Comparison of Revenue Generated For Various White Bluff Rates

Rates

Description	Rates in effect prior to 2007 Rate Application[1]	Rates requested in 2007 Rate Application	Rates originally requested in this proceeding	Revised Rates requested in direct case in this proceeding[2]	Separated rates proposed by Chris Ekrut in testimony[3]
5/8 or 3/4" meter, base	$ 30.00	$ 42.00	$ 39.00	$ 34.72	$ 31.01
1" meter, base	$ 50.10	$ 65.00	$ 97.50	$ 86.80	$ 77.51
1.5" meter, base	$ 99.90	$ 128.00	$ 195.00	$ 173.60	$ 155.03
2" meter, base	$ 159.80	$ 280.00	$ 312.00	$ 277.77	$ 248.04
3" meter, base	$ 320.00	$ 425.00	$ 585.00	$ 520.81	$ 465.08
0-3000 (per 1000 gallons)	$ 1.85	$ 2.50	$ 2.00	$ 1.78	$ 1.59
3001-10,000 (per 1000 gallons)	$ 1.85	$ 2.50	$ 2.75	$ 2.45	$ 2.19
10,001-15,000 (per 1000 gallons)	$ 2.10	$ 2.75	$ 3.80	$ 3.38	$ 3.02
15,001-20,000 (per 1000 gallons)	$ 2.10	$ 2.75	$ 5.25	$ 4.67	$ 4.17
20,001 + (per 1000 gallons)	$ 4.75	$ 5.25	$ 7.25	$ 6.45	$ 5.76

[1] See page 4 of the order in Exhibit WBSR-3.
[2] Ekrut Direct, p. 7
[3] Exhibit DDU-22

Billing Determinates - White Bluff

Description	Billing Determinates (4)
5/8 or 3/4" meter, base	529
1" meter, base	18
1.5" meter, base	6
2" meter, base	9
3" meter, base	-
0-3000 (per 1000 gallons)	16,336,431
3001-10,000 (per 1000 gallons)	24,592,063
10,001-15,000 (per 1000 gallons)	10,692,648
15,001-20,000 (per 1000 gallons)	7,430,053
20,001 + (per 1000 gallons)	37,548,293

Revenue Generated - White Bluff

Description	Rates in effect prior to 2007 Rate Application[1]	Rates requested in 2007 Rate Application	Rates originally requested in this proceeding	Revised Rates requested in direct case in this proceeding[2]	Separated rates proposed by Chris Ekrut in testimony[3]
5/8 or 3/4" meter, base	$ 190,440.00	$ 266,616.00	$ 247,572.00	$ 220,402.56	$ 196,851.48
1" meter, base	10,821.60	14,040.00	21,060.00	18,748.80	16,742.16
1.5" meter, base	7,192.80	9,216.00	14,040.00	12,499.20	11,162.16
2" meter, base	17,258.40	30,240.00	33,696.00	29,999.16	26,788.32
3" meter, base	-	-	-	-	-
0-3000 (1000 gallons)	30,222.40	40,841.08	32,672.86	29,078.85	25,974.93
3001-10,000 (1000 gallons)	45,495.32	61,480.16	67,628.17	60,250.55	53,856.62
10,001-15,000 (1000 gallons)	22,454.56	29,404.78	40,632.06	36,141.15	32,291.80
15,001-20,000 (1000 gallons)	15,603.11	20,432.65	39,007.78	34,698.35	30,983.32
20,001 + (1000 gallons)	178,354.39	197,128.54	272,225.12	242,186.49	216,278.17
Revenue Generated	$ 517,842.58	$ 669,399.20	$ 768,534.00	$ 684,005.11	$ 610,928.95

Randy R. Gracy

Education: Bachelor of Science – Industry and Technology ETSU May 1978

Employment: Double Diamond Companies – April 1983 to Present

Responsibilities:

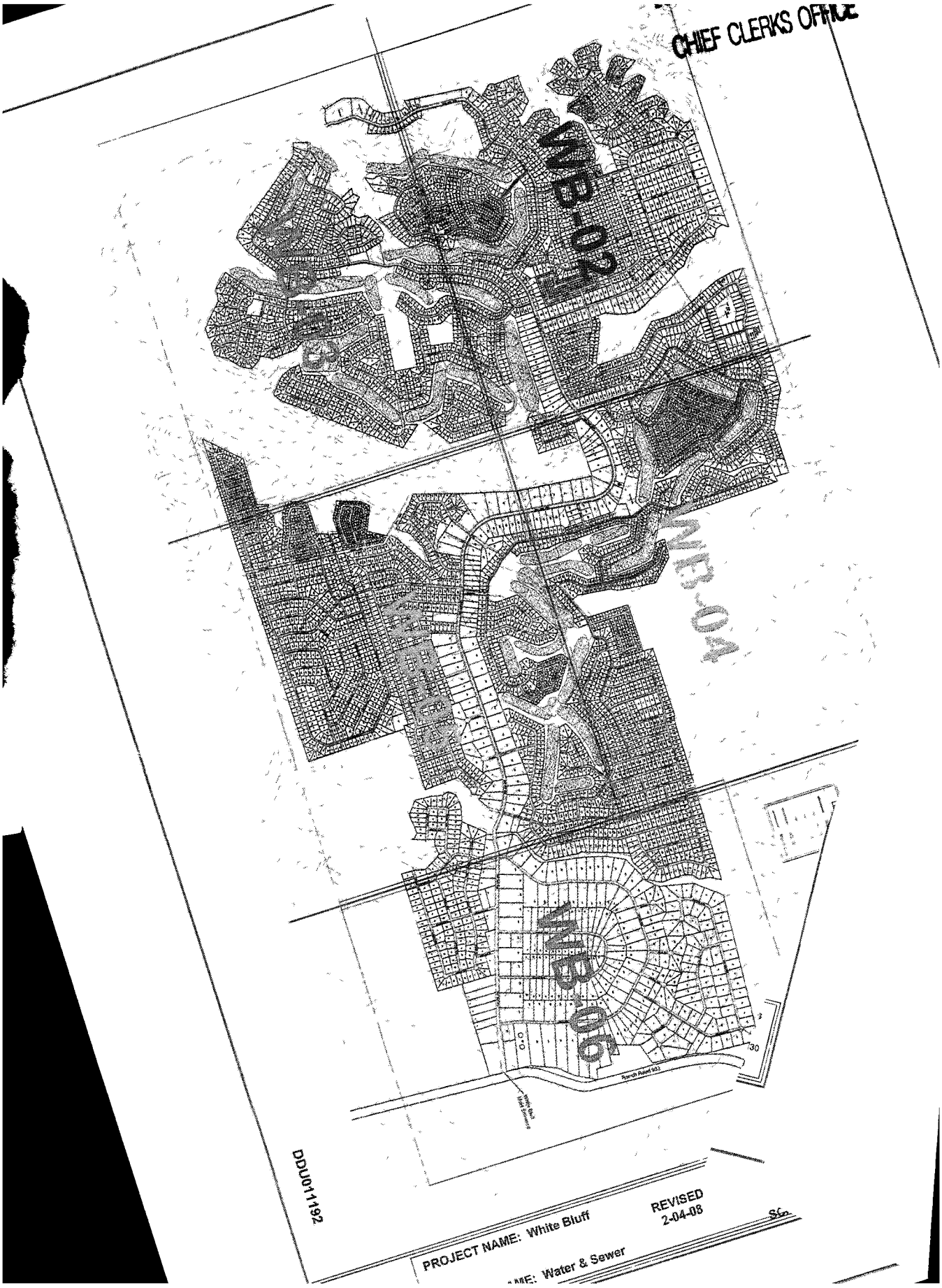
Initially hired to assist in the design and construction of amenities, roads, and utilities within the Double Diamond developments..
In 1984, promoted to Director of Utilities to manage the Double Diamond water systems in Franklin, Henderson, and Hood counties. Duties included:

