHJNL			SIMSHOM CPLGS, Elbows, Nlps.	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			Beldor Pump	697.89		
08/30/07	Invoi	PJ0015048	PURCHJNL			SIMSHOM Pipe, Thread, Wire Str	78.60		
08/31/07	Invoi	PJ0015200	PURCHJNL			ACTSUPP Bend, Sleeve, Unflang	983.64		
						Balance to Carry Forward . . . .	75,288.98	850.45	0.00

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# **Attachment EP-21**



Detail Trial Balance

July 28, 2009 1:45 PM

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

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Double Diamond Utilities Co.

KRS

G/L Account: No.: 7010-0000..8999-8999, Department Filter: 8080

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Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
01/24/07	Invoi	PJ0013328	PURCHJNL			CONSENV TC water supply Impr	2,500.00		
04/30/07	Invoi	AP0010786	PURCHASE	Vend	MEHTGRO	Invoice 10788	6,591.16		
05/28/07	Invoi	AP0010812	PURCHASE	Vend	MEHTGRO	Invoice 10815	6,470.75		
06/06/07	Invoi	FJ0014376	PURCHJNL			CONSENV Preparation/Submittal	1,012.00		
06/20/07	Invoi	AP0011127	PURCHASE	Vend	MEHTGRO	Invoice 11131	9,283.28		
07/17/07	Invoi	AP0011224	PURCHASE	Vend	MEHTGRO	Invoice 11227	1,925.73		
07/20/07	Invoi	PJ0014751	PURCHJNL			CONSENV 1st-Payment-Propose	1,086.87		
09/07/07	Invoi	PJ0015113	PURCHJNL			MEHTGRO Pay Request #6-Lab	3,743.73		
Total Activities . . . . .							32,603.34	0.00	32,603.34

*Engr. Svs. - water upgrade*  
*Engr. Svs. - water upgrade*  
*Prep. plan for construction GST*  
*Imp. charges for GST*  
*K/C Server*  
*Engr. - 1st study filtration*

Account: 8260-0000 Professional Fees

Ending Balance . . . . .

32,603.34

Account: 8260-0000 Insurance Expense

Beginning Balance . . . . .

0.00

01/28/07		JE0008887	GENJNL			Pkg, Umbrella, E&O, Aut	6,591.16	+	
01/29/07		JE0010048	GENJNL			WMGEO-Pvt Risk Ins-P1	6,471.00	+	
02/23/07		JE0010042	GENJNL			Pkg, Umbrella, E&O, Aut	9,283.28	+	
02/26/07		JE0010042	GENJNL			WMGEO-Pvt Risk Ins	1,925.73	+	
02/28/07		JE0010083	GENJNL			WMGEO-Pvt Risk Ins	3,743.73	+	
04/01/07		JE0010093	GENJNL			Pkg, Umbrella, E&O, Aut	005	+	
04/29/07		JE0010201	GENJNL			Pkg, Umbrella, E&O, Aut	26,025.00	*	
04/29/07		JE0010201	GENJNL			WMGEO-Pvt Risk Ins			
05/27/07		JE0010322	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	88.02		
05/27/07		JE0010322	GENJNL			WMGEO-Pvt Risk Ins	88.02		
07/01/07		JE0010430	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	88.02		
07/01/07		JE0010430	GENJNL			WMGEO-Pvt Risk Ins	88.02		
07/29/07		JE0010567	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	88.02		
07/29/07		JE0010567	GENJNL			WMGEO-Pvt Risk Ins	88.02		
08/26/07		JE0010580	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	88.02		
08/26/07		JE0010580	GENJNL			WMGEO-Pvt Risk Ins	88.02		
09/30/07		JE0010798	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	88.02		
09/30/07		JE0010798	GENJNL			WMGEO-Pvt Risk Ins	88.02		
10/28/07		JE0010899	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	88.02		
11/25/07		JE0010984	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	88.02		
11/25/07		JE0010984	GENJNL			WMGEO-Pvt Risk Ins	129.34		
12/30/07		JE0011067	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	88.02		
12/30/07		JE0011067	GENJNL			WMGEO-Pvt Risk Ins	129.34		

