

Double Diamond-Delaware, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 30, 2007 and December 31, 2006

**NOTE B - SIGNIFICANT ACCOUNTING POLICIES - Continued**

Fair Value of Financial Instruments

The carrying values of accounts receivable; advances to affiliates, net; accounts payable; and accrued expenses are reasonable estimates of their fair values because of the short maturities of these instruments. Notes receivable and notes receivable to affiliates have aggregate carrying values which approximate their estimated fair values based upon the current interest rates. Notes payable and notes payable to affiliates have aggregate carrying values which approximate their estimated fair values based upon the current interest rates for debt with similar terms and remaining maturities, without considering the adequacy of the underlying collateral. Disclosure about fair value of financial instruments is based on pertinent information available to management as of December 30, 2007 and December 31, 2006.

Stock Split

Effective September 13, 2007, the Company effected a one hundred for one stock split of the authorized and outstanding shares of common stock.

**NOTE C - INVENTORY**

The components of inventory at December 31, are as follows:

	<u>2007</u>	<u>2006</u>
Lot inventory held for sale	\$24,535,719	\$16,889,800
Undeveloped land	15,331,150	5,979,548
Condos held for sale	<u>3,459,922</u>	<u>3,830,306</u>
	<u>\$43,326,791</u>	<u>\$26,699,654</u>

The Company estimates that it will incur approximately \$22,572,422 of costs to complete development of and improvements to its lot inventory held for sale at December 30, 2007.

Double Diamond-Delaware, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 30, 2007 and December 31, 2006

**NOTE D - NOTES RECEIVABLE**

The Company generally receives mortgage notes from purchasers of lots. Notes receivable are reported net of an allowance for repossessions, which is determined on the basis of historical experience. The activity in the allowance for repossessions for the years ended December 30, 2007 and December 31, 2006, is as follows:

	<u>2007</u>	<u>2006</u>
Beginning balance	\$13,159,829	\$ 9,671,556
Provision for repossessions	3,998,012	3,887,945
Notes foreclosed or defaulted	(3,410,060)	(1,670,727)
Original cost basis of lots returned to inventory	965,535	166,939
Notes contributed	<u>-</u>	<u>1,104,116</u>
Ending balance	<u>\$14,713,316</u>	<u>\$13,159,829</u>

Mortgage notes receivable of approximately \$3,678,023 and \$3,095,629 were delinquent at December 30, 2007 and December 31, 2006, respectively. The Company determines a note to be delinquent when any payment is 30 days past due.

The approximate maturities of notes receivable for the next five years and thereafter, as of December 30, 2007, are as follows:

2008	\$ 7,001,521
2009	6,960,022
2010	7,041,897
2011	7,155,815
2012	7,257,074
Thereafter	<u>129,298,709</u>
	164,715,038
Less: Allowance for repossessions	<u>14,713,316</u>
Total	<u>\$150,001,722</u>

The range of stated interest rates on notes receivable is 6% to 12% with a weighted average interest rate at December 30, 2007, of 8.648%. The carrying value of notes receivable in the aggregate was assumed to approximate fair value based on effective borrowing rates for debt instruments with similar terms.

**NOTE E - RESTRICTED CASH**

Restricted cash represents down payments on lot sales. The down payments are released when the purchaser has been issued a warranty deed (with vendor's lien retained). These funds are normally released within 60 days of the sale date.

Double Diamond-Delaware, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 30, 2007 and December 31, 2006

**NOTE F - PROPERTY AND EQUIPMENT**

Property and equipment at December 30, 2007 and December 31, 2006 are composed of the following:

	<u>2007</u>	<u>2006</u>
Golf courses	\$ 3,888,806	\$ 2,793,490
Land and land improvements	1,550,242	1,890,633
Vehicles and construction equipment	5,986,922	4,159,072
Furniture, fixtures, and equipment	11,455,979	8,390,680
Buildings	17,749,814	16,931,736
Water systems	3,071,213	1,946,928
Equipment under capital leases	244,160	244,160
Construction-in-progress	1,678,393	2,169,364
Leasehold improvements	<u>349,282</u>	<u>208,311</u>
	45,974,811	38,734,374
Less accumulated depreciation	<u>19,653,709</u>	<u>18,115,426</u>
	<u>\$26,321,102</u>	<u>\$20,618,948</u>

**NOTE G - NOTES PAYABLE**

Notes payable at December 30 consist of the following:

	<u>2007</u>	<u>2006</u>
Note payable to TIAA, due in monthly installments including interest at 7.21%; principal payment equal to investor's percentage (as defined) times principal collected on pledged notes receivable. Note paid in full in September 2007.	\$ -	\$ 295,758
Note payable to Textron Financial under a \$75,000,000 revolving credit facility; monthly payments equal to 100% of the funds collected on pledged notes receivable to pay accrued interest at prime (7.25% and 8.25% at December 30, 2007 and December 31, 2006, respectively) plus .50%, with a floor rate of 6.25%, with remaining funds after payment of interest being applied to the principal balance. An additional monthly payment is required if the loan to collateral ratio is not maintained as stated in the loan agreement. The note is payable in full on December 31, 2014.	51,559,157	40,950,823

Double Diamond-Delaware, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 30, 2007 and December 31, 2006

NOTE G - NOTES PAYABLE - Continued

	<u>2007</u>	<u>2006</u>
Note payable to Texas State Bank, due on January 1, 2009, which provides a maximum credit of \$3,000,000 for the construction of improvements at one of the Company's developments with interest payable monthly at prime (7.25% and 8.25% at December 30, 2007 and December 31, 2006, respectively) plus 1.00%, together with monthly principal payments equal to 10% of the sales prices of lots sold from within the property secured by the note. This note is secured by undeveloped land at one of the Company's developments.	\$ 645,611	\$ 1,964,616
Note payable to First Financial Bank, due on April 6, 2011, which provides a maximum credit of \$1,760,000 for the construction of interval ownership condominium buildings and a hotel building, with interest at prime (7.25% and 8.25% at December 30, 2007 and December 31, 2006, respectively) plus 0.50% payable in 59 monthly installments of \$10,699 of principal plus accrued interest with the balance due at maturity. This note is secured by the hotel building and underlying land at one of the Company's resorts.	1,166,144	1,294,532
Note payable to Texas State Bank, due on September 14, 2021, which provides a maximum credit of \$2,156,000 for the purchase and refinancing of undeveloped land in Johnson County, Texas, payable in 240 monthly installments of \$14,200, including interest at a fixed rate of 5.44%. This note is secured by the 1,207 acres of land acquired with this financing.	247,315	390,341
Note payable to First Financial Bank, due on October 9, 2009, which provides a maximum credit of \$756,000 for the construction of an office building at one of the Company's developments, with interest at prime (7.25% and 8.25% at December 30, 2007 and December 31, 2006, respectively) plus 1.00% payable monthly plus 59 equal monthly installments of principal of \$4,200 until October 9, 2009, when the remaining principal balance is due. This note is secured by the office building and the underlying land.	596,400	646,800

Double Diamond-Delaware, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 30, 2007 and December 31, 2006

NOTE G - NOTES PAYABLE - Continued

	<u>2007</u>	<u>2006</u>
<p>Note payable to Texas State Bank, due on August 1, 2007, which provides a maximum credit of \$6,000,000 for the purchase of land at one of the Company's developments, with interest at prime (8.25% at December 31, 2006) plus 1.5%; beginning on November 1, 2005 a monthly payment of \$50,000 plus accrued interest will be paid until maturity, when the remaining principal balance is due. This note is secured by undeveloped land at Rock Creek. Note paid in full in July 2007.</p>	\$ -	\$ 4,015,383
<p>Note payable to Texas State Bank, due on January 1, 2017, which provides a maximum credit of \$19,800,000 for the financing of company notes receivable, with interest at prime (7.25% and 8.25% at December 30, 2007 and December 31, 2006, respectively). Monthly installments vary depending on interest rate. Installments are due each month until the maturity date when the entire unpaid principal balance is due. An additional monthly payment is required if the loan to collateral ratio is not maintained as stated in the loan agreement.</p>	14,783,030	18,638,124
<p>Note payable to Willie Edith Pockrus with a maximum credit for \$1,500,000 for the purchase of land at one of the Company's developments with a fixed interest rate of 4.00% with quarterly interest only payments until August 1, 2007, at which time 59 equal monthly installments of \$9,090 will be due until July 1, 2012, when the remaining principal balance is due. This note is secured by undeveloped land at Rock Creek. Note paid in full in July 2007.</p>	-	1,500,000
<p>Note payable to National City Commercial Credit for \$2,225,000 for the purchase of a Company aircraft, with interest at LIBOR 5.33% at December 31, 2006 plus 2.00% payable monthly plus 84 monthly installments until March 29, 2012, when the remaining balance is due. This note is secured by the aircraft. Note paid in full in March 2007.</p>	-	2,040,714

Double Diamond-Delaware, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 30, 2007 and December 31, 2006

NOTE G - NOTES PAYABLE - Continued

	<u>2007</u>	<u>2006</u>
Note payable to Texas State Bank, due on May 1, 2022, which provides a maximum credit of \$2,167,500 for the construction of a clubhouse at one of the Company's developments with interest payable at prime (7.25% and 8.25% at December 30, 2007 and December 31, 2006, respectively) plus 1.00%, payable in 180 monthly installments of \$12,041.67 plus accrued interest. This note is secured by the club house, restaurant and underlying land at the Retreat.	\$ 2,083,208	\$ 1,736,375
Note payable to First National Community Bank, Due June 9, 2026, which provides a maximum credit of \$2,200,000, monthly payments of \$19,092 which include interest at prime (7.25% and 8.25% at December 30, 2007 and December 31, 2006, respectively) plus .50% payable thru the adjustment date of June 9, 2011, and each 5 <sup>th</sup> anniversary of that date thereafter, at which time the monthly payment will be adjusted for the ensuing 60 months. This note is secured by one of the Company's hotel buildings and a fitness center at one of the Company's resorts.	2,142,657	2,182,669
Note payable to First National Community Bank, due June 9, 2009, which provides a maximum credit of \$1,500,000, monthly payments of accrued interest on the outstanding principal balance are made at prime (7.25% and 8.25% at December 30, 2007 and December 31, 2006, respectively) plus .50% through June 9, 2009 when the entire unpaid principal balance is due. This note is secured by developed land at one of the Company's resorts.	750,000	1,500,000
Note payable to First National Community Bank, due April 30, 2009, which provides a maximum credit line of \$5,000,000, monthly payments of accrued interest on the outstanding principal balance are made at prime (7.25 and 8.25% at December 30, 2007 and December 31, 2006, respectively) plus .50% through April 30, 2009 when the entire unpaid principal balance is due. This note is secured by a golf course, clubhouse, restaurant, pro shop, equestrian center, administrative and sales building at one the Company's resorts	3,381,450	131,450