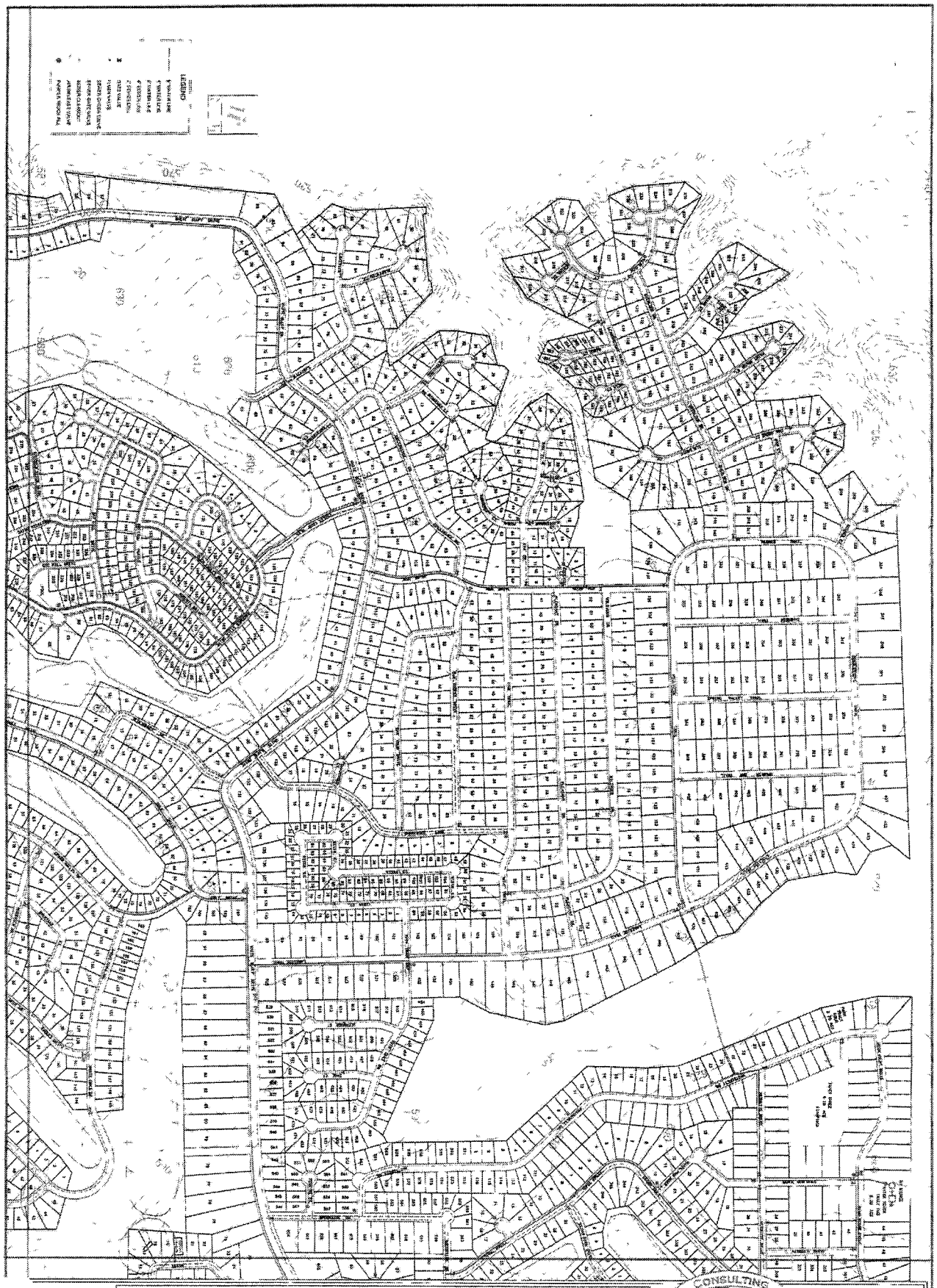
a.) Applying for and amending Double Diamond's CCN
b.) Design, permit and construct all central water/sewer systems within all Double Diamond developments
c.) Hiring and managing licensed operators
d.) Create operation and maintenance procedures
e.) Prepare rate increase applications
f.) Handle sale/transfer of Double Diamond water systems
g.) Manage billing and all governmental reporting
h.) Public relations, budgeting, and cost control

In 1990, promoted to Vice President of Construction for Double Diamond Inc. and President of Double Diamond Utilities Inc. By this time, I had been involved in the design and construction of the following:

- 3 water systems in Franklin County
- 2 water systems in Rusk County
- 1 water system in Henderson County
- 1 water system in Bell County
- 1 water/sewer system in Hood County
- 1 water/sewer system in Hill County
- 1 water/sewer system in Durant, OK

Currently, I am Senior Vice President of Construction for Double Diamond Inc., President of Double Diamond Properties Construction Company, Vice President and Director for numerous Property Owners Associations, and President of Double Diamond Utilities Inc. with water/sewer systems in Hill, Palo Pinto and Johnson Counties with over 800 customers.

