

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

version: 20070403
2:06 PM
29-Apr-10

White Bluff Retreat

SCHEDULE I - REVENUE REQUIREMENT

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

ATTACHMENT EP-30

Attachment EP-31

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY *Preliminary - Subject To Change*

Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 36220-R (WATER) White Bluff / Retreat version: 20070403
 Period: From: 1/1/2007 To: 12/31/2007

2:04 PM
29-Apr-10

SCHEDULE I(a) - OPERATIONS & MAINTENANCE

	(a)	RETREAT & WB (b)	COMPANY TEST YEAR (c)=(a)+(b)	STAFF ADJUST (d)	STAFF TEST YEAR (e)=(c)+(d)
SALARIES		\$131,082	\$131,082	(26,859)	\$104,198
CONTRACT SERVICES		\$2,824	\$2,824	0	\$2,824
PURCHASED WATER		\$0	\$0	0	\$0
CHEMICALS AND TREATMENT		\$5,048	\$5,048	(28)	\$5,021
UTILITIES		\$104,288	\$104,288	0	\$104,287
REPAIRS AND MAINTENANCE		\$177,796	\$177,796	(116,204)	\$61,592
OFFICE EXPENSE		\$4,440	\$4,440	0	\$4,440
ACCOUNTING AND LEGAL		\$10,100	\$10,100	(12,030)	-\$1,930
INSURANCE		\$18,475	\$18,475	0	\$18,475
RATE CASE EXPENSE		\$0	\$0	0	\$0
MISCELLANEOUS		\$63,902	\$63,902	(519)	\$63,383
TOTAL	\$0	\$517,955	\$517,955	(155,640)	\$362,290

SCHEDULE I(b) - OTHER TAXES

	TEST YEAR PER COMPANY (a)	COMPANY ADJUST (b)	COMPANY TEST YEAR (c)=(a)+(b)	STAFF ADJUST (d)	STAFF TEST YEAR (e)=(c)+(d)
AD VALOREM TAXES		\$3,352	\$3,352	0	\$3,352
PAYROLL TAXES		\$12,725	\$12,725	(922)	\$11,803
OTHER TAXES-MISC		\$0	\$0		\$0
NON-REVENUE RELATED	\$0	\$16,077	\$16,077	(922)	\$15,155
TWC ASSESSMENT			\$0		\$0
REVENUE RELATED TAXES	\$0	\$0	\$0		\$0
TOTAL OTHER TAXES	\$0	\$16,077	\$16,077	(922)	\$15,155
	0	534,032	534,032	(156,562)	377,445

SCHEDULE I(c) - FEDERAL INCOME TAXES

REVENUE REQUIREMENT	\$764,734
LESS:	
OPERATIONS AND MAINTENANCE	-\$362,290
DEPRECIATION AND AMORTIZATION	-\$135,118
OTHER TAXES	-\$15,155
INTEREST EXPENSE	-\$3,973
TAXABLE INCOME	\$248,198
TAXES @ FACTOR :	39%
SUB-TOTAL	\$96,797
LESS:	
SURTAX EXEMPTION :	-\$16,750
FEDERAL INCOME TAXES	\$80,047

ATTACHMENT EP-31

Attachment EP-32

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY Preliminary - Subject To Change

Utility Name: DOUBLE DIAMOND UTILITI

Docket Number: 36220-R (WATER) White Bluff / Retreat

version: 20070403

2:04 PM

29-Apr-10

SCHEDULE I(d) - WEIGHTED COST OF CAPITAL

PAYEE	PRINCIPAL AS OF	INTEREST		WEIGHTED AVERAGE
		RATE	PERCENTAGE	
Retreat \$2,256.00	\$81,582	4.87%	4.83%	0.23%
WB \$79,326.00			0.00%	0.00%
			0.00%	0.00%
			0.00%	0.00%
			0.00%	0.00%
			0.00%	0.00%
			0.00%	0.00%
EQUITY	1,609,097	10.45%	95.17%	9.95%
TOTAL	\$1,690,679		100.00%	10.18%

SCHEDULE I(e) - INVESTED CAPITAL & RETURN

	COMPANY AMOUNT (a)	STAFF ADJUST (b)=(c)-(a)	STAFF AMOUNT (c)
PLANT IN SERVICE		4,580,448	4,580,448
ACCUMULATED DEPRECIATION		1,175,084	1,175,084
NET PLANT		3,405,364	3,405,364
WORKING CASH ALLOWANCE		45,286	45,286
MATERIALS AND SUPPLIES		0	\$0.00
CUSTOMERS DEPOSITS		0	
INVESTMENT TAX CREDITS		0	
DCIAC		0	
TOTAL INVESTED CAPITAL		(\$1,759,971)	(1,759,971)
RATE OF RETURN	0	1,690,679	1,690,679
RETURN			10.18%
	116,124	56,000	172,124

ATTACHMENT EP-32

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Attachment EP-33

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Utility Name: DOUBLE DIAMOND UTILITIES CO
Docket Number: 36220-R (WATER)

Preliminary - Subject To Change

version: 20070403

White Bluff/ Retreat

2:04 PM
29-Apr-10

RETURN 172,124
INTEREST 3,973 (TOTAL INVESTED CAPITAL * WEIGHTED AVERAGE LT DEBT)
TAXABLE INCOME 168,151

TAX CALCULATIONS FYE 07-01-87

RATE	BRACKET	SURTAX
15%	0 - 50,000	
25%	50,001 - 75,000	5,000
34%	75,001 - 100,000	11,750
39%	100,001 - 335,000	16,750
34%	335,001 -	

USE THE FOLLOWING RULE TO DETERMINE THE APPROPRIATE TAX BRACKET:
IF TAXABLE INCOME (RETURN - INTEREST) IS:

- 0 - 42,500 USE 15%
- 42,501 - 61,250 USE 25%
- 61,251 - 77,750 USE 34%
- 77,751 - 221,100 USE 39%
- 221,101 OR OVER USE 34%

INCOME RANGE	IF TAXABLE INCOME IS	THE TAX RATE IS	THE TAX INCLUDING THE SURTAX EXEMPTION IS	AND THE SURTAX EXEMPTION IS
0 - 42,500	0	0.00%	0	0
42,501 - 61,250	0	0.00%	0	0
61,251 - 77,750	0	0.00%	0	0
77,751 - 221,100	168,151	39.00%	80,047	16,750
221,100 -	0	0.00%	0	0
Total	168,151	39.00%	80,047	16,750

ATTACHMENT EP-33

Tax Calculation

Attachment EP-34

ELSIE N. PASCUA
315 Tomahawk Drive
Harker Heights, Texas 76548
(254) 699-5004 (H) (512) 239-5367 (W)

PROFESSIONAL EXPERIENCE:

- ▶ *Texas Commission on Environmental Quality, 1997-present*
 - **Auditor VI, Utilities & Districts Section, Water Supply Division**
 - Conduct desk and field audit to verify accuracy of the cost of service of the rate change applications, rate appeals for Water Supply Corporation (WSC), Districts, and Cities serving outside city limits.
 - Review water and sewer utility rate change applications, rate appeals and cost of obtaining service.
 - Develop cost of service and rate of return (ROR) analysis to ensure rates are justified, reasonable and necessary to provide continuous and adequate service to customers.
 - Perform special or management audits for both water and sewer utilities (i.e. receivership). Provide audit report to the Office of the Attorney General for utilities in receivership.
 - Evaluate utility's record keeping to ensure water and sewer utilities maintain adequate record keeping in accordance with rules and regulations.
 - Gather, compile and summarize information, prepare audit exhibits, schedules, and working papers.
 - Prepare pre filed testimony and exhibits to pre filed testimony.
 - Prepare discovery requests and responses to all parties for contested cases.
 - Participate and prepare technical assistance in public meetings, mediation or settlement negotiations, and preliminary hearings.
 - Testify during evidentiary hearing and Commissioner's public agenda.
 - Review and process Certificate of Convenience and Necessity (CCN) applications for sale, transfer and merger (STM), amend or obtain utility certificates and stock transfers.
 - Review utility's notice to all affected parties and affidavits to ensure compliance to establish jurisdiction by the Administrative Law Judge (ALJ) of the State Office of Administrative Hearings (SOAH) for contested cases.
 - Review CCN maps, affidavits, notice to all neighboring utilities, landowners and affected parties.
 - Prepare staff recommendation, orders and utility tariff for the Executive Director's signature.
 - Prepare memorandums and letters for hearing referral.
 - Update Standard Operating Procedures (SOP) for water and sewer rates.
 - Perform risk assessment for Investor Owned Utilities (IOUs).
 - Task, as Financial Manager, for the Contract Management Plan with the Texas Rural Water Association for the Source Water Protection and Sampling Programs.
 - Give presentation for TCEQ and other utility sponsored training. Prepare slide and presentation materials.
- ▶ *Texas Commission on Environmental Quality, 1995-1997*
 - **Program Auditor IV/Specialist, Waste Tire Recycling Program (WTRP), Municipal Solid Waste Division (MSW)**
 - Reviewed the internal record keeping procedures of the TCEQ waste tire program to ensure conformance with generally accepted accounting and auditing principles and standards.
 - Developed and implemented an auditing procedure to ensure TCEQ waste tire program is in compliance with agency goals and objectives.
 - Analyzed the operating practices of the regulated WTRP processors and generators to ensure compliance with the Commission rules and regulations.
 - Provided solution to improve documentation and record keeping.
 - Conducted special investigation into questionable record keeping and reporting practices of the WTRP processors and generators.
 - Prepared audit working papers, exhibits, and recommendation to audit findings.
 - Coordinated with the enforcement coordinator for violations of the WTRP processors.
 - Testified during evidentiary hearings.
 - Checked the accuracy of the monthly reimbursement request from the WTRP processors for payment by the Office of the State Comptroller.
 - Conducted field training for the tire processors to assist them in establishing appropriate record keeping.

ELSIE N. PASCUA

Page 2 of 3

Resume

- ▶ *Texas Commission on Environmental Quality, 1994-1995*
 - **Auditor II**, Financial Administrative Audit Division
 - Responsible for conducting field and internal audits of the financial statements and reports of the WTRP processors to include:
 - Performing preliminary analytical procedures.
 - Examination of the paid vouchers, tire inventories, shredded tire logs, weigh calibration logs, tire manifests, and other supporting documentation.
 - Interviewing management and employees of the WTRP processors and generators.
 - Gathering and summarizing of information, prepared audit exhibits, schedules, and working papers.
 - Performing inspections of the WTRP facilities to include truck weigh scale, shredding machines, tire shreds pile, municipal solid waste where tires are disposed, tire generators, tire end users (i.e. cement factories).
 - Conducting pre and exit interviews.
 - Preparation of the audit report and recommendation.
 - ▶ *Texas Commission on Environmental Quality, 1993-1994*
 - **Accountant**, Financial Administration Division
 - Verified accuracy of procurement forms submitted by various division/program areas.
 - Checked availability of funds. Released USAS daily batches for payment by the Office of the State Comptroller.
 - Verified accuracy of purchase orders and contracts, invoices, etc.
 - Monitored USAS daily batches for holds and errors.
 - Prepared corrections and adjustments to the TCEQ's financial records, when necessary.
 - ▶ *Dept. of the Army, VII Corps Finance, Germany, 1987-92*
 - **Budget Analyst, GS-11/Fund Certification Officer**
 - Directed and planned the VII Corps Finance Group (FG) and Regional Finance & Accounting Office (RFAO) budget operation.
 - Supervised employees performing daily budget activities.
 - Managed and administered staffing of manpower allocation.
 - Responsible in the development and formulation of current and a long range budget requirements.
 - Reviewed budget request for completeness and compliance with Dept. of the Army and Office of Management and Budget (OMB) regulations.
 - Justified Un-Financed Requirements (UFRs) for additional funding for mission essential project using economic cost analysis, cost comparison and tradeoffs.
 - Certified fund availability and approved distribution of funds to FG's 13 Battalions and RFAO.
 - Prepared weekly and monthly budget briefings to Commanders, VII Corps Chief of Staff Resource Managers and Staff.
 - Responsible for the consolidation of budget requests from FG's 13 Battalions and RFAO.
 - ▶ **Corporate Accountant**, *GD Paoli Corp., Salinas, California, 1981-85*
 - ▶ **Full Charge Bookkeeper (Part Time)** *Bullwackers Restaurant, Monterey, California, 1982-1985*
 - ▶ **Bookkeeper (Part Time)**, *Monterey Institute of International Studies, Monterey, California*
 - ▶ **Junior Accountant**, *Rainer Mortgage Corp., Monterey, California, 1/80-12/80*
 - ▶ **Accountant/Internal Auditor**, *Fema Trading Corp./FCR Business Machines, Makati, Philippines, 1974-79*
 - ▶ **Bookkeeper**, *Philippine Scout Veterans Security Intelligence Agency, Quezon City, Philippines, 1971-73*
- EDUCATION:**
- ▶ Completed a year of graduate studies, MLQ University, Philippines, 1976
 - ▶ BSBA, Major in Accounting, *Phil. School of Business Administration, Philippines, 1971*
 - ▶ Associate in Commercial Science (ACS), *Phil. College of Commerce, Philippines, 1969*

ELSIE N. PASCUA

Page 3 of 3

Resume

OTHER SCHOOL/TRAINING:

- ▶ **Michigan State University** – NARUC Utility Rate School, San Diego, California (May 2009)
- ▶ **Solutions Training Group** – various auditing courses (2009)
- ▶ **Executive Women in Texas Government** – Annual Professional Development Conferences (2007, 2008)
- ▶ **University of Texas, Austin** – various continuing education training (1998, 2000, 2006)
- ▶ **State Auditors Office** – various auditing and fraud investigation training courses, (2006-2008)
- ▶ **Association of Certified Fraud Examiners** – various fraud investigation training courses (2005)
- ▶ **Florida State University**- NARUC Utility Rate School, Clearwater Beach, Florida (October 1998)
- ▶ **TCEQ and its predecessor agencies**, various agency sponsored training (over 300 C/hrs)
- ▶ **University of Maryland, Stuttgart, Germany**, (40 hrs) *Computer training*
- ▶ **7th Army Training Command, Munich, Germany**, (180 hrs) *Programming and Budgeting, Fund Control, Tactical Resource Management, and Manpower Management.*
- ▶ **Office of Personnel Management, EUROPEAN Training Program** (32 hrs), *Position management for supervisors and managers, and Position classification for supervisors and managers*
- ▶ **United States Military Community Stuttgart Training Center, Germany**, (27hrs) *Technical Writing*
- ▶ **EUROPEAN Institute of Professional Development, Germany**, (40 hrs) *ASMC, EPDI VII*
- ▶ **United States Army Europe Force Development Training Center, Germany**, (40 hrs) *CRS FD91-2*
- ▶ **Judge Advocate General School, VA** (20 hrs) *USAREUR Contract Law.*
- ▶ **Monterey Peninsula College, California**: *Real Estate, Taxation and Data Processing* (12 cr. hrs)

TEXAS
COMMISSION
ON ENVIRONMENTAL
QUALITY

2010 APR 29 PM 4:09

CHIEF CLERKS OFFICE

Attachment BDD-1

BDickey(cont.)

