

H	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions.	1.0
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)	
I	Total Rate of Return %	10.45

# **Attachment EP-18**

Double Diamond Utilities Co. Application No. 36220-R (Wages) Test 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	Test Year Total	Water % vs sewer		Total Water Costs	The City's (DDU 19) Cost	Water Allocation 19) Cost	Water Allocation 19) Retiree Cost	White Bluff (DDU-19) Allocation Cost	Water Allocation VBE	
					DDU-22	Sewer Appl							Total
		244	490	734	33%	35%	45,267	98,301	24,204	106,553	1-H		
		60	50	110	55%	78%	543	3,653	37	2,787	DDU-21		
		563	180	742	76%	85%	106,929	10,846	0	0	0%		
		866	720	1,586	55%	100%	75,001	100%	0	0	0%		
		61,630	61,630	61,630	73.45%		45,267	98,301	24,204	106,553	1-H		
		750	750	750	72.37%		543	3,653	37	2,787	DDU-21		
		450	450	450	70.93%		319	10,846	0	0	0%		
		156,946	156,946	156,946	68.13%		106,929	10,846	0	0	0%		
		109,394	109,394	109,394	69.38%		75,001	100%	0	0	0%		
		561	561	561	75.76%		423	100%	0	0	0%		
Total Salaries and Wages		329,731	329,731	329,731	76.52%		229,384	98,301	24,204	106,553	1-H		
Contract Labor		4,050	4,050	4,050	62.96%		2,500	3,653	37	2,787	DDU-21		
Other Contract Services		7,147	7,147	7,147	54.66%		3,906	3,653	37	2,787	DDU-21		
Total Contract Labor		11,197	11,197	11,197			6,406	3,653	37	2,787	DDU-21		
Purchase Water-Brands		14,175	14,175	14,175	76.52%		10,846	10,846	0	0	0%		
R&M Chemicals		8421	12,032	12,032	83.53%		10,050	5,001	1,069	3,980	DDU-21		
Total Chemicals		7010	12,032	12,032	90.27%		130,451	1,688	100.00%				
Electricity		7040	1,688	1,688	100.00%		1,688	1,688	100.00%				
Gas / Propane		7040	204	204	53.71%		109	27,961	24,444	79,843	DDU-21		
Trash Removal		8005	1,464,002	1,464,002	34.80%		1,324,499	1,411					
Safety Supplies / Tools		8018	7165	7,165	33.87%		2,466						
Smallwares / Tools		8020	2,118	2,118	35.16%		321						
R&M Building		8410	466	466	68.82%		319						
R&M Equipment		8450	18,060	18,060	66.31%		11,957						
R&M - Water Plant		8455	317,622	317,622	100.00%		317,622						
R&M - Distribution Lines		8460	94,024	94,024	100.00%		52,090						
R&M - Collection Lines		8465	52,490	52,490	100.00%		52,490						
Minor Improvements			44,415	44,415	0.00%								
Nonrecurring Replacements													
Total Repairs / Maintenance / Supplies		8005	536,842	536,842			367,723	209,927	54%	17,151	10%		
Cleaning Supplies		8015	69	69	54.28%		37						
Office Supplies		8025	2,621	2,621	54.99%		1,441						
Printing		8030	791	791	56.73%		449						
Computer Expense		8035	629	629	51.64%		344						
Postage & Delivery		8040	3,363	3,363	55.07%		1,852						
Telephone		8045	2,744	2,744	55.58%		1,525						
Mobile Phones / Pagers		8050	4,269	4,269	55.29%		2,359						
Travel		8055	2,484	2,484	57.14%		1,419						
Meals & Entertainment		8060	252	252	56.33%		142						
Refreshments			7	7	53.71%		4						
Total Office Expenses			17,209	17,209			9,462	5,122	54%	580	DDU-21		
Professional Fees		8250	51,407	51,407	55.97%		28,774						
Total Accounting & Legal Fees			51,407	51,407			28,774	18,674	65%	3,917	DDU-21		
Insurance		8260	42,032	42,032	67.76%		28,479	10,005	35%	1,782	10%		
Total Insurance			42,032	42,032			28,479	10,005	35%	1,782	10%		
Rate Case Expenses													

EP-18

Double Diamond Utilities Co. Application No. 36220-R (Water) Test Year Ended 12/31/2007		STAFF ALLOCATION FOR THE COST OF SERVICE										04/29/10		Allocation Summary Page 2 of 2		
GL No.	TCRQ Category	FY 2007 Actual	Adjustments To Books	Total	Water % vs sewer	Water % vs total water	Water Allocation (DDU-19) CoS	Water Allocation (DDU-19) CoS	Water Allocation (DDU-19) CoS	Water Allocation (DDU-19) CoS	Water Allocation (DDU-19) CoS	Water Allocation (DDU-19) CoS	Water Allocation (DDU-19) CoS	Water Allocation (DDU-19) CoS	Water Allocation (DDU-19) CoS	Water Allocation (DDU-19) CoS
8010	Miscellaneous	5,150	-	5,150	54.70%	2,817	-	-	-	-	-	-	-	-	-	-
8065	Miscellaneous	8,043	-	8,043	67.64%	5,440	-	-	-	-	-	-	-	-	-	-
8070	Miscellaneous	37,197	-	37,197	69.78%	25,937	-	-	-	-	-	-	-	-	-	-
8075	Miscellaneous	6,541	-	6,541	66.43%	4,346	-	-	-	-	-	-	-	-	-	-
8120	Miscellaneous	4,020	-	4,020	64.24%	2,582	-	-	-	-	-	-	-	-	-	-
8130	Miscellaneous	2,824	(2,824)	-	-	-	-	-	-	-	-	-	-	-	-	-
8130	Miscellaneous	5,544	(5,544)	-	-	-	-	-	-	-	-	-	-	-	-	-
8150	Miscellaneous	59,176	-	59,176	-	-	-	-	-	-	-	-	-	-	-	-
8160	Miscellaneous	134,397	(134,397)	-	-	-	-	-	-	-	-	-	-	-	-	-
	Miscellaneous	973	-	973	52.57%	511	-	-	-	-	-	-	-	-	-	-
8305	Miscellaneous	8,144	-	8,144	54.89%	4,471	-	-	-	-	-	-	-	-	-	-
8310	Miscellaneous	2,687	-	2,687	54.34%	1,460	-	-	-	-	-	-	-	-	-	-
	Miscellaneous	61	-	61	-	33	-	-	-	-	-	-	-	-	-	-
8500	Miscellaneous	2,424	-	2,424	100.00%	2,424	-	-	-	-	-	-	-	-	-	-
8510	Miscellaneous	58,853	-	58,853	100.00%	58,853	-	-	-	-	-	-	-	-	-	-
8512	Miscellaneous	2,730	-	2,730	100.00%	2,730	-	-	-	-	-	-	-	-	-	-
8515	Miscellaneous	37,482	-	37,482	0.00%	-	-	-	-	-	-	-	-	-	-	-
8520	Miscellaneous	238,540	-	238,540	0.00%	-	-	-	-	-	-	-	-	-	-	-
8522	Miscellaneous	3,466	-	3,466	0.00%	-	-	-	-	-	-	-	-	-	-	-
8950	Miscellaneous	57,853	-	57,853	60.87%	34,621	-	-	-	-	-	-	-	-	-	-
	Total Miscellaneous	676,087	(201,941)	474,146	-	317,228	83,326	57%	6,164	10%	57,738	90%	-	-	-	-
6000	Payroll Taxes	394	(394)	-	-	-	-	-	-	-	-	-	-	-	-	-
6200	Payroll Taxes	36,989	-	36,989	69.70%	25,780	-	-	-	-	-	-	-	-	-	-
	Total Payroll Taxes	36,989	-	36,989	-	25,780	13,055	51%	1,228	10%	31,468	90%	-	-	-	-
8220	Prop and other taxes	619	-	619	58.08%	360	-	-	-	-	-	-	-	-	-	-
8230	Prop and other taxes	6,156	-	6,156	88.46%	5,446	-	-	-	-	-	-	-	-	-	-
	Total Property taxes	6,775	-	6,775	-	5,806	2,454	47%	323	10%	3,029	90%	-	-	-	-
	Grand Total	1,388,872	(201,941)	1,186,931	-	1,022,338	488,305	48%	80,899	10%	453,108	90%	-	-	-	-
	Sewer Tap	120,020	-	120,020	0.00%	-	-	-	-	-	-	-	-	-	-	-
	Water Tap	19,070	-	19,070	100.00%	19,070	-	-	-	-	-	-	-	-	-	-
	Reconnect / Transfer Utilities	4,415	-	4,415	54.55%	2,409	-	-	-	-	-	-	-	-	-	-
	Other Revenues	464	-	464	55.54%	258	-	-	-	-	-	-	-	-	-	-
	Interest Income	4	-	4	-	-	-	-	-	-	-	-	-	-	-	-
	Other Revenues Tot	(143,973)	-	(143,973)	-	(21,739)	(9,622)	44%	(1,169)	10%	(10,947)	90%	-	-	-	-

EXHIBIT EP-18

# Attachment EP-19

Attachment 10  
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*Salaries  
& wages*

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

Date	Description	Total	Water	Sewer
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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
	<b>Subtotal</b>	<b>\$ 66,588</b>	<b>\$ 46,200</b>	<b>\$ 20,388</b>
	Direct Assignment Factor		69%	31%

Date	Description	Total	Water	Sewer
<b>Allocation of Remaining Expense based Upon Direct Assignment Factor</b>				
1/6/2007	labor transfers from acct to ddu	\$ 637	\$ 442	\$ 195
1/6/2007	labor transfers from acct to ddu	319	221	98
2/6/2007	labor transfers from acct to ddu	637	442	195
2/6/2007	labor transfers from acct to ddu	319	221	98
3/6/2007	labor transfer from acct to ddu	854	593	261
3/6/2007	labor transfer from acct to ddu	319	221	98
4/6/2007	labor transfers from acct to ddu	637	442	195
4/6/2007	labor transfers from acct to ddu	319	221	98
5/6/2007	labor transfers from acct to ddu	637	442	195
5/6/2007	labor transfers from acct to ddu	319	221	98
6/6/2007	labor transfer from acct to ddu	854	593	261
6/6/2007	labor transfer from acct to ddu	319	221	98
7/6/2007	labor transfers from acct to ddu	637	442	195
7/6/2007	labor transfers from acct to ddu	293	203	90
8/6/2007	labor transfers from acct to ddu	637	442	195
8/6/2007	labor transfers from acct to ddu	293	203	90
9/6/2007	labor transfer from acct to ddu	854	593	261
9/6/2007	labor transfer from acct to ddu	319	221	98
10/6/2007	labor transfers from acct to ddu	637	442	195
10/6/2007	labor transfers from acct to ddu	293	203	90
11/6/2007	labor transfers from acct to ddu	637	442	195

*Exhibit 19 (1)*

*Salaries & wages*

Attachment 10  
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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			
12/2/2007	LABOR XFERS PPE 12/2/07	293	203	90
12/6/2007	labor transfer from acct to ddu	240	167	73
12/6/2007	labor transfer from acct to ddu	854	593	261
12/6/2007	labor transfer from acct to ddu	319	221	98
	Subtotal	\$ 12,476	\$ 8,656	\$ 3,820
	Costs Directly Assigned	\$ 66,588	\$ 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			
3/6/2007	labor transfer from ddc to utility - water	\$ 3,600	\$ 3,600	
4/6/2007	labor transfer dir of water	1,800	1,800	
5/6/2007	labor transfer dir of water	1,800	1,800	
7/6/2007	labor transfer dir of water	1,800	1,800	
8/6/2007	labor transfer dir of water	1,800	1,800	
9/6/2007	labor transfer from ddc to utility - water	1,800	1,800	
10/6/2007	labor transfer dir of water	1,800	1,800	
11/6/2007	labor transfer dir of water	1,800	1,800	
12/6/2007	labor transfer from ddc to utility - water	1,800	1,800	
1/6/2007	labor transfer dir of sewer	1,800	1,800	
2/6/2007	labor transfer dir of sewer	728		728
3/6/2007	labor transfer from ddc to utility - sewer	728		728
4/6/2007	labor transfer dir of sewer	728		728
5/6/2007	labor transfer dir of sewer	728		728
6/6/2007	labor transfer from ddc to utility - sewer	728		728
7/6/2007	labor transfer dir of sewer	728		728
8/6/2007	labor transfer dir of sewer	728		728
9/6/2007	labor transfer from ddc to utility - sewer	728		728
10/6/2007	labor transfer dir of sewer	728		728
11/6/2007	labor transfer dir of sewer	728		728
12/6/2007	labor transfer from ddc to utility - sewer	728		728
	Subtotal	\$ 28,536	\$ 19,800	\$ 8,736
	Direct Assignment Factor		69%	31%