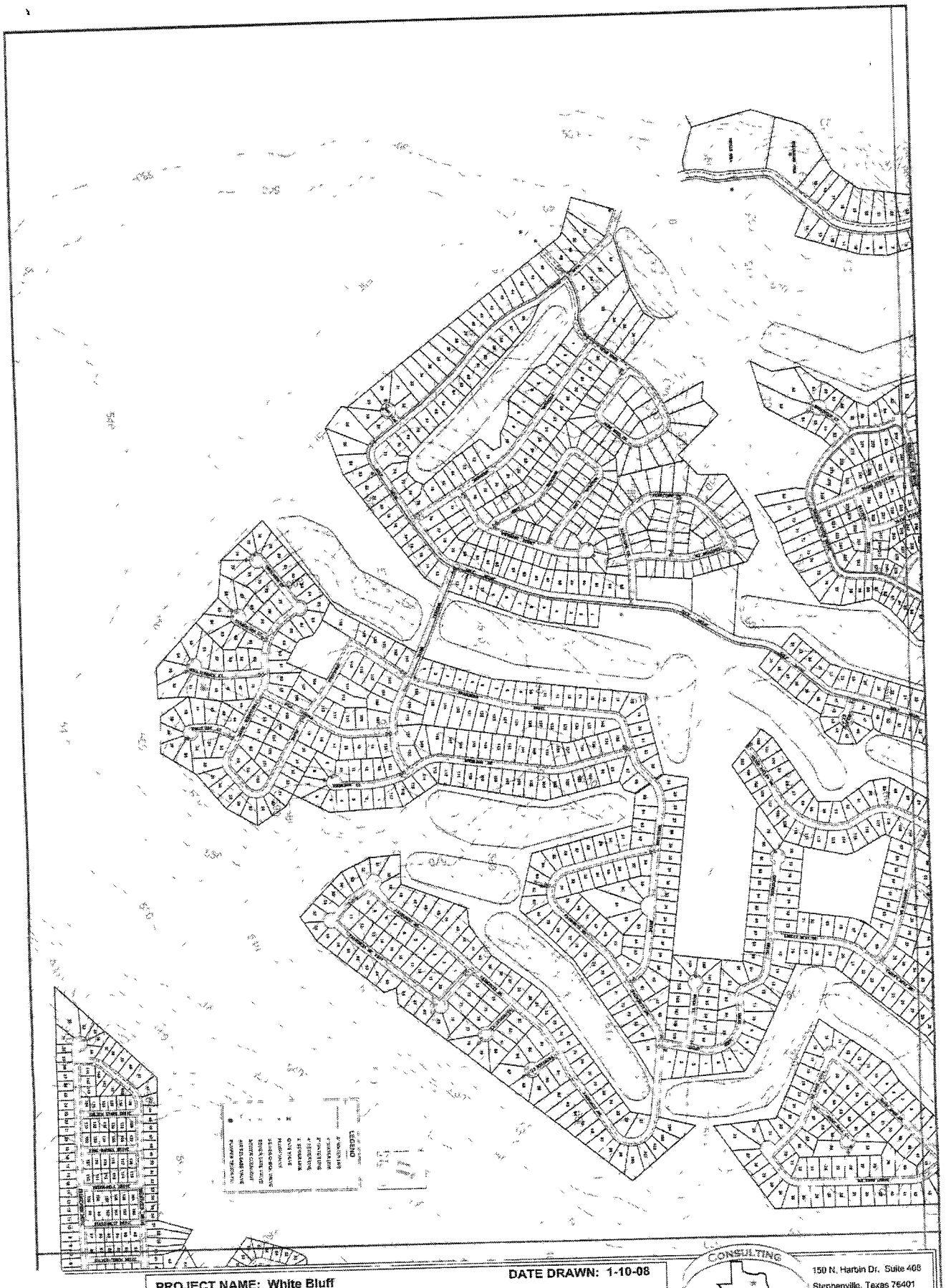

CHIEF CLERKS OFFICE
WB-03
WB-04
WB-05
DDU011192
PROJECT NAME: White Bluff
REVISED
2-04-08
Water & Sewer



WB-02	PROJECT NAME: White Bluff	REVISED 2-04-08	DATE DRAWN: 1-10-08
	DRAWING NAME: Water & Sewer		DRAWN BY: CPG ala
			SCALE: 1" = 250'

CONSULTING ENGINEERING
150 N. Harbin Dr Suite 406
Stephenville, Texas 76401
Phone / Fax: (254) 966-8130
Email: ceeinc@ceeinc.org

DDU011193



PROJECT NAME: White Bluff

DRAWING NAME: Water & Sewer

WB-03

REVISED
2-04-08

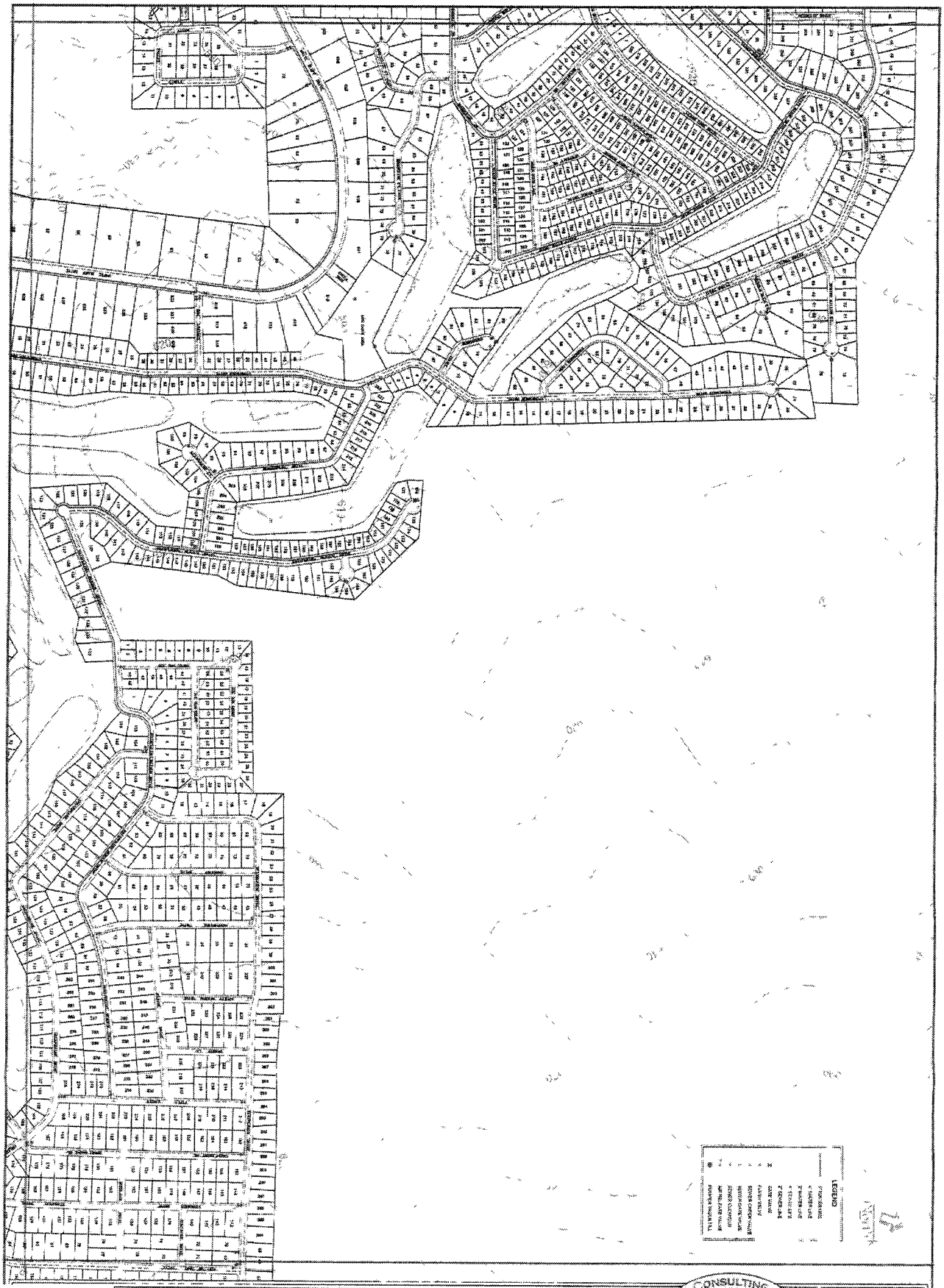
DATE DRAWN: 1-10-08

DRAWN BY: CPG ala

SCALE: 1" = 250'

CONSULTING ENVIRONMENTAL ENGINEERS, INC.
150 N. Harbin Dr. Suite 405
Stephenville, Texas 76401
Phone / Fax. (254) 968-8130
Email: ceeinc@ceeinc.org