*8250 Professional fees*

*Exhibit 28 (1)*

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

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KRS

GL 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
Account: 8310-0000		Credit Card Fees		Ending Balance . . . . .					474.87
Account: 8400-0000		R&M Building		Beginning Balance . . . . .					0.00
01/31/07	Invol	PJ0013458	PURCHJNL			DANSCEN Ducl Tape	10.63		
04/06/07	Invol	PJ0025824	PURCHJNL			DANSBUI Supplies to Hang MSD	3.50		
08/12/07	Invol	PJ0045039	PURCHJNL			HARPJEF Solar Lights	168.87		
Total Activities . . . . .							182.90	0.00	182.90
Account: 8400-0000		R&M Building		Ending Balance . . . . .					182.90
Account: 8410-0000		R&M Equipment		Beginning Balance . . . . .					0.00
01/07/07	Invol	PJ0013374	PURCHJNL			PKAUTOS Oil for Backhoe	24.39		
03/13/07	Invol	PJ0025559	PURCHJNL			PETTCAS Hose Assbly-Portoon	28.00		
04/02/07	Invol	PJ0025852	PURCHJNL			PKAUTO Oil and Fillers for Back	24.12		
04/02/07	Invol	PJ0013944	PURCHJNL			VERMEQU Rock Saw Teeth	414.49		
07/30/07	Invol	PJ0014824	PURCHJNL			CUSTHOS Hose for Backhoe	54.13		
07/30/07	Invol	PJ0014842	PURCHJNL			PKAUTOS Hydraulic Fluid for Bac	35.17		
08/01/07	Invol	PJ0014845	PURCHJNL			PKAUTOS Hydraulic Fluid for Bac	70.35		
11/26/07	Invol	PJ0028493	PURCHJNL			MATHTRI Welding Supplies	57.98		
12/05/07	Invol	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
Account: 8410-0000		R&M Equipment		Ending Balance . . . . .					3,446.42
Account: 8421-0000		R&M Chemicals		Beginning Balance . . . . .					0.00
01/09/07	Invol	PJ0013355	PURCHJNL			DPCINDU Chemicals	655.80		
01/10/07	Invol	PJ0013404	PURCHJNL			HERICLE Chemicals	164.48		
02/16/07	Invol	PJ0013858	PURCHJNL			CLEAAS Sewer Plant Chemicals	1,446.77		
04/03/07	Invol	PJ0013919	PURCHJNL			PROGWAT Cleaning Chemicals	786.83		
04/13/07	Invol	PJ0014055	PURCHJNL			DANSCEN Acid	11.25		
04/18/07	Invol	PJ0014054	PURCHJNL			DANSCEN Acid	31.05		
07/10/07	Invol	PJ0014759	PURCHJNL			DPCINDU Chemicals	222.02		
07/30/07	Invol	PJ0014849	PURCHJNL			USABLU Alkalinity Test Kit	57.10		
08/10/07	Invol	PJ0014880	PURCHJNL			DPCINDU Chemicals	1,032.06		
Balance to Carry Forward . . . . .							4,399.34	0.00	0.00

\$1,400

1,446.77 remove some

1,400 (2)

Detail Trial Balance

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

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

Posting Date Doc Type Document No. Sol Ccc

Account: 8421-0000 R&M Chemi  
09/12/07 InvoI PJ0015138 PUF  
10/09/07 InvoI PJ0015289 PUF  
10/10/07 InvoI PJ0015319 PUR  
11/26/07 InvoI PJ0015586 PUR 005

4,871.25 +  
4,871.25 +  
4,871.25 +  
4,871.25 +  
360.00 +  
20,345.00

000  
0.00  
1,738.00 +  
2,938.00 +  
4,877.00 +  
2,381.00 +  
12,162.00 +  
9,323.00 +  
1,513.00 +  
7,082.00 +  
2,745.00 +  
44,759.00  
6,321.10  
6,321.10  
0.00

Account: 8421-0000 R&M Chemicals

Ending Balance . . . . .