Allocation of Remaining Expense based Upon Direct Assignment Factor

1/6/2007	labor transfer from ddu to clp			
2/6/2007	labor transfer from ddu to clp	\$ (1,443)	\$ (1,001)	(442)
11/25/2007	C Harris P11 Labor	(1,443)	(1,001)	(442)
1/6/2007	labor transfers from acct to ddu	76	53	23
2/6/2007	labor transfers from acct to ddu	319	221	98
4/6/2007	labor transfers from acct to ddu	319	221	98
5/6/2007	labor transfers from acct to ddu	319	221	98
7/6/2007	labor transfers from acct to ddu	319	221	98
8/6/2007	labor transfers from acct to ddu	319	221	98
10/6/2007	labor transfers from acct to ddu	319	221	98
11/6/2007	labor transfers from acct to ddu	319	221	98
3/6/2007	labor transfer from acct to ddu	319	221	98
6/6/2007	labor transfer from acct to ddu	513	356	157
9/6/2007	labor transfer from acct to ddu	513	356	157
12/6/2007	labor transfer from acct to ddu	513	356	157
	Subtotal	\$ 1,794	\$ 1,245	\$ 549
	Costs Directly Assigned	\$ 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)

Attachment 10  
WP-3  
Page 7 of 22

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

Date	Description	Total	Water	Sewer
	Ground Water System Expense			
10/3/2007	LYLEJAM Checked Sewer Plant and Did Readings 6 Tim	300		300
10/17/2007	LYLEJAM Checked Sewer Plant and Did Readings 6 Tim	300		300
10/31/2007	LYLEJAM Checked Sewer Plant and Did Reading 6 Time	300		300
11/19/2007	LYLEJAM Checked Sewer Plant and did Reading 6 Time	300		300
12/8/2007	LYLEJAM Checked Sewer Plant and did Readings 6 Tim	300		300
	Subtotal	1,500		1,500

Date	Description	Total	Water	Sewer
	Surface Water System Expense			
1/29/2007	SELFAND Water Treatment Operator	425	425	
2/26/2007	SELFAND Water Treatment Operator/February	425	425	
3/26/2007	SELFAND Water Treatment Operator	425	425	
5/1/2007	SELFAND Water Treatment Operator-April 2007	425	425	
5/29/2007	SELFAND Water Treatment Operator-May 2007	425	425	
7/4/2007	SELFAND water treatment operator	425	425	
	Subtotal	2,550	2,550	

Total \$ 4,050 \$ 2,550 \$ 1,500

*634*

*376*

(3)



# **Attachment EP-20**

Detail Trial Balance

July 23, 2009 1:41 PM

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

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KRS

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

*Rebrent*

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Total Activities . . . . .							1,143.78	600.00	543.78
Account: 8230-0000		Property Taxes		Ending Balance . . . . .					543.78
Account: 8250-0000		Professional Fees		Beginning Balance . . . . .					0.00
02/08/07	Invoi	PJ0013407	PURCHJNL			CEE/Renew WW Permit-Permit#			
04/12/07	Invoi	PJ0013857	PURCHJNL			CONSENV Submittal of Wastewat			
07/20/07	Invoi	PJ0014751	PURCHJNL			CONSENV 1st-Payment-Propose			
07/30/07	Invoi	PJ0014855	PURCHJNL			TCEQ Field Citation-Failure to Obt			
12/30/07		JE0002636	GENJNL			reclass conserv acceptance of pr			
Total Activities . . . . .							7,291.66	0.00	7,291.66
Account: 8250-0000		Professional Fees		Ending Balance . . . . .					7,291.66
Account: 8260-0000		Insurance Expense		Beginning Balance . . . . .					0.00
01/28/07		JE0009887	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	956.00		
01/29/07		JE0010048	GENJNL			WMGEO-Pvt Risk Ins-P1	86.02		
02/25/07		JE0010042	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
02/25/07		JE0010042	GENJNL			WMGEO-Pvt Risk Ins	86.02		
02/29/07		JE0010093	GENJNL			WMGEO-Pvt Risk Ins	86.02		
04/01/07		JE0010093	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
04/29/07		JE0010201	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
04/29/07		JE0010201	GENJNL			WMGEO-Pvt Risk Ins	86.02		
05/27/07		JE0010322	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
05/27/07		JE0010322	GENJNL			WMGEO-Pvt Risk Ins	86.02		
07/01/07		JE0010430	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
07/01/07		JE0010430	GENJNL			WMGEO-Pvt Risk ins	86.02		
07/29/07		JE0010567	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
07/29/07		JE0010567	GENJNL			WMGEO-Pvt Risk ins	86.02		
08/28/07		JE0010680	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
08/28/07		JE0010680	GENJNL			WMGEO-Pvt Risk ins	86.02		
09/30/07		JE0010798	CENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
09/30/07		JE0010798	GENJNL			WMGEO-Pvt Risk ins	86.02		
10/28/07		JE0010899	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
11/25/07		JE0010984	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
11/25/07		JE0010984	GENJNL			WMGEO-Pvt Risk ins	129.34		
12/30/07		JE0011067	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	806.00		
12/30/07		JE0011067	GENJNL			WMGEO-Pvt Risk Ins	129.34		

*(315.00) WW permit*  
*(900.00) WW permit*  
*1,066.66 P/C - sewer*  
*(210.00) Penalty - J. by law*  
*(4,800.00) 1/2 Water - 2447*  
*1/2 sewer - 2440*  
*Master plan for 2015*

*Exhibit 7001*

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: 6090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
Account: 8410-0000 R&M Equipment							Balance Forward . . . . .	1,033.08	0.00	0.00
05/31/07	Invoi	PJ0014546	PURCHJNL			VERMEQU Tooth Pockets	120.00			
06/18/07	Invoi	PJ0014588	PURCHJNL			EAGLAUT Filters-Backhoe	54.08			
06/25/07	Invoi	PJ0014577	PURCHJNL			HUNDENT Hose & Orfs Female	35.37			
07/02/07	Invoi	PJ0014742	PURCHJNL			HOLTCAT Cable As	101.28			
07/02/07	Invoi	PJ0014743	PURCHJNL			HOLTCAT Cable As	54.16			
07/02/07	Invoi	PJ0014745	PURCHJNL			HUNDENT Hydraulic Hose-420D	30.00			
07/12/07	Credi	PJ0014744	PURCHJNL			HOLTCAT Cable As		98.55		
07/30/07	Invoi	PJ0000033	PURCHJNL			EAGLAUT Shop Supplies	46.61			
07/30/07	Invoi	PJ0014903	PURCHJNL			VERMEQU Rock Saw Teeth	554.38			
08/16/07	Invoi	AP0011407	PURCHASE	Vend HACKWEL		Invoice 11410	500.00			
08/27/07	Invoi	PJ0014955	PURCHJNL			HOLTCAT Swing Cylinder	142.08			
08/27/07	Invoi	PJ0014956	PURCHJNL			HUNDENT Seal Kit, Test Small C	110.29			
08/27/07	Invoi	PJ0015000	PURCHJNL			VERMEQU Bolt Kit	271.91			
08/27/07	Invoi	PJ0015181	PURCHJNL			VERMEQU Clamp, Gasket, Batter	59.53			
08/27/07	Invoi	PJ0015182	PURCHJNL			VERMEQU Turbocharger	586.88			
08/27/07	Invoi	PJ0015183	PURCHJNL			VERMEQU Pockets	123.78			
08/12/07	Invoi	PJ0015169	PURCHJNL			VERMEQU Engine Mounts	16.10			
08/12/07	Invoi	PJ0000195	PURCHJNL			EAGLAUT Grease Cartridges	25.54			
08/12/07	Invoi	PJ0015244	PURCHJNL			UNITREN Fuel for Backhoe	56.53			
08/19/07	Invoi	PJ0015205	PURCHJNL			HOLTCAT Rebuild Hoe Boom on	861.50			
09/28/07	Invoi	PJ0015246	PURCHJNL			Tires	337.70			
10/10/07	Invoi	PJ0015354	PURCHJNL			HUNDENT Fitting for Backhoe	12.85			
10/29/07	Invoi	PJ0015448	PURCHJNL			HOLTCAT Boom Lock Cable, Roll	445.93			
11/05/07	Invoi	PJ0015470	PURCHJNL			WRIGTIR Tire for Utility Pickup	163.46			
11/26/07	Invoi	PJ0015984	PURCHJNL			VERMEQU Clamp, gasket, battery	52.13			
11/27/07	Invoi	PJ0015814	PURCHJNL			TIRETEA Tires for Backhoe	146.23			
11/27/07	Invoi	PJ0015715	PURCHJNL			TIRETEA Rear Tire Flat Repair, B	57.13			
11/29/07	Invoi	PJ0015721	PURCHJNL			WRIGTIR Tube, Valve Stem	12.00			
12/06/07	Invoi	PJ0015774	PURCHJNL			EAGLAUT Oil	37.32			
Total Activities . . . . .							6,847.81	98.55	6,549.26	
Account: 8410-0000 R&M Equipment							Ending Balance . . . . .			6,549.26 ✓
Account: 8421-0000 R&M Chemicals							Beginning Balance . . . . .			0.00
01/12/07	Invoi	PJ0013483	PURCHJNL			LONESTA CL2 Bottle Rent	26.94			
02/12/07	Invoi	PJ0013680	PURCHJNL			LONESTA CL2 Bottle Rental	26.94			
02/13/07	Invoi	PJ0013679	PURCHJNL			LONESTA 2 Chlorine Gas Cylinde	209.30			
04/02/07	Invoi	PJ0014079	PURCHJNL			LONESTA CL2 Bottle Rental	5.39			
04/12/07	Invoi	PJ0014080	PURCHJNL			LONESTA CL2 Bottle Rental	21.55			
05/28/07	Invoi	PJ0014313	PURCHJNL			LONESTA CL2 Bottle Rental	21.55			
06/11/07	Invoi	PJ0014526	PURCHJNL			LONESTA CL1 Bottle Rent	21.55			
07/11/07	Invoi	PJ0014799	PURCHJNL			LONESTA CL2 Bottle Rent	21.35			
Balance to Carry Forward . . . . .							354.57	0.00	0.00	

142.08 returned

8/10

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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: 6090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8421-0000 R&M Chemicals									
08/27/07	Invoi	PJ0015009	PURCHJNL			Balance Forward . . . . .	354.57	0.00	0 00
08/27/07	Invoi	PJ0015010	PURCHJNL			LONESTA 150# Chlorine Gas Cyl	207.36		
08/27/07	Invoi	PJ0015012	PURCHJNL			LONESTA CL2 Bottle Rent	10.68		
09/10/07	Invoi	PJ0015188	PURCHJNL			USABLU Sewer Tests	( 27.81 )		
10/09/07	Invoi	PJ0015308	PURCHJNL			LONESTA CL2 Bottled Rent	21.35		
11/06/07	Invoi	PJ0015543	PURCHJNL			LONESTA CL2 Bottle Rent	21.35		
11/26/07	Invoi	PJ0015603	PURCHJNL			LONESTA 150# Chlorine Gas Cyl	518.41		
12/12/07	Invoi	PJ0015813	PURCHJNL			LONESTA CL2 Bottle Rent	10.68		
						LONESTA CL2 Bottle Rent	37.36		
Total Activities . . . . .							1,209.37	0.00	1,209.37
Account: 8421-0000 R&M Chemicals									
Ending Balance . . . . .									1,209.37
Account: 8450-0000 R&M - Water Plant									
Beginning Balance . . . . .									0.00
01/01/07	Invoi	PJ0013326	PURCHJNL			HDWAT#2 Check Boosters Not R	171.55		
01/01/07	Invoi	PJ0013327	PURCHJNL			HOMEDP Replace Alternator In	368.57		
02/26/07	Invoi	PJ0013710	PURCHJNL			HDWATER 3/4 Ball MV-360 Rotat	459.03		
02/26/07	Invoi	PJ0013718	PURCHJNL			LONESTA Well #1	361.07		
02/26/07	Invoi	PJ0013787	PURCHJNL			SCOOP High/Low Ejector	470.00		
04/02/07	Invoi	PJ0014100	PURCHJNL			WALLELE Service Call at Well #1	240.00		
04/30/07	Invoi	PJ0014177	PURCHJNL			MCCLMECH Repair Water Well	1,631.00		
05/28/07	Invoi	PJ0014330	PURCHJNL			MCCLMECH Repair Solenoid Vav	348.00		
06/10/07	Invoi	PJ0014547	PURCHJNL			WALLELE Connect lift station at cl	408.88		
06/18/07	Invoi	PJ0014506	PURCHJNL			DEALELE Fuse	69.56		
07/02/07	Invoi	PJ0014750	PURCHJNL			WALLELE Well #1-Check Well #1	13,345.93		
07/20/07	Invoi	PJ0014688	PURCHJNL			MCCLMECH Repair water well co	380.00		
07/31/07	Invoi	PJ0014900	PURCHJNL			WALLELE Well #2 Not Running,	268.56		
08/28/07		JE0002450	GENJNL			reclass mcolmech water well emer	1,400.00		
08/27/07	Invoi	PJ0015118	PURCHJNL			PKAUTOS Motor Head, Check Va	676.56		
08/27/07	Invoi	PJ0015198	PURCHJNL			POLLWAT Motor Head, Check Va	27,378.39		
09/28/07	Invoi	PJ0015228	PURCHJNL			HUNTELE Replace Stonco Holder	84.56		
11/26/07	Invoi	PJ0015585	PURCHJNL			DEALELE Photo Cell-Well Light	12.84		
12/20/07	Invoi	PJ0015811	PURCHJNL			HOMEDP PVC Bushing	2.47		
Total Activities . . . . .							18,076.79	0.00	18,076.79
Account: 8450-0000 R&M - Water Plant									
Ending Balance . . . . .									18,076.79
Account: 8455-0000 R&M - Sewer Plant									
Beginning Balance . . . . .									0.00
02/26/07	Invoi	PJ0013739	PURCHJNL			WALLELE Check Flow Meter	245.00		
04/02/07	Invoi	PJ0013943	PURCHJNL			USABLU Hack DPD, Chlorin Colo	565.14		
Balance to Carry Forward . . . . .							810.14	0.00	0.00