DDU011194



WB-04

PROJECT NAME: White Bluff

DRAWING NAME: Water & Sewer

REVISED
2-04-08

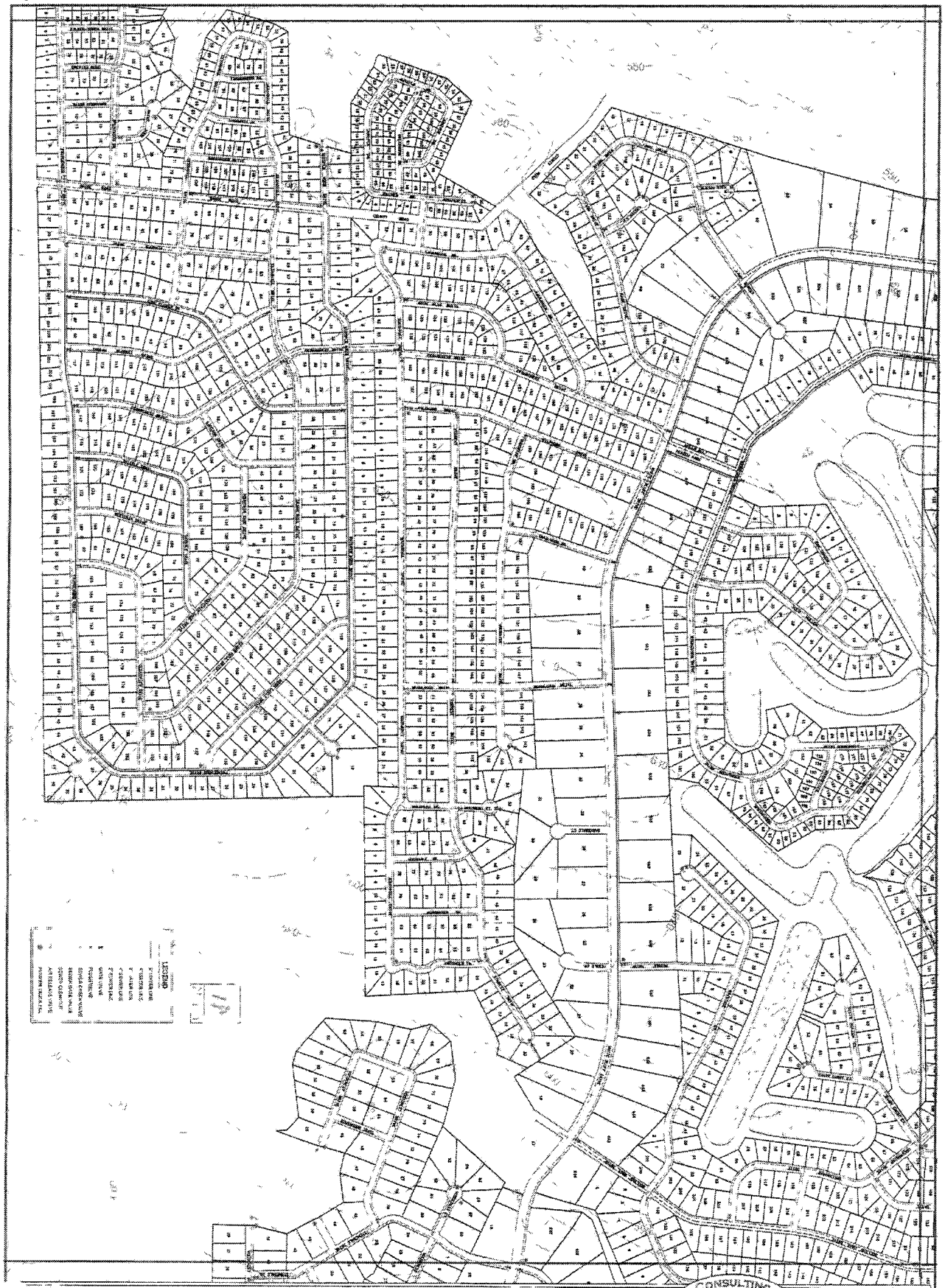
DATE DRAWN: 1-10-08

DRAWN BY: CPG ala

SCALE: 1" = 250'

CONSULTING ENVIRONMENTAL ENGINEERING
150 N. Harbin Dr. Suite 408
Stephanville, Texas 76401
Phone / Fax: (254) 968-8130
Email: ceeinc@ceeinc.org

DDU0111195



PROJECT NAME: White Bluff

WB-05

DRAWING NAME: Water & Sewer

REVISED
2-04-08

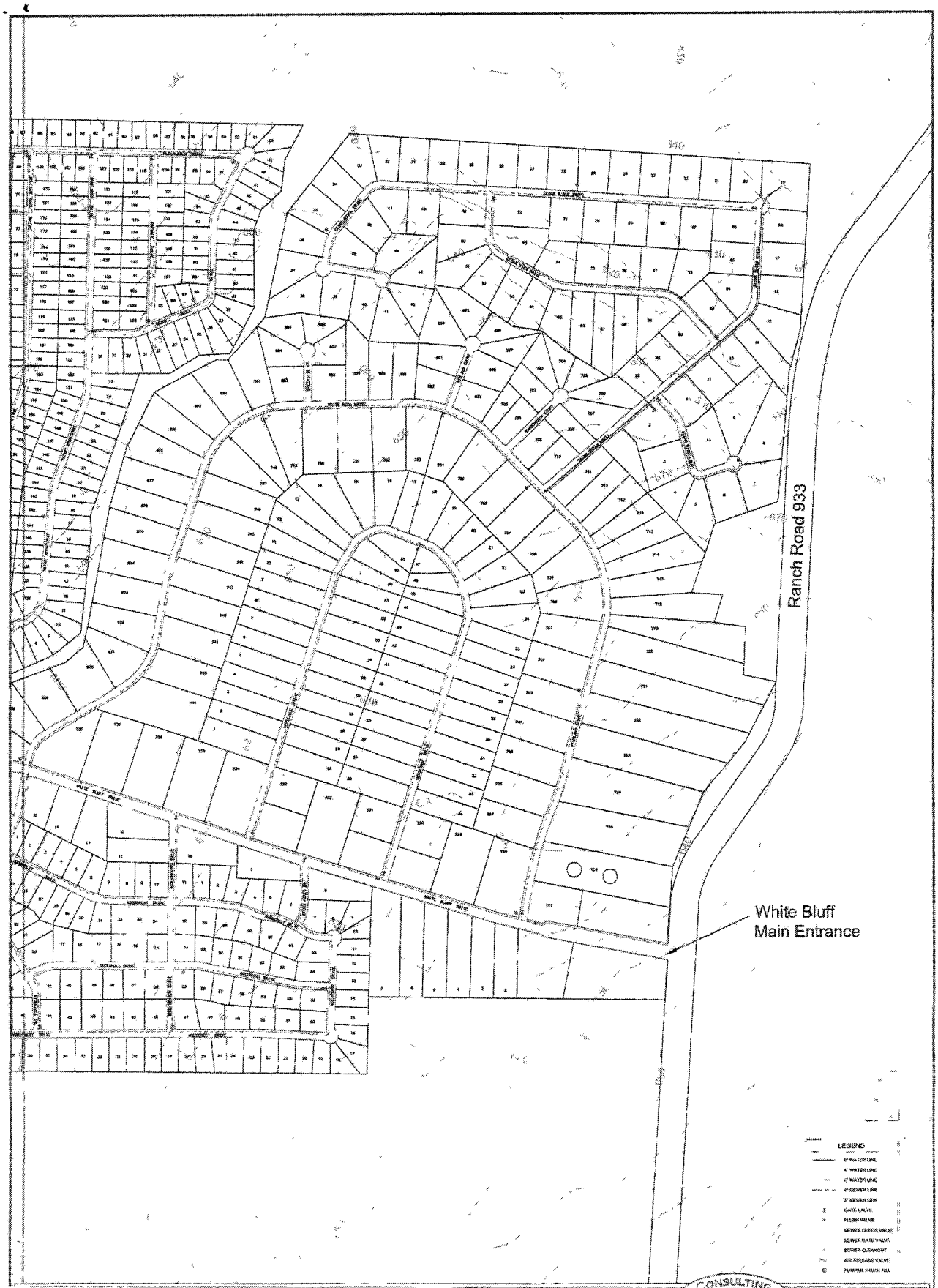
DATE DRAWN: 1-10-08

DRAWN BY: CPG ala

SCALE: 1" = 250'

CONSULTING
ENVIRONMENTAL ENGINEERS INC
150 N. Harbin Dr Suite 406
Stephenville, Texas 76401
Phone / Fax: (254) 968-8130
Email: ceeinc@ceeinc.org