- Feb 02 to Dec 04 **General Engineering Specialist II, Texas Commission On Environmental Quality, Austin, Texas**
- Review applications and prepare Certificates of Convenience and Necessity (CCNs)
 - Review applications and prepare rate designs for retail public utilities
 - Attend and participate in resolution of contested cases concerning CCNs and rates
 - Provide utility and consumer assistance
 - Review plans and specifications for water system modifications
- Dec 00 to Feb 02 **Engineering Assistant III, Texas Natural Resource Conservation Commission, Austin, Texas**
- Review applications and prepare Certificates of Convenience and Necessity (CCNs)
 - Review applications and prepare rate designs for retail public utilities
 - Attend and participate in resolution of contested cases concerning CCNs and rates
 - Provide utility and consumer assistance
 - Review plans and specifications for water system modifications
- Nov 99 to Dec 00 **Engineering Assistant II, Texas Natural Resource Conservation Commission, Austin, Texas**
- Review applications and prepare Certificates of Convenience and Necessity (CCNs)
 - Review applications and prepare rate designs for retail public utilities
 - Attend and participate in resolution of contested cases concerning CCNs and rates
 - Provide utility and consumer assistance
 - Review plans and specifications for water system modifications
- Jan 99 to Nov 99 Part time HPD Medical Inc. Amarillo, Texas
- Jan 99 to Nov 99 Jimmie Dickey Housemoving Lubbock, Texas
- Sept 97 to Jan 99 HPD Medical Inc. Amarillo, Texas
- Worked on developing an implantable medical device
 - Worked with various type of urethane and adhesives

BDickey(cont.)

- Supervised employees
- Maintained and modified equipment
- Helped to maintain the Cleanroom

May 86 to Sept 97

Jimmie Dickey Housemoving Lubbock, Texas

- Supervised five to seven employees in moving houses, demolition work, and working on equipment
- Worked on diesel trucks and equipment
- Worked on gasoline engines
- Operated heavy machinery

May 84 to Dec 85

Hydra-Tech, Lubbock, Texas

- Repaired hydraulic equipment

Attachment BDD-2

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
DOUBLE DIAMOND UTILITIES CO
38220-R (WATER) The Cliffs
 28-Apr-10 5:58 PM
 31-Dec-07

Preliminary - Subject To Change
 version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	% Used & Unutil	Vol./Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Pln't	% of plant paid for by developer	Contributions in Aid of Construction: Developer \$	Contributions in Aid of Construction: Customer \$
481086 TR 2.1 W J Wesley Water Plant	Land	n/a	100%	48,645	n/a	n/a	n/a	n/a	48,645	80%	36,516	
RO membranes	2/21/1995	20	100%	21,212	20	12,91	\$1,061	13,869	7,624	80%	6,019	
removal rental	2/28/1996	20	100%	9,698	20	11,84	\$465	5,743	3,855	80%	3,164	
removal heavy equipment rental	1/6/1997	20	100%	9,698	20	10,98	\$465	5,325	4,373	80%	3,498	
water line appurtenances	1/22/1997	50	100%	4,146	50	10,84	\$85	807	3,241	80%	2,592	
heavy equipment	1/22/1997	20	100%	1,557	20	10,84	\$75	852	705	80%	565	
4" gate valve	1/24/1997	50	100%	535	50	10,83	\$11	117	419	80%	335	
12,490 feet PVC Pipe	1/24/1997	50	100%	6,497	50	10,82	\$130	3,679	5,079	80%	4,063	
PVC Pipe, US Filer	2/4/1997	50	100%	16,874	50	10,80	\$337	3,679	13,195	80%	10,556	
18" sleeve	2/4/1997	50	100%	362	50	10,80	\$7	79	283	80%	227	
8" PVC	2/13/1997	50	100%	286	50	10,80	\$6	62	224	80%	179	
fire hydrant	3/10/1997	50	100%	1,535	20	10,81	\$77	830	705	80%	564	
UL94 Backfill	3/10/1997	50	100%	4,265	50	10,80	\$85	921	3,344	80%	2,675	
shows pvc phase X	3/10/1997	50	100%	12,143	50	10,78	\$243	2,619	9,524	80%	7,619	
Equipment Rental, Utility Installation	3/29/1997	20	100%	4,170	20	10,77	\$209	2,245	1,923	80%	1,540	
Pipe	4/24/1997	50	100%	200	50	10,74	\$4	43	157	80%	126	
removal heavy equipment rental	4/24/1997	20	100%	9,740	20	10,69	\$487	5,204	4,536	80%	3,629	
Bones	5/31/1997	50	100%	1,000	50	10,58	\$20	212	788	80%	631	
Engineering master plan	7/7/1997	20	100%	421	5	10,48	\$86	421	0	80%	0	
Electric panels, pumps	2/27/1999	20	100%	7,454	20	10,47	\$373	3,903	3,551	80%	2,841	
waterline valve caps	10/17/1997	20	100%	1,022	20	10,20	\$20	209	813	80%	651	
sand fillers	2/27/1999	20	100%	2,985	20	9,94	\$149	1,469	1,517	80%	1,216	
Water Treatment Plant Expansion, Update RO	3/15/1998	20	100%	75,768	20	9,81	\$3,788	37,173	38,594	80%	30,494	
engineering	5/14/1998	5	100%	1,386	5	9,80	\$	1,386	0	80%	0	
pump repair	10/21/1998	5	100%	489	5	9,63	\$	489	0	80%	0	
engineering	10/21/1998	10	100%	7,365	10	9,19	\$737	6,771	594	80%	490	
engineering	11/12/1998	5	100%	1,472	10	9,17	\$147	1,350	122	80%	97	
engineering	1/20/1999	5	100%	2,175	5	9,13	\$	2,175	0	80%	0	
PVC Pipe	5/25/1999	50	100%	3,412	5	8,94	\$	3,412	0	80%	0	
sand for lines	6/7/1999	50	100%	9,220	50	8,60	\$184	1,596	7,633	80%	6,107	
pipe installation	6/7/1999	50	100%	740	50	8,60	\$15	127	613	80%	490	
lock saw	7/1/1999	10	100%	2,550	10	8,57	\$15	129	521	80%	497	
Road Crossing	7/1/1999	50	100%	3,663	50	8,54	\$226	1,921	329	80%	263	
pipe, valves	5/10/2000	50	100%	743	50	8,50	\$71	606	2,567	80%	2,061	
Water Line	6/2/2000	80	100%	985	50	7,91	\$15	117	625	80%	500	
RO skid / heater element	2/6/2001	10	100%	5,217	50	7,59	\$104	791	4,428	80%	3,637	
PROGWAT MEMBRANES	3/6/2001	10	100%	11,891	10	6,81	\$1,169	7,867	3,724	80%	3,007	
PROGWAT MEDIA REPLACEMENT	3/6/2001	10	100%	11,891	10	6,81	\$1,169	7,867	3,724	80%	3,007	
RO unit and upgrade	6/10/2001	10	100%	2,496,663	10	6,81	\$250	1,701	785	80%	654	
RO electrical	6/26/2001	20	100%	79,698	20	6,54	\$3,985	26,942	53,656	80%	43,671	
PROGWAT PUMP MOTOR	7/20/2001	10	100%	607.36	20	6,51	\$30	198	410	80%	332	
				566.50	10	6,45	\$97	365	201	80%	164	

Depreciation

Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 38220-B (WATERS) THE CURBS
 Date Examined: 28-Apr-10 6:58 PM
 Date Referenced: 31-Dec-07
 Preliminary - Subject To Change version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	% Used & Useful	Ver. Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant	% of plant paid for by developer	Contributions In Aid of Construction:	
											Developer \$	Customer \$
ACSALES Transformer for Lake pumps filler repair	8/6/2001	20	100%	1,212	20	6.40	\$81	388	825	0%	-	-
TRIPPOU VOLUTE CASE FOR BERKELY PUMP	9/25/2001	10	100%	1,051.28	10	6.26	\$105	659	393	0%	-	-
Inletto pump repair	2/1/2002	20	100%	1,073	20	5.91	\$54	317	756	0%	-	-
new water intake pump	5/1/2002	10	100%	12,092	10	5.67	\$1,209	6,833	5,239	0%	-	-
Intake pump repair	5/1/2002	20	100%	28,343	20	5.64	\$1,417	7,997	20,347	0%	-	-
Intake pump	6/6/2002	10	100%	93,000.00	10	5.57	\$9,000	4,455	3,545	0%	-	-
LYNNELE MOTORS FOR BOOSTER PUMPS	7/1/2002	20	100%	4,751	20	5.53	\$238	1,314	3,437	0%	-	-
TRIPPOU Parts for Berkeley Pump	7/1/2002	10	100%	\$2,644.55	10	5.50	\$264	1,455	1,189	0%	-	-
ROWEEL Water Pump Motor, Backup	7/28/2002	10	100%	\$1,391.74	10	5.42	\$139	754	636	0%	-	-
REXEMIN 20V STARTER, ELEMENTS, CABLETIES	7/28/2002	10	100%	\$983.56	10	5.42	\$98	523	441	0%	-	-
998/2002	9/8/2002	20	100%	\$402.93	20	5.31	\$20	107	296	0%	-	-
REXEMIN TRANSFORMER	9/10/2002	20	100%	\$405.02	20	5.31	\$20	107	296	0%	-	-
ROWEEL BACKUP PUMP MOTORS, TREATMENT PLANT	11/25/2002	10	100%	\$1,031.51	10	5.10	\$103	526	506	0%	-	-
ROWEEL RO WATER PUMP MOTOR	1/8/2003	10	100%	\$767.11	10	4.98	\$77	382	385	0%	-	-
PROGWAT REPAIR TO RO & SAND FILTERS DEIONIZATION SYS. FILTER, CARTRIDGE	2/1/2003	10	100%	\$1,144.89	10	4.88	\$114	558	587	0%	-	-
PROGWAT SAND FOR SAND FILTERS AT WATER PLANT	4/28/2003	20	100%	\$3,391.07	20	4.68	\$169	761	2,581	0%	-	-
RONNAR REBUILD BOOSTER PUMP	5/8/2003	10	100%	\$1,348.07	10	4.65	\$135	628	721	0%	-	-
PROGWAT CLAMPS, VALVES, SST HEADER FOR BOOSTER	6/15/2003	10	100%	\$1,257.00	10	4.54	\$126	571	686	0%	-	-
SMITHUM RPR#2 BOOSTER PUMP	8/25/2003	10	100%	\$3,053.84	10	4.35	\$305	1,329	1,725	0%	-	-
SMITHUM RPR#1 BOOSTER PUMP	8/25/2003	10	100%	\$844.43	10	4.35	\$84	387	477	0%	-	-
pump electrical repair	8/26/2003	10	100%	\$914.13	10	4.35	\$91	354	460	0%	-	-
SDBLST/COAT PRESS VESSEL	12/11/2003	20	100%	\$416.30	10	4.34	\$42	182	237	0%	-	-
MORRISUP WATER PIPE-600	8/23/2004	50	100%	\$4,680.00	20	4.05	\$234	949	3,731	0%	-	-
BORDWEL TANK REPAIR	10/1/2004	50	100%	\$2,750.83	10	3.35	\$55	185	2,566	0%	-	-
SUFETAN STORAGE TANK REPAIRS/RUPTURED TANK	10/1/2004	50	100%	\$1,409.27	10	3.23	\$28	91	1,312	0%	-	-
water line 3", 4"	5/20/2005	50	100%	\$5,487.17	50	2.81	\$130	339	6,148	0%	-	-
UTILSER TANK RENOVATION-APP. #1	7/15/2005	50	100%	\$11,888.00	50	2.46	\$232	570	11,019	0%	-	-
heavy equipment rental - trencher	8/17/2005	50	100%	\$14,850.00	50	2.41	\$297	717	14,133	0%	-	-
United Trencher Rental	8/15/2005	20	100%	\$3,172.85	30	2.38	\$409	971	2,202	0%	-	-
water line	9/16/2005	20	100%	\$4,024.00	20	2.29	\$201	461	3,563	0%	-	-
UTILCOM TANK #2 RENOVATION	10/3/2005	50	100%	\$2,572.50	50	2.24	\$51	115	2,457	0%	-	-
UNITREN compressor, air pavement breaker	10/14/2005	50	100%	\$12,750.00	50	2.21	\$255	564	12,186	0%	-	-
SMITHUM BOOSTER PUMP	1/2/2006	10	100%	\$1,620.65	10	1.89	\$162	323	1,298	0%	-	-
PROGWAT Pump, Headers	1/11/2006	10	100%	\$919.08	10	1.81	\$92	176	743	0%	-	-
PROGWAT New Filler Housing	5/29/2006	10	100%	\$2,750.38	10	1.59	\$276	439	2,311	0%	-	-
PROGWAT Rebuild Tank/No Pump	8/2/2006	10	100%	\$11,057.90	10	1.41	\$1,068	1,559	9,498	0%	-	-
PROGWAT New Filler Housing for Reverse Osmosis	8/24/2006	10	100%	\$935.28	10	1.35	\$94	126	809	0%	-	-
10/2/2006	10/2/2006	20	100%	\$3,577.85	20	1.25	\$179	223	3,355	0%	-	-
Ultrafiltration Unit	2/26/2007	20	0%	\$277,659.48	20	0.86	\$0	0	0	0%	-	-