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# **Attachment EP-21**

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

*The Office*

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
01/24/07	Invoi	PJ0013329	PURCHJNL			CONSENV TC water supply inmpr	2,500.00		
04/30/07	Invoi	AP0010795	PURCHASE	Vend	MEHTGRO	Invoice 10798	<6,591.16>	Engr. water plant upgrade	
05/28/07	Invoi	AP0010912	PURCHASE	Vend	MEHTGRO	Invoice 10915	<6,470.76>	Engr. S.S. water upgrade	
06/08/07	Invoi	PJ0014378	PURCHJNL			CONSENV Preparation/Submittal	<1,012.00>	P.Y. (2007)	
06/20/07	Invoi	AP0011127	PURCHASE	Vend	MEHTGRO	Invoice 11131	<9,293.29>	Engr. plan for construction GST	
07/17/07	Invoi	AP0011224	PURCHASE	Vend	MEHTGRO	Invoice 11227	<1,925.73>	Engr. design for GST	
07/20/07	Invoi	PJ0014751	PURCHJNL			CONSENV 1st-Payment-Propose	<1,066.67>	R/C Sewer	
09/07/07	Invoi	PJ0015113	PURCHJNL			MEHTGRO Pay Request #5-Lab	<3,743.73>	Engr. 1st Env. filtration	
Total Activities . . . . .							32,603.34	0.00	32,603.34

Account: 8250-0000 Professional Fees

Ending Balance . . . . . 32,603.34

Account: 8260-0000 Insurance Expense

Beginning Balance . . . . . 0.00

*8250 Professional fees*

01/28/07	JE0009687	GENJNL	Pkg, Umbrella, E&O, Aut	6,591.16 +
01/29/07	JE0010048	GENJNL	WMGEO-Pvt Risk Ins-P1	6,471.16 +
02/25/07	JE0010042	GENJNL	Pkg, Umbrella, E&O, Aut	9,293.29 +
02/25/07	JE0010042	GENJNL	WMGEO-Pvt Risk Ins	1,925.73 +
02/28/07	JE0010093	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	28,025.00 *
04/29/07	JE0010201	GENJNL	WMGEO-Pvt Risk Ins	
05/27/07	JE0010322	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
05/27/07	JE0010322	GENJNL	WMGEO-Pvt Risk Ins	86.02
07/01/07	JE0010430	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
07/01/07	JE0010430	GENJNL	WMGEO-Pvt Risk Ins	86.02
07/29/07	JE0010567	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
07/29/07	JE0010567	GENJNL	WMGEO-Pvt Risk Ins	86.02
08/26/07	JE0010680	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
08/26/07	JE0010680	GENJNL	WMGEO-Pvt Risk Ins	86.02
09/30/07	JE0010798	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
09/30/07	JE0010798	GENJNL	WMGEO-Pvt Risk Ins	86.02
10/28/07	JE0010899	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
11/25/07	JE0010984	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
11/25/07	JE0010984	GENJNL	WMGEO-Pvt Risk Ins	129.34
12/30/07	JE0011067	GENJNL	Pkg, Umbrella, E&O, Auto Ins.	981.00
12/30/07	JE0011067	GENJNL	WMGEO-Pvt Risk Ins	129.34

*Exhibit 20 (1)*

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	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	Invoi	PJ0013458	PURCHJNL			DANSCEN Duct Tape	10.53		
04/06/07	Invoi	PJ0025824	PURCHJNL			DANSBUI Supplies to Hang MSD	3.50		
08/12/07	Invoi	PJ0045039	PURCHJNL			HARPJEF Solar Lights	168.87		
Total Activities . . . . .							182.90	0.00	182.90
Account: 8400-0000		R&M Building		Ending Balance . . . . .					182.90
Account: 8410-0000		R&M Equipment		Beginning Balance . . . . .					0.00
01/07/07	Invoi	PJ0013374	PURCHJNL			PKAUTOS Oil for Backhoe	24.39		
03/13/07	Invoi	PJ0025559	PURCHJNL			PETTCAS Hose Assbly-Pontoon	29.00		
04/02/07	Invoi	PJ0025852	PURCHJNL			PKAUTO Oil and Filters for Back	24.12		
04/02/07	Invoi	PJ0013944	PURCHJNL			VERMEQU Rock Saw Teeth	414.49		
07/30/07	Invoi	PJ0014824	PURCHJNL			CUSTHOS Hose for Backhoe	54.13		
07/30/07	Invoi	PJ0014842	PURCHJNL			PKAUTOS Hydraulic Fluid for Bac	35.17		
08/01/07	Invoi	PJ0014845	PURCHJNL			PKAUTOS Hydraulic Fluid for Bac	70.35		
11/28/07	Invoi	PJ0028493	PURCHJNL			MATHTRI Welding Supplies	57.98		
12/05/07	Invoi	PJ0015740	PURCHJNL			CASEEQU Backhoe Repair	2,936.79		
12/05/07	Credi	PJ0015762	PURCHJNL			CASEEQU Credit		200.00	
Total Activities . . . . .							3,646.42	200.00	3,446.42
Account: 8410-0000		R&M Equipment		Ending Balance . . . . .					3,446.42
Account: 8421-0000		R&M Chemicals		Beginning Balance . . . . .					0.00
01/09/07	Invoi	PJ0013355	PURCHJNL			DPCINDU Chemicals	665.80		
01/10/07	Invoi	PJ0013404	PURCHJNL			HERICLE Chemicals	164.48		
02/16/07	Invoi	PJ0013658	PURCHJNL			CLEAAS Sewer Plant Chemicals	1,448.75		
04/03/07	Invoi	PJ0013919	PURCHJNL			PROGWAT Cleaning Chemicals	766.83		
04/13/07	Invoi	PJ0014055	PURCHJNL			DANSCEN Acid	11.25		
04/18/07	Invoi	PJ0014054	PURCHJNL			DANSCEN Acid	31.05		
07/10/07	Invoi	PJ0014759	PURCHJNL			DPCINDU Chemicals	222.02		
07/30/07	Invoi	PJ0014849	PURCHJNL			USABLU Alkalinity Test Kit	57.10		
08/10/07	Invoi	PJ0014680	PURCHJNL			DPCINDU Chemicals	1,032.06		
Balance to Carry Forward . . . . .							4,399.34	0.00	0.00

\$1,448

1,448.75 remove sewer

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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. Sou Coc

Account: 8421-0000 R&M Chemi  
09/12/07 Invoi PJ0015138 PUF  
10/09/07 Invoi PJ0015299 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 +  
860.00 +  
20,345.00

000

8450 Assets

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 +

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Balance

0.00

6,321.10

6,321.10

Account: 8421-0000 R&M Chemicals

Ending Balance . . . . .

Account: 8450-0000 R&M - Water Plant

Beginning Balance . . . . .

0.00

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 PJ0013495 PURCHJNL  
02/05/07 Invoi PJ0013493 PURCHJNL  
02/14/07 Invoi PJ0013680 PURCHJNL  
02/14/07 Invoi PJ0013681 PURCHJNL  
02/19/07 Invoi PJ0013620 PURCHJNL  
02/19/07 Invoi PJ0013821 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  
03/08/07 Invoi PJ0025612 PURCHJNL  
03/08/07 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 PJ0028067 PURCHJNL  
04/02/07 Invoi AP0010692 PURCHASE Vend ACTSUPP  
04/03/07 Invoi PJ0013919 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  
PROGWAT Rubber Couplings 113.86  
PROGWAT Rebuilt Pumps 1,738.25  
DWUTILI 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 Antiscalent 431.90  
PROGWAT Rebuilt Pump and Be 2,938.42  
DANSCEN Insulation for Pipes 56.21  
SIMMLUM Supplies 42.72  
SMITPUM Motor, Pump and Asse 5,429.91  
PROGWAT 9th Month Rental on 4,871.25  
PKAUTO 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  
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&JOILF 200 AMP Fuses-Water P 317.95  
PROGWAT Micron Filters and Ctr 1,742.77  
J&JOILF Disconnect RO Unit 207.04  
MORRISUP Valve for Pump Stati 376.97  
IMCWAS Pump Water Filter 255.00  
SIMMLUM Supplies for Water Pla 33.40  
Balance to Carry Forward . . . . . 40,449.67

RO  
Asset  
Asset  
RO  
RO

0.00 0.00

(3)



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	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	PJ0014178	PURCHJNL			MCCLMECH Parts for Lake Pump	140.60			
05/09/07	Invoi	PJ0026318	PURCHJNL			DANSBUI Nylon Ties	1.54			
05/09/07	Invoi	PJ0026319	PURCHJNL			DANSBUI Nylon Ties	7.79			
05/09/07	Invoi	PJ0014180	PURCHJNL			MORRISUP Tank Fill Lines for Gr	1,468.95			
05/09/07	Invoi	PJ0014181	PURCHJNL			Tank Fill Lines for Ground Storage	39.13			
05/10/07	Invoi	PJ0014185	PURCHJNL			OILCITY Repairs to Lake Pumps	14.17			
05/10/07	Invoi	PJ0014187	PURCHJNL			PKAUTOS Supplies for air lines	12.80			
05/11/07	Invoi	PJ0014191	PURCHJNL			PROGWAT Permeate Port	174.04			
05/11/07	Invoi	PJ0014210	PURCHJNL			ARGOBAR Replace Water Pump	750.00			
05/14/07	Invoi	PJ0014179	PURCHJNL			MILKTRA Water Truck on Stand	747.00			
05/14/07	Invoi	PJ0014259	PURCHJNL			WALLELE Lake Pump Work	4,876.58	<i>asset</i>		
05/15/07	Invoi	PJ0026320	PURCHJNL			SCUBPOI Pulling and Replacing	320.00			
05/15/07	Invoi	PJ0014212	PURCHJNL			BUCHBUI PVC Plug and Coupling	11.66			
05/15/07	Invoi	PJ0014227	PURCHJNL			EXCESUP Clamps and Camlocks	589.98			
05/15/07	Invoi	PJ0014230	PURCHJNL			HOLLTEX PSI Reducing Valve	88.75			
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			
05/16/07	Invoi	PJ0014184	PURCHJNL			MORRISUP PSI Reducing Valve	118.38			
05/18/07	Invoi	PJ0014174	PURCHJNL			J&JOILF Hook Up RO Unit	859.77			
05/19/07	Invoi	PJ0014221	PURCHJNL			DANSCEN Washers and Bolts	17.93			
05/21/07	Invoi	PJ0014219	PURCHJNL			DANSCEN PVC Couplings	3.07			
05/21/07	Invoi	PJ0014252	PURCHJNL			PROGWAT Muratic Acid	337.40			
05/23/07	Invoi	PJ0014249	PURCHJNL			Plywood	18.31			
05/23/07	Invoi	PJ0014253	PURCHJNL			PROGWAT Pick Up Charges for	1,239.46			
05/23/07	Invoi	PJ0014254	PURCHJNL			PROGWAT Alum	173.20			
05/28/07	Invoi	PJ0014280	PURCHJNL			TRACSUP Supplies for UF Syste	37.19			
05/28/07	Invoi	PJ0014281	PURCHJNL			TRACSUP Tank for UF System	402.18			
05/28/07	Invoi	PJ0014299	PURCHJNL			ACTSUPP Valves and Clamps	117.34			
05/28/07	Invoi	PJ0014302	PURCHJNL			DANSCEN Bolts, Nuts and Wash	13.32			
05/28/07	Invoi	PJ0014303	PURCHJNL			DANSCEN Drain Spade	20.68			
05/28/07	Invoi	AP0010908	PURCHASE	Vend	BOBCCON	Invoice 10911	300.00			
05/28/07	Invoi	PJ0014383	PURCHJNL			DANSCEN Bolts, Nuts and Wash	25.60			
05/28/07	Invoi	PJ0014388	PURCHJNL			DANSCEN Hex Bushings	1.54			
05/28/07	Invoi	PJ0014389	PURCHJNL			DANSCEN Bushings and Adapter	6.43			
05/28/07	Invoi	PJ0014399	PURCHJNL			HERICLE Chemicals	164.48			
05/29/07	Invoi	PJ0014403	PURCHJNL			J&JOILF Wiring for New UF Syste	5,463.50			
05/29/07	Invoi	PJ0014405	PURCHJNL			JOHNSUP Pumps and Ball Valve	226.31			
05/29/07	Invoi	PJ0014485	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	<i>asset</i>		
05/31/07	Invoi	PJ0014387	PURCHJNL			Nylon Twine	6.57			
05/31/07	Invoi	PJ0014422	PURCHJNL			MORRISUP Supplies for Water Pl	185.00			
05/31/07	Invoi	PJ0014436	PURCHJNL			SMITPUM Lake Pump Repairs	12,162.06	<i>asset</i>		
05/31/07	Invoi	PJ0014437	PURCHJNL			SMITPUM Lake Pump Repairs	690.63			
Balance to Carry Forward . . . . .							79,490.69	0.00	0.00	