DDU011196



PROJECT NAME: White Bluff

WB-06

DRAWING NAME: Water & Sewer

REVISED
2-04-08

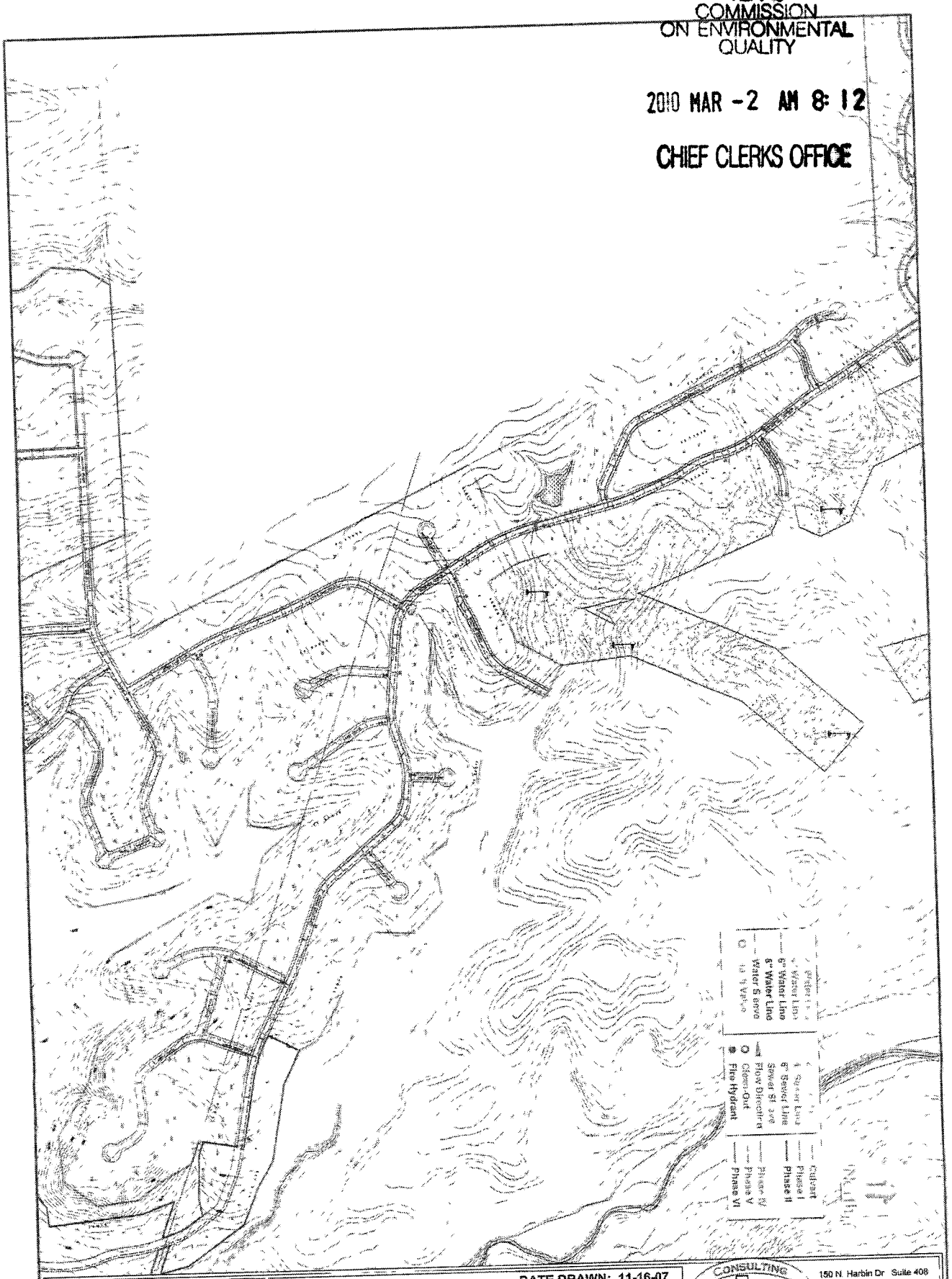
DATE DRAWN: 1-10-08

DRAWN BY: CPG ala

SCALE: 1" = 250'

CONSULTING ENGINEERING INC.
150 N. Harbin Dr. Suite 408
Stephenville, Texas 76401
Phone / Fax: (254) 968-8130
Email: ceeinc@ceeinc.org

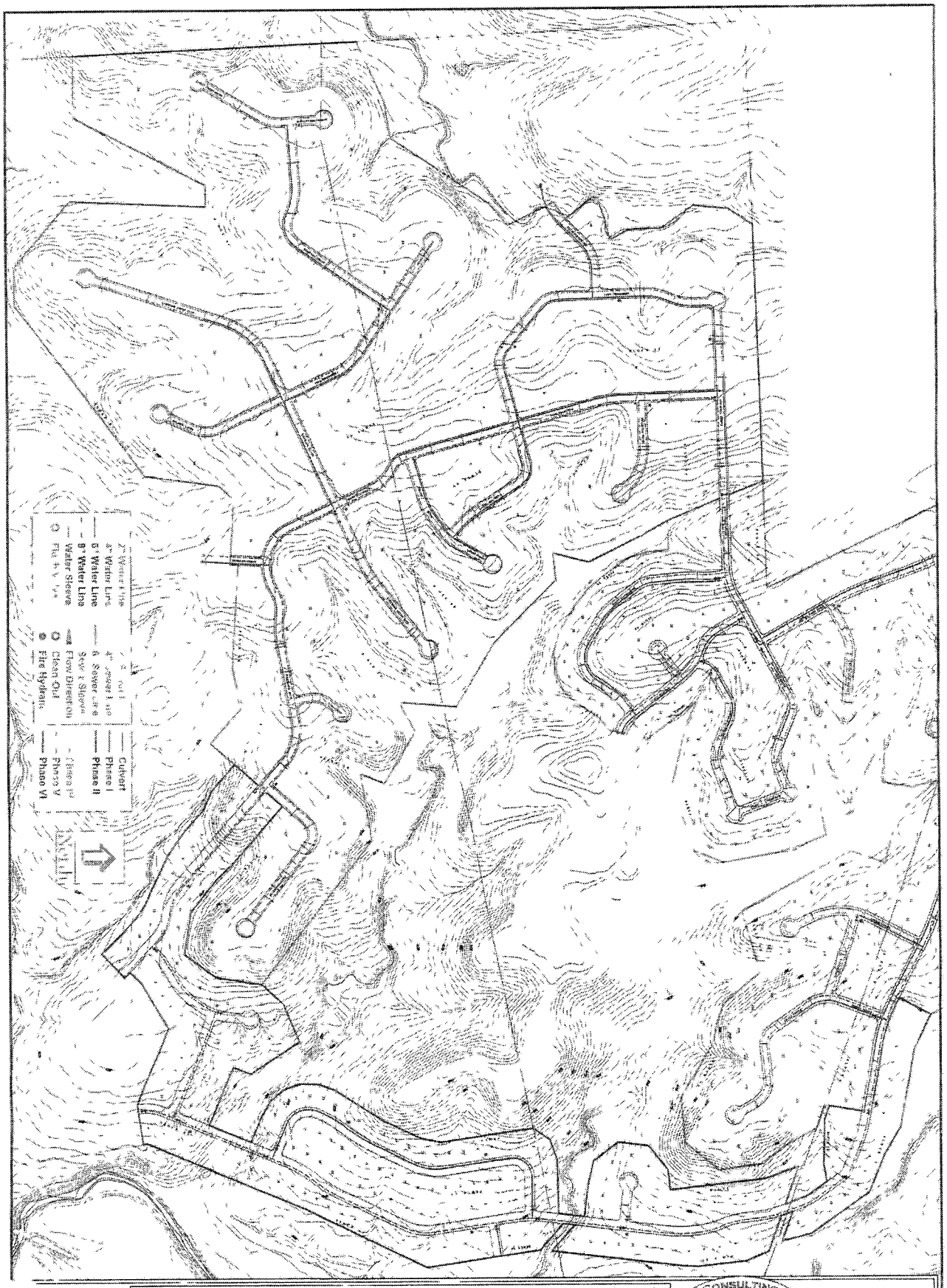
DDU011497



PROJECT NAME: The Retreat Water & Sewer		REVISED 11-29-07	DATE DRAWN: 11-16-07
DRAWING NAME: Phase III *(partial)* Phase IV *(partial)*			DRAWN BY: CPG ala
TR-02			SCALE: 1" = 250'