Account: 8450-0000 R&M - Water Plant

Beginning Balance . . . . .

01/02/07 InvoI PJ0013222 PURCHJNL  
01/02/07 InvoI PJ0013223 PURCHJNL  
01/23/07 InvoI PJ0013486 PURCHJNL  
01/26/07 InvoI PJ0013488 PURCHJNL  
02/02/07 InvoI PJ0013496 PURCHJNL  
02/05/07 InvoI PJ0013493 PURCHJNL  
02/14/07 InvoI PJ0013960 PURCHJNL  
02/14/07 InvoI PJ0013981 PURCHJNL  
02/19/07 InvoI PJ0013620 PURCHJNL  
02/19/07 InvoI PJ0013621 PURCHJNL  
02/26/07 InvoI PJ0013702 PURCHJNL  
02/26/07 InvoI PJ0013726 PURCHJNL  
02/27/07 InvoI PJ0013733 PURCHJNL  
03/01/07 InvoI PJ0013725 PURCHJNL  
03/06/07 InvoI PJ0013724 PURCHJNL  
03/06/07 InvoI PJ0025612 PURCHJNL  
03/06/07 InvoI PJ0013737 PURCHJNL  
03/12/07 InvoI PJ0025658 PURCHJNL  
03/13/07 InvoI PJ0025657 PURCHJNL  
04/02/07 InvoI PJ0025815 PURCHJNL  
04/02/07 InvoI PJ0013920 PURCHJNL  
04/02/07 InvoI PJ0013975 PURCHJNL  
04/02/07 InvoI PJ0026087 PURCHJNL  
04/02/07 InvoI AP0010692 PURCHASE Vend ACTSUPP  
04/03/07 InvoI PJ0013918 PURCHJNL  
04/05/07 InvoI PJ0014040 PURCHJNL  
04/18/07 InvoI PJ0014093 PURCHJNL  
04/30/07 InvoI PJ0014112 PURCHJNL  
04/30/07 InvoI PJ0014116 PURCHJNL  
04/30/07 InvoI PJ0014173 PURCHJNL  
05/01/07 InvoI PJ0014182 PURCHJNL  
05/01/07 InvoI PJ0014232 PURCHJNL  
05/02/07 InvoI PJ0014117 PURCHJNL

PROGWAT 7th Month Rental on 4,871.25 RO  
PROGWAT Rubber Couplings 113.68  
PROGWAT Rebuilt Pumps 1,738.25 Asset  
DWUTLJ Clamps for Leaks Behin 204.94  
PROGWAT 8th Month Rental RO 4,871.25  
PKAUTOS Oil/Water Plant 9.16  
Power Receptacle 11.72  
DANSCEN Receptacles and Clam 26.05  
PROGWAT Antiscalant 431.90  
PROGWAT Rebuilt Pump and Be 2,836.42 Asset  
DANSCEN Insulation for Pipes 56.21  
SIMMLUM Supplies 42.72  
SMITPUM Motor, Pump and Asse 5,429.91 RO  
PROGWAT 9th Month Rental on 4,871.25 RO  
PKAUTOS Battery and Fluid for P 13.21  
PKAUTO Spark Plugs, Oil for Pon 6.29  
TRADPOS Disposable Camera 11.73  
SCUBPOI Divers for Water Pump 70.00  
RICHWEL Tear Down and Replac 312.80  
ARGOBAR Lake Pump Repair 360.00  
PROGWAT 10th Month Rental of 4,871.25 RO  
DANSCEN Glue and Cleaner for 28.75  
SMITPUM Pull Lake Pumps 433.64  
Invoice 10695 2,045.57  
PROGWAT Micron Filters 1,273.77  
ACTSUPP Straight Meter Couplin 171.85  
PROGWAT Multimedia Filter 2,300.99  
J&J OILF 200 AMP Fuses-Water F 317.95  
PROGWAT Micron Filters and Clir 1,742.77  
J&J OILF Disconnect RO Unit 207.04  
MORRISUP Valve for Pump Statl 375.87  
IMCWAS Pump Water Filter 256.00  
SIMMLUM Supplies for Water Pla 33.40  
Balance to Carry Forward . . . . . 40,449.57 0.00 0.00