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

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
Account: 8450-0000 R&M - Water Plant							Balance Forward . . . . .	79,480.69	0.00	0.00
05/31/07	Invoi	PJ0014499	PURCHJNL			ACTSUPP Valves & clamps	623.02			
06/03/07	Invoi	PJ0014453	PURCHJNL			UNITREN Rocksaw Rental	4,716.23			
06/06/07	Invoi	PJ0014385	PURCHJNL			DANSCEN Bolts, Nuts, WD-40, et	48.57			
06/06/07	Invoi	PJ0014386	PURCHJNL			DANSCEN Bolts for PSI Valve	13.24			
06/06/07	Invoi	PJ0014431	PURCHJNL			PKAUTOS Rubber	6.28			
06/07/07	Invoi	PJ0014471	PURCHJNL			ENGIHOU Cut Off Saw and Blade	1,221.03			
06/10/07	Invoi	PJ0014456	PURCHJNL			WALLELE Lake Pump Work	857.69			
06/10/07	Invoi	PJ0014457	PURCHJNL			WALLELE Lake Pump Work	729.30			
06/11/07	Invoi	PJ0014455	PURCHJNL			WALLELE Lake Pump Work	248.72			
06/12/07	Invoi	PJ0014427	PURCHJNL			MORRISUP Pipe for Ground Stor	835.25			
06/12/07	Invoi	PJ0014428	PURCHJNL			MORRISUP Meter for Product Wa	4,535.68			
06/12/07	Invoi	PJ0014429	PURCHJNL			MORRISUP Pipe Fittings for Fill Li	606.01			
06/12/07	Invoi	PJ0014507	PURCHJNL			Chemicals	168.02			
06/13/07	Invoi	PJ0014341	PURCHJNL			C&CCONG Slab for New Storage	4,620.00			
06/14/07	Invoi	PJ0014380	PURCHJNL			DANSCEN Galvanized Nipple	1.94			
06/14/07	Invoi	PJ0014381	PURCHJNL			DANSCEN Couplings	1.60			
06/14/07	Invoi	PJ0014382	PURCHJNL			DANSCEN Screws, Washers and	6.45			
06/15/07	Invoi	PJ0014435	PURCHJNL			PROGWAT Check Valves for Boo	475.73			
06/15/07	Invoi	PJ0026698	PURCHJNL			Wiring for Lake Pumps	116.02			
06/15/07		JE0010270	GENJNL			Material-Ground Stor Tanks	140.29			
06/18/07	Invoi	PJ0014533	PURCHJNL			MINEREN Chop saw rental	416.76			
06/20/07	Invoi	PJ0028629	PURCHJNL			PETTCAS Parts for UF System	49.92			
06/21/07	Invoi	PJ0014800	PURCHJNL			LAYNCHR Hydranautic CPA2 Ele	23,997.40			
06/26/07	Invoi	PJ0014602	PURCHJNL			PROGWAT Micron Filters	2,584.73			
07/02/07	Invoi	PJ0014663	PURCHJNL			DANSCEN Power cords	82.20			
07/06/07	Invoi	PJ0014694	PURCHJNL			PROGWAT Actuator	233.25			
07/09/07	Invoi	PJ0014664	PURCHJNL			DANSCEN Couplings	4.80			
07/11/07	Invoi	PJ0014724	PURCHJNL			JOHNSUP Gage Oil	54.25			
07/11/07	Invoi	PJ0014733	PURCHJNL			RUSSTUR Pad Built for Storage T	2,480.00			
07/16/07	Invoi	PJ0014645	PURCHJNL			RONNWEL Welded Split in Sand	125.00			
07/17/07	Invoi	PJ0014765	PURCHJNL			MORRISUP Saddle Repair	623.36			
07/19/07	Invoi	PJ0014763	PURCHJNL			J&JOILF RO Cleaning Skid-Power	731.13			
07/23/07	Invoi	PJ0014708	PURCHJNL			RONNWEL Rebuilt booster pump	220.00			
07/24/07	Invoi	PJ0014758	PURCHJNL			DANSCEN Acid	18.00			
07/30/07	Invoi	PJ0014825	PURCHJNL			DANSCEN Muriatic Acid and PVC	24.54			
07/30/07	Invoi	PJ0014828	PURCHJNL			MORRISUP Valves for Booster Pu	278.92			
07/30/07	Invoi	PJ0014829	PURCHJNL			MORRISUP Gaskets for UF Line	437.33			
07/30/07	Invoi	PJ0014931	PURCHJNL			MORRISUP PVC	118.21			
07/30/07	Invoi	PJ0014833	PURCHJNL			PKAUTOS Belt	6.82			
07/30/07	Invoi	PJ0014856	PURCHJNL			WELLWAT Sand for Ground Stor	910.00			
07/31/07	Invoi	PJ0014835	PURCHJNL			SIMMLUM Pad Lock, etc.	30.29			
08/01/07	Invoi	PJ0014838	PURCHJNL			MORRISUP Couplings and Nipple	227.58			
08/08/07	Invoi	PJ0014894	PURCHJNL			OILCITY Hoses	86.72			
08/13/07	Invoi	PJ0014877	PURCHJNL			DANSCEN Teflon Tape	5.97			
08/13/07	Invoi	PJ0014917	PURCHJNL			USABLU Circular Chart and T-Sta	164.23			
Balance to Carry Forward . . . . .							133,153.17	0.00	0.00	

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

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
Account: 8450-0000 R&M - Water Plant							Balance Forward . . . . .	133,153.17	0.00	0.00
08/14/07	Invoi	PJ0014912	PURCHJNL			AGESIS Actuator	201.81			
08/16/07	Invoi	PJ0014915	PURCHJNL			PROGWAT Micron Filters	1,352.13			
08/27/07	Invoi	PJ0015029	PURCHJNL			MORRISUP Water Fill and Tank	350.84			
08/27/07	Invoi	PJ0015030	PURCHJNL			Water Fill and Tank Riser Parts	438.86			
08/27/07	Invoi	PJ0027547	PURCHJNL			PUREELE Inspection of Water Pu	125.00			
08/28/07	Invoi	PJ0015031	PURCHJNL			MORRISUP Raw Water Line	8,581.95			
08/28/07	Invoi	PJ0015034	PURCHJNL			MORRISUP Gate Valves	800.99			
08/30/07	Invoi	PJ0015027	PURCHJNL			DANSCEN Powercords	99.78			
09/10/07	Invoi	PJ0015133	PURCHJNL			USABLU Chemical Feed Pump	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	962.50			
09/19/07	Invoi	PJ0015199	PURCHJNL			KOKOPEL Piping for Ground Stor	9,322.62	<i>credit</i>		
09/24/07	Invoi	PJ0015179	PURCHJNL			DANSCEN RO Cleaning Skid Drai	15.34			
09/25/07	Invoi	PJ0015180	PURCHJNL			SIMMLUM RO Cleaning Skid Drai	9.51			
09/25/07	Invoi	PJ0015235	PURCHJNL			MORRISUP Ground Storage Tank	198.89			
09/26/07	Invoi	PJ0015237	PURCHJNL			MORRISUP PVC Slip	3.18			
09/27/07	Invoi	PJ0015240	PURCHJNL			MORRISUP PVC and Gaskets	22.46			
09/27/07	Invoi	PJ0015241	PURCHJNL			MORRISUP Valve for RO	190.56			
09/28/07	Invoi	PJ0015242	PURCHJNL			Couplings for Victolic Connection	174.59			
09/30/07		JE0010916	GENJNL			SS Boat-Lake Pump Mtnc	533.21			
09/30/07		JE0001258	GENJNL			Reclass KOKOPEL to CIP - Pipin		9,322.62		
10/01/07	Invoi	PJ0015291	PURCHJNL			DANSCEN Supplies for Water Pla	4.72			
10/01/07	Invoi	PJ0015292	PURCHJNL			DANSCEN PVC, Hose Clamps, et	9.28			
10/01/07	Invoi	PJ0015293	PURCHJNL			DANSCEN Bolts and Nuts	14.80			
10/01/07	Invoi	PJ0015313	PURCHJNL			MORRISUP PVC	121.45			
10/03/07	Invoi	AP0011659	PURCHASE	Vend MEHTGRO		Invoice 11662	1,105.00	<i>UF pilot study</i>		
10/03/07	Invoi	PJ0015259	PURCHJNL			TRACSUP Wheel Puller for RO M	43.06			
10/03/07	Invoi	PJ0015289	PURCHJNL			DANSCEN Sanding Sheets	4.01			
10/03/07	Invoi	PJ0015305	PURCHJNL			KOKOPEL Raw Water Intake Line	3,117.60			
10/03/07	Invoi	PJ0015315	PURCHJNL			MORRISUP PVC Gaskets	145.95			
10/10/07	Invoi	PJ0015294	PURCHJNL			DANSCEN Supplies for Water Pla	104.85			
10/10/07	Invoi	PJ0015295	PURCHJNL			DANSCEN Supplies for Water Pla	12.43			
10/10/07	Invoi	PJ0015307	PURCHJNL			KOKOPEL Raw Water Intake line	3,117.60			
10/10/07	Invoi	PJ0015311	PURCHJNL			MORRISUP PVC	43.17			
10/15/07	Invoi	PJ0015306	PURCHJNL			KOKOPEL Raw Water intake Line	633.26			
10/16/07	Invoi	PJ0015360	PURCHJNL			MORRISUP Raw Water Line	1,320.85			
10/19/07	Invoi	PJ0015332	PURCHJNL			TRACSUP Solar Panel	32.45			
10/19/07	Invoi	PJ0015362	PURCHJNL			MORRISUP Raw Water Line	1,082.50			
10/22/07	Invoi	PJ0015363	PURCHJNL			OILCITY PVC Flange, Pipe, Bushi	497.84			
10/23/07	Invoi	AP0011738	PURCHASE	Vend DANSCEN		Invoice 11741	37.27			
10/23/07	Invoi	PJ0015381	PURCHJNL			J&JOILF Electrical Panel	350.00			
10/24/07	Invoi	PJ0015382	PURCHJNL			MORRISUP Couplings	297.70			
10/26/07	Invoi	PJ0015379	PURCHJNL			DANSCEN Motor for RO#1	1,513.33	<i>amt</i>		
Balance to Carry Forward . . . . .							173,426.03	9,322.62	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	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
Account: 8450-0000 R&M - Water Plant							Balance Forward . . . . .	173,426.03	9,322.62	0.00
10/26/07	Invoi	PJ0015380	PURCHJNL			DANSCEN Fuses	218.75			
10/27/07		CR0014612	CASHRECJ			BOAT RENTAL/FUEL-LAKE PUM	94.36			
10/29/07	Invoi	PJ0015431	PURCHJNL			DANSCEN Couplings	3.20			
10/29/07	Invoi	PJ0015432	PURCHJNL			DANSCEN Pipe	35.87			
10/29/07	Invoi	PJ0015434	PURCHJNL			DANSCEN Bolts and Washers	38.77			
10/29/07	Invoi	PJ0015435	PURCHJNL			MORRISUP Flange Reducer	88.66			
10/30/07	Invoi	PJ0015460	PURCHJNL			PROGWAT Chemicals and Filters	2,075.46			
10/30/07	Invoi	PJ0015461	PURCHJNL			PROGWAT Clamp and Gasket	378.33			
10/30/07	Invoi	PJ0015462	PURCHJNL			PROGWAT Replacement Pump	2,082.36			
10/30/07	Invoi	PJ0015463	PURCHJNL			PROGWAT Micron Filters	1,343.14			
10/31/07	Invoi	PJ0015455	PURCHJNL			MORRISUP Repairs to Sand Filter	342.81			
10/31/07	Invoi	PJ0015457	PURCHJNL			MORRISUP Tap Gauges	39.11			
11/05/07	Invoi	PJ0015527	PURCHJNL			AGESIS 6" Gate Valve	416.17			
11/05/07	Invoi	PJ0015534	PURCHJNL			DANSCEN Flange Bolts	15.80			
11/05/07	Invoi	PJ0015547	PURCHJNL			MORRISUP Tapping Saddle	520.50			
11/07/07	Invoi	PJ0015548	PURCHJNL			MORRISUP Plumbing Parts	139.66			
11/12/07	Invoi	PJ0015532	PURCHJNL			DANSCEN Plywood	5.40			
11/12/07	Invoi	PJ0015551	PURCHJNL			PKAUTOS Battery	13.09			
11/15/07	Invoi	PJ0015531	PURCHJNL			DANSCEN Pipe Compound and B	2.08			
11/17/07		CR0014785	CASHRECJ			BOAT FUEL-LAKE PUMP REPAI	3.28			
11/18/07		CR0014786	CASHRECJ			BOAT RENT/FUEL-LAKE PUMP	269.98			
11/26/07	Invoi	PJ0015607	PURCHJNL			MORRISUP 16" Flange-Lake Pum	401.66			
11/26/07	Invoi	PJ0015643	PURCHJNL			HOLTCAT Hammer Drill-Rental	39.06			
11/26/07	Invoi	PJ0015646	PURCHJNL			PROGWAT Rebuilt Pumps for Ba	3,720.69			
11/26/07	Invoi	PJ0015657	PURCHJNL			JOHNWEL Welder for Lake Pump	2,744.62			
11/26/07	Invoi	PJ0015787	PURCHJNL			MORRISUP Fusion Machine Rent	448.70			
11/26/07	Invoi	PJ0015787	PURCHJNL			MORRISUP Damage to Compart	582.90			
12/05/07	Credi	PJ0015712	PURCHJNL			MORRISUP Credit		66.50		
12/07/07	Invoi	PJ0015785	PURCHJNL			MORRISUP Damage from Rental	508.66			
12/11/07	Invoi	PJ0015727	PURCHJNL			MORRISUP Sand Filter Repair	570.43			
12/12/07	Invoi	PJ0015720	PURCHJNL			USABLU Gauge	177.23			
12/20/07	Invoi	PJ0015798	PURCHJNL			SHERIND Troubleshoot Lake Pu	541.25			
12/27/07	Invoi	PJ0015786	PURCHJNL			MORRISUP Couplings	50.09			
12/30/07		JE0002643	GENJNL			reclass ronwell braces & argobar	1,385.00			
Total Activities . . . . .							197,723.20	9,389.12	188,334.08	
Account: 8450-0000 R&M - Water Plant							Ending Balance . . . . .			188,334.08
Account: 8455-0000 R&M - Sewer Plant							Beginning Balance . . . . .			0.00
01/03/07	Invoi	PJ0013354	PURCHJNL			DANSCEN PVC Bushings	26.84			
01/11/07	Invoi	PJ0013375	PURCHJNL			PKAUTOS Blower Belt	30.79			
01/12/07	Invoi	PJ0013384	PURCHJNL			USABLU Difusers	249.77			
Balance to Carry Forward . . . . .							307.40	0.00	0.00	