CONSULTING ENVIRONMENTAL ENGINEERS
150 N. Harbin Dr Suite 408
Stephenville, Texas 76401
Phone / Fax: (254) 968-8130
Email: ceeinc@ceeinc.org

DDU011189



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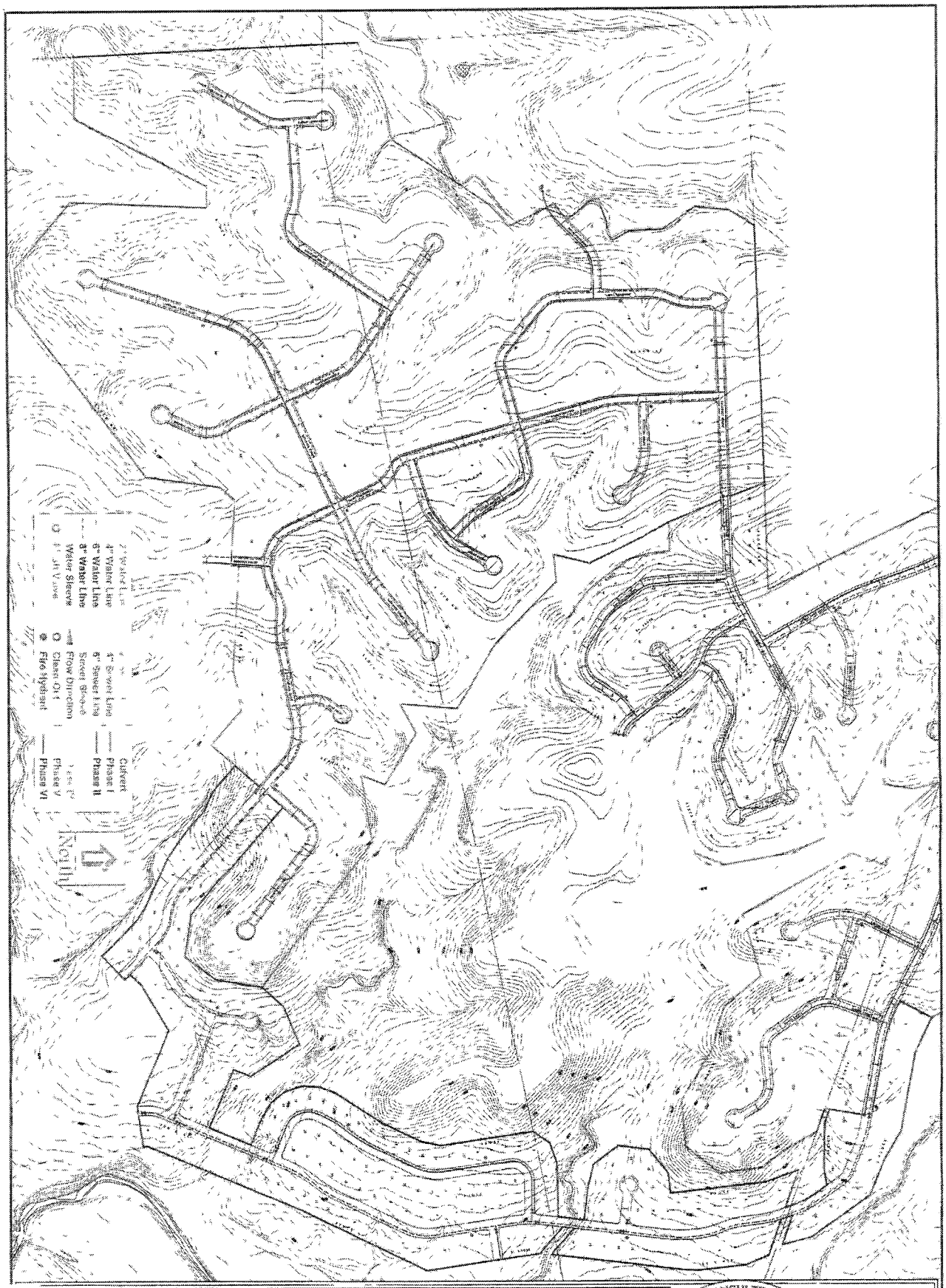
	DRAWING NAME: Phase IV *(partial)*, Phase V, Phase VI		DRAWN BY: CPG ala	
			SCALE: 1" = 250'	

150 N. Harbin Dr. Suite 408
Stephenville, Texas 76401
Phone / Fax: (254) 968-8130
Email: ceeinc@ceeinc.org

DDU011190



TR-03	PROJECT NAME: The Retreat Water & Sewer	REVISED 11-29-07	DATE DRAWN: 11-16-07	CONSULTING ENGINEERING
	DRAWING NAME: Phase IV *(partial)*, Phase V, Phase VI		DRAWN BY: CPG ala	150 N. Harbin Dr. Suite 408 Stephenville, Texas 76401 Phone / Fax: (254) 968-8130 Email: ceeinc@ceeinc.org
			SCALE: 1" = 250'	