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Detail Trial Balance

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

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G/L Account No.: 7010-0000..9999-9999, Department Filler: 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 . . . . .	40,448.67	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	140.80		
05/09/07	Invoi	PJ0026316	PURCHJNL			DANSBUI Nylon Ties	1.54		
05/09/07	Invoi	PJ0026316	PURCHJNL			DANSBUI Nylon Ties	7.79		
05/09/07	Invoi	PJ0014180	PURCHJNL			MORRISUP Tank Fill Lines for Gr	1,488.95		
05/09/07	Invoi	PJ0014181	PURCHJNL			Tank Fill Lines for Ground Storage	39.13		
05/10/07	Invoi	PJ0014186	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 Parameite Port	174.04		
05/11/07	Invoi	PJ0014210	PURCHJNL			ARGOBAR Replace Water Pump	750.00		
05/14/07	Invoi	PJ0014178	PURCHJNL			MILKTRA Water Truck on Stand	747.00		
05/14/07	Invoi	PJ0014258	PURCHJNL			WALLELE Lake Pump Work	4,876.58		
05/15/07	Invoi	PJ0026320	PURCHJNL			SCUBPOI Puffing and Replacing	320.00		
05/15/07	Invoi	PJ0014212	PURCHJNL			BUCHBUI PVC Plug and Coupling	11.86		
05/16/07	Invoi	PJ0014227	PURCHJNL			EXCESUP Clamps and Camlocks	688.98		
05/15/07	Invoi	PJ0014230	PURCHJNL			HOLLTEX PSI Reducing Valve	88.76		
05/15/07	Invoi	PJ0014236	PURCHJNL			DONNWEL Welding for PSI reduc	160.13		
05/16/07	Invoi	PJ0014183	PURCHJNL			MORRISUP PSI Reducing Valve	477.27		
05/18/07	Invoi	PJ0014184	PURCHJNL			MORRISUP PSI Reducing Valve	118.36		
05/18/07	Invoi	PJ0014174	PURCHJNL			J&JOILF Hook Up RO Unit	359.77		
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 Muretic Acid	837.40		
05/23/07	Invoi	PJ0014248	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	37.18		
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	PJ0014305	PURCHJNL			DANSCEN Drain Spade	20.68		
05/28/07	Invoi	AP0010908	PURCHASE	Vand	BOBCCON	Invoice 10811	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 Adepter	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	PJ0014367	PURCHJNL			Nylon Twine	8.57		
05/31/07	Invoi	PJ0014422	PURCHJNL			MORRISUP Supplies for Water Pl	185.00		
05/31/07	Invoi	PJ0014436	PURCHJNL			SMITPUM Lake Pump Repairs	12,182.06		
05/31/07	Invoi	PJ0014437	PURCHJNL			SMITPUM Lake Pump Repairs	690.63		
						Balance to Carry Forward . . . . .	78,490.66	0.00	0.00

4,876.58 *asset*

2,381.07 *asset*

12,182.06 *asset*

(4)