Double Diamond-Delaware, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 30, 2007 and December 31, 2006

NOTE G - NOTES PAYABLE - Continued

	<u>2007</u>	<u>2006</u>
Note payable to Texas State Bank, due on July 1, 2017, which provides a maximum credit of \$20,000,000 for the construction of improvements at one of the Company's developments with interest payable monthly at prime (7.25% at December 30, 2007) plus 1.0%, together with monthly principal payments equal to 10% of the sales prices of lots sold from within the property secured by the note. This note is secured by the undeveloped land and future customer mortgage notes at one of the Company's developments.	\$ 9,508,909	\$ -
Note payable to First Financial Bank, due on June 8, 2012, which provides a maximum credit of \$1,087,760 for the construction of several employee housing units at one of the Company's developments with interest payable at prime (7.25% at December 30, 2007) plus .50%, payable in 59 monthly installments of \$6,043.11 plus accrued interest. The note is secured by the employees housing units along with the underlying land.	1,051,501	-
Note payable to Dallas City Bank, due on May 07, 2011, which provides a maximum credit of \$1,500,000 for the purchase of various vehicles and equipment used throughout the Company's operation with interest only payable monthly at prime (7.25% at December 30, 2007) for the first 12 months. Thereafter, 36 monthly payments of principal and interest are due until maturity. This note is secured by the purchased vehicles and equipment.	1,500,000	-
Note payable to PNC Bank for \$5,500,000 for the purchase of a company aircraft, with a fixed interest rate of 6.20% payable monthly plus 59 monthly principal installments of \$40,041 until May 12, 2012, when the remaining balance is due. This note is secured by the aircraft.	5,429,347	-
Note payable to First Community Bank, due on July 20, 2010, which provides a maximum credit of \$7,000,000 for the purchase of undeveloped land in New York state, monthly payments of accrued interest on the outstanding principal balance are made at prime (7.25% at December 30, 2007) plus .50% through July 20, 2010 when the entire unpaid balance is then due. This note is secured by the undeveloped land.	7,000,000	-

Double Diamond-Delaware, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 30, 2007 and December 31, 2006

NOTE G - NOTES PAYABLE - Continued

	<u>2007</u>	<u>2006</u>
Note payable to First Community Bank, due on July 20, 2010, which provides a maximum credit of \$4,000,000 for the purchase of undeveloped land in New York state, monthly payments of accrued interest on the outstanding principal balance are made at prime (7.25% at December 30, 2007) plus .50% through July 20, 2010 when the entire unpaid balance is due. This note is secured by the undeveloped land.	\$ 4,000,000	\$ -
Note payable to shareholder R. Mike Ward, due on September 1, 2017, which provides a maximum credit of \$7,000,000 for the purchase of Company stock used to establish an Employee Stock Ownership Plan for Double Diamond employee's, with a fixed interest of 8.0%. Monthly principal and accrued interest payments of \$84,699 are made until maturity date. This note is secured by the company stock.	6,826,906	-
Other notes payable secured primarily by the Company's unsold condominium units, undeveloped land and certain vehicles and construction equipment. The interest rates on the various notes range from 2% to 10.9% with various maturity dates from July 2008 through August 2012.	<u>1,226,114</u>	<u>\$ 1,502,306</u>
	<u>\$113,897,749</u>	<u>\$78,789,891</u>

Carrying amounts for assets pledged as collateral totaled \$136,187,677 and \$102,686,000 at December 30, 2007 and December 31, 2006, respectively.

The \$75,000,000 revolving credit facility requires two subsidiaries (the direct borrowers) of the Company to maintain a combined minimum tangible net worth (as defined) of \$24,000,000 and certain minimum debt to equity and interest expense coverage ratios. The Company was in compliance with all debt covenants as of December 30, 2007. The \$75,000,000 and \$19,800,000 notes receivable facilities were collateralized by mortgage notes receivable in the amounts of \$63,696,089 and \$17,310,117, respectively, at December 30, 2007.

Scheduled maturities of notes payable as of December 30, 2007, are as follows:

2008	\$ 7,099,857
2009	12,623,066
2010	18,230,498
2011	7,728,573
2012	11,766,345
Thereafter	<u>56,449,410</u>
	<u>\$113,897,749</u>



Double Diamond-Delaware, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 30, 2007 and December 31, 2006

NOTE G - NOTES PAYABLE - Continued

The Company made cash interest payments on the above notes of \$7,541,994 and \$7,134,142 in 2007 and 2006, respectively. The Company capitalized interest of \$697,459 and \$396,698 in 2007 and 2006, respectively.

Notes payable are collateralized by approximately 49% of the Company's notes receivable and are not subject to subordination by any other obligation.

Because the majority of the Company's debt bears interest at floating rates or approximates current market rates, there is not a significant difference between the carrying amount of the debt and its fair value.

NOTE H - RELATED-PARTY TRANSACTIONS

The advances to affiliates (primarily property owners' associations) do not bear interest and were net of an allowance for bad debts of \$2,255,211 and \$2,178,341 at December 30, 2007 and December 31, 2006, respectively.

The Company in 2007 renewed a related party note payable for \$100,000 that had an original balance of \$200,000. The note bears interest at prime plus 1%. This note is due November 12, 2008, and is secured by a portion of the Company's notes receivable.

As of December 30, 2007, the Company had a note payable to the major shareholder for \$6,826,906. The note was obtained in connection with the Employee Stock Option Plan ("ESOP") that was established in 2007. See Note J.

NOTE I - COMMITMENTS AND CONTINGENCIES

The Company is obligated under certain noncancelable operating leases for facilities and equipment. Total rental expense under these leases was \$1,070,140 in 2007 and \$846,000 in 2006. Future annual minimum lease payments under these leases at December 31, 2006, are as follows:

2008	\$ 808,697
2009	774,898
2010	507,675
2011	448,907
2012	449,791
Thereafter	<u>1,684,890</u>
Total	<u>\$4,674,858</u>

Included above is a lease the Company has with a related party for a building. Rental expenses related to this related party lease were approximately \$9,600 in 2007 and 2006. There are no future minimum lease payments under these related party leases.

Double Diamond-Delaware, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 30, 2007 and December 31, 2006

NOTE I - COMMITMENTS AND CONTINGENCIES - Continued

The Company is subject to various legal proceedings and claims that arise in the ordinary course of business. While the resolution of these matters cannot be predicted with certainty, management believes that the final outcome of such matters will not have a material adverse effect on the financial position or results of operations of the Company.

NOTE J - RETIREMENT PLANS

The Company has a 401(k) plan that covers substantially all employees who have completed at least nine months of service. The Company's funding policy is to match 50% of the employees' contributions, up to 2.5% of participating employees' salaries. Employees vest in Company contributions over a six year period. The Company contributed \$137,349 and \$90,202 to the plan for the years ended December 30, 2007 and December 31, 2006, respectively.

In 2007, the Company established an Employee Stock Option Plan ("ESOP") for the purpose of i) rewarding eligible employees for their loyalty and faithful service to the Company and ii) providing eligible employees with an opportunity to share in the ownership and profitability of the Company.

Each employee becomes eligible to participate in the ESOP, coincident or immediately following the date on which they i) attain age 21 and ii) complete 1 year of service. The ESOP does not permit participants to make contributions. The Company makes discretionary contributions to the ESOP.

Employees vest in the Company contributions as follows:

<u>Years of Services with the Company</u>	<u>% of Vesting</u>
Less than 2 years	0%
2 years but less than 3	20%
3 years but less than 4	40%
4 years but less than 5	60%
5 years but less than 6	80%
6 or more years	100%

In September 2007, the ESOP purchased 518,519 shares valued at \$13.50 per share for a total price of \$7,000,000 from the sole shareholder of the Company through a note payable to the shareholder. The Company assumed this note payable in exchange for a note receivable from the ESOP. The note receivable has been recorded in equity ("Unearned ESOP") in accordance with Statement of Position 93-6, *Employer's Accounting for Employee Stock Ownership Plans* ("SOP 93-6").

The plan was established in September 2007 but considered effective as of January 1, 2006. As a result, the Company recognized the \$1,939,536 expense associated with the 2006 service period when the plan was established in 2007. The ESOP compensation expense was \$506,047 associated with the 2007 service period.

Double Diamond-Delaware, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

December 30, 2007 and December 31, 2006

**NOTE J - RETIREMENT PLANS - Continued**

The ESOP compensation expense is recognized when shares are committed to be released in accordance with the ESOP Pledge agreement. The compensation expense recognized represents the fair value of the shares committed to be released as of the date such shares are committed to be released.

The Company is required to repurchase shares held by participants upon i) reaching retirement age, (ii) termination of service, or (iii) the participants' death. As of December 30, 2007, the number of shares subject to repurchase in future years was approximately 18,958 with a fair value of approximately \$255,939.

**NOTE K - STATE TAXES**

Deferred state taxes reflect the net tax effects of temporary differences between the carrying amounts of assets and liabilities for financial reporting purposes and the amounts used for state tax purposes. Significant components of the Company's deferred tax liabilities and assets relate principally to the installment method of reporting sales, allowance for unsellable lot inventory, and depreciation expense. In 2006, the Texas Legislature passed House Bill (HB) 3 which amended Texas Tax Code to revise the existing franchise tax. As a result, the Company adjusted its deferred tax rate consistent with the new Texas Margin Tax to reflect the effect of such timing differences in future tax years. Of the total state tax expense/(benefit), \$141,645 and \$(1,726,868) was deferred for 2007 and 2006, respectively. In 2007, the Company made did not make any cash payments for state tax.

**NOTE L - GUARANTEE OF THIRD PARTY INDEBTEDNESS**

As of December 31, 2007, the Company is contingently liable as guarantor with respect to \$1,300,000 of potential indebtedness of Eagle Rock Community Association, an entity that is owned by the Property Owners Association. This loan is for the construction of a community center at one of the Company's location and has a maximum credit of \$1,300,000 for construction draws. The guaranty shall terminate when Eagle Rock Community Association reduces the outstanding principal balance to an amount equal to 75% of the total amount drawn.

**NOTE M - SUBSEQUENT EVENT**

On January 29, 2008, the Board of Directors authorized the reversal of the stock split, described in Note B, in its entirety and thereby reduce the number of shares issued authorized and outstanding from ten million (10,000,000) to one hundred thousand (100,000) with the number of shares outstanding and held by the shareholders being reduced proportionately.