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

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8455-0000 R&M - Sewer Plant						Balance Forward . . . . .	307.40	0.00	0.00
01/17/07	Invoi	PJ0013480	PURCHJNL			IMCWAS Sludge Removal	970.68		
01/26/07	Invoi	PJ0013484	PURCHJNL			MCCLMECH Air Drop Pipes	1,280.00		
01/30/07	Invoi	PJ0013464	PURCHJNL			DANSCEN Connections for Diffus	5.89		
01/31/07	Invoi	PJ0013508	PURCHJNL			TRADPOS Dog Food	20.27		
02/07/07	Invoi	PJ0013627	PURCHJNL			TRADPOS Dog Food/Sewer Plant	5.33		
02/07/07	Invoi	PJ0013632	PURCHJNL			USABLU Core Sample, Pump	1,959.96		
02/07/07	Invoi	PJ0013633	PURCHJNL			USABLU Pump	405.42		
02/07/07	Invoi	PJ0013633	PURCHJNL			USABLU Pump	405.41		
02/08/07	Invoi	PJ0013634	PURCHJNL			USABLU Portable Sampler	1,514.52		
02/09/07	Invoi	PJ0013678	PURCHJNL			IMCWAS Sludge Removal	1,332.02		
02/12/07	Invoi	PJ0013564	PURCHJNL			MCCLMECH Installed Walkway a	3,659.00		
02/13/07	Invoi	PJ0013677	PURCHJNL			IMCWAS Sludge Removal	1,242.28		
02/26/07	Invoi	PJ0013716	PURCHJNL			IMCWAS Sludge Removal	1,405.09		
04/02/07	Invoi	PJ0014099	PURCHJNL			USABLU Stenner Pump	381.51		
04/20/07	Invoi	PJ0014074	PURCHJNL			IMCWAS Sludge Removal	1,020.04		
05/17/07	Invoi	PJ0014250	PURCHJNL			Pumped Sand Filters	467.50		
05/31/07	Invoi	PJ0014363	PURCHJNL			BEARSUP Sproket for Clarifier	18.63		
06/12/07	Invoi	PJ0014507	PURCHJNL			DPCINDU Chemicals	168.01		
07/10/07	Invoi	PJ0014780	PURCHJNL			IMCWAS Sludge Removal and Di	1,109.56		
07/30/07	Invoi	PJ0014827	PURCHJNL			IMCWAS Sludge Removal and Di	1,034.60		
08/20/07	Invoi	PJ0014870	PURCHJNL			TRACSUP Belt	18.66		
08/27/07	Invoi	PJ0015117	PURCHJNL			PKAUTOS Air Blowers Belt	33.11		
09/05/07	Invoi	PJ0015127	PURCHJNL			WALLELE Electrical Work on Flo	3,580.86		
09/08/07	Invoi	PJ0015109	PURCHJNL			DANSCEN Metal Funnel	8.27		
09/10/07	Invoi	PJ0015135	PURCHJNL			IMCWAS Sludge Removal and Di	1,139.87		
09/19/07	Invoi	PJ0015206	PURCHJNL			IMCWAS Sludge Removal and Di	463.15		
10/01/07	Invoi	PJ0015300	PURCHJNL			ENVILAB Sewer Tests	3,374.00		
10/01/07	Invoi	PJ0015349	PURCHJNL			ENVILAB Sewer Tests	3,511.00		
10/01/07	Invoi	PJ0015350	PURCHJNL			ENVILAB Sewer Tests	3,088.00		
10/15/07	Invoi	PJ0015355	PURCHJNL			IMCWAS Sludge Removal and Di	1,027.72		
10/31/07	Invoi	PJ0015537	PURCHJNL			ENVILAB Sewer Tests	3,357.00		
11/25/07		JE0001287	GENJNL			reclass sewer tests, envilab to corr		13,330.00	
11/30/07	Invoi	PJ0015724	PURCHJNL			ENVILAB Sewer Tests	3,004.00		
12/13/07	Invoi	PJ0015733	PURCHJNL			USABLU Stenner Pump, Pole and	819.44		
12/19/07	Invoi	PJ0015718	PURCHJNL			TRADPOS Dog Food-Used for Tr	21.34		
Total Activities . . . . .							42,159.54	13,330.00	28,829.54
Account: 8455-0000 R&M - Sewer Plant						Ending Balance . . . . .			28,829.54
Account: 8460-0000 R&M - Distribution Lines						Beginning Balance . . . . .			0.00
01/01/07	Invoi	PJ0013317	PURCHJNL			NORMPLU Replace water line Ph	540.00		
01/17/07	Invoi	PJ0013487	PURCHJNL			MORRISUP Clamps and Tapping	76.98		
Balance to Carry Forward . . . . .							616.98	0.00	0.00

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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	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
Account: 8460-0000 R&M - Distribution Lines							Balance Forward . . . . .	616.98	0.00	0.00
01/23/07		JE0009560	GENJNL			Meter-Bayhill Booster Pump	587.13			
01/24/07	Invoi	PJ0013489	PURCHJNL			MORRISUP Pump Station Bayhill	1,431.55			
01/24/07	Invoi	PJ0013490	PURCHJNL			MORRISUP Clamps	69.24			
01/24/07	Invoi	PJ0013491	PURCHJNL			MORRISUP Clamps	146.74			
01/24/07	Invoi	PJ0013492	PURCHJNL			MORRISUP Pump Station Bayhill	20.34			
01/25/07	Invoi	PJ0013463	PURCHJNL			DANSCEN Booster Pump Bayhill	34.91			
01/25/07	Invoi	PJ0013498	PURCHJNL			REXEMIN Booster Pump Bayhill	126.56			
01/25/07	Invoi	PJ0013502	PURCHJNL			MEDIIND Booster Pump Bayhill	1,862.38			
01/28/07		JE0009587	GENJNL			P1 POA Labor-Booster Stn	83.40			
02/02/07	Invoi	PJ0013681	PURCHJNL			MORRISUP Tapping Saddles	142.59			
02/02/07	Invoi	PJ0013682	PURCHJNL			MORRISUP Pump Station Bayhill	193.80			
04/30/07	Invoi	PJ0014114	PURCHJNL			MORRISUP Band Clamps	197.05			
04/30/07	Invoi	PJ0014115	PURCHJNL			MORRISUP Clamps, Valves, etc.	599.15			
05/28/07	Invoi	PJ0014423	PURCHJNL			MORRISUP Tapping Saddles and	170.47			
06/20/07	Invoi	PJ0014503	PURCHJNL			DANSCEN Couplings & Pressure	13.38			
07/02/07	Invoi	PJ0014615	PURCHJNL			ACTSUPP Couplings, Saddles, Cl	548.44			
07/02/07	Invoi	PJ0014692	PURCHJNL			PACKMAN Clamps	5.67			
07/03/07	Invoi	PJ0014662	PURCHJNL			DANSCEN Plumbing parts	2.48			
07/11/07	Invoi	PJ0014724	PURCHJNL			JOHNSUP Locator	23.22			
08/03/07	Invoi	PJ0014637	PURCHJNL			JOHNSUP Clamps	790.61			
08/10/07	Invoi	PJ0014696	PURCHJNL			OILCITY Water Leak @ Vista Poi	168.57			
08/15/07	Invoi	PJ0014909	PURCHJNL			MORRISUP Band Clamps	134.30			
08/15/07	Invoi	PJ0014919	PURCHJNL			MORRISUP Clamps, PVC, Adapt	432.87			
08/27/07	Invoi	PJ0014958	PURCHJNL			JOHNSUP Tapping Saddles, Pum	126.61			
08/27/07	Invoi	PJ0014981	PURCHJNL			MORRISUP Clamps, etc.	138.86			
08/27/07	Invoi	PJ0014982	PURCHJNL			MORRISUP Adapters	102.33			
08/27/07	Invoi	PJ0014983	PURCHJNL			MORRISUP Band Clamps	319.55			
08/27/07	Invoi	PJ0014990	PURCHJNL			R.SCEQUI Backhoe Rental (7/30-	605.17			
08/28/07	Invoi	PJ0015035	PURCHJNL			MORRISUP Band Clamps	312.30			
09/04/07	Invoi	PJ0015115	PURCHJNL			OILCITY Chisel and Vaive	97.11			
09/05/07	Invoi	PJ0015114	PURCHJNL			MORRISUP Single Bank Clamp	64.87			
09/06/07	Invoi	PJ0015043	PURCHJNL			TRACSUP Water Pump and Coup	149.58			
09/18/07	Invoi	PJ0015207	PURCHJNL			JOHNSUP Clamps	58.17			
09/26/07	Invoi	PJ0015237	PURCHJNL			MORRISUP Marking Paint and Cl	93.49			
09/27/07	Invoi	PJ0015238	PURCHJNL			MORRISUP Water Flag Markers	20.57			
09/27/07	Invoi	PJ0015239	PURCHJNL			MORRISUP PVC	36.97			
10/01/07	Invoi	PJ0015323	PURCHJNL			USABLU Pressure Logger, Softwa	1,318.02			
10/04/07	Invoi	PJ0015317	PURCHJNL			MORRISUP Lube Paste	21.05			
10/23/07	Invoi	PJ0015394	PURCHJNL			USABLU Hydrant Adapters	109.35			
10/24/07	Invoi	PJ0015383	PURCHJNL			MORRISUP Clamps	164.08			
10/29/07	Invoi	PJ0015453	PURCHJNL			MORRISUP Close Nipples	7.62			
10/29/07	Invoi	PJ0015469	PURCHJNL			UNITREN Backhoe Rental	624.55			
10/30/07	Invoi	PJ0015427	PURCHJNL			TRACSUP Recovery Strap	86.58			
11/01/07	Invoi	PJ0015545	PURCHJNL			MORRISUP Clamps	541.83			
11/07/07	Invoi	PJ0015533	PURCHJNL			DANSCEN Flagging Tape	4.39			
Balance to Carry Forward . . . . .							13,404.89	0.00	0.00	

*1,862.38 enet*

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# **Attachment EP-22**

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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*White Bluff*

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
Account: 8075-0000 Equipment Fuel Expense							Balance Forward . . . . .	181.15	0.00	0.00
02/05/07	Invoi	PJ0038966	PURCHJNL			SCOTOIL Equipment Fuel Utility	18.56			
04/02/07	Invoi	PJ0039755	PURCHJNL			SCOTOIL Equipment Fuel-Utility	61.24			
04/02/07	Invoi	PJ0039798	PURCHJNL			SCOTOIL Equipment Fuel Utility	49.14			
04/30/07	Invoi	PJ0040060	PURCHJNL			SCOTOIL Equipment Fuel Utility	126.17			
05/28/07	Invoi	PJ0040593	PURCHJNL			SCOTOIL Equipment Fuel Utility	28.80			
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	PJ0041568	PURCHJNL			SCOTOIL Equipment Fuel Utility	63.88			
08/27/07	Invoi	PJ0042105	PURCHJNL			SCOTOIL Equipment Fuel Utility	55.11			
10/01/07	Invoi	PJ0042360	PURCHJNL			SCOTOIL Equipment Fuel Utility	88.44			
10/11/07	Invoi	PJ0042325	PURCHJNL			SCOTOIL Equipment Fuel Utility	77.67			
11/28/07	Invoi	PJ0043150	PURCHJNL			SCOTOIL Equipment Fuel Utility	104.17			
12/14/07	Invoi	PJ0043286	PURCHJNL			SCOTOIL Equipment Fuel Utility	96.84			
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			
02/28/07	Invoi	PJ0013695	PURCHJNL			SUNBREN Backhoe Rental	954.70			
02/28/07	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
01/08/07		JE0001138	GENJNL			05 chev 1500 truck vin9264	461.99			
02/06/07		JE0001151	GENJNL			05 chev 1500 truck vin9264	461.99			
03/06/07		JE0001165	GENJNL			05 chev 1500 truck vin9264	461.99			
04/08/07		JE0001178	GENJNL			05 chev 1500 truck vin9264	461.99			
05/08/07		JE0001187	GENJNL			05 chev 1500 truck vin9264	461.99			
06/22/07		JE0001206	GENJNL			move 05 chevy 1500 #9264 pymts		2,309.95		