CHIEF CLERKS OFFICE  
OCT - 8 PM 3:33  
TEXAS  
COMMISSION  
ON ENVIRONMENTAL  
QUALITY

Rate of Return Worksheet - *Refect*

Step		%
		7.45
A	Most current Base Public Utility Bond average. (Call TCEQ staff at 512/239-6980 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.	0
	1 Debt/equity ratio is greater than 60% (Table IV, D, - D + 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:	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	0
	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 +17 Ann or 22%</i> <i>2007 60</i>	0
	4 aging system a. more than 50% depreciated, OR b. low rate base (<\$500/customer)	0
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>	0
F	Add 1% if the utility can demonstrate that it has at least 3 of the 4 following conditions.	0
	1 Number of complaints 2 complaints or less per year to TCEQ for less than 200 customer system	0
	2 No major deficiencies in the most recent PWS inspection report	0
	3 No current or prior enforcement actions under current management within the last 3 years	0
	4 Good faith efforts to solve any current problems	0
G	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions:	1
	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)	

*Exhibit EP-170*

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. 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)		
Total Rate of Return %			11.44

Rate of Return Worksheet *-The Cliffs*

Step		<input type="checkbox"/>	%
		<input type="checkbox"/>	7.45
A	Most current Baa 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>244</i>		<del>0</del>
C	Add 1% if the utility can demonstrate that it has both:		<del>0</del>
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:		<del>0</del>
1	unstable population - Weekender/seasonal population: a. >25% of total customers; OR b. >10% of total customers and do not use seasonal reconnect fee;	<input type="checkbox"/>	
2	commercial customers account for more than 15% of revenues	<input 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 227 +17 connections or 2007 244 .0697</i>	<input type="checkbox"/>	
4	aging system a. more than 50% depreciated; OR a. low rate base (<\$500/customer)	<input 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>DO NOT APPLY</i>		<del>0</del>
F	Add 1% if the utility can demonstrate that it has at least 3 of the 4 following conditions:		<del>0</del>
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	<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)	<input checked="" type="checkbox"/>	

(32)

H	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions	1	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	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)	0	
J	Total Rate of Return %		9.45



Rate of Return Worksheet - WB

Step		<input type="checkbox"/>	%
A	Most current Baz Public Utility Bond average (Call TCEQ staff at 512/238-6960 to get this number.)		7.45
B	Add 2% - for utilities with 200 or less customers <i>562</i>		<del>6</del>
C	Add 1% if the utility can demonstrate that it has both		<del>6</del>
1	Debt/equity ratio is greater than 60% (Table IV, D, - $\square \div \square$ ) 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:		1.0
1	unstable population - Weekender/seasonal population:		
a.	>25% of total customers; OR	1	
b.	>10% of total customers and do not use seasonal reconnect fee;		
2	commercial customers account for more than 15% of revenues	<del>6</del>	
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 - 553</i>	1	
	<i>2007 - 562 + 9 km or 2%</i>		
4	aging system		
a.	more than 50% depreciated, OR		
a.	low rate base (<\$500/customer)	<del>6</del>	
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>NIA</i>		<del>6</del>
F	Add 1% if the utility can demonstrate that it has at least 3 of the 4 following conditions:		<del>6</del>
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)		

(5)

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
	Total Rate of Return %	10.11
I		

(6)

Rate of Return Worksheet - *Repret + White Bluff*

Step		<input type="checkbox"/>	%
A	Most current Bas 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>677 connections</i>		0
C	Add 1% if the utility can demonstrate that it has both.		0
	1 Debt/equity ratio is greater than 60% (Table IV, D. - $\square \div \square$ ) 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.		1.0
	1 unstable population - Weekender/seasonal population		
	a. >25% of total customers; OR	1	
	b. >10% of total customers and do not use seasonal reconnect fee;		
	2. commercial customers account for more than 15% of revenues	0	
	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 <math>\div</math> 22 = 28.27</i>	1	
	4 aging system		
	a. more than 50% depreciated; OR		
	a. low rate base (<\$500/customer)	0	
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		0
F	Add 1% if the utility can demonstrate that it has at least 3 of the 4 following conditions.		0
	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		10
a	zero gallons included in minimum bill		
b	gallage 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	≤ 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 %		10.65