# Attachment 9

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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	440,148.83	440,148.83	10.00%	44,014.92	Double Diamond Delaware, Inc.	
1/1/1998	1/31/2008	148,288.24	22,288.67	10.00%	23,515.80	Double Diamond Delaware, Inc.	97 Cash Advances
1/1/1998	1/31/2008	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	26,801.00	7,675.17	10.00%	4,250.16	Double Diamond Delaware, Inc.	99 Cash Advances
12/31/2000	12/31/2010	2,385.77	966.20	10.00%	374.04	Double Diamond Delaware, Inc.	00 Additions
12/31/2000	12/31/2010	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	58,380.00	10.00%	17,767.80	Double Diamond Delaware, Inc.	01 Additions WB
12/31/2001	12/31/2011	81,822.25	42,632.87	10.00%	12,975.48	Double Diamond Delaware, Inc.	01 Additions CL
12/31/2002	12/31/2012	10,915.85	6,789.65	10.00%	1,731.00	Double Diamond Delaware, Inc.	02 Additions CL
			644,729.10				

DDU000345

# Attachment 10

Double Diamond Utilities Co. Application for a Rate / Tariff Change Test Year Ended 12/31/2007 Allocation of Double Diamond Statement of Operations									
TCEQ Category	FY 2007 Actual	Adjustments To Books	Test Year Total	Allocation Factor / Worksheet Reference	Allocation %		Total Water Costs	Total Wastewater Costs	
					Water	Wastewater			
<b>Employee Compensation</b>									
Employee Compensation	\$ 61,630	\$ -	\$ 61,630	WP-1	73.45%	26.55%	\$ 45,267	\$ 16,363	
Referral Bonus	750	-	750	WP-1	72.37%	27.63%	543	207	
Bonus / Commission	450	-	450	WP-1	70.93%	29.07%	319	131	
Hourly Wages	156,946	-	156,946	WP-1	68.13%	31.87%	106,929	50,017	
Labor Transfers	109,394	-	109,394	WP-2	69.38%	30.62%	75,901	33,493	
Payroll Taxes	36,989	-	36,989	WP-1	69.70%	30.30%	25,780	11,209	
Contract Labor	4,050	-	4,050	WP-3	62.96%	37.04%	2,550	1,500	
Other Employee Expense	561	-	561	WP-1	75.76%	24.24%	425	136	
Subtotal	\$ 371,164	\$ (394)	\$ 370,770				\$ 257,714	\$ 113,057	
<b>Occupancy Expense</b>									
Electricity	\$ 144,511	\$ -	\$ 144,511	WP-4	90.37%	9.73%	\$ 130,451	\$ 14,060	
Gas / Propane	1,688	-	1,688	WP-5	100.00%	0.00%	1,688.0	-	
Water / Sewer	14,175	-	14,175	WP-6	76.51%	23.48%	10,846.0	3,328.9	
Trash Removal	204	-	204	WP-7	53.71%	46.29%	109.4	94.3	
Subtotal	\$ 160,577	\$ -	\$ 160,577				\$ 143,095	\$ 17,483	
<b>G&amp;A Expense</b>									
Cleaning Supplies	\$ 69	\$ -	\$ 69	WP-8	54.28%	45.72%	\$ 37	\$ 32	
Smallwares / Tools	7,165	-	7,165	WP-8	54.80%	45.20%	3,926	3,239	
Uniforms	5,150	-	5,150	WP-8	54.70%	45.30%	2,817	2,333	
Office Supplies	2,621	-	2,621	WP-8	54.99%	45.01%	1,441	1,180	
Safety Supplies	2,118	-	2,118	WP-8	53.87%	46.13%	1,141	977	
Other Supplies	482	-	482	WP-8	55.16%	44.84%	266	216	
Printing	791	-	791	WP-8	56.73%	43.27%	449	342	
Computer Expense	629	-	629	WP-8	54.64%	45.36%	344	285	
Postage & Delivery	3,363	-	3,363	WP-8	55.07%	44.93%	1,852	1,511	
Telephone	2,744	-	2,744	WP-8	55.58%	44.42%	1,525	1,219	
Mobile Phones / Pagers	4,249	-	4,249	WP-8	55.29%	44.71%	2,349	1,900	
Travel	2,484	-	2,484	WP-8	57.14%	42.86%	1,419	1,065	
Meals & Entertainment	252	-	252	WP-8	56.32%	43.68%	142	110	
Refreshments	7	-	7	WP-8	53.71%	46.29%	4	3	
Vehicle Expense	8,043	-	8,043	WP-9	67.64%	32.36%	5,440	2,603	
Vehicle Fuel Expense	37,197	-	37,197	WP-9	69.78%	30.22%	25,957	11,240	
Equipment Fuel Expense	6,541	-	6,541	WP-9	66.45%	33.55%	4,346	2,195	
Equipment Lease Payment	4,020	-	4,020	WP-9	64.14%	35.76%	2,582	1,438	
Equipment Lease / Recurring	2,824	(2,824)	-				-	-	
Vehicle Lease / Payment	5,544	(5,544)	-				-	-	
Vehicle Lease / Recurring	5,544	(5,544)	-				-	-	
Notes Payable - Prior Yr Deficit	134,397	(134,397)	-				-	-	
Other Contract Services	7,147	-	7,147	WP-8	54.66%	45.34%	3,906	3,241	
Dues & Subscriptions	973	-	973	WP-10	52.57%	47.43%	511	461	
Training & Education	619	-	619	WP-11	58.08%	41.92%	360	260	
Taxes & Licenses	6,156	-	6,156	WP-12	88.46%	11.54%	5,446	710	
Property Taxes	51,407	-	51,407	WP-8	55.97%	44.03%	28,774	22,633	
Professional Fees	42,032	-	42,032	WP-9	67.76%	32.24%	28,479	13,553	
Insurance Expenses	8,144	-	8,144	WP-8	54.89%	45.11%	4,471	3,673	
Bank Charges	2,687	-	2,687	WP-8	54.34%	45.66%	1,460	1,227	
Bank Credit Card Fees	61	-	61	WP-8	68.82%	31.18%	33	28	
Late Fees	466	-	466	WP-9	66.21%	33.79%	311	145	
R&M Building	18,060	-	18,060	WP-13	83.55%	16.47%	11,957	6,103	
R&M Equipment	12,032	-	12,032				10,050	1,982	
R&M Chemicals									

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year Ended 12/31/2007  
Allocation of Double Diamond Statement of Operations

TCEQ CATEGORY	FY 2007 Actual	Adjustments To Books	Test Year Total	Allocation Factor / Worksheet Reference	Allocation %		Total Water Costs	Total Wastewater Costs
					Water	Wastewater		
R&M - Water Plant	317,622	-	317,622	Water	100.00%	317,622	-	
R&M - Sewer Plant	94,024	-	94,024	Sewer	100.00%	-	94,024	
R&M - Distribution Lines	52,490	-	52,490	Water	100.00%	52,490	-	
R&M - Collection Lines	44,415	-	44,415	Sewer	100.00%	-	44,415	
Minor Improvements	-	-	-	-	-	-	-	
Nonrecurring Replacements	-	-	-	-	-	-	-	
Water Tests	2,424	-	2,424	Water	100.00%	2,424	-	
Water Tap Expense	58,835	-	58,835	Water	100.00%	58,835	-	
Regulatory Water Fees	2,730	-	2,730	Water	100.00%	2,730	-	
Sewer Tests	37,482	-	37,482	Sewer	100.00%	-	37,482	
Sewer Tap Expense	238,540	-	238,540	Sewer	100.00%	-	238,540	
Regulatory Sewer Fees	3,466	-	3,466	Sewer	100.00%	-	3,466	
Subtotal	\$ 1,291,678	\$ (201,941)	\$ 1,089,737			\$ 585,908	\$ 503,829	
Subtotal	\$ 1,823,420	\$ (202,335)	\$ 1,621,085			\$ 986,716	\$ 654,369	
Composite Allocation Factor						60.87%	39.13%	
Allocations and Other	\$ 57,853	-	\$ 57,853	Composite Factor		\$ 35,621	\$ 22,232	
Allocated Resort Overhead	\$ 57,853	-	\$ 57,853			\$ 35,621	\$ 22,232	
Subtotal	\$ 1,881,273	\$ (202,335)	\$ 1,678,938			\$ 1,022,338	\$ 656,600	
Total Expenses								
Other Revenues								
Sewer Tap	\$ 120,020	-	\$ 120,020	Sewer	0.00%	-	\$ 120,020	
Water Tap	19,070	-	19,070	Water	100.00%	19,070	-	
Reconnect / Transfer Utilities	4,415	-	4,415	WP-14	54.55%	2,409	2,006	
Other Revenues	464	-	464	WP-14	55.54%	258	206	
Other Revenues	4	-	4			2	2	
Interest Income	145,973	-	145,973			21,798	122,235	
Subtotal	\$ 1,797,300	\$ (202,335)	\$ 1,594,965			\$ 1,000,599	\$ 594,366	
TOTAL								



Double Diamond Utilities Co. Application for a Rate / Tariff Change Test Year Ended 12/31/2007 Water / Sewer Allocation Factors				
Description	Factor Name	Water	Sewer	Total
Direct Assignment to Water	Water	100.00%	0.00%	100.00%
Direct Assignment to Wastewater	Sewer	0.00%	100.00%	100.00%
Divided Equally Between Water / Wastewater	50/50	50.00%	50.00%	100.00%
Ground Water System Customers Factor	GWGUST	622 53.71%	536 46.29%	1,158 100.00%
Surface Water System Customers Factor	SWGUST	244 57.28%	182 42.72%	426 100.00%
Total Customers	TOTCUST	866 54.67%	718 45.33%	1,584 100%
Ground Water System Plant Factor	GWPLANT	\$ 2,974,997 63.74%	\$ 1,692,623 36.26%	\$ 4,667,620 100.00%
Surface Water System Plant Factor	SWPLANT	\$ 772,505 76.69%	\$ 234,840 23.31%	\$ 1,007,345 100.00%
Total Plant (Original Cost) Factor	PLANT	\$ 3,747,502 66.04%	\$ 1,927,463 33.96%	\$ 5,674,965 100.00%
Ground Water System Volumes Factor	GWVOL	123,072,236 88.40%	16,154,790 11.60%	139,227,026 100.00%
Surface Water System Volumes Factor	SFVOL	27,304,247 79.12%	7,203,540 20.88%	34,507,787 100.00%
Total Produced / Treated Volumes Factor	TOTVOL	150,376,483 86.56%	23,358,330 13.44%	173,734,813 100.00%

Double Diamond Utilities Co.  
 Application for a Rate / Tariff Change  
 Test Year Ended 12/31/2007  
 Allocation of Employee Compensation Expenses

	Allocation Factor	Employee Compensation	Referral Bonus	Bonus / Commission	Hourly Wages	Payroll Burden	Other Employee Expense
Ground Water System Expense							
Water	63.74%	\$ 15,411	\$ 250	\$ 200	\$ 103,694	\$ 19,965	\$ 40
Sewer	36.26%	9,822	159	127	66,091	12,725	25
		5,589	91	73	37,603	7,240	15
Surface Water System Expense							
Water	76.69%	\$ 46,219	\$ 500	\$ 250	\$ 53,252	\$ 17,024	\$ 521
Sewer	23.31%	35,444	383	192	40,837	13,055	400
		10,775	117	58	12,415	3,969	121
Total Allocation							
Water		\$ 45,267	\$ 543	\$ 319	\$ 106,929	\$ 25,780	\$ 425
Sewer		16,363	207	131	50,017	11,209	136
Total		\$ 61,630	\$ 750	\$ 450	\$ 156,946	\$ 36,989	\$ 561