*for backhoe (5,19,18)*

*Exhibit EP-22 (1)*



**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: 9090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
<b>Account: 8160-0000 Notes Payable - Land Improve</b>									
						Balance Forward. . . . .	5,897.50	0.00	0.00
03/06/07		RJ0000078	GENJNL			debt service charges to ddu	2,948.75		
04/06/07		RJ0000079	GENJNL			debt service charges to ddu	2,948.75		
05/06/07		RJ0000080	GENJNL			debt service charges to ddu	2,948.75		
06/06/07		RJ0000081	GENJNL			debt service charges to ddu	2,948.75		
07/06/07		RJ0000082	GENJNL			debt service charges to ddu	2,948.75		
08/06/07		RJ0000083	GENJNL			debt service charges to ddu	2,948.75		
09/06/07		RJ0000084	GENJNL			debt service charges to ddu	2,948.75		
10/29/07		JE0001282	GENJNL			per 10 debt service charges to ddu	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
<b>Account: 8160-0000 Notes Payable - Land Improve</b>									
Ending Balance . . . . .									35,385.00
<b>Account: 8190-0000 Other Contract Services</b>									
Beginning Balance . . . . .									0.00
04/02/07	Invoi	PJ0014007	PURCHJNL			WINDCOM Cut Phone Line @ Sai	388.25		
05/08/07	Invoi	PJ0014131	PURCHJNL			J&SPOOL EQ Basin-Form and Po	4,800.00		
Total Activities . . . . .							5,188.25	0.00	5,188.25
<b>Account: 8190-0000 Other Contract Services</b>									
Ending Balance . . . . .									5,188.25
<b>Account: 8210-0000 Training &amp; Education</b>									
Beginning Balance . . . . .									0.00
07/24/07		JE0017278	GENJNL			#4895-TRWA-pool chem train	195.00		
10/01/07	Invoi	PJ0015268	PURCHJNL			TEEX Basic Wastewater Course	155.00		
Total Activities . . . . .							350.00	0.00	350.00
<b>Account: 8210-0000 Training &amp; Education</b>									
Ending Balance . . . . .									350.00
<b>Account: 8220-0000 Taxes &amp; Licenses</b>									
Beginning Balance . . . . .									0.00
01/31/07		JE0015794	GENJNL			#4890-Hill Co-Veh registr	57.25		
04/05/07	Invoi	PJ0013829	PURCHJNL			DAVICH Reg. Renewal-VIN #926	61.62		
04/26/07		JE0018378	GENJNL			#4830-Hill Co Tax-veh regist	59.82		
04/30/07		PJ0013984	PURCHJNL			DAVICH void ck 16783, not need		61.62	
10/12/07		JE0017996	GENJNL			#5148-Hill Co-veh regist	68.76		
10/16/07		JE0018004	GENJNL			#5157-TCEQ-wastewtr lic	105.00		
10/24/07	Invoi	PJ0042452	PURCHJNL			PETTCAS Fine-Registration Expir	10.00		
Balance to Carry Forward . . . . .							362.25	61.62	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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Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Total Activities . . . . .							7,308.05	3,960.00	3,348.05
Account: 8230-0000		Property Taxes				Ending Balance . . . . .			3,348.05
Account: 8250-0000		Professional Fees				Beginning Balance . . . . .			0.00
04/30/07	Invoi	AP0010795	PURCHASE	Vend	MEHTGRO	Invoice 10798	5,815.06		
05/28/07	Invoi	AP0010912	PURCHASE	Vend	MEHTGRO	Invoice 10915	1,105.00		
06/06/07	Invoi	PJ0014379	PURCHJNL			CONSENV Site Visit/Meeting Reta	552.00		
07/11/07	Invoi	PJ0014713	PURCHJNL			CONSENV Services for June 07-f	2,723.20		
07/20/07	Invoi	PJ0014751	PURCHJNL			CONSENV 1st Payment-Propose	1,086.67		
09/27/07	Invoi	PJ0015178	PURCHJNL			TABOASS Archive Search and Do	250.00		
Total Activities . . . . .							11,511.93	0.00	11,511.93
Account: 8250-0000		Professional Fees				Ending Balance . . . . .			11,511.93
Account: 8260-0000		Insurance Expense				Beginning Balance . . . . .			0.00
01/28/07		JE0009687	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,401.00		
01/29/07		JE0010048	GENJNL			WMGEO-Pvt Risk Ins-P1	86.02		
02/25/07		JE0010042	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
02/25/07		JE0010042	GENJNL			WMGEO-Pvt Risk Ins	86.02		
02/28/07		JE0010093	GENJNL			WMGEO-Pvt Risk Ins	86.02		
04/01/07		JE0010093	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
04/29/07		JE0010201	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
04/29/07		JE0010201	GENJNL			WMGEO-Pvt Risk Ins	86.02		
05/27/07		JE0010322	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
05/27/07		JE0010322	GENJNL			WMGEO-Pvt Risk Ins	86.02		
07/01/07		JE0010430	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
07/01/07		JE0010430	GENJNL			WMGEO-Pvt Risk Ins	86.02		
07/29/07		JE0010567	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
07/29/07		JE0010567	GENJNL			WMGEO-Pvt Risk Ins	86.02		
08/26/07		JE0010680	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
08/26/07		JE0010680	GENJNL			WMGEO-Pvt Risk Ins	86.02		
09/30/07		JE0010798	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
09/30/07		JE0010798	GENJNL			WMGEO-Pvt Risk Ins	86.02		
10/28/07		JE0010899	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
11/25/07		JE0010984	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
11/25/07		JE0010984	GENJNL			WMGEO-Pvt Risk Ins	129.34		
12/30/07		JE0011067	GENJNL			Pkg, Umbrella, E&O, Auto Ins.	1,427.00		
12/30/07		JE0011067	GENJNL			WMGEO-Pvt Risk Ins	129.34		

< 5,815.06 Sewer Plant Engr Svc  
 < 1,105.00 Sewer Plant Engr Svc  
 < 552.00 Sewer Plant Engr Svc  
 < 2,723.20 Water + Sewer = 1,361.60  
 < 1,086.67 R/C - sewer  
 250.00 ✓

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Detail Trial Balance

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*Assets*

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Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description			
							2,485.00	+	Balance
							7,316.82	+	
						Total Activities . . . .	1,361.66	+	4,501.59
						Ending Balance . . . .	800.00	+	4,501.59
Account: 8421-0000 R&M Chemicals									
Account: 8450-0000 R&M - Water Plant									
						Beginning Balance . .	12,763.42	T	0.00

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01/01/07	Invoi	PJ0013471	PURCHJNL			GRAINGE Roof Curb & Vent	466.83		
01/12/07	Credi	PJ0013530	PURCHJNL			Ordered Wrong Parts		325.22	
01/12/07	Credi	PJ0013531	PURCHJNL			Ordered Wrong Parts		325.23	
01/16/07	Invoi	PJ0013256	PURCHJNL			WARNELE R&M to Well #3- Instal	2,485.00		<i>Asset</i>
02/26/07	Invoi	PJ0013754	PURCHJNL			GRAINGE Roof Vent	332.11		
02/26/07	Invoi	PJ0013755	PURCHJNL			Supply Vent	416.45		
02/26/07	Invoi	PJ0013784	PURCHJNL			WALLELE Check Boosters	160.00		
04/02/07	Invoi	PJ0013895	PURCHJNL			HDWAT#2 PVC Pipe, Clamps	4,754.08		
04/02/07	Invoi	PJ0013928	PURCHJNL			SIMSHOM CLR Cleaner	4.32		
04/02/07	Invoi	PJ0014070	PURCHJNL			HDWAT#2 PVC Pipe, Clamps	2,809.32		
04/30/07	Invoi	PJ0014122	PURCHJNL			USABLU New Gate Locks	143.34		
05/07/07	Invoi	PJ0014258	PURCHJNL			WALLELE Check Boosters-Well #	1,030.48		
05/28/07	Invoi	PJ0014318	PURCHJNL			SMITPUM Well #2 Pump Repair	6,883.92		
05/28/07	Invoi	PJ0014336	PURCHJNL			Comp Couplings, Tools for Well	100.42		
05/28/07	Invoi	PJ0014452	PURCHJNL			UNITEQU Excavator Rental	7,316.82		<i>Asset</i>
06/20/07	Invoi	PJ0014590	PURCHJNL			BULLSTE 20,000 Gal Hydropneu	31,535.00		
06/21/07	Invoi	PJ0014579	PURCHJNL			J&SPOOL Beams for the Water Pl	1,000.00		
07/02/07	Invoi	PJ0014687	PURCHJNL			MCCLMECH Set pressure tank @	2,094.12		
07/02/07	Invoi	PJ0014705	PURCHJNL			WALLELE Repair	171.55		
07/02/07	Invoi	PJ0014789	PURCHJNL			SIMSHOM CPLG, Teflon Tape, C	120.97		
07/05/07	Invoi	PJ0014700	PURCHJNL			SIMSHOM Soap, Hose Bobb, Tee	23.25		
07/30/07	Invoi	PJ0014817	PURCHJNL			HDWAT#2 Reducer, 90 Bend, SL	2,448.40		
07/31/07	Invoi	PJ0014814	PURCHJNL			ACTSUPP Unions, CPLGS, Ball V	940.55		
08/07/07	Invoi	PJ0014938	PURCHJNL			MIKESEP Pumped Sludge	270.63		
08/08/07	Invoi	PJ0014937	PURCHJNL			MIKESEP Pumped Sludge	1,082.50		
08/09/07	Invoi	PJ0014933	PURCHJNL			ACTSUPP Unions, Ball VLVS, Cla	531.01		
08/13/07	Invoi	AP0011353	PURCHASE	Vend	CONSENV	Invoice 11358	1,361.60		<i>Asset</i>
08/27/07	Invoi	PJ0014967	PURCHJNL			LONESTA Booster Pump, Ejector	1,126.21		
08/27/07	Invoi	PJ0014996	PURCHJNL			USABLU PR Valve, Sign, Guage	536.50		
08/27/07	Invoi	PJ0015001	PURCHJNL			WALLELE Well #2 Service Call	2,246.78		
08/27/07	Invoi	PJ0015008	PURCHJNL			HDWAT#2 Bends, Nipples, Union	628.00		
08/27/07	Invoi	PJ0015012	PURCHJNL			SIMSHOM CPLGS, Elbows, Unio	100.21		
08/27/07	Invoi	PJ0015013	PURCHJNL			SIMSHOM CPLES, Elbows, Nips,	42.90		
08/27/07	Invoi	PJ0015046	PURCHJNL			SMITPUM Sump Pump	588.31		
08/29/07	Invoi	PJ0015047	PURCHJNL			SIMSHOM Bushing, Spade, Elbo	97.47		
08/29/07	Invoi	PJ0015215	PURCHJNL			Baldor Pump	597.69		
08/30/07	Invoi	PJ0015048	PURCHJNL			SIMSHOM Pipe, Thread, Wire Stri	78.60		
08/31/07	Invoi	PJ0015200	PURCHJNL			ACTSUPP Bend, Sleeve, Uniflang	983.64		
						Balance to Carry Forward . . . .	75,288.98	650.45	0.00