Depreciation

Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 26-Apr-10 38220-R (WATER) TRC CLIPS
 Date Examined: 26-Apr-10 6:58 PM
 Date Referenced: 31-Dec-07
 Preliminary - Subject To Change
 version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	% Used & Useful	Ver. Rest. Original Cost	Economic Life, yrs	Actual Depr. Life	Annual Depr.	Accum. Depr.	Net Plant*	% of Plant paid for by Developer	Contributions In Aid of Construction: Developer \$	Contributions In Aid of Construction: Customer \$
SMITUM Motor, Pump and Assembly	2/27/2007	10	100%	\$5,438.51	10	0.64	\$543	458	4,874	0%	-	-
Installation 100,000 gal GST	4/11/2007	50	100%	\$65,169.00	50	0.72	\$1,323	957	65,212	0%	-	-
MORRISUP Tank Fill Lines for Ground Storage	5/6/2007	50	100%	\$1,469.35	50	0.65	\$29	0	1,451	0%	-	-
JACOBF Wiring for New LUF System	5/29/2007	20	0%	\$3,463.50	20	0.55	\$227	125	4,410	0%	-	-
MORRISUP Meter for Product Water	6/12/2007	20	100%	\$4,536.80	20	0.55	\$227	125	4,410	0%	-	-
CACOONC Slab for New Storage Tanks	6/12/2007	50	100%	\$4,620.00	50	0.55	\$227	125	4,410	0%	-	-
LAYNCHR Hydraulic CPA2 Elements/RO Membrane	6/21/2007	20	100%	\$23,997.40	20	0.53	\$1,200	634	23,363	0%	-	-
RUSSTUR Pad Bull for Storage Tank	7/11/2007	50	100%	\$2,480.00	50	0.47	\$50	23	2,457	0%	-	-
MORRISUP Raw Water Line	8/28/2007	50	100%	\$8,961.95	50	0.34	\$172	69	8,923	0%	-	-
WALLELE Electrical Work on Flow Meters	9/5/2007	20	100%	\$1,790.43	20	0.32	\$90	28	1,762	0%	-	-
USABLU Chemical Feed Pump	9/19/2007	5	100%	\$384.46	5	0.31	\$79	24	370	0%	-	-
Hose A	10/1/2007	7	100%	\$659.01	7	0.25	\$94	23	639	0%	-	-
KOKOPEL Raw Water Intake Line	10/5/2007	50	100%	\$6,868.46	50	0.24	\$137	33	6,835	0%	-	-
MORRISUP Raw Water Line	10/19/2007	50	100%	\$1,092.50	50	0.20	\$22	4	1,078	0%	-	-
PROGWAT Rebutal Pumps for Back Ups	11/26/2007	10	100%	\$3,720.86	10	0.10	\$372	38	3,895	0%	-	-
UNITEOU Trencher	12/17/2007	20	100%	\$1,368.14	20	0.04	\$68	3	1,366	80%	1,092	-
Trencher	12/31/2007	20	100%	\$1,854.88	20	0.00	\$95	0	1,895	80%	1,516	-
Trencher	12/31/2007	20	100%		20	0.00	\$0	0				
Trenched Assets												
Pending 2,500 ft. 8 feet with 3 banded wire (3200 per 50 feet)	1/1/1985	20	100%	\$ 5,225.98	20	13.00	\$266	3,853	2,077	80%	1,660	-
75,000 gallon gal. field erect with pad	1/1/1986	50	100%	\$ 16,565.10	50	22.00	\$331	7,287	9,278	100%	9,278	-
75,000 gallon gal. field erect with pad	1/1/1986	50	100%	\$ 16,565.10	50	22.00	\$331	7,287	9,278	100%	9,278	-
Pipe 2" - 8,725 feet * 12.38	1/1/1985	50	100%	\$ 46,575.27	50	23.00	\$228	21,330	25,049	100%	25,049	-
Pipe 3" - 2,774 ft * 12.77	1/1/1985	50	100%	\$ 13,646.18	50	23.00	\$273	6,276	7,370	100%	7,370	-
Pipe 4" - 50,207 ft *13.74	1/1/1985	50	100%	\$ 129,981.19	50	23.00	\$2,600	59,779	70,202	100%	70,202	-
Pipe 6" - 45,083 ft *15.41	1/1/1985	50	100%	\$ 267,626.49	50	23.00	\$5,353	123,083	144,644	100%	144,644	-
Pipe 8" - 8,885 ft *21.83	1/1/1985	50	100%	\$ 77,891.54	50	23.00	\$1,160	28,671	31,321	100%	31,321	-
Pipe 12" - 4,200 ft *28.53	1/1/1985	50	100%	\$ 46,159.88	50	23.00	\$923	21,229	24,831	100%	24,831	-
Reclassified Assets												
50 hp pump J & J Clified Invoice no. 88318	10/26/2007	10	100%	\$ 1,513.33	10	0.18	\$151	27	1,486			
Raw Water Header Jonny's welding Invoice No. 206	11/20/2007	10	100%	\$ 2,744.62	10	0.11	\$274	31	2,714			
Flow Meter Pump replacement Progressive Water Invoice No. 191	10/30/2007	10	100%	\$ 7,082.36	10	0.17	\$708	120	6,962			
Rebutal Tomkalis Pump Progressive Water Invoice No. 1937	12/3/2007	10	100%	\$ 1,738.25	10	0.94	\$174	163	1,575			
Flow Meter Chart Recorder Wellcos Controls Invoice No. 8914	5/14/2007	10	100%	\$ 4,876.58	10	0.63	\$488	309	4,568			
MORRISUP Tank Fill Lines for Ground Storage Invoice No. 06560758	6/10/2007	50	100%	\$ 2,381.00	50	0.56	\$48	27	2,354			
Lake pump repair-Smith Pump Invoice No. 159684	5/31/2007	10	100%	\$ 12,162.09	10	0.59	\$1,216	713	11,450			
Kokopelli Inc. laser inside GST Invoice No. 522	6/19/2007	50	100%	\$ 9,322.62	50	0.28	\$186	53	9,270			

Depreciation

Utility Name:
 Docket Number:
 Date Examined:
 Date Referenced:

DOUBLE DIAMOND UTILITIES CO
 36230-R (WATER) THE CLIFFS
 28-Apr-10 6:58 PM
 31-Dec-07

Preliminary - Subject To Change

version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Original Cost	% Used & Useful	Ver./Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant	% of plant paid for by developer	Contributions in Aid of Construction:	
												Developer	Customer \$
Program Invoice 13821	2/18/2007	10	\$ 2,938,42	100%	2,938	10	0.86	\$294	253	2,685			
Total			1,809,644		1,823,711			45,097	484,814	858,897			447,600

Trended Assets	Current HW Index	Install HW Index	HW Line No	Handy Whitman Index	Current Cost per unit	Number of units	Current Cost	Invoiced	Trended Orig Cost-Invoiced
75,000 gallon gal. field erect with pad	722	184	23	0.255	\$65,000.00	1.00	\$65,000.00		\$ 15,955
Pipe 2" - 8,725 feet * 12.38	370	163	38	0.385	\$12,38	9,725.00	\$120,385.50		\$ 46,379
Pipe 3" - 2,774 ft * 12.77	379	146	38	0.385	\$13.74	2,774.00	\$38,123.88		\$ 13,946
Pipe 4" - 50,207 ft * 13.74	379	146	38	0.385	\$15.41	50,207.00	\$773,947.18		\$ 285,745
Pipe 6" - 45,083 ft * 15.41	379	146	38	0.385	\$21.83	45,083.00	\$984,728.03		\$ 287,828
Pipe 8" - 4,895 ft * 26.53	379	146	38	0.385	\$28.53	4,895.00	\$139,538.85		\$ 57,892
Total Pipe installed						4,200.00	\$119,928.00		\$ 46,160
							0		\$ 135,783.53
									Total trended value= \$ 726,808
									Total trended pipe cost= \$ 697,548

Pipe Invoiced prices
\$9,697.50
\$9,697.50
\$4,146.00
\$1,557.50
\$595.78
\$6,495.88
\$362.77
\$286.43
\$4,265.00
\$12,142.50
\$4,170.00
\$200.00
\$9,739.63
\$1,021.88
\$1,687.74
\$9,219.64
\$740.43
\$5,562.50
\$742.50
\$750.00
\$964.65

Depreciation

Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 0322CR (WATER) The Cliffs
 Date Examined: 28-Apr-10 6:58 PM
 Date Referenced: 31-Dec-07

Preliminary - Subject To Change

version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	% Used & Useful	Var. Ekt. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant	% of plant paid for by developer	Contributions in Aid of Construction:	
											Developer	Customer \$
	\$5,217.00											
	\$2,750.83											
	\$11,589.00											
	\$9,172.88											
	\$4,024.00											
	\$1,368.14											
	\$1,894.88											
	\$2,572.50											
Total = \$195,763.63												

Depreciation

Attachment BDD-3

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
 Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 38236 RE (WATER) Retail
 Date Examined: 28-Apr-10 10:50 AM
 Date Referenced: 31-Dec-07

version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Ver/Est. Original Cost	Economic Life, yrs	Actual Deprec. Life, yrs	Annual Deprec.	Accum. Deprec.	Net Plant*	% of plant paid for by developer	Contributions in Aid of Construction: Developer \$	Customer \$
8033_001 Well #1	Land	n/a	\$ 25,760.00	100%	25,760	n/a	n/a	n/a	n/a	25,760	80%	\$20,608.00	\$0.00
8034_011 Well #2	Land	n/a	\$ 31,680.00	100%	31,680	n/a	n/a	n/a	n/a	31,680	0%	\$0.00	\$0.00
8033_001 Water Plant	Land	n/a	\$ 14,880.00	100%	14,880	n/a	n/a	n/a	n/a	14,880	0%	\$11,904.00	\$0.00
pressure reducing valves	1/4/2002	50	\$ 387.35	100%	388	50	5.99	\$8	46	341	80%	\$272.90	\$0.00
piping	4/12/2002	50	\$ 9,550.23	100%	9,450	50	5.70	\$189	1,077	8,373	80%	\$6,699.76	\$0.00
piping	4/12/2002	50	\$ 982.98	100%	983	50	5.70	\$16	112	871	80%	\$668.73	\$0.00
piping	4/26/2002	50	\$ 8,939.55	100%	8,040	50	5.69	\$161	1,177	7,126	80%	\$5,700.07	\$0.00
piping	5/9/2002	50	\$ 1,566.16	100%	1,586	50	5.65	\$31	797	6,279	80%	\$4,722.85	\$0.00
piping	5/13/2002	50	\$ 7,076.09	100%	7,076	50	5.63	\$142	1,889	4,386	80%	\$3,331.23	\$0.00
manholes	5/14/2002	50	\$ 15,775.00	100%	16,775	50	5.61	\$336	2,107	16,668	80%	\$11,908.44	\$0.00
piping	5/21/2002	50	\$ 18,771.13	100%	18,771	50	5.60	\$335	2,107	16,668	80%	\$11,908.44	\$0.00
piping	5/24/2002	50	\$ 31,353.31	100%	31,353	50	5.60	\$627	5,514	27,839	80%	\$22,271.19	\$0.00
concrete blocking	5/30/2002	50	\$ 141.44	100%	141	50	5.59	\$3	16	126	80%	\$100.51	\$0.00
water and sewer mains	6/3/2002	50	\$ 10,931.78	100%	10,992	50	5.58	\$220	1,228	9,766	80%	\$7,812.81	\$0.00
mains	6/13/2002	50	\$ 97.69	100%	98	50	5.58	\$2	11	87	80%	\$69.46	\$0.00
water and sewer engineering	6/18/2002	5	\$ 9,600.00	100%	9,600	5	5.54	\$197	9,600	0	80%	\$0.00	\$0.00
mains	6/18/2002	50	\$ 7,837.50	100%	7,838	50	5.54	\$157	668	6,970	80%	\$5,575.70	\$0.00
piping	6/24/2002	50	\$ 4,555.00	100%	4,565	50	5.52	\$91	504	4,061	80%	\$3,246.86	\$0.00
mains	7/10/2002	50	\$ 2,200.00	100%	2,200	50	5.48	\$44	241	1,859	80%	\$1,567.26	\$0.00
piping	7/11/2002	50	\$ 116.15	100%	116	50	5.47	\$2	13	103	80%	\$82.75	\$0.00
mains	7/12/2002	50	\$ 4,091.25	100%	4,091	50	5.46	\$80	437	3,564	80%	\$2,851.50	\$0.00
lines	7/29/2002	50	\$ 4,592.50	100%	4,593	50	5.42	\$82	488	4,094	80%	\$3,275.47	\$0.00
PT, 8,000 gallons	8/7/2002	50	\$ 15,776.00	15%	2,368	50	5.40	\$47	256	2,111	80%	\$1,686.70	\$0.00
piping	8/9/2002	50	\$ 5,570.00	100%	5,570	50	5.40	\$111	601	4,969	80%	\$3,975.06	\$0.00
lines	8/19/2002	50	\$ 1,457.50	100%	1,459	50	5.37	\$28	156	1,301	80%	\$1,040.86	\$0.00
storage tank, 100,000 gallons	8/23/2002	50	\$ 50,693.81	12%	6,092	50	5.36	\$122	651	5,431	80%	\$4,344.51	\$0.00
lines	8/31/2002	5	\$ 10,003.13	100%	10,003	50	5.34	\$200	1,089	8,914	80%	\$7,147.59	\$0.00
CON	9/3/2002	5	\$ 420.00	100%	420	5	5.33	\$84	420	0	80%	\$0.00	\$0.00
heavy equipment rental	9/3/2002	20	\$ 1,147.13	100%	1,147	20	5.33	\$57	395	642	80%	\$517.38	\$0.00
lines	9/9/2002	50	\$ 7,255.00	100%	7,255	50	5.31	\$144	765	6,440	80%	\$5,152.01	\$0.00
paint well house	9/13/2002	20	\$ 230.00	100%	230	20	5.30	\$13	66	184	80%	\$147.02	\$0.00
lines	9/17/2002	50	\$ 8,650.00	100%	8,635	50	5.29	\$173	913	7,722	80%	\$6,177.56	\$0.00
lines	9/18/2002	50	\$ 560.74	100%	561	50	5.28	\$11	56	501	80%	\$401.18	\$0.00
lines	9/27/2002	50	\$ 30,428.00	100%	30,428	50	5.26	\$609	3,201	27,227	80%	\$21,761.87	\$0.00
lines	9/30/2002	50	\$ 18,645.00	100%	18,645	50	5.25	\$373	1,858	16,787	80%	\$13,349.46	\$0.00
lines	10/6/2002	50	\$ 12,897.50	100%	12,898	50	5.23	\$258	1,349	11,549	80%	\$9,238.88	\$0.00
flanges	10/19/2002	50	\$ 13,030.64	100%	13,031	50	5.21	\$261	1,357	11,674	80%	\$9,336.82	\$0.00
lines	10/21/2002	50	\$ 15,922.50	100%	15,923	50	5.19	\$318	1,654	14,269	80%	\$11,414.85	\$0.00
piping and fittings	10/25/2002	50	\$ 2,839.02	100%	2,839	50	5.18	\$57	234	2,545	80%	\$2,035.79	\$0.00
installation	10/26/2002	10	\$ 111.45	100%	111	10	5.18	\$11	56	54	80%	\$42.88	\$0.00
well #1	10/31/2002	20	\$ 173,141.72	100%	173,142	20	5.17	\$8,057	44,725	128,416	80%	\$102,733.12	\$0.00
piping	10/31/2002	50	\$ 236.52	100%	237	50	5.17	\$5	23	203	80%	\$162.49	\$0.00
lines	11/6/2002	50	\$ 2,565.00	100%	2,565	50	5.15	\$52	266	2,319	80%	\$1,854.89	\$0.00