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
<b>Ground Water System Expense</b>				
<b>Direct Allocation of Expenses</b>				
2/25/2007	labor transer per 1 & 2 dir of water	\$ 1,200.0	\$ 1,200.0	
2/25/2007	labor transer per 1 & 2 dir of water	7,200	7,200	
3/6/2007	labor transfer from ddc to utility - water	600	600	
3/6/2007	labor transfer from ddc to utility - water	3,600	3,600	
4/6/2007	labor transfer dir of water	600	600	
4/6/2007	labor transfer dir of water	3,600	3,600	
5/6/2007	labor transfer dir of water	600	600	
5/6/2007	labor transfer dir of water	3,600	3,600	
7/6/2007	labor transfer dir of water	600	600	
7/6/2007	labor transfer dir of water	3,600	3,600	
8/6/2007	labor transfer dir of water	600	600	
8/6/2007	labor transfer dir of water	3,600	3,600	
9/6/2007	labor transfer from ddc to utility - water	600	600	
9/6/2007	labor transfer from ddc to utility - water	3,600	3,600	
10/6/2007	labor transfer dir of water	600	600	
10/6/2007	labor transfer dir of water	3,600	3,600	
11/6/2007	labor transfer dir of water	600	600	
11/6/2007	labor transfer dir of water	3,600	3,600	
12/6/2007	labor transfer from ddc to utility - water	600	600	
12/6/2007	labor transfer from ddc to utility - water	3,600	3,600	
1/6/2007	labor transfer dir of sewer	243		243
1/6/2007	labor transfer dir of sewer	1,456		1,456
2/6/2007	labor transfer dir of sewer	243		243
2/6/2007	labor transfer dir of sewer	1,456		1,456
3/6/2007	labor transfer from ddc to utility - sewer	243		243
3/6/2007	labor transfer from ddc to utility - sewer	1,456		1,456
4/6/2007	labor transfer dir of sewer	243		243
4/6/2007	labor transfer dir of sewer	1,456		1,456
5/6/2007	labor transfer dir of sewer	243		243
5/6/2007	labor transfer dir of sewer	1,456		1,456
6/6/2007	labor transfer from ddc to utility - sewer	243		243
6/6/2007	labor transfer from ddc to utility - sewer	1,456		1,456
7/6/2007	labor transfer dir of sewer	243		243
7/6/2007	labor transfer dir of sewer	1,456		1,456
8/6/2007	labor transfer dir of sewer	243		243
8/6/2007	labor transfer dir of sewer	1,456		1,456
9/6/2007	labor transfer from ddc to utility - sewer	243		243
9/6/2007	labor transfer from ddc to utility - sewer	1,456		1,456
10/6/2007	labor transfer dir of sewer	243		243
10/6/2007	labor transfer dir of sewer	1,456		1,456
11/6/2007	labor transfer dir of sewer	243		243
11/6/2007	labor transfer dir of sewer	1,456		1,456
12/6/2007	labor transfer from ddc to utility - sewer	243		243
12/6/2007	labor transfer from ddc to utility - sewer	1,456		1,456
	Subtotal	\$ 66,588	\$ 46,200	\$ 20,388
	Direct Assignment Factor		69%	31%

**Allocation of Remaining Expense based Upon Direct Assignment Factor**

1/6/2007	labor transfers from acct to ddu	\$ 637	\$ 442	\$ 195
1/6/2007	labor transfers from acct to ddu	319	221	98
2/6/2007	labor transfers from acct to ddu	637	442	195
2/6/2007	labor transfers from acct to ddu	319	221	98
3/6/2007	labor transfer from acct to ddu	854	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

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	293	203	90
12/2/2007	LABOR XFERS PPE 12/2/07	240	167	73
12/6/2007	labor transfer from acct to ddu	854	593	261
12/6/2007	labor transfer from acct to ddu	319	221	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

Direct Allocation of Expenses				
Date	Description	Total	Water	Sewer
2/25/2007	labor transfer per 1 & 2 dir of water	\$ 3,600	\$ 3,600	
3/6/2007	labor transfer from ddc to utility - water	1,800	1,800	
4/6/2007	labor transfer dir of water	1,800	1,800	
5/6/2007	labor transfer dir of water	1,800	1,800	
7/6/2007	labor transfer dir of water	1,800	1,800	
8/6/2007	labor transfer dir of water	1,800	1,800	
9/6/2007	labor transfer from ddc to utility - water	1,800	1,800	
10/6/2007	labor transfer dir of water	1,800	1,800	
11/6/2007	labor transfer dir of water	1,800	1,800	
12/6/2007	labor transfer from ddc to utility - water	1,800	1,800	
1/6/2007	labor transfer dir of sewer	728		728
2/6/2007	labor transfer dir of sewer	728		728
3/6/2007	labor transfer from ddc to utility - sewer	728		728
4/6/2007	labor transfer dir of sewer	728		728
5/6/2007	labor transfer dir of sewer	728		728
6/6/2007	labor transfer from ddc to utility - sewer	728		728
7/6/2007	labor transfer dir of sewer	728		728
8/6/2007	labor transfer dir of sewer	728		728
9/6/2007	labor transfer from ddc to utility - sewer	728		728
10/6/2007	labor transfer dir of sewer	728		728
11/6/2007	labor transfer dir of sewer	728		728
12/6/2007	labor transfer from ddc to utility - sewer	728		728
	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	\$ (1,443)	\$ (1,001)	\$ (442)
2/6/2007	labor transfer from ddu to clp	(1,443)	(1,001)	(442)
11/25/2007	C Harriss P11 Labor	76	53	23
1/6/2007	labor transfers from acct to ddu	319	221	98
2/6/2007	labor transfers from acct to ddu	319	221	98
4/6/2007	labor transfers from acct to ddu	319	221	98
5/6/2007	labor transfers from acct to ddu	319	221	98
7/6/2007	labor transfers from acct to ddu	319	221	98
8/6/2007	labor transfers from acct to ddu	319	221	98
10/6/2007	labor transfers from acct to ddu	319	221	98
11/6/2007	labor transfers from acct to ddu	319	221	98
3/6/2007	labor transfer from acct to ddu	513	356	157
6/6/2007	labor transfer from acct to ddu	513	356	157
9/6/2007	labor transfer from acct to ddu	513	356	157
12/6/2007	labor transfer from acct to ddu	513	356	157
	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

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

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

Date	Description	Total	Water	Sewer
Ground Water System Expense				
Direct Allocation of Expenses				
1/2/2007	HILCO 7886 Well	\$ 340	\$ 340	
1/2/2007	HILCO Well ST Rd	843	843	
1/2/2007	HILCO 3525 Well	993	993	
1/2/2007	HILCO Well #4	1,641	1,641	
1/2/2007	HILCO 9048 Well	1,666	1,666	
1/25/2007	UNITCOP wtr Well 1 #04004045	1,752	1,752	
2/6/2007	HILCO 7886 WELL	366	366	
2/6/2007	HILCO WELL #4	715	715	
2/6/2007	HILCO WELL ST RD	1,052	1,052	
2/6/2007	HILCO 3525 WELL	1,220	1,220	
2/6/2007	HILCO 9048 WELL	1,627	1,627	
2/23/2007	UNITCOP Wtr Well #04004045	1,522	1,522	
3/6/2007	HILCO 7886 Well	346	346	
3/6/2007	HILCO Well St Rd	860	860	
3/6/2007	HILCO 3525 Well	1,008	1,008	
3/6/2007	HILCO 9048 Well	1,406	1,406	
3/6/2007	HILCO Well #4	1,752	1,752	
3/23/2007	UNITCOP Wtr Well 1 #04004045	2,826	2,826	
4/3/2007	HILCO 7886 Well	367	367	
4/3/2007	HILCO Well St Rd	1,060	1,060	
4/3/2007	HILCO 3525 Well	1,244	1,244	
4/3/2007	HILCO 9048 Well	1,386	1,386	
4/3/2007	HILCO Well #4	1,873	1,873	
4/25/2007	UNITCOP Wtr Well 1 #04004045	3,432	3,432	
5/1/2007	HILCO 7886 Well	367	367	
5/1/2007	HILCO 9048 Well	943	943	
5/1/2007	HILCO Well ST Rd	1,056	1,056	
5/1/2007	HILCO 3525 Well	1,235	1,235	
5/1/2007	HILCO Well #4	2,226	2,226	
5/23/2007	UNITCOP Wtr Well 1 #04004045	2,328	2,328	
6/6/2007	HILCO 7886 Well	406	406	
6/6/2007	HILCO Well #4	1,041	1,041	
6/6/2007	HILCO Well ST Rd	1,476	1,476	
6/6/2007	HILCO 9048 Well	1,698	1,698	
6/6/2007	HILCO 3525 Well	1,739	1,739	
6/25/2007	UNITCOP Wtr Well 1 #04004045	2,009	2,009	
7/3/2007	HILCO 7886 Well	358	358	
7/3/2007	HILCO well st rd	1,034	1,034	
7/3/2007	HILCO 3525 Well	1,204	1,204	
7/3/2007	HILCO 9048 Well	1,465	1,465	
7/3/2007	HILCO well #4	2,431	2,431	
7/25/2007	UNITCOP Wtr Well 1 #04004045	1,368	1,368	
8/7/2007	HILCO 7886 Well	408	408	
8/7/2007	HILCO Well St Rd	1,523	1,523	
8/7/2007	HILCO 3525 Well	1,883	1,883	
8/7/2007	HILCO 9048 Well	2,431	2,431	
8/7/2007	HILCO Well #4	2,888	2,888	
8/23/2007	UNITCOP Wtr Well #04004045	1,916	1,916	
9/4/2007	HILCO 7886 Well	352	352	
9/4/2007	HILCO 9048 Well	1,093	1,093	
9/4/2007	HILCO Well St Rd	1,922	1,922	
9/4/2007	HILCO 3525 Well	2,272	2,272	
9/4/2007	HILCO Well #4	4,151	4,151	
9/25/2007	UNITCOP Wtr Well 1 #04004045	2,563	2,563	
10/2/2007	HILCO 7886 Well	619	619	
10/2/2007	HILCO Well St Rd	1,655	1,655	
10/2/2007	HILCO 3525 Well	2,006	2,006	
10/2/2007	HILCO 9048 Well	2,139	2,139	
10/2/2007	HILCO Well #4	2,551	2,551	
10/24/2007	UNITCOP Wtr Well 1 #04004045	2,215	2,215	
11/6/2007	HILCO 7886 Well	531	531	
11/6/2007	HILCO Well St Rd	1,229	1,229	
11/6/2007	HILCO 3525 Well	1,445	1,445	
11/6/2007	HILCO 9048 Well	2,377	2,377	
11/6/2007	HILCO Well #4	3,157	3,157	
11/27/2007	UNITCOP Wtr Well 1 #04004045	1,557	1,557	
12/4/2007	HILCO 7886 Well	517	517	
12/4/2007	HILCO Well St Rd	1,122	1,122	
12/4/2007	HILCO 3525 Well	1,318	1,318	
12/4/2007	HILCO 9048 Well	2,379	2,379	
12/4/2007	HILCO Well #4	3,121	3,121	
12/26/2007	UNITCOP Wtr Well 1 #04004045	930	930	