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Detail Trial Balance

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Includes Activities from January 1, 2007 to December 30, 2007  
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GL Account: No.: 7010-0000..9999-9999, Department Filter: 9090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
Account: 8450-0000 R&M - Water Plant							Balance Forward . . . . .	75,286.98	650.45	0.00
08/31/07	Invoi	PJ0015213	PURCHJNL			SMITPUM Parts, Labor-Water We	19,203.28			
09/04/07	Invoi	PJ0015187	PURCHJNL			HDWAT#2 Bend, Megalug w/Acc,	495.81			
09/14/07		JE0017752	GENJNL			#5085-Grainger-air comprrsr	667.04			
09/16/07	Invoi	PJ0015217	PURCHJNL			WALLELE Move Probbles to Acco	470.00			
09/16/07	Invoi	PJ0015218	PURCHJNL			WALLELE Change Out Alternator	170.00			
09/16/07	Invoi	PJ0015219	PURCHJNL			WALLELE Well#2 Tripping on Ov	170.00			
09/21/07		JE0017763	GENJNL			#5109-stew&Stevsn-elect work	1,139.00			
09/25/07	Invoi	PJ0015245	PURCHJNL			USABLU HI-PSI Pumps	851.42			
10/01/07	Credi	PJ0015271	PURCHJNL			HDWAT#2 Price Correction		2.08		
10/05/07	Invoi	PJ0015270	PURCHJNL			MIKESEP Pumped Sludge	1,353.13			
10/20/07	Invoi	PJ0015367	PURCHJNL			WALLELE Well #2 Install Breaker	1,276.71			
10/20/07	Invoi	PJ0015368	PURCHJNL			WALLELE Well #4 Install New Wir	282.37			
10/20/07	Invoi	PJ0015370	PURCHJNL			WALLELE Well #1 Install Starter-	1,838.17			
10/20/07	Invoi	PJ0015395	PURCHJNL			2 Alternators	83.91			
10/23/07	Invoi	PJ0015388	PURCHJNL			SIMSHOM Tape, Pipe Insulation,	70.01			
10/25/07	Invoi	PJ0015418	PURCHJNL			SMITPUM Repair Berkeley	6,487.44			
10/29/07	Invoi	PJ0015491	PURCHJNL			SIMSHOM Couples, Elbows, Bush	13.49			
10/29/07	Invoi	PJ0015493	PURCHJNL			SIMSHOM Conduit, CPLG, Elbow,	42.02			
10/29/07	Invoi	PJ0015495	PURCHJNL			SIMSHOM Rags, Nipples, Elbows,	114.34			
10/30/07	Invoi	PJ0015343	PURCHJNL			MYBACK Fence Work	800.00			
10/30/07	Invoi	PJ0015344	PURCHJNL			Fence Work	800.00			
11/26/07	Invoi	PJ0015691	PURCHJNL			SIMSHOM Heaters-Well #1 & 2	70.34			
12/03/07	Invoi	PJ0015703	PURCHJNL			MUNISUP 2" Bronze Swing Chec	88.77			
12/13/07	Invoi	PJ0015714	PURCHJNL			SIMSHOM Heaters, Tape, Insulati	107.11			
Total Activities . . . . .							111,863.34	652.53	111,210.81	
Account: 8450-0000 R&M - Water Plant							Ending Balance . . . . .		111,210.81	
Account: 8455-0000 R&M - Sewer Plant							Beginning Balance . . . . .		0.00	
01/01/07	Invoi	PJ0013385	PURCHJNL			USABLU Blower Motor	369.41			
01/28/07		JE0002141	GENJNL			reclass miksep pumped sludge	1,353.13			
01/28/07		JE0002142	GENJNL			reclass miksep pumped sludge	541.25			
01/30/07	Invoi	PJ0013486	PURCHJNL			MIKESEP Haul Sludge	541.25			
02/26/07	Invoi	PJ0013770	PURCHJNL			MIKESEP Pump Sludge	811.88			
02/27/07	Invoi	PJ0013720	PURCHJNL			MIKESEP Haul Sludge	811.88			
03/02/07	Invoi	PJ0013719	PURCHJNL			MIKESEP Haul Sludge	1,082.50			
03/13/07	Invoi	PJ0013721	PURCHJNL			MIKESEP Pump Sludge	811.88			
04/02/07	Invoi	PJ0013909	PURCHJNL			MIKESEP Pump Sludge	541.25			
04/02/07	Invoi	PJ0013910	PURCHJNL			Pump Sludge	811.88			
04/02/07	Invoi	PJ0013927	PURCHJNL			SIMSHOM Locknuts, Conduit, PV	68.34			
04/02/07	Invoi	PJ0013928	PURCHJNL			SIMSHOM Shop Towels	10.81			
04/02/07	Invoi	PJ0013942	PURCHJNL			PROGWAT Chart, Guide, Test Kit	831.66			
Balance to Carry Forward . . . . .							8,587.12	0.00	0.00	

*Direct*

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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: 9080

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 Chrgs-Grating	110.99		
05/28/07	Invoi	PJ0014336	PURCHJNL			SIMSHOM Chlorine	28.13		
05/28/07	Invoi	PJ0014413	PURCHJNL			MCCLMECH Crane Two Rigers, S	3,192.39		
05/28/07	Invoi	PJ0014417	PURCHJNL			MIKESEP Pumped Sludge	541.25		
05/28/07	Invoi	PJ0014418	PURCHJNL			MIKESEP Pumped Sludge	811.88		
05/28/07	Invoi	PJ0014419	PURCHJNL			MIKESEP Pumped Sludge	420.63		
06/12/07	Invoi	PJ0014416	PURCHJNL			MIKESEP Pump Sludge	541.25		
06/19/07	Invoi	PJ0014582	PURCHJNL			MIKESEP Pump Sludge	541.25		
07/02/07	Invoi	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		JE0017764	GENJNL			#5110-Brkshrs-dog food	17.83		
10/01/07	Invoi	AP0011676	PURCHASE	Vend	ASHBHAR	Invoice 11679	43,865.00		
10/09/07	Invoi	PJ0015265	PURCHJNL			CONSENV Installation of New Pre	4,276.00		
10/20/07	Invoi	PJ0015369	PURCHJNL			WALLELE Hook-Up New Blower	425.52		
10/28/07		JE0001274	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	PJ0015488	PURCHJNL			USABLU Tank Sampler	90.25		
11/10/07	Invoi	PJ0015451	PURCHJNL			MCCLMECH Fabric & Install 3" Air	2,876.00		
11/26/07	Invoi	PJ0015806	PURCHJNL			MORRISUP Pumped Sludged	270.63		
12/03/07	Invoi	PJ0015701	PURCHJNL			USABLU Electrolyte Solution	48.91		
12/06/07	Invoi	PJ0015626	PURCHJNL			MCCLMECH Install New Submers	4,356.00		
12/07/07	Invoi	PJ0015642	PURCHJNL			MCCLMECH Repair Catwalk on	1,580.00		
12/12/07	Invoi	PJ0015696	PURCHJNL			MIKESEP Pumped Sludge	1,353.13		

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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: 9090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Total Activities . . . . .							106,350.51	43,665.00	62,685.51
Account: 8455-0000		R&M - Sewer Plant		Ending Balance . . . . .					62,685.51
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	1,925.91		
01/01/07	Invoi	PJ0013529	PURCHJNL			GRAINGE Diaphragm Pump	928.25		
02/26/07	Invoi	PJ0013727	PURCHJNL			SIMSHOM Couple Flex, Misc Har	31.84		
02/26/07	Invoi	PJ0013728	PURCHJNL			SIMSHOM Tape, Bibb Hose, Etc.	32.62		
02/26/07	Invoi	PJ0013740	PURCHJNL			ACTSUPP CPLG, MTR CPLG, Ba	2,582.47		
02/26/07	Invoi	PJ0013742	PURCHJNL			ACTSUPP CPLGS,TEES,BENDS	1,559.56		
02/26/07	Invoi	PJ0013756	PURCHJNL			GRAINGE Suction Hose	114.73		
02/26/07	Invoi	PJ0013780	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	258.01		
04/02/07	Invoi	PJ0013894	PURCHJNL			4x12 &6x12 Clamps	511.42		
04/02/07	Invoi	PJ0013896	PURCHJNL			HDWAT#2 Clamps	63.78		
04/02/07	Invoi	PJ0013897	PURCHJNL			HDWAT#2 PVC	67.03		
04/02/07	Invoi	PJ0013942	PURCHJNL			PROGWAT 2 Locators	78.45		
04/12/07	Invoi	PJ0014071	PURCHJNL			HDWAT#2 BRS Sad, CPLG, Bus	801.06		
04/30/07	Invoi	PJ0014154	PURCHJNL			ACTSUPP Circle Clamps W/Nuts	1,102.31		
05/03/07	Invoi	PJ0014160	PURCHJNL			HDWAT#2 PVC Pipe, MJ Sleeve,	750.61		
05/08/07	Invoi	PJ0014155	PURCHJNL			ACTSUPP Bends,Cplgs, Adpts B	423.47		
05/28/07	Invoi	PJ0014554	PURCHJNL			ACTSUPP SCH40 Coupling	9.69		
05/28/07	Invoi	PJ0014556	PURCHJNL			PVC GJ Pl, MJ WYE, Reduce, Un	2,530.40		
06/12/07	Invoi	PJ0014557	PURCHJNL			ACTSUPP Bush, Male Adpt, Sadd	389.27		
06/20/07	Invoi	PJ0014553	PURCHJNL			ACTSUPP Brass Saddles	357.97		
07/02/07	Invoi	PJ0014650	PURCHJNL			ACTSUPP Circle clamp SGL Ban	1,112.27		
07/02/07	Invoi	PJ0014687	PURCHJNL			MCCLMECH Set pressure tank @	2,094.11		
07/11/07	Invoi	PJ0014788	PURCHJNL			ACTSUPP Clamps w/ Nuts & Bolt	374.98		
07/30/07	Invoi	PJ0014812	PURCHJNL			ACTSUPP Repair Couplings	105.33		
07/30/07	Invoi	PJ0014813	PURCHJNL			ACTSUPP Circle Clamps, Repair	305.86		
07/30/07	Invoi	PJ0014815	PURCHJNL			ACTSUPP MJ 22-1/2 Bend, Unifa	380.22		
07/31/07	Invoi	PJ0014814	PURCHJNL			ACTSUPP Unions, CPLGS, Ball V	940.55		
07/31/07	Invoi	PJ0014867	PURCHJNL			B&RCONS 4 Loads of sand	400.00		
08/09/07	Invoi	PJ0014885	PURCHJNL			KWUTIL In Shop Meter Test & Re	24.00		
08/10/07	Invoi	PJ0014939	PURCHJNL			SIMSHOM Adapters, Tape	3.84		
08/27/07	Invoi	PJ0014981	PURCHJNL			JTWICON 6 Fire Flush Vivs, Locat	2,750.00		
08/27/07	Invoi	PJ0014963	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 Sewer

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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: 9090

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance	
Account: 8460-0000 R&M - Distribution Lines							Balance Forward . . . . .	25,932.62	0.00	0.00
08/27/07	Invoi	PJ0014992	PURCHJNL			SIMSHOM Spray Primer	12.97			
08/27/07	Invoi	PJ0014993	PURCHJNL			SIMSHOM Wheel Cover	7.57			
08/27/07	Invoi	PJ0014997	PURCHJNL			USABLU Meter Book	66.70			
08/27/07	Invoi	PJ0015007	PURCHJNL			HDWAT#2 CL2 Kits, CL2 Pillows,	384.51			
10/01/07	Invoi	PJ0015272	PURCHJNL			HDWAT#2 4" Clamps	167.64			
10/01/07	Credi	PJ0015275	PURCHJNL			ACTSUPP Return Corp Stops		202.37		
10/29/07	Invoi	PJ0015490	PURCHJNL			SIMSHOM Spray Paint	25.88			
10/30/07	Invoi	PJ0015498	PURCHJNL			ACTSUPP Mtr Boxes, Bend, Ball	1,456.49			
11/06/07	Invoi	PJ0015487	PURCHJNL			WALLELE Chlorinator Repair	249.88			
11/20/07	Invoi	PJ0015501	PURCHJNL			REPRFOR TCS Color Scan/Print	44.66			
11/26/07	Invoi	PJ0015672	PURCHJNL			ACTSUPP Service Tubing, Meter	273.15			
11/26/07	Invoi	PJ0015677	PURCHJNL			HDWAT#2 Repair CPLGS	72.74			
11/28/07	Invoi	PJ0015679	PURCHJNL			HDWAT#2 45's, Sleeves, Megalu	338.84			
12/02/07	Invoi	PJ0015684	PURCHJNL			J&CCONS 2 Loads Fill Dirt	250.00			
12/27/07	Invoi	PJ0015799	PURCHJNL			ACTSUPP Couplings, MJS, Bend	344.24			
Total Activities . . . . .							29,627.89	202.37	29,425.52	
Account: 8460-0000 R&M - Distribution Lines							Ending Balance . . . . .			29,425.52

Posting Date	Doc Type	Document No.	Source Code	Sour Type	Source No.	Description	Debit Activities	Credit Activities	Balance
Account: 8465-0000 R&M - Collection Lines							Beginning Balance . . . . .		0.00
01/01/07	Invoi	PJ0013286	PURCHJNL			ACTSUPP Pipe, Meter Box, etc.	876.83		
01/01/07	Invoi	PJ0013309	PURCHJNL			PVC SCH40 Pipe SWB WH Solve	1,060.85		
01/04/07	Invoi	PJ0013472	PURCHJNL			HDWAT#2 Air Relief VLVS, COR	1,498.84		
01/17/07	Invoi	PJ0013532	PURCHJNL			High Head Pumps, Sump Pump	1,936.59		
02/26/07	Invoi	PJ0013698	PURCHJNL			CLEAAS Micro-Blend Micro-Block	308.54		
02/26/07	Invoi	PJ0013731	PURCHJNL			SIMSHOM Conduit Supplies	26.58		
02/26/07	Invoi	PJ0013743	PURCHJNL			ACTSUPP Deep Coupling	15.70		
02/26/07	Invoi	PJ0013756	PURCHJNL			GRAINGE Discharge Hose	62.67		
02/26/07	Invoi	PJ0013775	PURCHJNL			Switch-Mech Floats	259.80		
02/26/07	Invoi	PJ0013777	PURCHJNL			SMITPUM Sump Pump	204.60		
03/01/07	Invoi	PJ0013729	PURCHJNL			SIMSHOM PVC Cap, Couple Flex	53.59		
03/01/07	Invoi	PJ0013732	PURCHJNL			SIMSHOM Conduit Supplies	34.91		
03/02/07	Invoi	PJ0013730	PURCHJNL			SIMSHOM Elbows	35.43		
04/02/07	Invoi	PJ0013898	PURCHJNL			HDWAT#2 Glue, Primer, Reducer	459.89		
04/02/07	Invoi	PJ0013931	PURCHJNL			SMITPUM Grinder Pumps, Sump	3,993.34		
04/02/07	Invoi	AP0010816	PURCHASE	Vend	HOMEDEP	Invoice 10619	277.32		
04/02/07	Invoi	PJ0013995	PURCHJNL			GAILFLA Sand	508.00		
04/02/07	Invoi	PJ0014094	PURCHJNL			SIMSHOM Caps	0.41		
04/30/07	Invoi	PJ0014120	PURCHJNL			SMITPUM 2 HP Pumps	1,894.38		
05/28/07	Credi	PJ0014555	PURCHJNL			ACTSUPP Return Sweep 90 Ben		121.48	
05/28/07	Credi	PJ0014550	PURCHJNL			ACTSUPP Return MTR VLV, Cor		710.23	
07/02/07	Invoi	PJ0014790	PURCHJNL			SIMSHOM Couple, Elbow, Locknu	133.93		
Balance to Carry Forward . . . . .							13,642.20	831.71	0.00

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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	<u>659,030</u>	<u>493,097</u>
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
	<u>600,092</u>	<u>616,197</u>
Note payable, 6.05%, due 2006	960	978
Unsecured notes payable, 4.87%, due 2023	135,000	-
	<u>736,052</u>	<u>617,175</u>
Current portion of long-term debt	39,386	34,265
Long-term debt, excluding current portion	<u>696,666</u>	<u>582,910</u>
Total capitalization	<u>\$ 1,355,696</u>	<u>\$ 1,076,179</u>

*4.87% to Aqua Texas NIP*

See accompanying notes to consolidated financial statements.