Depreciation

Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 38220-R (WATER) Retiree
 Date Examined: 29-Apr-10 10:50 AM
 Date Referenced: 31-Dec-07

version: 2007/04/03

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Original Cost	% Used & Useful	Ver. Rest. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant	% of plant paid for by developer	Contributions in Aid of Construction:	
												Developer \$	Customer \$
piping	11/6/2002	50	\$ 5,965.07	100%	6,961	50	5.19	\$139	717	6,244	80%	\$4,995.28	
Tank Pad	11/25/2002	50	\$ 7,120.00	100%	7,120	50	5.10	\$142	726	6,394	80%	\$5,115.25	
piping and elbows	12/30/2002	50	\$ 3,814.88	100%	18,015	50	5.08	\$378	1,910	16,105	80%	\$13,523.84	
tank parts	12/11/2002	50	\$ 2,614.63	100%	162	50	5.05	\$3	16	145	80%	\$116.23	
sleeves	12/12/2002	50	\$ 2,442.00	100%	2,442	50	5.05	\$48	247	2,195	80%	\$1,796.23	
haul trench material	12/12/2002	50	\$ 5,735.69	100%	5,736	50	5.05	\$115	579	5,156	80%	\$4,124.94	
booster station	12/16/2002	10	\$ 4,650.00	100%	4,650	10	5.03	\$465	2,341	2,309	80%	\$1,847.01	
booster pumps (2)	12/16/2002	10	\$ 5,328.07	100%	5,328	10	5.03	\$533	2,665	2,663	80%	\$2,116.35	
flittings	12/19/2002	50	\$ 3,708.22	100%	1,708	50	5.03	\$34	172	1,536	80%	\$1,229.04	
lullies	12/19/2002	50	\$ 713.57	100%	714	50	5.03	\$14	72	642	80%	\$513.40	
pump house	12/23/2002	50	\$ 3,575.00	100%	3,575	50	5.02	\$72	359	3,216	80%	\$2,572.70	
wellhouse tool	1/6/2003	20	\$ 1,895.79	100%	1,590	20	4.98	\$79	397	1,193	80%	\$954.27	
flittings	1/6/2003	20	\$ 150.00	100%	150	20	4.98	\$8	37	113	80%	\$90.10	
Erect Water Storage Tank	1/9/2003	50	\$ 5,117.45	100%	5,117	50	4.98	\$102	509	4,608	80%	\$3,688.41	
electrical for pump station	1/15/2003	50	\$ 11,925.00	12%	1,425	50	4.98	\$29	142	1,283	80%	\$1,026.51	
Concrete for pump station	1/15/2003	20	\$ 15,784.00	100%	168	50	4.96	\$3	17	151	80%	\$121.14	
hoisting service to set tank	1/23/2003	20	\$ 380.00	100%	180	20	4.93	\$7	32	86	80%	\$78.39	
wip piping	1/27/2003	50	\$ 380.00	100%	139	50	4.82	\$3	14	125	80%	\$98.97	
paint booster pump house	1/28/2003	20	\$ 450.00	100%	450	20	4.81	\$23	111	339	80%	\$271.54	
wip appurtenances	1/31/2003	20	\$ 130.50	100%	131	20	4.80	\$7	32	99	80%	\$78.83	
pipe and fittings	2/6/2003	50	\$ 5,792.69	100%	5,293	50	4.80	\$108	518	4,774	80%	\$3,818.37	
Pipe	2/7/2003	20	\$ 2,609.26	100%	2,609	20	4.80	\$52	255	2,354	80%	\$1,893.04	
flume sand at well	2/11/2003	20	\$ 111.80	100%	112	20	4.88	\$6	27	84	80%	\$67.60	
Well No. 1 piping	2/18/2003	20	\$ 9,174.93	100%	8,175	20	4.88	\$8	27	84	80%	\$67.60	
pipe and fittings	2/24/2003	50	\$ 1,555.38	100%	1,555	50	4.85	\$31	151	1,405	80%	\$1,125.63	
Shunting Supplies	2/27/2003	20	\$ 61.52	100%	62	20	4.84	\$1	6	56	80%	\$44.45	
heavy equipment rental	4/11/2003	20	\$ 11,471.25	100%	11,471	20	4.72	\$574	2,709	8,762	80%	\$7,056.95	
fence for well	4/22/2003	20	\$ 3,513.97	100%	3,514	20	4.69	\$176	824	2,690	80%	\$2,151.40	
wip fence	5/29/2003	20	\$ 4,120.00	100%	4,120	20	4.59	\$205	846	3,274	80%	\$2,598.34	
Heavy equipment rental	6/10/2003	20	\$ 2,867.81	100%	2,868	20	4.55	\$143	654	2,214	80%	\$1,771.33	
water meter and vaults	6/13/2003	20	\$ 3,609.00	100%	3,609	20	4.55	\$180	821	2,788	80%	\$2,230.32	
flittings	7/20/2003	50	\$ 345.76	100%	346	50	4.45	\$7	315	3	80%	\$251.69	
engineering	7/29/2003	50	\$ 91.75	100%	92	50	4.42	\$2	8	84	80%	\$66.90	
well site survey	11/18/2003	5	\$ 900.00	100%	900	5	4.12	\$180	741	159	80%	\$127.05	
piping	12/9/2003	5	\$ 435.00	100%	435	5	4.08	\$87	355	80	80%	\$64.38	
water main	1/12/2004	50	\$ 8,531.04	100%	8,531	50	3.97	\$171	677	7,854	80%	\$6,283.33	
piping	1/15/2004	50	\$ 10,000.00	100%	10,000	50	3.98	\$200	782	9,218	80%	\$7,385.37	
hydrants	1/27/2004	50	\$ 39,636.98	100%	39,637	50	3.83	\$312	3,112	36,525	80%	\$29,218.70	
water main	1/30/2004	20	\$ 7,232.55	100%	7,233	20	3.82	\$365	1,435	5,801	80%	\$4,712.42	
water main	2/2/2004	50	\$ 50,000.00	100%	50,000	50	3.81	\$1,000	3,810	46,190	80%	\$36,872.28	
appurtenances	2/6/2004	50	\$ 445.67	100%	446	50	3.90	\$9	35	411	80%	\$328.74	
Drill	2/7/2004	10	\$ 394.20	100%	184	10	3.90	\$19	76	119	0%	\$0.00	
flittings	2/13/2004	50	\$ 235.42	100%	233	50	3.88	\$6	23	271	80%	\$216.52	

Depreciation

Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 39220-R (WATER) Renewal
 Date Examined: 29-Apr-10 10:50 AM
 Date Referenced: 31-Dec-07

version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Year-End Original Cost	Economic Life, yrs	Actual Deprec. Life, yrs	Annual Deprec.	Accum. Deprec.	Net Plant*	% of plant paid for by developer	Contributions in Aid of Construction:	
												Developer \$	Customer \$
plan submittal - well #2	3/1/2004	5	\$ 1,800.00	100%	1,800	5	3.60	\$360	1,380	420	0%	\$0.00	\$0.00
water main	3/10/2004	50	\$ 32,000.00	100%	32,000	50	3.61	\$640	2,437	29,563	80%	\$23,650.12	\$8,349.88
hydrants	3/22/2004	20	\$ 18,865.42	100%	18,865	20	3.78	\$943	3,561	15,302	80%	\$12,241.99	\$3,060.01
pipng	3/23/2004	50	\$ 12,000.00	100%	12,000	50	3.77	\$240	905	11,095	80%	\$8,875.63	\$2,124.37
watermain	4/6/2004	50	\$ 27,500.00	100%	27,500	50	3.74	\$551	2,058	25,472	80%	\$20,377.65	\$5,092.35
apertunances	4/12/2004	50	\$ 1,280.00	100%	1,280	50	3.72	\$256	97	1,201	80%	\$981.18	\$218.82
watermain	4/19/2004	50	\$ 463.56	100%	463	50	3.70	\$93	34	431	80%	\$344.74	\$96.76
power to well #2	5/7/2004	50	\$ 32,950.00	100%	32,950	50	3.69	\$659	2,430	30,520	80%	\$24,415.75	\$6,104.25
electric trench for well #2	8/9/2004	20	\$ 61,950.00	100%	61,951	20	3.65	\$1,239	11,196	50,755	80%	\$40,566.75	\$10,188.25
well #2	8/12/2004	20	\$ 1,300.00	100%	1,300	20	3.39	\$65	220	1,080	0%	\$0.00	\$0.00
well service	9/7/2004	20	\$ 209,569.00	100%	209,569	20	3.33	\$1,028	84,264	125,305	0%	\$0.00	\$0.00
W/P pressure switch	9/13/2004	20	\$ 474.64	100%	475	20	3.31	\$95	663	1,145	0%	\$0.00	\$0.00
CODEXCA EMERGENCY WELLS IN	10/19/2004	20	\$ 1,500.00	100%	1,500	20	3.20	\$75	78	398	0%	\$0.00	\$0.00
fillings	10/26/2004	50	\$ 1,012.39	100%	1,012	50	3.16	\$203	240	1,260	0%	\$0.00	\$0.00
water main	11/7/2005	50	\$ 19,000.00	100%	19,000	50	2.95	\$380	64	948	80%	\$758.42	\$1,189.58
fillings	1/24/2005	50	\$ 11,088.27	100%	11,088	50	2.85	\$222	2,381	10,447	80%	\$8,357.63	\$2,089.37
fillings	2/8/2005	50	\$ 40,705.61	100%	40,707	50	2.92	\$514	2,381	38,326	80%	\$30,690.68	\$7,635.32
fillings	2/15/2005	50	\$ 5,337.09	100%	5,337	50	2.89	\$117	365	5,971	80%	\$4,786.74	\$1,184.26
water main	2/23/2005	50	\$ 2,546.17	100%	2,546	50	2.87	\$147	422	6,924	80%	\$5,539.59	\$1,384.41
water main	3/8/2005	50	\$ 26,265.00	100%	26,265	50	2.85	\$536	1,537	25,268	80%	\$20,288.58	\$4,979.42
pipng	3/12/2005	50	\$ 32,869.00	100%	32,869	50	2.81	\$567	1,848	31,021	80%	\$24,876.46	\$6,144.54
pipng	3/19/2005	50	\$ 6,748.43	100%	6,748	50	2.81	\$135	379	6,370	80%	\$5,095.73	\$1,274.27
pipng	3/19/2005	50	\$ 2,884.00	100%	2,884	50	2.80	\$58	161	2,723	80%	\$2,178.21	\$505.79
pipng	3/25/2005	50	\$ 14,033.75	100%	14,034	50	2.79	\$227	832	10,688	80%	\$8,558.75	\$2,129.00
pipng	3/30/2005	50	\$ 14,471.50	100%	14,472	50	2.77	\$291	777	13,257	80%	\$10,695.48	\$2,561.52
pipng	4/6/2005	50	\$ 15,973.50	100%	15,974	50	2.75	\$319	797	13,674	80%	\$10,939.48	\$2,734.02
pipng	4/19/2005	50	\$ 15,450.00	100%	15,450	50	2.73	\$319	872	15,101	80%	\$12,081.17	\$3,019.83
pipe and fillings	4/21/2005	50	\$ 1,536.00	100%	1,536	50	2.71	\$309	838	14,612	80%	\$11,689.97	\$2,922.03
pipng	4/22/2005	50	\$ 2,716.50	100%	2,717	50	2.69	\$156	63	1,465	80%	\$1,162.59	\$349.41
pipng	4/25/2005	50	\$ 1,294.51	100%	1,294	50	2.68	\$156	419	7,358	80%	\$5,896.34	\$1,461.66
pipng	4/28/2005	50	\$ 6,922.30	100%	6,923	50	2.67	\$258	69	1,225	80%	\$880.04	\$1,041.96
hydrant	4/29/2005	20	\$ 2,025.00	100%	2,025	20	2.67	\$109	372	6,951	80%	\$5,264.75	\$1,686.25
bone	5/6/2005	50	\$ 4,250.00	100%	4,250	50	2.65	\$85	271	1,754	80%	\$1,403.56	\$316.44
pipng	5/13/2005	50	\$ 2,781.00	100%	2,781	50	2.63	\$56	226	4,024	80%	\$3,219.80	\$704.20
hydrant and appurtances	5/23/2005	50	\$ 2,847.89	100%	2,848	50	2.61	\$57	146	2,655	80%	\$2,107.61	\$547.28
hydrant	5/27/2005	20	\$ 750.00	100%	750	20	2.60	\$38	148	2,699	80%	\$2,158.55	\$540.45
force at well#2	6/28/2005	20	\$ 720.00	100%	720	20	2.60	\$38	148	2,699	80%	\$2,158.55	\$540.45
water treatment plant repair	7/5/2005	20	\$ 406.48	100%	406	20	2.51	\$38	60	650	0%	\$0.00	\$0.00
pipng	7/11/2005	50	\$ 2,133.66	100%	2,134	50	2.49	\$20	51	356	0%	\$0.00	\$0.00
pipng	7/21/2005	50	\$ 1,737.43	100%	1,737	50	2.47	\$34	106	2,028	80%	\$1,622.53	\$405.47
JLMYERS REPAIRSINSTALL DEEP WELL#2	1/22/2006	20	\$ 3,204.46	100%	3,204	20	2.44	\$99	65	1,652	80%	\$1,321.98	\$330.48
LANELOY WATER WELL PIPING SIMULATIN	1/31/2006	20	\$ 1,409.30	100%	1,409	20	1.99	\$161	321	2,699	0%	\$0.00	\$0.00
JLMYERS MATERIALSREPAIR WTR WELL1	2/22/2008	20	\$ 18,294.23	100%	18,294	20	1.91	\$915	1,746	18,549	0%	\$0.00	\$0.00