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

Date	Description	Total	Water	Sewer
1/2/2007	HILCO Lft Station	17		17
1/2/2007	HILCO SWR STATN	18		18
1/2/2007	HILCO 5177 SPint	644		644
2/6/2007	HILCO LFT STATION	24		24
2/6/2007	HILCO SWR STATN	27		27
2/6/2007	HILCO 5177 SPLNT	712		712
3/6/2007	HILCO Lft Station	24		24
3/6/2007	HILCO SWR STATN	26		26
3/6/2007	HILCO 5177 SPint	771		771
4/3/2007	HILCO Lft Station	24		24
4/3/2007	HILCO SWR STATN	26		26
4/3/2007	HILCO 5177 SPint	768		768
5/1/2007	HILCO Lft Station	24		24
5/1/2007	HILCO SWR STATN	30		30
5/1/2007	HILCO 5177 Spint	935		935
6/6/2007	HILCO Lft Station	24		24
6/6/2007	HILCO SWR STATN	32		32
6/6/2007	HILCO 5177 SPLINT	948		948
7/3/2007	HILCO Lft Station	24		24
7/3/2007	HILCO SWR STATN	32		32
7/3/2007	HILCO 5177 SPint	936		936
8/7/2007	HILCO Lft Station	24		24
8/7/2007	HILCO SWR STATN	25		25
8/7/2007	HILCO 5177 SPint	1,242		1,242
9/4/2007	HILCO SWR STATN	24		24
9/4/2007	HILCO Lft Station	24		24
9/4/2007	HILCO 5177 SPLINT	1,370		1,370
10/2/2007	HILCO SWR STATN	24		24
10/2/2007	HILCO Lft Station	24		24
10/2/2007	HILCO 5177 Spint	973		973
11/6/2007	HILCO LFT Station	24		24
11/6/2007	HILCO SWR STATN	27		27
11/6/2007	HILCO 5177 Spint	1,076		1,076
12/4/2007	HILCO SWR STATN	27		27
12/4/2007	HILCO 5177 Spint	957		957
12/30/2007	reclass hilco lft statin	24		24
	Subtotal	\$ 121,882	\$ 109,952	\$ 11,930
	Direct Assignment Factor		90%	10%
<b>Allocation of Remaining Expense based Upon Direct Assignment Factor</b>				
1/1/2007	Reverse 2006 Audit AJE #9	\$ (6,163)	(5,560)	(603)
9/21/2007	Electricity REIMB HILCO	(139)	(125)	(14)
9/28/2007	UCS DIVIDEND REFUND	(93)	(83)	(9)
12/30/2007	Electricity REIMB HILCO	(6)	(5)	(1)
	Subtotal	\$ (6,400)	\$ (5,774)	\$ (626)
	Costs Directly Assigned	\$ 121,882	\$ 109,952	\$ 11,930
	Allocation of Remaining Cost based upon Direct Assignment Factor	(6,400)	(5,774)	(626)
	Allocation of Electricity Expense for Ground Water Systems	\$ 115,482	\$ 104,178	\$ 11,304

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

Date	Description	Total	Water	Sewer
Surface Water System Expense				
<b>Direct Allocation of Expenses</b>				
1/12/2007	UNITCOP WTR TRMT	\$ 2,133	\$ 2,133	
2/12/2007	UNITCOP-Oak Tree & Bay	27	27	
2/12/2007	UNITCOP WTR TRTMT	1,809	1,809	
3/12/2007	UNITCOP-Oak Tree & Bay	18	18	
3/12/2007	UNITCOP WTR TRTMT	1,869	1,869	
4/12/2007	UNITCOP Oak Tree & Bay	18	18	
4/12/2007	UNITCOP WTR TRTMT	2,052	2,052	
5/10/2007	UNITCOP Oak Tree & Bay	18	18	
5/10/2007	UNITCOP WTR TRTMT	1,802	1,802	
6/12/2007	UNITCOP Oak Tree & Bay	18	18	
6/12/2007	UNITCOP WTR TRTMT	2,107	2,107	
7/12/2007	UNITCOP oak tree & bay	18	18	
7/12/2007	UNITCOP Wtr Trtmt	1,999	1,999	
8/10/2007	UNITCOP Oak Tree & Bay	18	18	
8/10/2007	UNITCOP Wtr Trtmt	2,065	2,065	
9/12/2007	UNITCOP Oak Tree & Bay	18	18	
9/12/2007	UNITCOP Wtr Trtmt	3,109	3,109	
10/10/2007	UNITCOP Oak Tree & Bay	18	18	
10/10/2007	UNITCOP WTR TRTMT	2,759	2,759	
11/12/2007	UNITCOP Oak Tree Bay	18	18	
11/12/2007	UNITCOP WTR TRTMT	1,600	1,600	
12/11/2007	UNITCOP Oak Tree & Bay	18	18	
12/11/2007	UNITCOP Wtr Trtmt	3,042	3,042	
1/12/2007	UNITCOP 1 SWR LFT	12		12
1/12/2007	UNITCOP Lft Statn	18		18
1/12/2007	UNITCOP 3 SWR LFT	27		27
1/12/2007	UNITCOP Lft PU, G.C., Bth	28		28
1/12/2007	UNITCOP 4 SWR LFT	51		51
1/12/2007	UNITCOP 2 SWR LFT	63		63
2/12/2007	UNITCOP 1-SWR LFT	9		9
2/12/2007	UNITCOP Lft Station	18		18
2/12/2007	UNITCOP off PU,G.C. BTH	26		26
2/12/2007	UNITCOP 3 SWR LFT	27		27
2/12/2007	UNITCOP 4 SWR LFT	50		50
2/12/2007	UNITCOP 2 SWR LFT	60		60
3/12/2007	UNITCOP 1 SWR LFT	9		9
3/12/2007	UNITCOP Lft Station	18		18
3/12/2007	UNITCOP lft pu, G.C Bth	26		26
3/12/2007	UNITCOP 3 SWR LFT	27		27
3/12/2007	UNITCOP 4 SWR LFT	49		49
3/12/2007	UNITCOP 2 SWR LFT	59		59
4/12/2007	UNITCOP 1 SWR LFT	13		13
4/12/2007	UNITCOP Lft Station	18		18
4/12/2007	UNITCOP 3 SWR LFT	27		27
4/12/2007	UNITCOP Lft PU, G.C. Bth	29		29
4/12/2007	UNITCOP 4 SWR LFT	51		51
4/12/2007	UNITCOP 2 SWR LFT	66		66
5/10/2007	UNITCOP 1 SWR LFT	11		11
5/10/2007	UNITCOP Lft Station	18		18
5/10/2007	UNITCOP 3 SWR LFT	27		27
5/10/2007	UNITCOP lft pu,g.c. bth	27		27
5/10/2007	UNITCOP 4 SWR LFT	62		62
5/10/2007	UNITCOP 2 SWR LFT	66		66
6/12/2007	UNITCOP 1 SWR LFT	18		18
6/12/2007	UNITCOP LFT Station	18		18
6/12/2007	UNITCOP LFT PU, G.C. Bth	26		26
6/12/2007	UNITCOP 3 SWR LFT	27		27
6/12/2007	UNITCOP 4 SWR LFT	52		52
6/12/2007	UNITCOP 2 SWR LFT	75		75
7/12/2007	UNITCOP lft station	18		18
7/12/2007	UNITCOP 1swr lft	19		19
7/12/2007	UNITCOP 3SWR LFT	27		27
7/12/2007	UNITCOP lft pu.g.c.bth	28		28
7/12/2007	UNITCOP 4swr lft	50		50
7/12/2007	UNITCOP 2 SWR LFT	90		90
8/10/2007	UNITCOP LFT Station	18		18
8/10/2007	UNITCOP 1 SWR LFT	19		19
8/10/2007	UNITCOP 3 SWR LFT	27		27
8/10/2007	UNITCOP Lft Pu G. C. Bth	29		29
8/10/2007	UNITCOP 2 SWR LFT	80		80
8/10/2007	UNITCOP 4 SWR LFT	84		84
9/12/2007	UNITCOP Lft Station	18		18



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

Date	Description	Total	Water	Sewer
9/12/2007	UNITCOP 1 SWR LFT	22		22
9/12/2007	UNITCOP 3 SWR LFT	27		27
9/12/2007	UNITCOP 4 SWR LFT	58		58
9/12/2007	UNITCOP Lft PU, G.C. BTH	67		67
9/12/2007	UNITCOP 2 SWR LFT	82		82
10/10/2007	UNITCOP Lft Station	18		18
10/10/2007	UNITCOP 1 SWR LFT	19		19
10/10/2007	UNITCOP 3 SWR LFT	27		27
10/10/2007	UNITCOP Lft PU, G.C. Bth	64		64
10/10/2007	UNITCOP 2 SWR LFT	73		73
10/10/2007	UNITCOP 4 SWR LFT	133		133
11/12/2007	UNITCOP Lft Station	18		18
11/12/2007	UNITCOP 1 SWR LFT	20		20
11/12/2007	UNITCOP 3 SWR LFT	27		27
11/12/2007	UNITCOP 2 SWR LFT	68		68
11/12/2007	UNITCOP 4 SWR LFT	71		71
11/25/2007	reclass unitcop lft pu gc bth	49		49
12/11/2007	UNITCOP 1 SWR LFT	16		16
12/13/2007	UNITCOP Lft Station	18		18
12/13/2007	UNITCOP 3 SWR LFT	27		27
12/11/2007	UNITCOP Lft PU, G.C. Bth	49		49
12/11/2007	UNITCOP 4 SWR LFT	49		49
12/11/2007	UNITCOP 2 SWR LFT	67		67
	Subtotal	\$ 29,343	\$ 26,557	\$ 2,786
	Direct Assignment Factor		91%	9%
Allocation of Remaining Expense based Upon Direct Assignment Factor				
10/17/2007	Electricity REFUND	\$ (286)	\$ (259)	\$ (27)
10/17/2007	Electricity REFUND	(28)	(25)	(3)
	Subtotal	\$ (314)	\$ (284)	\$ (30)
	Costs Directly Assigned	\$ 29,343	\$ 26,557	\$ 2,786
	Allocation of Remaining Cost based upon Direct Assignment Factor	(314)	(284)	(30)
	Allocation of Electricity Expense for Surface Water Systems	\$ 29,029	\$ 26,273	\$ 2,756

