

EXHIBIT "D"

Reconciliation

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FPSC-COMMISSION CLERK

TIERRA VERDE UTILITIES, INC.
RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/07
DOCKET NO. 080248-SU

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
PLANT:				
Franchises (account 352.1)	3,430	3,430	3,430	
Land & Land Rights - Collection (account 353.2)	-	-	467	The \$467 is an allocated balance from WSC that belongs in 353.7 It is properly classified on the MFR.
Structures & Improvements - Collection (account 354.2)	1,401,603	-	914,586	\$1,401,603 that was originally classified as 354.7 on the TB is now properly classified in the MFR as 354.2. In addition, the amount classified as 354.2 on the annual report (\$914,586) is now properly classified as 354.3 on the MFR and TB.
Collection Sewers - Force (account 360.2)	84,464	262,052	84,464	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Collection Sewers - Gravity (account 361.2)	1,197,586	1,197,586	1,197,586	
Services to Customers (account 363.2)	177,588	-	177,588	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Structures & Improvements - Pump (account 354.3)	914,586	914,586	-	This balance was incorrectly classified in the annual report as 354.2
Treatment & Disposal Equipment (account 380.4)	2,144	2,144	2,144	
Other Plant - Reuse (account 389.6)	23,660	23,660	23,660	
Land & Land Rights - General (account 353.7)	467	467	-	The \$467 is an allocated balance from WSC that belongs in 353.7 It is properly classified on the MFR.
Structures & Improvements - General (account 354.7)	39,195	1,414,976	1,449,885	\$1,401,603 that was originally classified as 354.7 on the TB is now properly classified in the MFR as 354.2. \$13,373 was correctly classified in this account on the TB. The remaining \$25,822 in the MFR balance is the portion of the allocated balance originally coded to 398.7 that should really be accounted for in 354.7. The annual report balance incorrectly includes the entire allocated portion from 398.7, instead of the true portion.
Office Furniture & Equipment - General (account 390.7)	23,658	18,532	7,039	The difference between the MFR and TB balance is the \$5,126 originally coded to 398.7, but is really the allocated portion of UIF office that is attributed to Tierra Verde. The annual report does not include this allocated portion, nor does it include computers. The MFR is the proper balance.
Transportation Equipment (account 391.7)	49,031	49,031	49,031	
Tools, Shop, & Garage Equipment (account 393.7)	2,337	265	264	The MFR correctly reflects the allocated portion of 393.7 that was originally posted to 398.7 (\$2,072).

Communication Equipment (account 396.7)	4,215	2,326	2,326	The MFR and annual report correctly reflect the allocated portion of 395.7 that was originally posted to 398.7 (\$1,889).
Other Tangible Plant (account 398.7)	-	34,909	11,493	The difference of \$34,909 is the balance that was properly allocated to 354.7, 390.7, 393.7, and 395.7 on the MFR and annual report.
	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
A/D:				
Organization (account 351.1)	(123,586)	(123,586)	-	The annual report incorrectly does not include this balance.
Franchises (account 352.1)	2,972	2,972	-	The annual report incorrectly does not include this balance.
Structures & Improvements - Collection (account 354.2)	1,430,717	-	1,627,885	\$1,430,717 that was originally classified as 354.7 on the TB is now properly classified in the MFR as 354.2. In addition, the amount classified as 354.2 on the annual report (\$1,627,885) is now properly classified as 354.2 (\$1,430,717), 354.3 (\$191,126), and 354.7 (\$6,042) on the MFR.
Collection Sewers - Force (account 360.2)	14,134	92,916	14,131	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Collection Sewers - Gravity (account 361.2)	568,370	568,370	568,370	
Services to Customers (account 363.2)	78,782		78,785	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Structures & Improvements - Pump (account 354.3)	191,126	191,126	-	This balance was incorrectly classified in the annual report as 354.2
Treatment & Disposal Equipment (account 380.4)	1,284	1,284	1,284	
Structures & Improvements - General (account 354.7)	10,912	1,446,140	-	\$1,430,717 that was originally classified as 354.7 on the TB is now properly classified in the MFR as 354.2. In addition, the amount classified as 354.2 on the annual report (\$1,627,885) is now properly classified as 354.2 (\$1,430,717), 354.3 (\$191,126), and 354.7 (\$6,042) on the MFR. In addition, the portion of 398.7 that should be in 354.7 (\$4,870) is properly included in the MFR balance.
Office Furniture & Equipment - General (account 390.7)	17,482	15,209 2,273	15,209	The difference between the MFR and TB balance is the \$2,273 originally coded to 354.7, but is really the allocated portion of UIF office that is attributed to Tierra Verde. The annual report does not include this allocated portion, nor does it include computers. The MFR is the proper balance.
Transportation Equipment (account 391.7)	33,099	33,099	33,099	
Tools, Shop, & Garage Equipment (account 393.7)	684	124 560	124	The MFR correctly reflects the allocated portion of 393.7 that was originally posted to 354.7 (\$563).
Communication Equipment (account 396.7)	4,064	2,386 1,678	2,386	The MFR and annual report correctly reflect the allocated portion of 395.7 that was originally posted to 354.7 (\$1,678).
Other Tangible Plant (account 398.7)	-	-	9,381	The difference of \$9,381 is the balance that was properly allocated to 354.7, 390.7, 393.7, and 395.7 on the MFR and annual report.

TIERRA VERDE UTILITIES, INC.
 RECONCILIATION OF MFR TO TRIAL BALANCE TO ANNUAL REPORT AT 12/31/07
 DOCKET NO. 080248-SU

	<u>MFR</u>	<u>Trial Balance</u>	<u>Annual Report</u>	
DEPRECIATION EXPENSE:				
Franchises (account 352.1)	86	86	-	This balance was incorrectly not reported on the annual report.
Structures & Improvements - Collection (account 354.2)	43,914	-	74,374	The annual report balance is a combination of 354.2 and 354.3 on the MFR. The \$43,914 is found on the TB in account 354.7.
Collection Sewers - Force (account 360.2)	2,815	8,733	2,813	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Collection Sewers - Gravity (account 361.2)	39,795	39,795	39,795	
Services to Customers (account 363.2)	5,917		5,920	The trial balance incorrectly groups 360.2 and 363.2 together. They have been separated properly in the MFR.
Structures & Improvements - Pump (account 354.3)	30,460	30,460	-	This balance was on the annual report in 354.2. It is properly recorded in the TB and MFR.
Treatment & Disposal Equipment (account 380.4)	61	61	61	
Structures & Improvements - General (account 354.7)	308	44,222	-	\$43,914 of this balance was on the annual report in 354.2. It is properly recorded in the TB and MFR. The \$308 is incorrectly recorded on the annual report in 390.7
Office Furniture & Equipment - General (account 390.7)	150	150	458	
Transportation Equipment (account 391.7)	296	296	296	
Tools, Shop, & Garage Equipment (account 393.7)	66	66	66	
Communication Equipment (account 395.7)	60	60	60	