*Exhibit EP-24*

# **Attachment EP-25**

Rate of Return Worksheet See Note (1)

Step		•	%
A	Most current Baa Public Utility Bond average. (Call TCEQ staff at 512/239-6960 to get this number.) See Note (2)		7.45
B	Add 2% - for utilities with 200 or less customers See Note (3)		1.00
C	Add 1% if the utility can demonstrate that it has both:		0.00
	1 Debt/equity ratio is greater than 60% (Table IV. D. - • ÷ • ) AND		
	2 No affiliated companies with access to revenues or other funds to support utility operations		
D	Add 1% if the utility can demonstrate that it has at least 2 of the following 4 conditions:		1.00
	1 unstable population - Weekender/seasonal population: a. >25% of total customers; OR b. >10% of total customers and do not use seasonal reconnect fee;	X	
	2 commercial customers account for more than 15% of revenues		
	3 low growth a. less than 5% customer growth over the last three years; OR b. documentation of potential customer growth of less than 5% over the next three years; declining population See Note (4)	X	
	4 aging system a. more than 50% depreciated; OR b. low rate base (<\$500/customer)		
E	Add 1% if the utility is a stand alone sewer system with no agreement for either billing and collection or discontinuance for nonpayment with the water supplier.		0.00
F	Add 1% if the utility can demonstrate that it has at least 3 of the 4 following conditions:		0.00
	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:		1.00
	1 well-maintained, up-to-date books and records	X	
	2 effective communications and good customer relations	X	
	3 consistently timely in meeting reporting requirements (ex. annual reports for last 3 years) and payment of fees	X	
	4 exhibit fiscal responsibility with respect to rate filings, including completeness, accuracy and frequency	X	
	5 Less than 12% unaccounted for water - (Section VIII of the Application - Page 16 of 41)		

H	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions:		1.00
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	X	
2	drought contingency plan included in tariff and enforced (if applicable)	X	
3	conservation plan including encouragement of the use of water conserving devices, efficient lawn watering, or xeriscaping	X	
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	X	
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)		
I	Total Rate of Return %		11.45

(1) As a business entity, Double Diamond Utilities ("DDU") operates water systems at three separate locations. No individual system has access to its own capital. As such, this worksheet has been completed to arrive at a return on equity applicable to all systems under DDU's ownership and operation.

(2) Baa bond average source - E-mail from Elsie Pascau to Chris Ekrut dated 1/20/2010

(3) 1% added for Utilities with 201 - 1,000 customers per Staff Guidance Document on Ratemaking

(4) DDU's total water connections were 947 and 939 for December 2008 and December 2009, respectively. As such, the Utility has seen a decline in total population served.

# **Attachment EP-26**

Schedule CDE-1  
Page 1 of 1

Double Diamond Utilities Co.  
SOAH Docket No. 582-09-4288  
TCEQ Docket No. Z009-0505-UCR  
Comparison of Requested Revenue Requirement to Revenue Requirement Presented in Application

	Application Value		Total	Requested Revenue Requirement		Total	Variance		Total
	Groundwater	Surface Water		Groundwater	Surface Water		Groundwater	Surface Water	
Salaries and Wages	131,082	98,301	229,384	121,878	81,381	203,259	9,204	(16,920)	(26,125)
Contract Labor	2,824	3,633	6,456	2,824	3,633	6,456	-	-	-
Purchased Water	-	10,846	10,846	-	10,846	10,846	-	-	-
Chemicals for Treatment	5,048	5,001	10,050	5,048	5,001	10,050	-	-	-
Utilities	104,288	27,961	132,249	104,288	27,961	132,249	-	-	-
Repairs / Maintenance / Supplies	177,796	209,927	387,723	88,890	132,512	221,402	(88,906)	(77,416)	(166,322)
Office Expenses	4,440	5,122	9,562	4,440	5,122	9,562	-	-	-
Accounting & Legal Fees	10,100	18,674	28,774	10,100	18,674	28,774	-	-	-
Insurance	18,475	10,005	28,479	16,244	7,813	24,057	(2,231)	(2,191)	(4,422)
Miscellaneous	63,902	83,326	147,228	60,334	77,156	137,490	(3,568)	(6,170)	(9,738)
Subtotal	517,955	472,797	990,751	414,046	370,099	784,145	(103,909)	(102,697)	(206,606)
Payroll Taxes	12,725	13,055	25,780	11,189	10,196	21,384	(1,537)	(2,859)	(4,396)
Property and Other Taxes	3,352	2,454,681,346	5,806	3,332	2,412	5,744	(21)	(41)	(62)
Annual Depreciation and Amortization	117,281	81,214	198,495	185,223	73,069	258,291	67,941	(8,146)	59,796
Income Taxes	33,796	15,364	49,160	53,661	19,863	73,524	19,865	4,499	24,364
Return	116,124	52,790	168,914	184,380	68,249	252,629	68,256	15,460	83,716
Subtotal	801,233	637,673	1,438,906	851,829	543,888	1,395,718	50,596	(93,785)	(43,189)
Other Revenues	12,116	9,622	21,738	12,116	9,622	21,738	-	-	-
Total Cost of Service	789,117	628,051	1,417,168	839,713	534,266	1,373,979	50,596	(93,785)	(43,189)

*\$ 43,189 - reduction from the application.*

*Exhibit EP-26*

DDU-19  
DDU012728



# **Attachment EP-27**

**ATTACHMENT 1-H**

*Exhibit EP-27(D)*

9/21/09 DIM Ref to W/B

Double Diamond Utilities Co  
 Application for a Water Rate / Tarif Change  
 SC&ED Docket No. 08-086-000  
 TOLLING OF WATER RATES UNDER  
 RT 1-1, Attachment 2  
 Reconciliation of 2007 Booked Values to 2007 Test Year Application Values

	The Retail (6050)		The Cost (6050)		Misc. Cost (0050)	
	Hourly	Senior	Hourly	Senior	Hourly	Senior
6001 - Employee Compensation						
6010 - Referral Bonus						
6030 - Commission / Bonus						
6050 - Hourly Wages						
Subtotal						
Jack Cox	8.55	204	8.55	204	8.55	204
John Henderson	9.80	4,948	9.80	4,948	9.80	4,948
John Holzman	9.50	102	9.50	102	9.50	102
James Lyke	16.00	3,360	16.00	3,360	16.00	3,360
Lane Westbrook	12.53	3,632	12.53	3,632	12.53	3,632
Subtotal	2,112.88	23,295	2,112.88	23,295	2,112.88	23,295
6001 - Employee Compensation						
6010 - Referral Bonus						
6030 - Commission / Bonus						
6050 - Hourly Wages						
Subtotal						
Robert Blakey	13.37	2,910	13.37	2,910	13.37	2,910
Donald Harris	14.50	1,572	14.50	1,572	14.50	1,572
Raymond Jipen	10.15	10,450	10.15	10,450	10.15	10,450
Timothy Abbott	10.81	5,290	10.81	5,290	10.81	5,290
Donald Lewis	22.22	46,219	22.22	46,219	22.22	46,219
Michael Russell	15.68	26,147	15.68	26,147	15.68	26,147
Subtotal	6,421.00	100,221	6,421.00	100,221	6,421.00	100,221
6001 - Employee Compensation						
6010 - Referral Bonus						
6030 - Commission / Bonus						
6050 - Hourly Wages						
Subtotal						
Benjamin Aulkin	8.54	15,683	8.54	15,683	8.54	15,683
Cody Chasid	9.68	20,541	9.68	20,541	9.68	20,541
Kim Herston	8.88	21,539	8.88	21,539	8.88	21,539
Paul Kiehl	7.75	14,966	7.75	14,966	7.75	14,966
Christopher M	8.82	3,559	8.82	3,559	8.82	3,559
Geoffrey Young	16.28	33,812	16.28	33,812	16.28	33,812
Richard Zint	10.25	12,251	10.25	12,251	10.25	12,251
Subtotal	66,250	61,347	66,250	61,347	66,250	61,347
6100 - Labor Transfers						
Director of Sewer						
Home Office Accounting						
Terry Haler						
Subtotal						
	13,460	4,130	13,460	4,130	13,460	4,130
	2,916	2,918	2,916	2,918	2,916	2,918
	3,964	1,214	3,964	1,214	3,964	1,214
	6,000	6,000	6,000	6,000	6,000	6,000
	13,460	4,130	13,460	4,130	13,460	4,130

\$24,204 (10W)  
 \$97,901 (43W)  
 \$106,853 (47W)  
 TOTAL = 228,960

(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 Measureable 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
Subtotal	\$ 96,826	\$ -	\$ 96,826		\$ 40,671	\$ 56,155
Payroll Taxes						
Property and other Taxes	2,024		2,024	50%	1,012	1,012
Annual Depreciation and Amortization	579		579	100%	579	-
Income Taxes	56,063		56,063	100%	56,063	-
Return		17,661	17,661	100%	17,661	-
Subtotal	\$ 155,491	\$ 78,343	\$ 233,834	100%	\$ 60,683	\$ 176,668
Other Revenues						
Subtotal	\$ 5,115	\$ -	\$ 5,115	100%	\$ 5,115	\$ -
Subtotal	\$ 150,375	\$ 78,343	\$ 228,719		\$ 171,552	\$ 57,166

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
		Known and Measureable Changes	Revenue Requirement	Fixed 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

Date of Issue	Date of Maturity	Original Balance	Balance as of 12/30/07	Interest Rate	Annual Payment	Payable to:	Comments
1/1/1997	12/31/2017	RA 440,148.83	440,148.83	10.00%	44,014.92	Double Diamond Delaware, Inc.	
1/1/1998	1/31/2008	RA 148,288.24	22,288.67	10.00%	23,515.80	Double Diamond Delaware, Inc.	97 Cash Advances
1/1/1998	1/31/2008	RA 175,757.53	26,417.47	10.00%	27,871.92	Double Diamond Delaware, Inc.	98 Cash Advances
12/31/1998	12/31/2008	62,288.42	9,202.30	10.00%	9,708.96	Double Diamond Delaware, Inc.	98 Additions
12/31/1999	12/31/2009	77,017.95	22,056.12	10.00%	12,213.60	Double Diamond Delaware, Inc.	99 Additions
12/31/1999	12/31/2009	RA 26,801.00	7,675.17	10.00%	4,250.16	Double Diamond Delaware, Inc.	99 Cash Advances
12/31/2000	12/31/2010	2,365.77	366.20	10.00%	374.04	Double Diamond Delaware, Inc.	00 Additions
12/31/2000	12/31/2010	RA 19,953.00	8,171.82	10.00%	3,164.16	Double Diamond Delaware, Inc.	00 Cash Advances
12/31/2001	12/31/2011	112,042.86	WB 58,380.00	10.00%	17,767.80	Double Diamond Delaware, Inc.	01 Additions WB
12/31/2001	12/31/2011	81,822.25	CL 42,632.87	10.00%	12,975.48	Double Diamond Delaware, Inc.	01 Additions CL
12/31/2002	12/31/2012	10,915.85	CL 6,789.65	10.00%	1,731.00	Double Diamond Delaware, Inc.	02 Additions CL
			644,729.10				

WB (w+s) \$58,380-  
 CL (w+s) \$49,423.00  
 unidentified (all wts) \$33,225  
 Attachment EP-29

# **Attachment EP-30**