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

Date	Description	Total	Water	Sewer
	Surface Water System Expense			
1/9/2007	YOUNCOU Gas / Propane	\$ 570	\$ 570	
1/31/2007	YOUNCOU Propane for Water Plant	738	738	
2/22/2007	YOUNCOU Propane for Water Plant	380	380	
	Subtotal	\$ 1,688	\$ 1,688	\$

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

Date	Description	Amount	Water	Sewer
<b>Ground Water System Expense</b>				
1/11/2007	DDU 6008.000 Waste Water Plant	\$ 154	\$	154
1/11/2007	DDU 920..17 Sewer Plant	234		234
2/13/2007	DDU 6008...000 Waste Water Plant	147		147
2/13/2007	920...17 Sewer Plant	144		144
3/12/2007	DDU 6008...000 Waste Water Plant	145		145
3/12/2007	DDU 920..17 SEWER PLANT	122		122
4/16/2007	DDU 6008...0000 Waste Water Plant	145		145
4/16/2007	DDU 920..17 Sewer Plant	167		167
5/11/2007	DDU 6008...000 Waste Water Plant	145		145
5/11/2007	DDU 920..17 Sewer Plant	167		167
6/13/2007	DDU 6008...000 Waste Water Plant	136		136
6/13/2007	DDU 920..17 Sewer Plant	764		764
7/18/2007	DDU 6008.000 Waste Water Plant	115		115
8/13/2007	DDU 6008..000 Waste Water Plant	149		149
9/17/2007	DDU 6008...000 Waste Water Plant	130		130
10/12/2007	DDU 6008...000 Waste Water Plant	138		138
11/15/2007	DDU 6008..000 Waste Water Plant	149		149
12/12/2007	DDU 6008...000 Waste Water Plant	179		179
	Subtotal	\$ 3,329	\$ -	\$ 3,329

<b>Surface Water System Expense</b>				
1/15/2007	BRAZRIV-Customer #2127	\$ 893	\$ 893	
2/15/2007	BRAZRIV-Customer #2127	893	893	
3/15/2007	BRAZRIV-Customer #2127	893	893	
4/15/2007	BRAZRIV-Customer #2127	893	893	
5/15/2007	BRAZRIV-Customer #2127	893	893	
6/15/2007	BRAZRIV-Customer #2127	893	893	
7/15/2007	BRAZRIV-Customer #2127	893	893	
8/15/2007	BRAZRIV-Customer #2127	893	893	
9/15/2007	BRAZRIV-Customer #2127	927	927	
10/15/2007	BRAZRIV-Customer #2127	927	927	
11/15/2007	BRAZRIV-Customer #2127	927	927	
12/15/2007	BRAZRIV-Customer #2127	927	927	
	Subtotal	\$ 10,846	\$ 10,846	\$ -

Double Diamond Utilities Co.  
 Application for a Rate / Tariff Change  
 Test Year Ended 12/31/2007  
 Allocation of Trash Removal Expense

Date	Description	Allocation Factor	Total	Water	Sewer
Ground Water System Expense					
7/30/2007	CONTWAS Trash Removal	GWCUST	\$ 51	\$ 27	\$ 24
9/1/2007	CONTWAS Trash Removal	GWCUST	51	27	24
10/29/2007	CONTWAS Trash Removal	GWCUST	51	27	24
11/26/2007	CONTWAS Trash Removal	GWCUST	51	27	24
	Subtotal		\$ 204	\$ 109	\$ 94

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year Ended 12/31/2007  
Allocation of General & Administrative Expense

Allocation Factor	Cleaning Supplies	Smallwares/Tools	Uniforms	Office Supplies	Safety Supplies	Other Supplies	Printing	Computer Expense	Postage & Delivery	Telephone
Ground Water System Expense										
53.71%	58 \$	4,979 \$	3,726 \$	1,683 \$	2,026 \$	287 \$	121 \$	466 \$	2,082 \$	1,309
Water	31	2,674	2,001	804	1,088	154	65	250	1,118	708
Wastewater	27	2,305	1,725	779	938	133	56	216	964	606
SWCUST	11 \$	2,186 \$	1,424 \$	938 \$	92 \$	195 \$	670 \$	163 \$	1,281 \$	1,435
57.28%	6	1,252	816	537	53	112	384	93	734	822
Water	5	954	608	401	39	83	286	70	547	613
Wastewater										
Total Allocation										
Water	37 \$	3,926 \$	2,817 \$	1,441 \$	1,141 \$	286 \$	449 \$	344 \$	1,852 \$	1,525
Wastewater	32	3,259	2,533	1,180	977	216	342	285	1,511	1,219
Total	69 \$	7,185 \$	5,150 \$	2,621 \$	2,118 \$	482 \$	791 \$	629 \$	3,363 \$	2,744

	Mobil Phones/Pagers	Travel	Meals & Entertainment	Refreshments	Other Contract Services	Professional Fees	Bank Charges	Credit Card Fees	Late Fees
Ground Water System Expense									
53.71%	2,375 \$	97 \$	68 \$	7 \$	5,257 \$	18,804 \$	5,445 \$	2,212 \$	61
Water	1,276	52	37	4	2,824	10,100	2,925	1,188	33
Wastewater	1,099	45	31	3	2,433	8,704	2,520	1,024	28
SWCUST	1,874 \$	2,387 \$	184 \$	- \$	1,890 \$	32,603 \$	2,699 \$	475 \$	-
57.28%	1,073	1,367	105	-	1,083	18,674	1,546	272	-
Water	801	1,020	79	-	807	13,929	1,153	203	-
Wastewater									
Total Allocation									
Water	2,349 \$	1,419 \$	142 \$	4 \$	3,906 \$	28,774 \$	4,471 \$	1,460 \$	33
Wastewater	1,900	1,065	110	3	3,241	22,633	3,673	1,227	28
Total	4,249 \$	2,484 \$	252 \$	7 \$	7,147 \$	51,407 \$	8,144 \$	2,687 \$	61

Double Diamond Utilities Co.  
 Application for a Rate / Tariff Change  
 Test Year Ended 12/31/2007  
 Allocation of General & Administrative Expense

	Allocation Factor	Vehicle Expense	Vehicle Fuel Expense	Equipment Fuel Expense	Equipment Lease Payment	Insurance	R&M	
							Building	Equipment
Ground Water System Expense								
Water	63.74%	\$ 5,618	\$ 19,833	\$ 5,171	\$ 3,865	\$ 28,986	\$ 283	\$ 14,614
Wastewater	36.26%	3,581	12,641	3,296	2,463	18,475	180	9,315
		2,037	7,192	1,875	1,402	10,511	103	5,299
Surface Water System Expense								
Water	76.69%	\$ 2,425	\$ 17,364	\$ 1,370	\$ 155	\$ 13,046	\$ 183	\$ 3,446
Wastewater	23.31%	1,860	13,316	1,051	119	10,005	140	2,643
		565	4,048	319	36	3,041	43	803
Total Allocation								
Water		\$ 5,440	\$ 25,957	\$ 4,246	\$ 2,582	\$ 28,479	\$ 321	\$ 11,957
Wastewater		2,603	11,240	2,195	1,438	13,553	145	6,103
Total		\$ 8,043	\$ 37,197	\$ 6,541	\$ 4,020	\$ 42,032	\$ 466	\$ 18,060

Double Diamond Utilities Co.  
 Application for a Rate / Tariff Change  
 Test Year Ended 12/31/2007  
 Allocation of Training & Education Expense

Date	Description	Factor	Amount	Water	Sewer
Ground Water System Expense					
5/9/2007	TWUA Wtr/Swr Training course- John Henderson	50/50	\$ 155	\$ 78	\$ 78
5/28/2007	THETRAI Training DVD's	50/50	13	6	6
7/24/2007	#4995-TRWA-pool chem train	Water	195	195	
10/1/2007	TEEX Basic Wastewater Course	Sewer	155		155
	Subtotal		\$ 518	\$ 279	\$ 239
Surface Water System Expense					
1/31/2007	TEXAENG Water Lab Class	Water	\$ 155	\$ 155	
5/9/2007	TWUA Wtr/Swr Training course- Donnie Lewis	50/50	155	78	78
7/2/2007	TEEX Waste Water Collection	Sewer	145		145
	Subtotal		\$ 455	\$ 233	\$ 223

Double Diamond Utilities Co.  
 Application for a Rate / Tariff Change  
 Test Year Ended 12/31/2007  
 Allocation of Taxes & Licenses

Date	Description	Factor	Amount	Water	Sewer
<b>Ground Water System Expense</b>					
1/31/2007	#4690-Hill Co-Veh registr	GWPLANT	\$ 57	\$ 36	21
4/26/2007	#4830-Hill Co Tax-veh regist	GWPLANT	60	38	22
10/12/2007	#5148-Hill Co-veh regist	GWPLANT	69	44	25
10/16/2007	#5157-TCEQ-wastewtr lic	Sewer	105		105
10/22/2007	Reg. Renewal-Vin #3154	GWPLANT	62	40	23
10/24/2007	PETTICAS Fine-Registration Expired (Truck)	GWPLANT	10	6	4
10/24/2007	PETTICAS Fine-No Proof of Insurance in Truck	GWPLANT	10	6	4
	Subtotal		\$ 373	\$ 171	202
<b>Surface Water System Expense</b>					
3/28/2007	07 Regist-2000 Chevy PU	SWPLANT	\$ 59	\$ 45	14
6/21/2007	Regist 97 Chevy PU	SWPLANT	59	45	14
8/16/2007	2008 Regist-Chevy S-10	SWPLANT	55	42	13
11/20/2007	08 Regist-07 Chevy PU	SWPLANT	59	45	14
12/30/2007	PETTICAS Vehicle Inspect Util S-10	SWPLANT	15	11	3
	Subtotal		\$ 246	\$ 189	57