Depreciation

3 of 6

Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 36228-R (WATER) Retail
 Date Examined: 28-Apr-10 10:50 AM
 Data Referenced: 31-Dec-07

version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Year First Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant*	% of plant paid for by developer	Contributions in Aid of Construction:	
												Developer \$	Customer \$
pipe	3/15/2006	50	\$ 45,936.75	100%	45,937	50	1.80	\$918	1,650	44,287	80%	\$35,429.34	
heavy equipment rental	3/30/2006	20	\$ 15,765.00	100%	15,265	20	1.75	\$763	1,339	13,928	80%	\$11,140.42	
heavy equipment rental	3/31/2006	20	\$ 4,823.44	100%	4,823	20	1.75	\$241	423	4,401	80%	\$3,520.68	
pipe	4/12/2006	50	\$ 16,698.55	100%	16,309	50	1.72	\$332	571	16,037	80%	\$12,825.94	
heavy equipment rental	5/30/2006	20	\$ 9,095.63	100%	9,086	20	1.59	\$455	722	8,373	80%	\$6,699.77	
piping and appurtenances	6/15/2006	50	\$ 6,305.48	100%	6,305	50	1.54	\$128	195	6,111	80%	\$4,888.60	
heavy equipment rental	6/17/2006	20	\$ 13,656.25	100%	13,656	20	1.54	\$683	1,051	12,608	80%	\$10,084.50	
concrete	6/20/2006	20	\$ 150.94	100%	150	20	1.53	\$3	5	146	80%	\$116.59	
heavy equipment rental	7/17/2006	50	\$ 3,324.71	100%	3,325	50	1.46	\$66	87	3,238	80%	\$2,582.28	
heavy equipment rental	7/19/2006	20	\$ 27,312.50	100%	27,313	20	1.45	\$1,366	1,983	25,327	80%	\$20,261.72	
thrust blocking	7/19/2006	50	\$ 331.41	100%	331	50	1.45	\$7	10	322	80%	\$257.43	
flange and appurtenances	8/1/2006	50	\$ 172.33	100%	172	50	1.42	\$3	5	167	80%	\$133.96	
flange	8/23/2006	50	\$ 5,013.21	100%	5,013	50	1.41	\$100	441	4,872	80%	\$3,897.69	
piping and appurtenances	8/25/2006	50	\$ 1,513.24	100%	1,513	50	1.38	\$30	41	1,472	80%	\$1,177.78	
heavy equipment	8/29/2006	20	\$ 1,469.79	100%	1,470	20	1.35	\$29	40	1,430	80%	\$1,144.09	
WALLELE New Slender Panel for Pump 2	10/2/2006	20	\$ 1,515.94	100%	1,516	20	1.34	\$75	101	1,414	80%	\$1,131.57	
2007 Chevy Silverado	10/12/2006	7	\$ 2,163.00	100%	2,163	7	1.25	\$108	135	2,028	0%	\$0.00	
Repair Water Well	10/12/2006	7	\$ 6,409.72	100%	6,410	7	1.22	\$1,201	1,464	6,946	0%	\$0.00	
WALLELE Well #1 - Check Well #1 & Replace	4/30/2007	20	\$ 1,631.06	100%	1,631	20	0.87	\$82	55	1,576	0%	\$0.00	
Submittal	7/2/2007	20	\$ 3,345.93	100%	3,346	20	0.50	\$187	83	3,263	0%	\$0.00	
PULLWAY Motor Head, Check Valve, Airline, Wrap	8/27/2007	20	\$ 7,378.33	100%	7,378	20	0.34	\$369	127	7,251	0%	\$0.00	
Pap													
Total			1,705,104		1,631,643			62,676	206,774	1,424,869		446,484	

Trended Assets	Current HW Index	Install HW Index	HW Line No.	Handy Whitman Index	Current Cost Per unit	Number of units	Trended Orig. Cost-Invoiced	
							Current Cost	Invoiced
Pipe 2" - 11,712 feet * 12.38			146	0.395	\$12.38	11,712.00	\$144,994.56	\$ 55,855
Pipe 4" - 6,896 ft * 13.74			38	0.395	\$13.74	6,896.00	\$122,083.64	\$ 47,033
Pipe 6" - 57,063 ft * 15.40			38	0.395	\$15.40	57,063.00	\$878,078.20	\$ 339,842
Pipe 8" - 43,478 ft * 15.41			38	0.395	\$15.41	43,478.00	\$669,995.98	\$ 250,095
Total Pipe Installed							0	\$ 855,618.77
							Total trended value-	\$ 899,630
							Total trended pipe cost-	

Pipe Costs Invoiced
\$ 387.53
\$ 9,450.23
\$ 982.98

Depreciation

UTILITY NAME: DOUBLE DIAMOND UTILITIES CO
 Account Number: 38220R (WATER) Retail
 Date Examined: 29-Apr-10 10:50 AM
 Date Referenced: 31-Dec-07

version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Var./Est. Original Cost	Economic Life, yrs	Actual Deprac. Life	Annual Deprac.	Accum. Deprac.	Net Plant	% of plant paid for by developer	Contributions to Aid of Construction:	
												Developer \$	Customer \$
\$ 8,093.55													
\$ 1,566.16													
\$ 7,076.09													
\$ 16,775.00													
\$ 19,771.13													
\$ 31,353.31													
\$ 141.44													
\$ 10,591.78													
\$ 97.69													
\$ 7,837.50													
\$ 4,565.00													
\$ 2,700.00													
\$ 116.13													
\$ 4,001.25													
\$ 4,592.50													
\$ 5,570.00													
\$ 1,457.50													
\$ 30,003.13													
\$ 1,147.13													
\$ 7,205.00													
\$ 8,695.00													
\$ 560.74													
\$ 30,438.00													
\$ 18,645.00													
\$ 12,897.50													
\$ 13,030.64													
\$ 15,921.80													
\$ 2,839.02													
\$ 2,585.00													
\$ 9,961.07													
\$ 18,814.88													
\$ 2,442.00													
\$ 5,735.63													
\$ 1,708.72													
\$ 713.57													
\$ 3,575.00													
\$ 5,292.69													
\$ 2,609.26													
\$ 1,555.38													
\$ 345.78													
\$ 31.75													
\$ 900.00													
\$ 435.00													
\$ 8,531.04													
\$ 10,000.00													

Depreciation

Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 0220-R (WATER) Retail
 Date Examined: 28-Apr-10 10:50 AM
 Date Referenced: 31-Dec-07

version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Original Cost	% Used & Useful	Verified Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant*	% of plant paid for by developer	Contributions in Aid of Construction:	
												Developer \$	Customer \$
\$ 39,656.98													
\$ 50,000.00													
\$ 495.67													
\$ 32,000.00													
\$ 27,530.00													
\$ 1,298.00													
\$ 465.36													
\$ 34,950.00													
\$ 1,012.59													
\$ 19,000.00													
\$ 11,098.27													
\$ 40,706.62													
\$ 6,337.00													
\$ 7,346.17													
\$ 26,785.00													
\$ 32,890.00													
\$ 6,748.43													
\$ 2,864.00													
\$ 11,330.00													
\$ 14,033.75													
\$ 14,471.50													
\$ 15,973.50													
\$ 15,450.00													
\$ 1,536.00													
\$ 7,776.50													
\$ 1,294.52													
\$ 6,892.56													
\$ 4,250.00													
\$ 2,781.00													
\$ 2,047.289													
\$ 2,135.66													
\$ 1,737.43													
\$ 45,956.75													
\$ 16,608.55													
\$ 3,324.71													
\$ 5,013.21													
\$ 1,469.79													
\$ 855,616.77													

Depreciation

Attachment BDD-4

TEXAS COMMISSION ON ENVIRONMENTAL QUALITY
 Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 38222-R (WATER) White Bluff
 Date Examined: 29-Apr-10 8:16 AM
 Date Referenced: 31-Dec-07

version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Var./Est Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant*	Contributions In Aid of Construction:	
											Developer \$	Customer \$
WB 4 TR2 2.30AC Water Tanks	Land	n/a	\$ 71,410.00	100%	71,410	n/a	n/a	n/a	n/a	71,410	80%	\$57,128.00
507 120 257AC Pump Station	Land	n/a	\$ 18,900.00	100%	18,900	n/a	n/a	n/a	n/a	18,900	80%	\$15,120.00
598 18 water tower & well	Land	n/a	\$ 15,880.00	100%	15,880	n/a	n/a	n/a	n/a	15,880	0%	\$0.00
Water bore	1/23/1996	50	\$ 500.00	100%	500	50	11.92	\$10	119	381	80%	\$304.68
water line unit 33, 34, 35	2/29/1996	50	\$ 9,090.00	100%	9,090	50	11.84	\$182	2,152	6,938	80%	\$5,550.61
water bore	2/29/1996	50	\$ 1,500.00	100%	1,500	50	11.84	\$30	355	1,145	80%	\$915.94
water bore (2)	5/1/1996	50	\$ 1,000.00	100%	1,000	50	11.67	\$20	233	767	0%	\$0.00
water storage tank #2	6/19/1996	50	\$ 81,617.96	100%	81,618	50	11.53	\$1,532	19,824	62,794	80%	\$50,503.97
water line unit 36 and 38	6/30/1996	50	\$ 10,635.00	100%	10,635	50	11.50	\$213	2,446	8,189	80%	\$6,543.54
water line Unit 37	6/30/1996	50	\$ 5,105.00	100%	5,105	50	11.50	\$102	1,174	3,931	80%	\$3,144.54
water line Unit 38	6/30/1996	50	\$ 3,795.00	100%	3,795	50	11.50	\$76	873	2,922	80%	\$2,337.62
water and sewer bores	7/31/1996	50	\$ 2,000.00	100%	2,000	50	11.42	\$40	457	1,543	80%	\$1,234.66
pipe - Roban	9/11/1996	50	\$ 3,280.96	100%	3,281	50	11.30	\$58	742	2,539	80%	\$2,031.47
water line unit 40	11/1/1996	50	\$ 4,510.00	100%	4,510	50	11.16	\$90	1,007	3,503	80%	\$2,802.53
water line unit 39	12/1/1996	50	\$ 4,230.00	100%	4,230	50	11.08	\$85	897	3,333	80%	\$2,684.10
water bore (3)	12/1/1996	50	\$ 1,500.00	100%	1,500	50	11.08	\$30	332	1,168	80%	\$934.08
water bore (3)	1/15/1997	50	\$ 7,551.51	100%	7,552	50	10.96	\$151	1,655	5,897	80%	\$4,717.36
raw water intake piping	1/22/1997	20	\$ 389.88	100%	390	20	10.95	\$19	214	176	80%	\$141.07
piping	2/24/1997	50	\$ 274.29	100%	274	50	10.94	\$5	60	214	80%	\$171.96
pipe Unit 40	2/28/1997	50	\$ 6,999.51	100%	6,940	50	10.84	\$139	1,504	5,436	80%	\$4,348.67
tee and gate valves - Unit 40	2/28/1997	50	\$ 4,817.34	100%	4,817	50	10.84	\$90	1,044	3,773	80%	\$3,018.63
piping	2/28/1997	50	\$ 1,094.21	100%	1,034	50	10.84	\$21	224	810	80%	\$648.05
water line unit 40	3/29/1997	50	\$ 14,210.00	100%	14,210	50	10.76	\$284	3,057	11,153	80%	\$9,322.28
bore	4/1/1997	50	\$ 7,475.00	100%	7,475	50	10.75	\$284	1,607	5,868	80%	\$4,694.44
Water line Unit 40	4/10/1997	50	\$ 500.00	100%	500	50	10.75	\$10	107	393	80%	\$314.01
valves - Unit 41	4/18/1997	50	\$ 518.25	100%	518	50	10.72	\$10	111	407	80%	\$325.70
piping - US Filter - Unit 40	4/23/1997	50	\$ 738.27	100%	738	50	10.70	\$15	158	580	80%	\$464.19
pipe - Unit 41	6/15/1997	50	\$ 318.25	100%	318	50	10.69	\$6	68	250	80%	\$200.18
pipe - Unit 41	6/15/1997	50	\$ 1,686.54	100%	1,687	50	10.54	\$34	369	1,318	80%	\$1,064.79
pipe - Unit 41	7/2/1997	50	\$ 636.51	100%	637	50	10.54	\$13	134	502	80%	\$401.86
valves, tees - Unit 41	7/25/1997	50	\$ 331.66	100%	332	50	10.50	\$7	70	262	80%	\$209.62
water line unit 41	7/31/1997	50	\$ 175.20	100%	175	50	10.43	\$4	37	139	80%	\$110.91
bore	7/31/1997	50	\$ 2,705.00	100%	2,705	50	10.42	\$54	584	2,141	80%	\$1,713.13
water line unit 41	8/1/1997	50	\$ 1,000.00	100%	1,000	50	10.42	\$20	208	792	80%	\$633.32
gate valves - unit 41	8/20/1997	50	\$ 4,975.00	100%	4,975	50	10.41	\$98	1,015	3,960	80%	\$3,087.65
pvc pipe - Unit 41	8/20/1997	50	\$ 1,277.16	100%	1,277	50	10.36	\$28	265	1,012	80%	\$809.97
valve box lid - US Filter	8/20/1997	50	\$ 375.09	100%	375	50	10.36	\$8	78	297	80%	\$237.88
pipe - Unit 42	9/19/1997	50	\$ 1,021.50	100%	1,022	50	10.28	\$20	210	811	80%	\$848.17
waterline	2/2/1998	50	\$ 3,690.00	100%	3,690	50	9.91	\$74	731	2,959	80%	\$2,368.95
					188		8.91	\$4	37	151	80%	\$121.03