(87)

# **Attachment EP-18**

Double Diamond Utilities Co. Application No. 36220-R (Water) Tax Year Ended 12/31/2007		STAFF ALLOCATION FOR THE COST OF SERVICE										Allocation Summary Page 1 of 2	
GL No.	TCBEQ Category	FY 2007 Actual	Adjustments To Books	Total	Water % of sewer		Total Water Costs	The CHS (DDU 19) Costs		Water Allocation (DDU 19) %	Water Allocation (DDU 19) C&S	White Bluff Allocation (DDU-19) C&S	Water Allocation (DDU-19) %
					Water	sewer		CHS	Water				
					60	10%		60	10%				
					52	50%		52	50%				
					622	100%		622	100%				
Employee Compensation	6001	61,630	-	61,630	73.45%		45,167	98,391	43%	24,294	106,833	100%	
Retired Bonus	6010	750	-	750	73.17%		543						
Bonus / Commission	6030	450	-	450	60.93%		319						
Hourly Wages	6050	156,946	-	156,946	68.13%		106,293						
Labor Transfers	6100	109,364	-	109,364	60.32%		73,901						
Other Employee Expenses	6600	561	-	561	73.06%		425						
Total Salaries and Wages		439,841	-	439,841			299,299	98,391	43%	24,294	106,833	100%	
Contract Labor		4,050	-	4,050	62.96%		2,550						
Other Contract Services		7,147	-	7,147	54.69%		3,906						
Total Contract Labor		11,197	-	11,197			6,456	3,633	56%	37	4,787	100%	
Purchase Wares/Services		1,827	-	1,827	76.52%		1,406	10,846	100%	0	0	0%	
R&M Chemicals	8421	12,032	-	12,032	83.35%		10,030						
Total Chemicals		12,032	-	12,032			10,030						
Electricity	7010	144,511	-	144,511	90.37%		130,451	5,601	50%	1,069	3,989	100%	
Gas / Propane		1,688	-	1,688	100.00%		1,688						
Tank Removal	7090	204	-	204	57.11%		109						
Total Utilities		146,403	-	146,403			132,249	27,967	21%	24,444	29,843	100%	
Smallwares / Tools	8005	710	-	710	54.80%		392						
Repairs / Maint / Su	8018	482	-	482	55.16%		266						
Other Supplies	8020	466	-	466	68.27%		321						
R&M Building	8410	18,060	-	18,060	66.21%		11,937						
R&M - Water Plant	8450	317,622	-	317,622	100.00%		317,622						
R&M - Sewer Plant	8455	94,024	-	94,024	0.00%		0						
R&M - Distribution Lines	8460	52,490	-	52,490	100.00%		52,490						
R&M - Collection Lines	8465	44,415	-	44,415	0.00%		0						
Minor Improvements			-										
Nonrecurring Replacements			-										
Total Repairs / Maintenance / Supplies		35,682	-	35,682			20,927	209,927	54%	37,151	160,645	100%	
Cleaning Supplies	8005	69	-	69	54.26%		37						
Office Supplies	8015	2,621	-	2,621	54.99%		1,441						
Printing	8020	791	-	791	36.73%		449						
Computer Expenses	8030	639	-	639	54.64%		344						
Postage & Delivery	8033	3,563	-	3,563	55.07%		1,952						
Telephone	8040	2,744	-	2,744	55.93%		1,525						
Mobile Phones / Pagers	8043	4,245	-	4,245	55.79%		2,359						
Travel	8050	2,434	-	2,434	71.14%		1,719						
Meals & Entertainment	8055	232	-	232	36.35%		142						
Refreshments	8060	7	-	7	35.71%		4						
Total Office Expenses		17,202	-	17,202			9,522	580	54%	3,715	3,860	100%	
Professional Fees	8200	51,407	-	51,407	45.67%		23,774						
Accs & Legal Fees		51,407	-	51,407			23,774						
Total Accounting & Legal Fees		51,407	-	51,407			23,774	18,274	35%	3,917	6,183	100%	
Insurance Expenses	8200	42,032	-	42,032	67.62%		28,479						
Total Insurance		42,032	-	42,032			28,479	10,005	24%	3,782	16,693	100%	
Bad Debt Expenses			-										