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

Date	Description	Amount	Water	Sewer
<b>Ground Water System Expense</b>				
<b>Direct Allocation of Expenses</b>				
12/30/2007	SCOTPOR 6034011CS07 #126-2972-34110 water well	\$ 544	\$ 544	
12/30/2007	reclass whitisd 240505 water	47	47	
12/30/2007	HILLTAX #149039 A-134 TR1AC07 pmp hse	83	83	
12/30/2007	HILLTAX #149641 93618C07 wtr twr&well	87	87	
12/30/2007	#140805 907120C07 AC.257 pmp station	103	103	
12/30/2007	HILLTAX #147101 WB7N 1/2LT119C07 pmp hse	150	150	
12/30/2007	WHITISD #149039 A-134 TR1AS07 pmp hse	157	157	
12/30/2007	WHITISD #149641 93618S07 wtr twr&well	164	164	
12/30/2007	WHITISD #140805 907120S07 AC.257 pmp station	195	195	
12/30/2007	WHITISD #147101 WB7N 1/2 LT119S07 pmp hse	282	282	
12/30/2007	HILLTAX #140574 WB4 TR2 AC2.30C07 wtr tanks	431	431	
12/30/2007	WHITISD #140574 WB4 TR2 AC2.30S07 wtr tanks	812	812	
12/30/2007	HILLTAX #149151 A-960 TR1BC07 swr trtmnt plant	24		24
12/30/2007	WHITISD #149151 A-960 TR1BS07 swr trtmnt plant	45		45
12/30/2007	HILLTAX #141803 A-220 TR1A AC2C07 swg plant	71		71
12/30/2007	#149368 92017A&18BC07 swr plant	86		86
12/30/2007	#144532 92017BC07 AC.512 swr plant	102		102
12/30/2007	#149368 92017A&18BS07 ac.04 swr plant	162		162
12/30/2007	WHITISD #144532 92017BS07 AC.512 sewer plant	192		192
	Subtotal	\$ 3,738	\$ 3,056	\$ 682
	Direct Assignment Factor		82%	18%
<b>Allocation of Remaining Expense based Upon Direct Assignment Factor</b>				
12/30/2007	WHITISD #141803 A-220 TR1A AC2S07	\$ 134	\$ 109	\$ 24
12/30/2007	reclass hill #240505	21	17	4
	Subtotal	154	126	28
	Costs Directly Assigned	\$ 3,738	\$ 3,056	\$ 682
	Allocation of Remaining Cost based upon Direct Assignment Factor	154	126	28
	Allocation of Property Tax for Ground Water Systems	\$ 3,892	\$ 3,182	\$ 710
<b>Surface Water System Expense</b>				
<b>Direct Allocation of Expenses</b>				
12/30/2007	PALOTAX #059471000 AB1086 TR2-1CS07 loc wtr system	\$ 1,593	\$ 1,593	
12/30/2007	reclass patorax 801214cs07 #110243005 pipe line	672	672	
	Subtotal	\$ 2,265	\$ 2,265	\$ -
	Allocation of Property Tax for Surface Water Systems	\$ 2,265	\$ 2,265	\$ -

Double Diamond Utilities Co. Application for a Rate / Tariff Change Test Year Ended 12/31/2007 Allocation of Chemical Expense
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	Allocation Factor	R&M Chemicals
Ground Water System Expense	GWWOL	\$ 5,711
Water	88.40%	5,048
Wastewater	11.60%	663
Surface Water System Expense	SWVOL	\$ 6,321
Water	79.12%	5,001
Wastewater	20.88%	1,320
Total Allocation		
Water		\$ 10,050
Wastewater		1,982
Total		\$ 12,032

Double Diamond Utilities Co. Application for a Rate / Tariff Change Test Year Ended 12/31/2007 Allocation of Revenue Offsets
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	<u>Allocation Factor</u>	<u>Reconnect / Transfer Utilities</u>	<u>Other Income</u>	<u>Interest Income</u>
Ground Water System Expense	GWCUST	\$ 3,375	\$ 226	\$ 4
Water	53.71%	1,813	121	2
Wastewater	46.29%	1,562	105	2
Surface Water System Expense	SWCUST	\$ 1,040	\$ 238	\$ -
Water	57.28%	596	136	-
Wastewater	42.72%	444	102	-
Total Allocation				
Water		\$ 2,409	\$ 258	\$ 2
Wastewater		2,006	206	2
Total		\$ 4,415	\$ 464	\$ 4

Double Diamond Utilities Co.  
 Application for a Rate / Tarriff Change  
 Test Year Ended 12/31/2007  
 Amortization of Remaining Balance of Cash Advance from DDD over 5 Years

Issued	Maturity	Original Issue		Remaining Balance		Allocation		
		Amount		(as of 12/31/2006)		White Bluff	The Cliffs	Total
1/1/1997	12/31/2017	\$ 440,149	\$	440,149	\$	293,000	\$ 147,149	\$ 440,149
1/1/1998	1/31/2008	148,288		42,466		41,682	106,606	148,288
1/1/1998	12/31/2009	175,758		50,332		80,818	94,940	175,758
12/31/1999	12/31/2010	26,801		10,976		-	26,801	26,801
12/31/2000	12/31/2010	19,953		10,396		-	19,953	19,953
Subtotal		\$ 810,949	\$	554,319	\$	415,500	\$ 395,449	\$ 810,949
Allocation Factor						51%	49%	100%
Allocation of Remaining Balance						\$ 284,012	\$ 270,307	\$ 554,319

Amortization Schedule

Ground Water System Expense					
		Original	Annual	Accumulated	Net
2006		284,012	56,802	-	284,012
2007		284,012	56,802	56,802	227,210
2008		284,012	56,802	113,605	170,407
2009		284,012	56,802	170,407	113,605
2010		284,012	56,802	227,210	56,802
Allocation	GWCUST				
Water	53.71%	152,552	30,510	30,510	122,042
Sewer	46.29%	131,460	26,292	26,292	105,168
Subtotal	100.00%	284,012	56,802	56,802	227,210

Surface Water System Expense					
		Original	Annual	Accumulated	Net
2006		270,307	54,061	-	270,307
2007		270,307	54,061	54,061	216,245
2008		270,307	54,061	108,123	162,184
2009		270,307	54,061	162,184	108,123
2010		270,307	54,061	216,245	54,061
Allocation	SWCUST				
Water	57.28%	154,824	30,965	30,965	123,859
Sewer	42.72%	115,483	23,097	23,097	92,387
Subtotal	100.00%	270,307	54,061	54,061	216,245

Total		Original	Annual	Accumulated	Net
Water		307,376	61,475	61,475	245,901
Sewer		246,943	49,389	49,389	197,554
Subtotal		554,319	110,864	110,864	443,455

# Attachment 11

Double Diamond Utilities Co.  
Application for a Rate / Term Change  
For the period 12/1/2008 to 11/30/2009  
Meters / Consumption: WTR Mtr - 2008

Usage Group	January		February		March		April		May		June		July		August		September		October		November		December		Total for Group			
	Meters	SOUL	Meters	SOUL	Meters	SOUL	Meters	SOUL	Meters	SOUL	Meters	SOUL	Meters	SOUL	Meters	SOUL	Meters	SOUL	Meters	SOUL	Meters	SOUL	Meters	SOUL	Meters	SOUL		
1000 to 1399 5/8 Meter	85	12,000	125	26,800	310	27,110	97	27,110	61	13,520	48	10,210	54	11,250	60	16,090	70	15,110	77	18,150	87	25,640	114	27,470	198	220,298	1,020	2,271,016
1400 to 1799 3/4 Meter	5	600	7	1,400	2	3,310	1	800	1	1,000	3	200	3	200	1	1,000	2	400	1	400	2	600	1	100	18	300	300	1,800
1800 to 2199 5/8 Meter	21	31,230	35	52,830	28	40,100	28	38,000	25	38,000	17	21,600	18	26,000	18	24,400	15	17,500	15	21,600	41	64,510	40	61,720	110	487,600	315	488,433
2200 to 2599 5/8 Meter	1	1,000	1	1,000	1	1,000	1	1,000	1	1,000	1	1,000	1	1,000	1	1,000	1	1,000	1	1,000	1	1,000	1	1,000	1	1,000	1	1,000
2600 to 2999 3/4 Meter	12	82,250	44	109,380	33	82,210	24	60,160	21	28,540	17	40,840	5	11,870	15	16,610	16	42,070	18	48,440	16	48,440	16	105,310	193	774,181	105	744,821
3000 to 3399 3/4 Meter	27	94,030	36	123,890	28	99,214	21	72,080	16	53,230	14	40,740	11	37,450	12	60,140	20	69,280	17	98,480	41	142,136	43	150,740	187	991,294	304	1,048,304
3400 to 3799 3/4 Meter	1	3,400	1	3,400	1	3,400	1	3,400	1	3,400	1	3,400	1	3,400	1	3,400	1	3,400	1	3,400	1	3,400	1	3,400	1	3,400	1	3,400
3800 to 4199 3/4 Meter	25	109,710	13	145,720	23	105,200	25	110,220	18	131,270	16	71,000	8	33,740	12	52,771	18	60,260	14	61,970	40	116,680	48	218,628	209	1,282,129	190	1,311,369
4200 to 4599 3/4 Meter	29	148,370	1	118,330	10	148,330	27	148,330	20	110,260	17	91,000	8	32,810	10	54,840	20	111,210	14	76,880	19	214,200	17	110,110	280	1,412,720	172	1,407,478
4600 to 4999 3/4 Meter	2	11,000	2	11,000	1	5,500	1	5,500	1	5,500	1	5,500	1	5,500	1	5,500	1	5,500	1	5,500	1	5,500	1	5,500	1	5,500	1	5,500
5000 to 5399 3/4 Meter	31	189,550	11	194,250	15	91,250	25	161,990	12	74,170	9	58,290	4	25,360	10	68,880	18	117,480	18	114,180	23	141,880	14	220,298	206	1,418,130	218	1,514,140
5400 to 5799 3/4 Meter	21	157,200	34	289,437	25	98,620	14	103,590	18	137,500	6	61,440	9	86,010	7	51,810	14	105,640	16	119,780	29	218,130	32	240,340	213	1,585,287	220	1,448,777
5800 to 6199 3/4 Meter	31	264,890	18	134,730	21	178,500	11	179,000	8	67,230	13	109,280	9	74,180	8	64,210	12	103,450	28	202,850	13	110,110	18	141,110	197	1,514,140	204	1,729,614
6200 to 6599 3/4 Meter	1	8,000	1	8,000	1	8,000	1	8,000	1	8,000	1	8,000	1	8,000	1	8,000	1	8,000	1	8,000	1	8,000	1	8,000	1	8,000	1	8,000
6600 to 6999 3/4 Meter	14	127,410	17	180,010	10	105,020	16	133,150	14	113,580	18	133,580	18	133,580	18	133,580	18	133,580	18	133,580	18	133,580	18	133,580	18	133,580	18	133,580
7000 to 7399 3/4 Meter	1	9,000	1	9,000	1	9,000	1	9,000	1	9,000	1	9,000	1	9,000	1	9,000	1	9,000	1	9,000	1	9,000	1	9,000	1	9,000	1	9,000
7400 to 7799 3/4 Meter	23	266,201	10	105,020	27	176,490	25	261,400	23	245,000	10	103,210	1	20,770	16	108,230	7	74,070	12	127,120	9	61,810	18	146,050	170	1,581,650	179	2,050,199
7800 to 8199 3/4 Meter	20	228,640	14	117,200	18	206,640	17	184,820	23	245,290	15	112,110	12	117,770	17	131,310	8	92,110	13	110,440	10	138,110	7	79,810	174	1,581,650	179	2,050,199
8200 to 8599 3/4 Meter	13	158,931	8	101,120	14	174,900	18	253,770	23	264,480	12	146,540	9	99,200	14	117,460	12	151,460	14	171,150	15	159,870	13	144,020	164	1,581,650	174	2,170,831
8600 to 8999 3/4 Meter	2	25,100	2	25,100	1	12,550	1	12,550	1	12,550	1	12,550	1	12,550	1	12,550	1	12,550	1	12,550	1	12,550	1	12,550	1	12,550	1	12,550