Depreciation

UTILITY Name: DOUBLE DIAMOND UTILITIES CO.
 Docket Number: 38226.R (WATER) White Bluff
 Date Examined: 29-Apr-10 8:16 AM
 Date Referenced: 31-Dec-07

DEPRECIATION ANALYSIS

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version: 2007/04/03

Description	Acquired Date	Claimed Economic Life, yrs	% Used & Useful	Year/Est Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant*	% of plant paid for by developer	Contributions In Aid of Construction:	
											Developer \$	Customer \$
pipe - Unit 42	2/10/1998	50	100%	9,802.82	50	9.89	1,938	1,938	7,864	80%	\$5,280.98	
valves - Unit 42	2/10/1998	50	100%	2,135.06	50	9.89	443	422	1,713	80%	\$1,370.32	
lines - Unit 42	2/10/1998	50	100%	621.31	50	9.89	123	123	488	80%	\$398.77	
water and sewer master plan engineering	3/15/1998	5	100%	989.75	5	9.80	--	990	0	80%	\$0.00	
pipe - Unit 42	4/16/1998	50	100%	317.34	50	9.74	35	62	256	80%	\$204.44	
backfill - Unit 42	4/15/1998	50	100%	2,187.30	50	9.71	44	425	1,782	80%	\$1,459.88	
pipe - Unit 42	4/15/1998	50	100%	2,187.75	50	9.71	44	424	1,760	80%	\$1,407.89	
valves - Unit 42	4/21/1998	50	100%	675.48	50	9.69	14	131	545	80%	\$435.61	
backfill - Unit 42	4/23/1998	50	100%	114.25	50	9.69	12	22	92	80%	\$73.69	
booster pumps engineering	5/22/1998	5	100%	9,620.00	5	9.61	192	1,849	7,771	80%	\$6,216.85	
pipe - Unit 43	6/11/1998	5	100%	12,374.86	5	9.56	--	12,375	0	80%	\$0.00	
bobcat water and sewer pipe Unit 43	6/26/1998	50	100%	2,651.55	50	9.51	353	505	2,147	80%	\$1,717.61	
valve - Unit 43	7/9/1998	20	100%	15,400.00	20	9.48	770	7,298	8,102	80%	\$6,481.28	
concrete - three invoices of \$113.21	7/13/1998	50	100%	178.78	50	9.47	4	34	145	80%	\$116.94	
booster pumps engineering	7/13/1998	5	100%	169.82	5	9.47	33	32	138	80%	\$110.13	
gate valve, sandline	7/14/1998	5	100%	9,661.00	5	9.46	--	9,661	0	80%	\$0.00	
valves - Unit 43	7/23/1998	50	100%	358.58	50	9.44	10	66	291	80%	\$232.70	
bobcat - sewer and water pipe installation	7/24/1998	50	100%	51.95	50	9.44	10	10	42	80%	\$33.72	
check and swing valves	7/28/1998	20	100%	13,117.50	20	9.43	956	6,183	6,935	80%	\$5,547.96	
fittings on booster station	7/31/1998	50	100%	195.20	50	9.42	4	37	158	80%	\$128.74	
bobcat	8/3/1998	10	100%	4,159.50	10	9.41	418	3,914	245	0%	\$0.00	
appurtenances - Unit 43	8/19/1998	50	100%	2,014.49	50	9.37	38	863	775	80%	\$919.96	
concrete backfill - Unit 44	2/25/1999	50	100%	56.61	50	9.37	4	38	164	80%	\$131.00	
trench work - Unit 44	3/15/1999	50	100%	7,293.00	50	8.85	10	10	47	80%	\$37.27	
concrete msk - Unit 44	3/17/1999	20	100%	63.64	20	8.80	123	1,283	6,010	80%	\$4,807.93	
trench work - Unit 44	3/19/1999	50	100%	3,549.00	50	8.79	33	28	36	80%	\$28.53	
trench work - Unit 44	3/29/1999	60	100%	5,674.50	60	8.76	113	624	2,925	80%	\$2,340.31	
trench work - Unit 44	4/1/1999	5	100%	622.30	5	8.75	--	623	0	80%	\$0.00	
trench work - Unit 44	4/7/1999	80	100%	2,418.00	80	8.75	48	423	1,885	80%	\$3,744.41	
see-bulls for units 42 and 43	4/14/1999	50	100%	1,990.50	50	8.71	339	336	1,584	80%	\$1,885.98	
well piping	4/16/1999	5	100%	232.50	5	8.71	--	233	0	80%	\$0.00	
piping	4/21/1999	20	100%	1,998.05	20	8.70	100	669	1,129	0%	\$0.00	
concrete - unit 44	4/23/1999	50	100%	2,409.28	50	8.69	46	469	1,880	80%	\$1,592.33	
haul material for trench fill	4/23/1999	50	100%	56.61	50	8.69	10	10	47	80%	\$37.41	
survey	5/5/1999	5	100%	565.00	5	8.68	11	89	467	80%	\$37.41	
drill and case well (Well No. 3)	5/12/1999	20	100%	175.00	20	8.64	--	175	0	0%	\$0.00	
engineering	5/13/1999	20	100%	28,965.29	20	8.64	1,445	12,480	16,425	0%	\$0.00	
	5/17/1999	5	100%	5,270.83	5	8.62	--	5,271	0	80%	\$0.00	

Depreciation

UTILITY Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 38226R (WATER) Whites Bluff
 Date Examined: 28-Apr-10 8:16 AM
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version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Ver. Rest. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant*	% of plant paid for by developer	Contributions in Aid of Construction: Developer \$	Contributions in Aid of Construction: Customer \$
well pump, electrical (well No. 3) engineering	5/19/1999	20	\$ 26,775.25	100%	26,775	20	8.62	\$1,339	11,638	15,237	0%	\$0.00	
new well electrical	6/9/1999	5	\$ 8,979.16	100%	8,979	5	8.98		8,979	0	0%	\$0.00	
booster pumps (2x25 HP)	5/16/1999	20	\$ 4,132.00	100%	4,132	20	8.56	\$207	1,769	2,363	0%	\$0.00	
well piping	5/30/1999	10	\$ 6,127.41	100%	6,127	10	8.54	\$313	6,943	1,165	0%	\$0.00	
well piping	6/30/1999	20	\$ 482.65	100%	483	20	8.50	\$22	184	249	0%	\$0.00	
well #3 piping and meter	6/30/1999	20	\$ 94.56	100%	95	20	8.50	\$5	40	54	0%	\$0.00	
new well tie-in	7/2/1999	20	\$ 3,147.25	100%	3,147	20	8.50	\$157	1,337	1,810	0%	\$0.00	
water line piping	7/6/1999	20	\$ 1,193.00	100%	1,193	20	8.48	\$60	505	687	0%	\$0.00	
hydropneumatic pressure tank - 6000 gallon	7/6/1999	50	\$ 518.93	100%	519	50	8.48	\$10	88	431	80%	\$344.67	
fence for new well	7/16/1999	50	\$ 27,576.00	100%	27,578	50	8.46	\$552	4,886	22,910	0%	\$0.00	
block for pump house #1	7/28/1999	20	\$ 1,235.40	100%	1,225	20	8.43	\$61	518	709	0%	\$0.00	
air compressor for booster station	8/3/1999	50	\$ 3,264.33	100%	3,264	50	8.41	\$65	549	2,715	0%	\$0.00	
(2)		10	\$ 1,169.10	100%	1,169	10	8.41	\$117	983	188	0%	\$0.00	
booster station piping	8/3/1999	20	\$ 22,476.81	100%	22,477	20	8.41	\$1,124	8,449	13,028	0%	\$0.00	
foundation for booster station	8/6/1999	50	\$ 2,137.50	100%	2,138	50	8.40	\$43	359	1,778	0%	\$0.00	
fence for booster station	8/6/1999	20	\$ 139.30	100%	139	20	8.40	\$7	59	81	0%	\$0.00	
air compressor fittings	8/10/1999	10	\$ 630.00	100%	630	10	8.39	\$63	529	101	0%	\$0.00	
pipe and fittings for booster station	8/10/1999	20	\$ 158.01	100%	158	20	8.39	\$8	66	92	0%	\$0.00	
water pipe appurtenances	8/10/1999	50	\$ 146.41	100%	146	50	8.39	\$3	25	122	80%	\$97.47	
booster station piping	8/17/1999	50	\$ 2,560.59	100%	2,581	50	8.39	\$52	453	2,148	0%	\$0.00	
appurtenances	9/16/1999	20	\$ 148.00	100%	148	20	8.38	\$7	62	86	0%	\$0.00	
booster pump repair	8/19/1999	10	\$ 788.31	100%	788	10	8.37	\$79	690	129	0%	\$0.00	
concrete blocking	8/20/1999	50	\$ 132.61	100%	133	50	8.36	\$3	22	110	80%	\$88.34	
crad boxes	8/20/1999	50	\$ 1,500.00	100%	1,500	50	8.36	\$30	251	1,249	80%	\$699.46	
water piping	8/23/1999	50	\$ 281.98	100%	282	50	8.35	\$6	47	235	80%	\$197.91	
timers for well pumps	9/1/1999	20	\$ 437.93	100%	437	20	8.33	\$22	182	255	0%	\$0.00	
fence and gate at well #1	9/10/1999	20	\$ 950.00	100%	950	20	8.31	\$18	145	235	0%	\$0.00	
lumber for booster station	9/10/1999	20	\$ 224.67	100%	225	20	8.31	\$11	85	131	0%	\$0.00	
cleaves for water and sewer mains	9/21/1999	50	\$ 4,584.00	100%	4,584	50	8.28	\$92	759	3,825	80%	\$3,060.17	
fence for booster station	9/25/1999	20	\$ 92.73	100%	93	20	8.27	\$5	38	54	0%	\$0.00	
shingles for booster station	10/7/1999	20	\$ 176.65	100%	177	20	8.25	\$9	73	104	0%	\$0.00	
waco paving - unit 45 water and wastewater	10/30/1999	50	\$ 2,919.00	100%	2,919	50	8.17	\$58	477	2,442	80%	\$1,953.64	
waco paving - haul trench fill for unit 45	10/30/1999	50	\$ 255.00	100%	255	50	8.17	\$5	42	213	80%	\$170.67	
Repair to Well Pump	2/17/2000	20	\$ 8,624.33	100%	8,624	20	7.87	\$431	3,393	5,231	0%	\$0.00	
2000 John Deere Backhoe	4/4/2000	15	\$ 24,850.79	100%	24,851	15	7.74	\$1,657	12,823	12,028	0%	\$0.00	