DDU011191

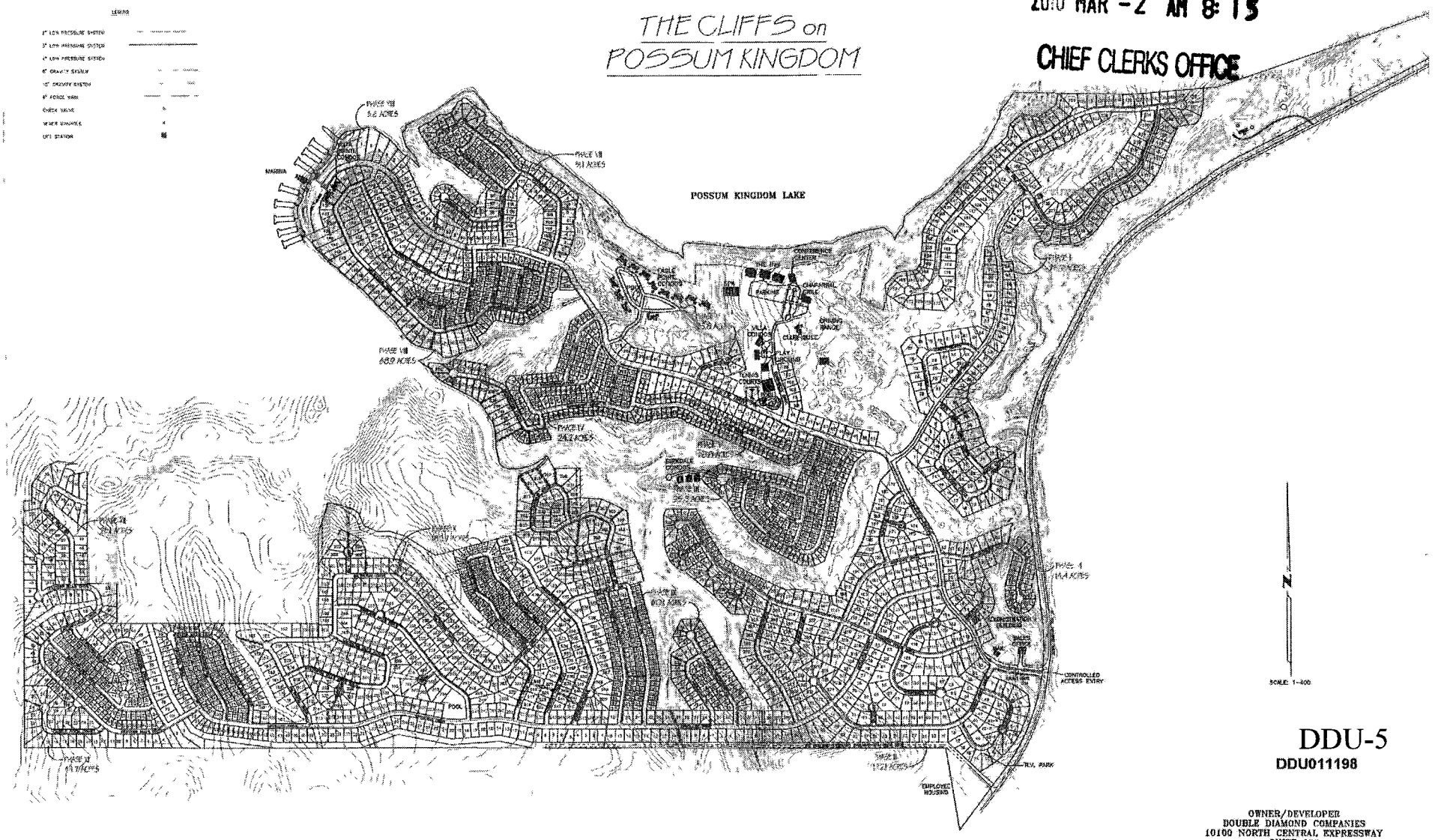
TEXAS
COMMISSION
ON ENVIRONMENTAL
QUALITY