Dundas Diamond Utilities Co.  
Application for Rate of Charge  
for the Year Ending 12/31/2007  
Meters / Consumption - Water Meter - 2007

Usage Group	January		February		March		April		May		June		July		August		September		October		November		December		Total			
	AMPER	CONSUMPTION	AMPER	CONSUMPTION	AMPER	CONSUMPTION	AMPER	CONSUMPTION	AMPER	CONSUMPTION	AMPER	CONSUMPTION	AMPER	CONSUMPTION	AMPER	CONSUMPTION	AMPER	CONSUMPTION	AMPER	CONSUMPTION	AMPER	CONSUMPTION	AMPER	CONSUMPTION	AMPER	CONSUMPTION		
1000 to 1200	123	28,410	123	28,410	123	28,410	123	28,410	123	28,410	123	28,410	123	28,410	123	28,410	123	28,410	123	28,410	123	28,410	123	28,410	123	28,410	123	28,410
1200 to 1500	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
1500 to 1800	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
1800 to 2100	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
2100 to 2400	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
2400 to 2700	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
2700 to 3000	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
3000 to 3300	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
3300 to 3600	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
3600 to 3900	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
3900 to 4200	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
4200 to 4500	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
4500 to 4800	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
4800 to 5100	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
5100 to 5400	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
5400 to 5700	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
5700 to 6000	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
6000 to 6300	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
6300 to 6600	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
6600 to 6900	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
6900 to 7200	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
7200 to 7500	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
7500 to 7800	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
7800 to 8100	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
8100 to 8400	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
8400 to 8700	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
8700 to 9000	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
9000 to 9300	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
9300 to 9600	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
9600 to 9900	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
9900 to 10200	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
10200 to 10500	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
10500 to 10800	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
10800 to 11100	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
11100 to 11400	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
11400 to 11700	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
11700 to 12000	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
12000 to 12300	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
12300 to 12600	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
12600 to 12900	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
12900 to 13200	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
13200 to 13500	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
13500 to 13800	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
13800 to 14100	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
14100 to 14400	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
14400 to 14700	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
14700 to 15000	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
15000 to 15300	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
15300 to 15600	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
15600 to 15900	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60	1	60
15900 to 16200	1	60	1	60	1	60	1	60																				



Black Hills & White, Co.  
Application for Rate / Tariff Change  
Year Year Ended 12/31/2007  
White Buff 2007

Begin Block	End Block	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	Total	
1,000	3,000	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246	276,246
3,000	4,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000	489,000
4,000	5,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000	585,000
5,000	6,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000	506,000
6,000	7,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000	335,000
7,000	8,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000	289,000
8,000	9,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000	232,000
9,000	10,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000	187,000
10,000	11,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000	149,000
11,000	12,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000	116,000
12,000	13,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000	85,000
13,000	14,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000	59,000
14,000	15,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
15,000	16,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000
16,000	17,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000	14,000
17,000	18,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000	9,000
18,000	19,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
19,000	20,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
20,000	+	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246	5,880,246
Total		276,246	778,488	1,257,734	1,736,980	2,216,226	2,695,472	3,174,718	3,653,964	4,133,210	4,612,456	5,091,702	5,570,948	6,050,194	6,529,440	7,008,686	7,487,932	7,967,178	8,446,424	8,925,670	9,404,916	9,884,162	10,363,408

Nevada Diamond Drilling Co.  
 Application for a Rate / Tariff Change  
 For Year Ended 12/31/2008  
 Rates Effective 1/1/2009

Usage Group	January		February		March		April		May		June		July		August		September		October		November		December		Total		Total by Group											
	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost										
Under 1,000	6	1,440	6	960	7	2,470	5	2,470	2	2,470	2	880	4	810	4	880	3	880	6	2,440	3	1,000	6	1,780	10	1,840	64	17,590	68	17,860								
5/8 Meter																																						
1" Meter																																						
2" Meter																																						
3" Meter																																						
1,000 to 1,999	4	5,760	1	1,970					2	2,400	2	2,400	1	1,000						1	1,600	6	6,160	1	1,000	16	22,860	16	22,860									
5/8 Meter																																						
1" Meter																																						
1.5" Meter																																						
2" Meter																																						
3" Meter																																						
2,000 to 2,999	3	6,480	3	7,010	4	10,280			1	2,720	1	2,720			2	4,380	1	2,850	2	6,070	3	7,400	1	2,600	3	7,840	23	57,070	23	57,070								
1" Meter																																						
1.5" Meter																																						
2" Meter																																						
3" Meter																																						
3,000 to 3,999									2	7,540	1	3,010	1	3,790																								
5/8 Meter																																						
1" Meter																																						
1.5" Meter																																						
2" Meter																																						
3" Meter																																						
4,000 to 4,999	1	4,080	3	14,350	2	9,040																																
5/8 Meter																																						
1" Meter																																						
1.5" Meter																																						
2" Meter																																						
3" Meter																																						
5,000 to 5,999									2	11,960																												
1" Meter																																						
1.5" Meter																																						
2" Meter																																						
3" Meter																																						
6,000 to 6,999	1	6,360	2	12,410	2	13,140	2	12,230	1	6,910																												
5/8 Meter																																						
1" Meter																																						
1.5" Meter																																						
2" Meter																																						
3" Meter																																						
7,000 to 7,999																																						
5/8 Meter																																						
1" Meter																																						
1.5" Meter																																						
2" Meter																																						
3" Meter																																						
8,000 to 8,999																																						
5/8 Meter																																						
1" Meter																																						
1.5" Meter																																						
2" Meter																																						
3" Meter																																						
9,000 to 9,999	1	8,500																																				
5/8 Meter																																						
1" Meter																																						
1.5" Meter																																						
2" Meter																																						
3" Meter																																						
10,000 to 10,999	1	10,280	1	10,050																																		

Usage Group	January		February		March		April		May		June		July		August		September		October		November		December		Total		
	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	Meters	Cost	
13,000 to 13,999																											
5/8 Meter	1	13,070																									
1" Meter																											
1 1/2" Meter																											
2" Meter																											
14,000 to 14,999																											
5/8 Meter	1	14,720																									
1" Meter																											
1 1/2" Meter																											
2" Meter																											
15,000 to 15,999																											
5/8 Meter																											
1" Meter																											
1 1/2" Meter																											
2" Meter																											
16,000 to 16,999																											
5/8 Meter	2	33,160																									
1" Meter																											
1 1/2" Meter																											
2" Meter																											
17,000 to 17,999																											
5/8 Meter																											
1" Meter																											
1 1/2" Meter																											
2" Meter																											
18,000 to 18,999																											
5/8 Meter	1	18,610																									
1" Meter																											
1 1/2" Meter																											
2" Meter																											
19,000 to 19,999																											
5/8 Meter																											
1" Meter																											
1 1/2" Meter																											
2" Meter																											
20,000 plus																											
5/8 Meter	6	241,680																									
1" Meter																											
1 1/2" Meter																											
2" Meter	1	407,870																									
Total	29	378,730																									
1" Meter	2	418,170																									
1 1/2" Meter																											
2" Meter																											
Total	31	784,900																									

Public Storage of Fuel Oil  
Application for a Permit to Change  
Fuel Oil Storage Capacity  
Year 1980-1981

Back Month	End Month	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	Total
1,000	1,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	1,000
2,000	2,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	2,000
3,000	3,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	3,000
4,000	4,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	4,000
5,000	5,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	5,000
6,000	6,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	6,000
7,000	7,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	7,000
8,000	8,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	8,000
9,000	9,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	9,000
10,000	10,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	10,000
11,000	11,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	11,000
12,000	12,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	12,000
13,000	13,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	13,000
14,000	14,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	14,000
15,000	15,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	15,000
16,000	16,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	16,000
17,000	17,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	17,000
18,000	18,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	18,000
19,000	19,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	19,000
20,000	20,000	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	20,000
Total		20,000	40,000	60,000	80,000	100,000	120,000	140,000	160,000	180,000	200,000	220,000	240,000	260,000	280,000	300,000	320,000	340,000	360,000	380,000	400,000	2,000,000



Doppel Diamond Utilities Co.  
Average  
Past Year Ended 12/31/2007  
Meters / Consumption - The Percent, 2007

Usage Group	January		February		March		April		May		June		July		August		September		October		November		December		Total		
	Meters	Consumption	Meters	Consumption	Meters	Consumption	Meters	Consumption	Meters	Consumption	Meters	Consumption	Meters	Consumption	Meters	Consumption	Meters	Consumption	Meters	Consumption	Meters	Consumption	Meters	Consumption	Meters	Consumption	
10,000 to 13,999	1	13,910			1	26,900																					
1" Meter																											
2" Meter																											
3" Meter																											
14,000 to 14,999	1	14,100	2	29,800																							
1" Meter																											
2" Meter																											
3" Meter																											
15,000 to 15,999	3	44,100	2	20,800	1	15,600																					
1" Meter																											
2" Meter																											
3" Meter																											
16,000 to 16,999	1	15,300																									
1" Meter																											
2" Meter																											
3" Meter																											
17,000 to 17,999	1	17,360	1	17,240	2	34,680																					
1" Meter																											
2" Meter																											
3" Meter																											
18,000 to 18,999	2	30,790	1	18,340	1	18,610																					
1" Meter																											
2" Meter																											
3" Meter																											
19,000 to 19,999	2	38,910			2	38,180	1	19,790																			
1" Meter																											
2" Meter																											
3" Meter																											
20,000 to 20,999	7	351,710	7	246,700	8	298,182	18	516,410	13	397,800	11	380,182	37	1,644,450	34	1,333,225	26	1,042,075	24	1,065,702	6	120,070	188	7,635,192	222	12,631,960	
1" Meter																											
2" Meter																											
3" Meter																											
Total	48	487,270	48	604,135	49	508,945	50	586,872	53	716,756	53	672,740	63	1,733,230	56	1,463,335	60	1,306,195	58	1,331,890	56	384,450	637	10,451,770	722	19,148,950	
1" Meter																											
2" Meter																											
3" Meter																											
Total	50	651,110	52	662,775	53	663,169	54	653,548	56	775,418	57	617,150	67	2,346,740	60	2,181,415	64	2,387,115	62	1,785,750	60	488,450	684	11,631,760	804	15,631,760	