Depreciation

Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 38220-R (WATER) White Bluff
 Date Examined: 29-Apr-10 8:16 AM
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DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Lifs, yrs	Claimed Original Cost	% Used & Useful	Ver. Est. Original Cost	Economic Lifs, yrs	Actual Deprec. Lifs	Annual Deprec.	Accum. Deprec.	Net Plant	% of plant paid for by developer	Contributions in Aid of Construction: Developer \$	Customer \$
water line piping	6/2/2000	50	\$ 247,771	100%	248	50	7.68	\$5	38	210	80%	\$168,17	
well #4 piping	6/8/2000	20	\$ 4,054.77	100%	4,055	20	7.95	\$203	1,533	2,522	0%	\$0.00	
water line piping	7/10/2000	50	\$ 1,952.45	100%	1,952	50	7.47	\$39	203	1,669	80%	\$1,335.27	
water tank slab	8/6/2000	50	\$ 11,500.00	100%	11,500	50	7.40	\$230	1,702	9,798	0%	\$0.00	
water piping	8/9/2000	50	\$ 844.84	100%	845	50	7.39	\$17	125	720	80%	\$575.91	
storage tank piping	8/24/2000	20	\$ 2,564.25	100%	2,564	20	7.35	\$128	845	1,622	0%	\$0.00	
water line piping	9/9/2000	50	\$ 2,113.05	100%	2,113	50	7.31	\$44	324	1,889	0%	\$0.00	
storage tank, 250,000 gallons	9/18/2000	50	\$ 2,024.60	100%	2,025	50	7.28	\$40	285	1,739	80%	\$1,333.77	
repairs to well #2	9/29/2000	50	\$ 71,887.13	100%	71,887	50	7.25	\$1,438	10,427	81,460	0%	\$0.00	
chlorine fittings	10/14/2000	20	\$ 15,330.02	100%	15,230	20	7.21	\$762	5,482	9,739	0%	\$0.00	
water piping est.	10/20/2000	5	\$ 393.88	100%	394	5	7.20	--	564	0	80%	\$0.00	
fence around storage tank	10/20/2000	50	\$ 214.09	100%	214	50	7.20	\$4	31	163	0%	\$0.00	
piping for new storage tank	10/24/2000	20	\$ 468.59	100%	469	20	7.18	\$23	188	300	0%	\$0.00	
water piping est.	10/27/2000	50	\$ 3,188.79	100%	3,189	50	7.18	\$64	458	2,731	0%	\$0.00	
well screen and piping	11/7/2000	50	\$ 298.77	100%	299	50	7.16	\$6	45	258	0%	\$0.00	
piping	11/29/2000	20	\$ 10,123.92	100%	10,124	20	7.11	\$508	3,598	6,525	0%	\$0.00	
probes in storage tank	12/8/2000	50	\$ 86.33	100%	86	50	7.06	\$2	12	74	80%	\$59.31	
fence at storage tank	12/12/2000	20	\$ 2,229.55	100%	2,230	20	7.05	\$111	785	1,444	0%	\$0.00	
piping insulation at water plant	12/31/2000	20	\$ 135.84	100%	136	20	7.05	\$7	48	86	0%	\$0.00	
piping insulation at water plant	12/31/2000	10	\$ 4,522.00	100%	4,522	10	7.00	\$145	1,016	438	0%	\$0.00	
piping	12/31/2000	50	\$ 400.00	100%	400	50	7.00	\$40	280	120	0%	\$0.00	
well #4 piping	1/17/2001	50	\$ 1,246.01	100%	1,246	50	6.95	\$25	173	1,073	0%	\$0.00	
Water Well No. 4	2/19/2001	20	\$ 903.01	100%	903	20	6.89	\$45	311	592	80%	\$568.22	
well #4 piping	2/22/2001	20	\$ 163,215.41	100%	163,215	20	6.86	\$8,161	55,924	107,291	0%	\$0.00	
water system engineering	3/8/2001	20	\$ 178.60	100%	179	20	6.81	\$9	61	118	0%	\$0.00	
piping	4/1/2001	5	\$ 28,964.71	100%	28,965	5	6.74	--	28,865	0	0%	\$0.00	
well controls	4/11/2001	50	\$ 149.97	100%	150	50	6.72	\$3	20	130	80%	\$103.85	
concrete for well#4 fence	4/18/2001	50	\$ 3,310.54	100%	3,311	50	6.70	\$196	1,109	2,201	0%	\$0.00	
piping	4/18/2001	50	\$ 3,467.48	100%	3,467	50	6.70	\$29	197	1,271	80%	\$1,016.62	
light at well #4	7/13/2001	20	\$ 156.73	100%	157	20	6.67	\$3	20	136	0%	\$0.00	
POLLWAT WELL WORK-WELL#1	8/15/2001	20	\$ 158.73	100%	159	20	6.38	\$8	51	108	0%	\$0.00	
heavy equipment rental	5/27/2002	20	\$ 5,671.36	100%	5,671	20	5.60	\$284	1,587	4,084	0%	\$0.00	
2002 Chevy 1500 Truck	5/29/2002	20	\$ 3,823.75	100%	3,824	20	5.59	\$191	1,069	2,755	80%	\$2,203.90	
WALLEE GENERATOR & TRNFR SWITCH-FINAL	8/15/2002	7	\$ 8,641.03	100%	8,641	7	5.38	\$1,254	6,388	2,203	0%	\$0.00	
WALLEE WELL #2 FOUND BAD ALTERNATR.	2/13/2003	20	\$ 1,295.00	100%	1,296	20	4.88	\$65	516	879	0%	\$0.00	
WALLEE REPLACE STARTER-WELL #1	2/13/2003	20	\$ 755.72	100%	756	20	4.88	\$38	184	571	0%	\$0.00	
WALLEE REPLACE HS900 CONTROLLER@ WELL	3/31/2003	20	\$ 779.19	100%	778	20	4.75	\$39	185	594	0%	\$0.00	
Well No. 3 Repair	6/4/2003	20	\$ 2,620.00	100%	2,620	20	4.57	\$131	589	2,021	0%	\$0.00	
	8/5/2003	20	\$ 7,852.83	100%	7,853	20	4.41	\$383	1,730	6,123	0%	\$0.00	

Depreciation

UTILITY NAME: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 38228-R (WATER) White Bluff
 Date Examined: 28-Apr-10 8:16 AM
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DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, Yrs	Claimed Original Cost	% Used & Useful	Ver./Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant*	% of plant paid for by developer	Contributions in Aid of Construction: Developer \$	Customer \$
LONESTA PMP,ADPT,UNION,GSKT,ETC well #4 pump and motor	9/29/2003	20	\$ 773.46	100%	773	20	4.25	\$89	185	609	0%	\$0.00	
well #2 repair pump and motor	3/12/2004	20	\$ 28,525.50	100%	28,526	20	3.80	\$1,426	5,424	21,102	0%	\$0.00	
2002 Chevy Truck	3/12/2004	7	\$ 15,873.46	100%	15,873	7	3.00	\$2,268	2,977	12,897	0%	\$0.00	
Well No. 4 repair	3/1/2005	20	\$ 9,646.50	100%	9,646	20	3.00	\$482	4,125	5,521	0%	\$0.00	
POLLWAT PHASE MOTOR,PIPE AIR LINE,ETC.	5/18/2005	20	\$ 8,704.40	100%	8,704	20	2.82	\$309	1,140	7,564	0%	\$0.00	
POLLWAT Service all Well #3	8/9/2005	20	\$ 12,594.83	100%	12,595	20	2.41	\$630	1,517	11,078	0%	\$0.00	
	3/1/2006	20	\$ 14,924.68	100%	14,925	20	1.83	\$746	1,369	13,556	0%	\$0.00	
WALLEE Repair booster at Well #1	3/28/2006	20	\$ 1,536.15	100%	1,536	20	1.78	\$77	195	1,401	0%	\$0.00	
LONESTA Booster Pump Well No. 4 repair	7/3/2006	10	\$ 1,054.40	100%	1,054	10	1.49	\$103	165	890	0%	\$0.00	
LONESTA O-Ring, Plug, Gasket, Dipht, Etc	7/31/2006	20	\$ 34,581.95	100%	34,582	20	1.42	\$729	1,034	33,548	0%	\$0.00	
Well Electrical	8/28/2006	10	\$ 1,260.14	100%	1,260	10	1.34	\$126	189	1,071	0%	\$0.00	
SMITPUM Well #2 Pump Repair	12/20/2006	20	\$ 3,550.00	100%	3,550	20	1.03	\$178	193	3,357	0%	\$0.00	
2006 John Deere Backhoe	5/28/2007	10	\$ 6,883.92	100%	6,884	10	0.59	\$688	498	6,387	0%	\$0.00	
	6/6/2007	15	\$ 38,562.05	100%	38,562	15	0.57	\$2,567	1,456	38,106	0%	\$0.00	
BULLSTE 20,000 Gal Hydro pneumatic Tank BS1006552	6/20/2007	50	\$ 31,535.00	100%	31,535	50	0.53	\$631	335	31,200	0%	\$0.00	
J&SPOOL Beams for the Water Plant	6/21/2007	50	\$ 1,000.00	100%	1,000	50	0.53	\$20	11	989	0%	\$0.00	
MCCUMBECH Set pressure tank @ Well #3/DOBON crane	7/2/2007	50	\$ 4,188.23	100%	4,188	50	0.50	\$84	42	4,146	0%	\$0.00	
WALLEE Well #2 Service Call	8/27/2007	20	\$ 2,246.28	100%	2,247	20	0.34	\$112	39	2,208	0%	\$0.00	
LONESTA Booster Pump, Ejector	8/27/2007	10	\$ 1,126.21	100%	1,126	10	0.34	\$113	39	1,087	0%	\$0.00	
SMITPUM Parts, Labor-Water Well CONSEW/ Installation of New Pressure Tank/Expansion	8/31/2007	10	\$ 19,203.28	100%	18,203	10	0.33	\$1,920	641	18,562	0%	\$0.00	
WALLEE Well #2 Install Breaker-New Compress	10/9/2007	50	\$ 4,278.00	100%	4,278	50	0.23	\$86	19	4,259	0%	\$0.00	
SMITPUM Repair Berkeley ACTS/UPP Mtr. Boxes, Bend, Ball Checks	10/20/2007	20	\$ 3,822.77	100%	3,823	20	0.20	\$191	38	3,785	0%	\$0.00	
	10/25/2007	10	\$ 6,487.44	100%	6,487	10	0.18	\$649	119	6,368	0%	\$0.00	
	10/30/2007	20	\$ 1,456.49	100%	1,456	20	0.17	\$73	12	1,444	0%	\$0.00	
Tranded Assets													
Well No. 1												\$0.00	
Well No. 2	4/1/1991	20	\$ 52,181.21	100%	52,181	20	17.00	\$2,609	44,345	7,836	100%	\$7,836.11	
58,000 gallon gal. field area with base	1/1/1998	20	\$ 67,114.09	100%	67,114	20	12.00	\$3,356	40,289	26,825	100%	\$26,825.83	
Pipe 2' - 40,078 feet *12.38	1/1/1991	50	\$ 21,024.93	100%	21,025	50	17.00	\$420	7,147	13,878	100%	\$13,877.89	
	1/1/1991	50	\$ 309,403.77	100%	309,404	50	17.00	\$6,198	105,176	204,228	100%	\$204,227.67	

Depreciation

Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 38226-R (WATER) White Bluff
 Date Examined: 29-Apr-10 8:16 AM
 Date Referenced: 31-Dec-07

version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Ver./Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant*	% of plant paid for by developer	Contributions in Aid of Construction: Developer \$	Customer \$
Pipe 4" - 214,561 ft *13.74	1/1/1891	50	\$ 1,294,773.97	100%	1,294,774	50	17.00	\$25,985	440,135	854,639	100%	\$54,639.46	
Reclassified Assets													
J&S Pools 19' x 70' slab Invoice No. 1002	5/8/2007	50	\$ 4,800.00	100%	4,800	50	0.65	\$86	82	4,738	100%	\$4,737.71	
Warner Electric manual transfer for generator	1/16/2007	20	\$ 2,485.00	100%	2,485	20	0.96	\$124	119	2,366	100%	\$2,366.28	
United rental Excavator installation of 6 inch well line at well No. 4	5/17/2007	50	\$ 7,316.82	100%	7,317	50	0.67	\$146	98	7,219	100%	\$7,219.06	
Consulting Environmental eng engineering for 20,000 pt	8/13/2007	50	\$ 1,361.60	100%	1,362	50	0.38	\$27	10	1,351	100%	\$1,351.16	
Backyard fence Invoice 071030a	10/30/2007	20	\$ 1,600.00	100%	1,600	20	0.17	\$80	14	1,588	100%	\$1,588.42	
Total			2,948,805		2,948,805			82,442	968,310	1,980,495		\$1,311,476.57	

Trended Assets

Well No. 1	Current HW Index	Instell HW Index	HW Line No.	Handy Whitman Index	Current Cost per unit	Number of units	Current Cost	Invoiced	Trended Orig. Cost-Invoiced
Well No. 2	596	311	17	0.522	\$100,000.00	1.00	\$100,000.00		\$ 82,181
80,000 gallon gal. field erect with base	596	320	17	0.537	\$125,000.00	1.00	\$125,000.00		\$ 87,114
Pipe 2" - 46,078 feet * 12.38	722	253	23	0.350	\$50,000.00	1.00	\$50,000.00		\$ 21,025
Pipe 4" - 214,561 ft *13.74	379	183	38	0.509	\$12,398	48,075.00	\$607,685.64		\$ 309,404
Pipe 6" - 82,283 ft *16.41	379	183	38	0.509	\$13,741	214,561.00	\$2,948,068.14		\$ 1,501,259
Total Pipe installed							\$1,287,672.83		\$ 645,543
							0	\$ 208,485.00	Total trended value= \$ 2,696,526
									Total trended pipe cost= \$ 2,488,041

Pipe Costs Invoiced
\$ 500.00
\$ 9,090.00
\$ 1,500.00
\$ 1,000.00
\$ 10,635.00
\$ 5,105.00
\$ 3,795.00
\$ 2,000.00
\$ 3,280.96
\$ 4,510.00

\$ 2,248,720.90

Depreciation

Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 36226-R (WATER) White Bluff
 Date Examined: 29-Apr-10 8:16 AM
 Date Referenced: 31-Dec-07