EP-18

Double Diamond Utilities Co. Application No. 30220-3 (Water) Test Year Billed 12/31/2007		04/29/10		STAFF ALLOCATION FOR THE COST OF SERVICE									
		Water % vs sewer		Water % vs total water		Allocation Summary		Allocation Summary		Allocation Summary		Allocation Summary	
GL No.	TCRQ Category	FY 2007 Actual	Adjustments To Books	Total	Water % vs sewer	Water % vs total water	Water Allocation (DDU)	Water Allocation (DDU)	Water Allocation (DDU)	Water Allocation (DDU)	Water Allocation (DDU)	Water Allocation (DDU)	Water Allocation (DDU)
CL No.	Category	Actual	To Books	Total	Water %	Water %	Costs	Costs	Costs	Costs	Costs	Costs	Costs
8010	Miscellaneous	5,150	-	5,150	54.70%	28%	2,817	2,817	2,817	2,817	2,817	2,817	2,817
8065	Miscellaneous	8,093	-	8,093	67.04%	28%	5,440	5,440	5,440	5,440	5,440	5,440	5,440
8070	Miscellaneous	37,197	-	37,197	69.78%	7%	25,977	25,977	25,977	25,977	25,977	25,977	25,977
8075	Miscellaneous	6,541	-	6,541	66.45%	7%	4,346	4,346	4,346	4,346	4,346	4,346	4,346
8120	Miscellaneous	4,020	(2,824)	1,196	64.24%	100%	762	762	762	762	762	762	762
8130	Miscellaneous	2,824	-	2,824	-	-	-	-	-	-	-	-	-
8130	Miscellaneous	5,544	(5,544)	-	-	-	-	-	-	-	-	-	-
8150	Miscellaneous	59,176	(59,176)	-	-	-	-	-	-	-	-	-	-
8160	Miscellaneous	134,397	(134,397)	-	-	-	-	-	-	-	-	-	-
8205	Miscellaneous	973	-	973	57.57%	57%	557	557	557	557	557	557	557
8305	Miscellaneous	8,144	-	8,144	54.89%	10%	4,471	4,471	4,471	4,471	4,471	4,471	4,471
8310	Miscellaneous	2,687	-	2,687	54.34%	10%	1,460	1,460	1,460	1,460	1,460	1,460	1,460
8310	Miscellaneous	61	-	61	-	-	33	33	33	33	33	33	33
8500	Miscellaneous	2,424	-	2,424	100.00%	10%	2,424	2,424	2,424	2,424	2,424	2,424	2,424
8510	Miscellaneous	28,633	-	28,633	100.00%	10%	28,633	28,633	28,633	28,633	28,633	28,633	28,633
8512	Miscellaneous	2,750	-	2,750	100.00%	10%	2,750	2,750	2,750	2,750	2,750	2,750	2,750
8515	Miscellaneous	37,462	-	37,462	0.00%	-	-	-	-	-	-	-	-
8520	Miscellaneous	288,340	-	288,340	0.00%	-	-	-	-	-	-	-	-
8522	Miscellaneous	3,460	-	3,460	0.00%	-	-	-	-	-	-	-	-
8950	Miscellaneous	57,853	(57,853)	-	60.87%	57%	35,621	35,621	35,621	35,621	35,621	35,621	35,621
6600	Payroll Taxes	394	(394)	-	69.70%	-	-	-	-	-	-	-	-
6900	Payroll Taxes	36,989	-	36,989	69.70%	-	25,780	25,780	25,780	25,780	25,780	25,780	25,780
8220	Prop and other taxes	619	-	619	58.08%	-	360	360	360	360	360	360	360
8230	Prop and other taxes	6,156	-	6,156	88.46%	-	5,446	5,446	5,446	5,446	5,446	5,446	5,446
Grand Total		300,000	(300,000)	-			100,000	100,000	100,000	100,000	100,000	100,000	100,000
Water Tap		120,020	-	120,020	0.00%	-	-	-	-	-	-	-	-
Water Tap		19,070	-	19,070	100.00%	-	19,070	19,070	19,070	19,070	19,070	19,070	19,070
Reservoir / Transfer Utilities		4,415	-	4,415	54.55%	-	2,409	2,409	2,409	2,409	2,409	2,409	2,409
Other Income		464	-	464	55.54%	-	258	258	258	258	258	258	258
Interest Income		4	-	4	-	-	2	2	2	2	2	2	2
Other Revenues Tr.		(1,033,973)	-	(1,033,973)	-	-	(1,033,973)	(1,033,973)	(1,033,973)	(1,033,973)	(1,033,973)	(1,033,973)	(1,033,973)

EXHIBIT DF-18

# **Attachment EP-19**



Attachment 10  
WP-2  
Page 5 of 22

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

*Calabria*  
*+ wages*

Date	Description	Total	Water	Sewer
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Ground Water System Expense

Date	Description	Total	Water	Sewer
<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	
12/6/2007	labor transfer from ddc to utility - water	600	600	
12/6/2007	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	\$ 46,200	\$ 20,388
	Direct Assignment Factor		69%	31%

Allocation of Remaining Expense based Upon Direct Assignment Factor

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	598	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	598	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	208	90
8/6/2007	labor transfers from acct to ddu	637	442	195
8/6/2007	labor transfers from acct to ddu	293	208	90
9/6/2007	labor transfer from acct to ddu	854	598	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	208	90
11/6/2007	labor transfers from acct to ddu	637	442	195

*Exhibit 19 (D)*

*Salaries  
& wages*

Attachment 10  
WP-2  
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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	299	203	90
12/1/2007	LABOR XFERS PPE 12/1/07	240	167	73
12/6/2007	labor transfer from acct to ddu	854	593	261
12/6/2007	labor transfer from acct to ddu	319	221	88
	<b>Subtotal</b>	<b>\$ 12,476</b>	<b>\$ 8,656</b>	<b>\$ 3,820</b>
	Costs Directly Assigned	\$ 65,588	\$ 46,200	\$ 20,388
	Allocation of Remaining Cost based upon Direct Assignment Factor	12,476	8,656	3,820
	Allocation of Labor Transfer Expense for Ground Water Systems	\$ 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	\$ 3,600	\$ 3,600	
3/6/2007	labor transfer from ddc to utility - water	1,800	1,800	
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
	<b>Subtotal</b>	<b>\$ 28,536</b>	<b>\$ 19,800</b>	<b>\$ 8,736</b>
	Direct Assignment Factor		69%	31%

Date	Description	Total	Water	Sewer
1/6/2007	labor transfer from ddu to clip	\$ (1,443)	\$ (1,001)	\$ (442)
2/6/2007	labor transfer from ddu to clip	(1,443)	(1,001)	(442)
11/25/2007	C. Harriss P11 Labor	76	53	23
1/6/2007	labor transfers from acct to ddu	319	221	98
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
	<b>Subtotal</b>	<b>\$ 1,794</b>	<b>\$ 1,245</b>	<b>\$ 549</b>
	Costs Directly Assigned	\$ 28,536	\$ 19,800	\$ 8,736
	Allocation of Remaining Cost based upon Direct Assignment Factor	1,794	1,245	549
	Allocation of Labor Transfer Expense for Surface Water Systems	\$ 30,330	\$ 21,045	\$ 9,285

(2)