0

version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, Yrs	Claimed Original Cost	% Used & Useful	Var./Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant	% of plant held for by developer	Contributions in Aid of Construction:	
												Developer \$	Customer \$
\$ 4,230.00													
\$ 1,500.00													
\$ 7,351.52													
\$ 274.49													
\$ 6,939.91													
\$ 4,817.34													
\$ 1,034.21													
\$ 14,210.00													
\$ 7,475.00													
\$ 500.00													
\$ 518.29													
\$ 798.27													
\$ 318.26													
\$ 1,696.54													
\$ 634.51													
\$ 331.66													
\$ 175.20													
\$ 2,705.00													
\$ 1,600.00													
\$ 4,225.00													
\$ 1,777.16													
\$ 375.09													
\$ 1,021.50													
\$ 3,690.00													
\$ 188.68													
\$ 9,801.82													
\$ 2,135.06													
\$ 621.31													
\$ 314.25													
\$ 9,620.00													
\$ 2,651.55													
\$ 15,400.00													
\$ 178.78													
\$ 358.58													
\$ 51.95													
\$ 15,117.50													
\$ 1497.5													
\$ 201.49													
\$ 56.61													
\$ 7,293.00													
\$ 63.64													
\$ 3,549.00													

Depreciation

Utility Name: DOUBLE DIAMOND UTILITIES CO
 Docket Number: 38220-R (WATER) White Bluff
 Date Examined: 29-Apr-10 8:18 AM
 Date Referenced: 31-Dec-07

0

version: 20070403

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Ver./Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant*	% of plant paid for by developer	Contributions in Aid of Construction:	
												Developer \$	Customer \$
	\$ 5,674.50												
	\$ 7,418.00												
	\$ 1,930.50												
	\$ 292.50												
	\$ 2,409.28												
	\$ 565.00												
	\$ 518.93												
	\$ 146.41												
	\$ 1,500.00												
	\$ 261.88												
	\$ 4,584.00												
	\$ 2,919.00												
	\$ 255.00												
	\$ 247.77												
	\$ 1,962.45												
	\$ 844.84												
	\$ 2,024.60												
	\$ 149.97												
	\$ 1,457.16												
	\$ 206,485.00												

Depreciation

Attachment BDD-5

Revenue Generated by Utility Proposed Rates	
The Cliffs	
RATES	
Base Rate	
5/8"	\$ 52.00
1"	130.00
1 1/2"	260.00
2"	416.00
3"	780.00
Volumetric	
0 - 3,000	2.60
3,000 - 10,000	3.00
10,000 - 15,000	5.07
15,000 - 20,000	8.56
20,000 +	14.45
Total	
No. of Meters (Dec. 2007)	
5/8"	215
1"	12
1 1/2"	1
2"	15
3"	1
Total	244
Gallons Billed	
0 - 3,000	1,128,734
3,000 - 10,000	3,740,968
10,000 - 15,000	2,420,480
15,000 - 20,000	1,837,877
20,000 +	15,696,707
Total	24,824,766
REVENUE	
Base Rate	
5/8"	\$ 134,160
1"	18,720
1 1/2"	3,120
2"	74,880
3"	9,360
Total revenue generated by base rates	\$ 240,240
Volumetric Revenue	
0 - 3,000	2,935
3,000 - 10,000	11,223
10,000 - 15,000	12,272
15,000 - 20,000	15,732
20,000 +	226,817
Total revenue generated by Volumetric Usage	268,979
Revenue Generated by Proposed rates	\$ 509,219
Revenue Required	366,908
Over / (Under) Recovery	\$ 142,311
	-28%

Attachment BDD-6

Revenue Generated by Proposed Rates	
The Retreat/White Bluff	
RATES	
Base Rate	
5/8"	\$ 39.00
1"	97.50
1 1/2"	195.00
2"	312.00
3"	585.00
Volumetric Charge per tier	
0 - 3,000	2.00
3,000 - 10,000	2.75
10,000 - 15,000	3.80
15,000 - 20,000	5.25
20,000 +	7.25
No. of Meters (Dec. 2007)	
5/8"	585
1"	18
1 1/2"	9
2"	10
3"	-
Total	622
Gallons Billed	
0 - 3,000	2,570,087
3,000 - 10,000	15,864,813
10,000 - 15,000	9,930,078
15,000 - 20,000	8,410,509
20,000 +	52,652,017
Total	89,427,504
REVENUE	
Base Rate	
5/8"	\$ 273,780
1"	21,060
1 1/2"	21,060
2"	37,440
3"	-
Total revenue generated by base rates	\$ 353,340
Volumetric Revenue	
0 - 3,000	5,140
3,000 - 10,000	43,628
10,000 - 15,000	37,734
15,000 - 20,000	44,155
20,000 +	381,727
Total revenue generated by Volumetric Usage	512,385
Revenue Generated by Proposed rates	\$ 865,725
Revenue Required	752,618
Over / (Under) Recovery	\$ 113,107
	-13%

Attachment BDD-7

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

version:

0

Customer Meters	No.:	Multiplier:	Conn. Equiv.
Number of 5/8x3/4" connections:	529	1.00	529.00
Number of 3/4" connections:		1.50	0.00
Number of 1" connections:	18	2.50	45.00
Number of 1-1/2" connections:	6	5.00	30.00
Number of 2" connections:	9	8.00	72.00
Number of 3" connections:	0	15.00	0.00
Number of 4" connections:		25.00	0.00
Number of 6" connections:		50.00	0.00
Total =	562.00		676.00

676.00 Connection Equivalents

Utility/Customer Water Usage

Proposed Gallons Included in Minimum Bill =	0
Test Year Gallons Pumped (x 1,000) =	107,385
Test Year Gallons Billed (x 1,000) =	73,796

31.3% = percent lost

Meter Consumption

Attachment BDD-8

Double Diamond Utilities - White Bluff Monthly Water Pumped (gallons)			
	2006 (1)	2007 (1)	2008 (1)
January	Data Not Avail.	5,804,100	7,513,600
February	Data Not Avail.	6,101,300	7,332,700
March	Data Not Avail.	6,196,200	7,986,900
April	6,574,800	6,872,500	7,416,900
May	9,745,300	8,107,100	11,057,200
June	14,076,800	8,184,600	16,577,400
July	8,784,800	9,467,500	19,883,200
August	18,573,600	13,412,100	19,238,800
September	13,627,100	11,537,800	14,213,000
October	11,647,000	11,629,500	11,684,100
November	8,958,700	10,741,300	9,857,900
December	7,452,500	7,389,800	7,812,200
Total	89,440,600	107,384,900	140,943,900

Notes
(1) Source: Well Pumping Reports

DDU011422

Double Diamond Utilities The Cliffs			
Monthly Treated Water Pumped (Gallons)			
	2006 ⁽¹⁾	2007 ⁽²⁾	2008 ⁽²⁾
January		1,025,000	1,885,000
February		1,278,000	1,840,000
March		2,209,000	3,624,000
April		2,910,000	3,977,000
May		2,649,000	4,142,000
June		3,485,000	4,525,000
July		3,563,000	4,671,000
August		4,046,000	5,483,000
September		2,694,000	3,890,000
October		2,940,000	3,925,000
November		2,419,000	3,504,000
December		1,482,000	3,155,000
Total	30,175,000	37,318,000	38,728,000

NOTES
 (1) Source: Surface Water Monitoring Reports
 (2) Source: Surface Water Monitoring Report, Oct. from Internal DDU Report

DDU011560

Double Diamond Utilities The Retreat Monthly Water Pumped (Gallons)			
	2006 (1)	2007 (2)	2008 (1)
January	Data Not Avail.	Data Not Avail.	1,947,000
February	Data Not Avail.	Data Not Avail.	1,769,000
March	Data Not Avail.	Data Not Avail.	1,527,000
April	Data Not Avail.	Data Not Avail.	1,958,000
May	Data Not Avail.	Data Not Avail.	2,824,000
June	Data Not Avail.	Data Not Avail.	3,811,000
July	Data Not Avail.	Data Not Avail.	5,290,000
August	Data Not Avail.	Data Not Avail.	4,827,000
September	Data Not Avail.	Data Not Avail.	3,861,000
October	Data Not Avail.	Data Not Avail.	5,026,000
November	Data Not Avail.	2,540,000	2,250,000
December	Data Not Avail.	7,926,000	35,810,000
Total			

Notes
 (1) Source: Monthly Ground Water Report
 (2) Source: DDU Internal Documentation

DDU011866

Attachment BDD-9

Buddy Garcia, *Chairman*
Larry R. Soward, *Commissioner*
Bryan W. Shaw, Ph.D., *Commissioner*
Mark R. Vickery, P.G., *Executive Director*



TEXAS COMMISSION ON ENVIRONMENTAL QUALITY

Protecting Texas by Reducing and Preventing Pollution

July 10, 2009

TRANSMITTED BY
FACSIMILE: 214/706-7829

Mr. Randy Gracy, President
Double Diamond Utilities Co.
10100 North Central Expressway, Suite 600
Dallas, Texas 75231

Re: Water Rate/Tariff Change Application of Double Diamond Utilities Co., in Hill, Palo Pinto, and Johnson Counties, Texas; Certificate of Convenience and Necessity No. 12087, Application No. 36220-R

CN: 600672349 RN: 101458115

Dear Mr. Gracy:

This letter is to inform you that Mr. Brian Dickey and I will be visiting your office on July 22-23, 2009, to perform an audit/review of the books and records for Double Diamond Utilities Company, Inc., (DDU). Failure to provide this information may result in disallowance of the unsupported expenses.

The scope of the audit will include picking up copies of the requested information and a review of records and documents supporting the cost of service. During the audit, you may be required to produce books, files and any other documents related to the application. We will need to review the following records in support of the application regarding the utility's cost of providing service for the test year. Please provide the records requested below in support of the application regarding DDU's cost of providing service. Unless otherwise specified, the requested records are for the test year, January 1, 2007 through December 31, 2008:

1. Copies of the general ledger for each water system. If the general ledger includes water and sewer utilities, please provide expenses for each utility;
2. Copies of the Balance Sheet and Profit and Loss Statements;
3. Copies of W-2s and 1099s for salaries and contract services;
4. Copies of the employee's timesheets and work orders;

Mr. Randy Gracy, President
Page 2
July 10, 2009

5. Copies of organizational charts to include parent and affiliated companies;
6. Provide the name of employees as described on Attachment 3. For each individual identified in attachment 3, please provide:
 - a. the beginning and ending dates of the individual's employment;
 - b. the percentage of the individual's time devoted to working for the utility for each water or sewer system and non utility;
7. For each notes listed in Attachment 9, please provide copies of the signed notes payable to Double Diamond Delaware, Inc.;
8. Copies of income tax returns if DDU files its own income tax return, or the parent company's income tax return;
9. Please identify all companies or businesses owned, in whole or in part, or affiliated with DDU at any time from 2000 to the present;
10. Copies of coupons of the 1% regulatory assessment paid to TCEQ paid in 2008, and 2009;
11. Copies of all contracts with any affiliated companies, and contract services performed by outside contractors, if any;
12. Copies of invoices to support the amount listed on page 14 of the application, Section VI-Utility Income & Expense Information-Water:
 - a. Purchased Water for \$10,846. Please indicate the amount approved by the Commission for pass-through thru rates, if any;
 - b. Chemicals and treatment for \$10,050;
 - c. Utilities for \$132,249;
 - d. Repairs & Maintenance for \$387,723;
 - e. Office Expense for \$28,774;
 - f. Accounting and Legal for \$28,774. Please indicate the amount incurred for services rendered in connection with compliance and enforcement, CCN and STM applications that are included in this amount;
 - g. Insurance for \$28,479;
 - h. Rental agreement for the office space occupied by DDU's headquarters. If DDU shares this space with affiliated or subsidiary companies, please provide the square footage utilized by DDU;
 - i. Property and other taxes for \$5,806;
13. Calculation of return worksheet;
14. General ledger or list of expenses for Allocated Resort Overhead – Miscellaneous in the amount of \$35,621, and supporting invoices or documentation;

Mr. Randy Gracy, President
Page 3
July 10, 2009

15. Please explain in detail the water tap expense -- Miscellaneous in the amount of \$58,835. What costs are included in this amount?
16. For each water and sewer system that DDU provide utility service, please list all meter sizes for condos, resorts, hotels, restaurants, golf course, boat ramps, irrigation meters, etc., owned by DDU's parent or its parent companies. Please include the address for each meter and gallons consumed for 2007 and 2008.
17. Copies of the Chart of Accounts for all systems.
18. A copy of all invoices for the water asset including the known additions listed in the Water Application;
19. Electronic copy in excel format of the monthly summary of water gallons billed, pumped, and purchased for each system listed in the Application;
20. The number of active water connections for each subdivision listed in the Application at the beginning and the end of the test year;
21. Copies of DDU's customer complaint log and the resolution of each complaint which occurred during the test year;
22. Please explain in detail how the last rate increase was used, which systems benefited, and what work, if any was completed;
23. Monthly summary of water gallons billed and customers, for 0 to 999 gallons, 1,000 to 1,999 gallons, 2,000 to 2,999 gallons, 3,000 to 3,999 gallons, 4,000 to 4,999 gallons, 5,000 to 5,999 gallons, 6,000 to 6,999 gallons, 7,000 to 7,999 gallons, 8,000 to 8,999 gallons, 9,000 to 9,999 gallons, 10,000 to 10,999 gallons, 11,000 to 11,999 gallons, 12,000 to 12,999 gallons, 13,000 to 13,999 gallons, 14,000 to 14,999 gallons, 15,000 to 15,999 gallons, 16,000 to 16,999 gallons, 17,000 to 17,999 gallons, 18,000 to 18,999 gallons, 19,000 to 19,999 gallons, 20,000 gallons thereafter.
24. Please provide all work papers used in calculating the proposed rate for the Retreat, and White Bluff systems;
25. Please provide all work papers used in calculating the proposed rate for the Cliffs subdivision;
26. Please provide the total number of taps installed during the test year;
27. Please provide supporting documentation for the proposed \$30.00 returned check charge;
28. Please provide supporting documentation for the \$525.00 tap fee;