2010 MAR -2 AM 8:15

CHIEF CLERKS OFFICE

SEWER SYSTEM

THE CLIFFS on
POSSUM KINGDOM

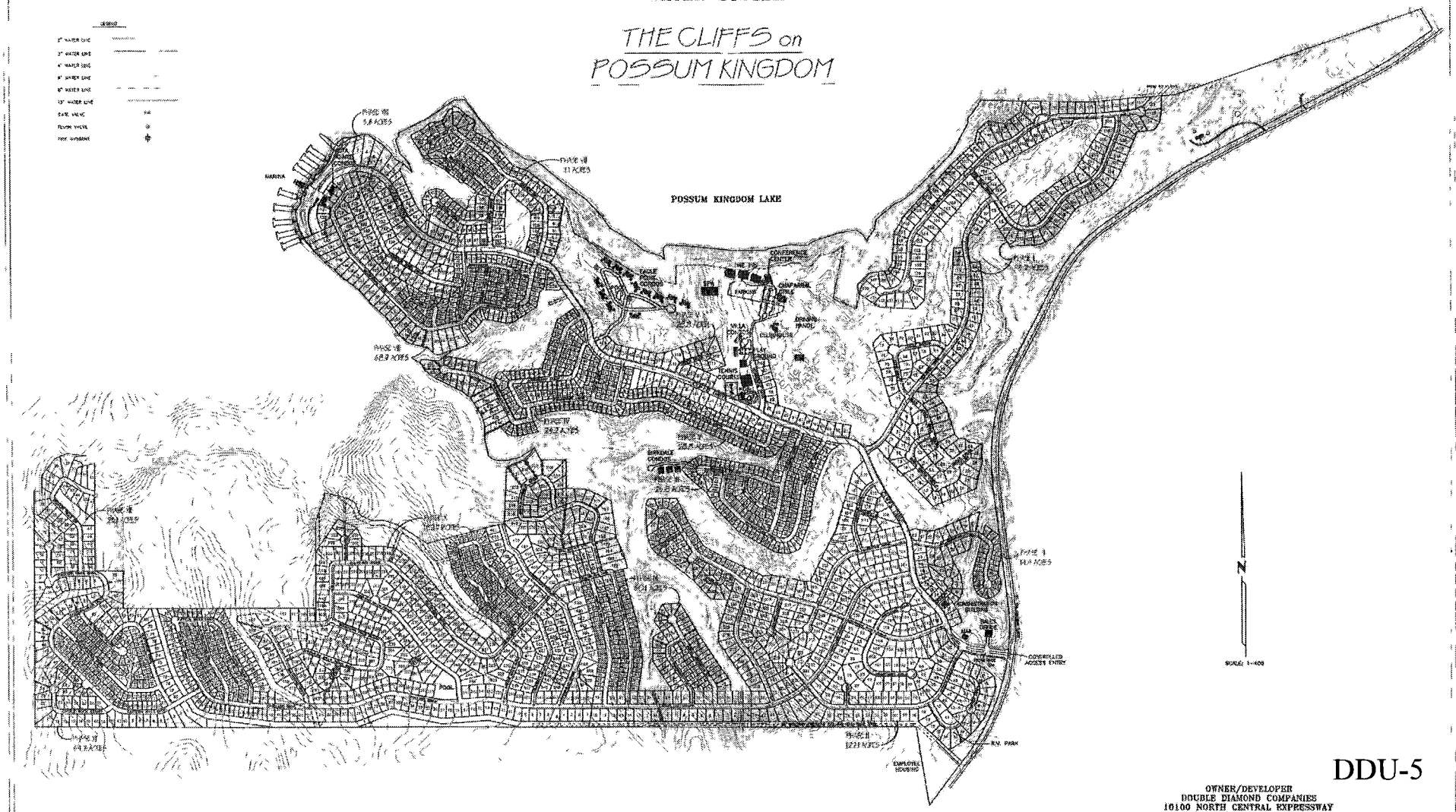


DDU-5
DDU011198

OWNER/DEVELOPER
DOUBLE DIAMOND COMPANIES
10100 NORTH CENTRAL EXPRESSWAY
SUITE 600
DALLAS, TEXAS 75231

WATER SYSTEM

THE CLIFFS on
POSSUM KINGDOM



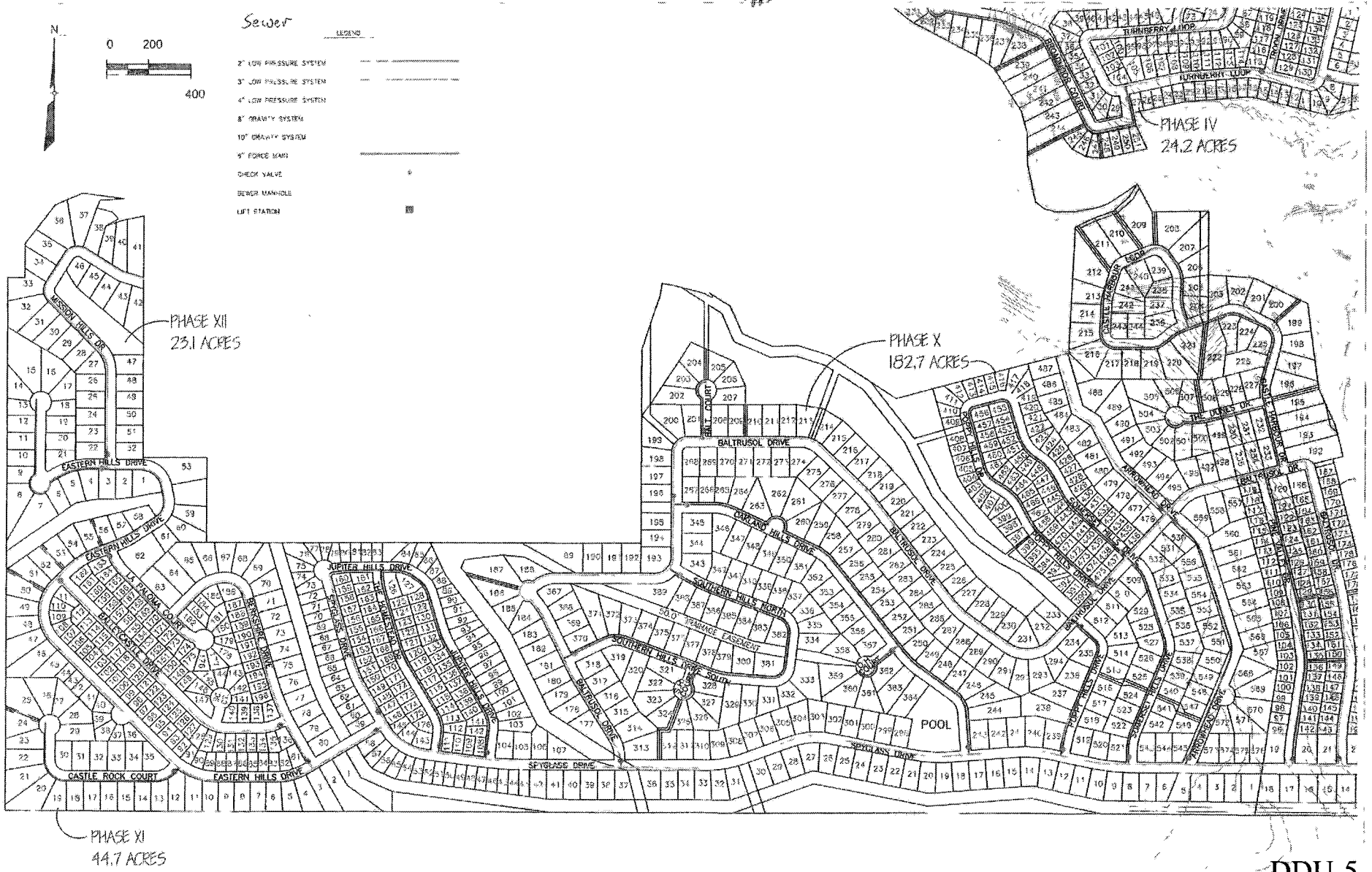
DDU-5

OWNER/DEVELOPER
DOUBLE DIAMOND COMPANIES
10100 NORTH CENTRAL EXPRESSWAY
SUITE 600
DALLAS, TEXAS 75231

DDU011199

The Cliffs

Sewer



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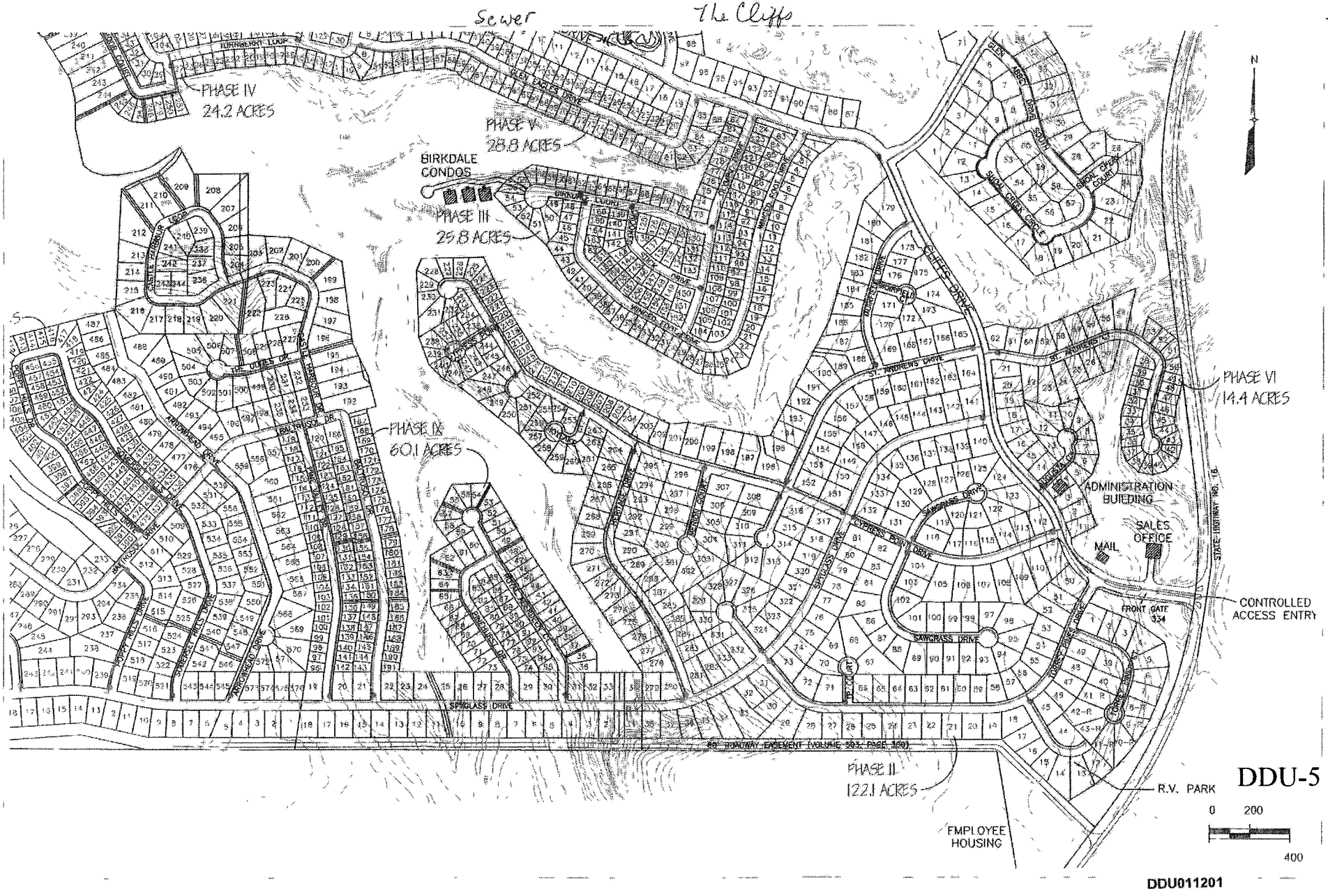
DDU011200


Sewer
The Cliffs
PHASE IV
24.2 ACRES
PHASE V
28.8 ACRES
BIRKDALE
CONDOS
PHASE III
25.8 ACRES
PHASE IX
60.1 ACRES
PHASE VI
14.4 ACRES
ADMINISTRATION
BUILDING
SALES
OFFICE
MAIL
CONTROLLED
ACCESS ENTRY
FRONT GATE
334
PHASE II
122.1 ACRES
R.V. PARK
EMPLOYEE
HOUSING
SAWGRASS DRIVE
ST. ANDREWS DRIVE
CLIFFS DRIVE
EXPRESS POINT DRIVE
STATE HIGHWAY NO. 15
N
DDU-5
0
200
400
DDU011201

Sewer

The Cliffs

LEGEND

2" LOW PRESSURE SYSTEM

3" LOW PRESSURE SYSTEM

4" LOW PRESSURE SYSTEM

8" GRAVITY SYSTEM

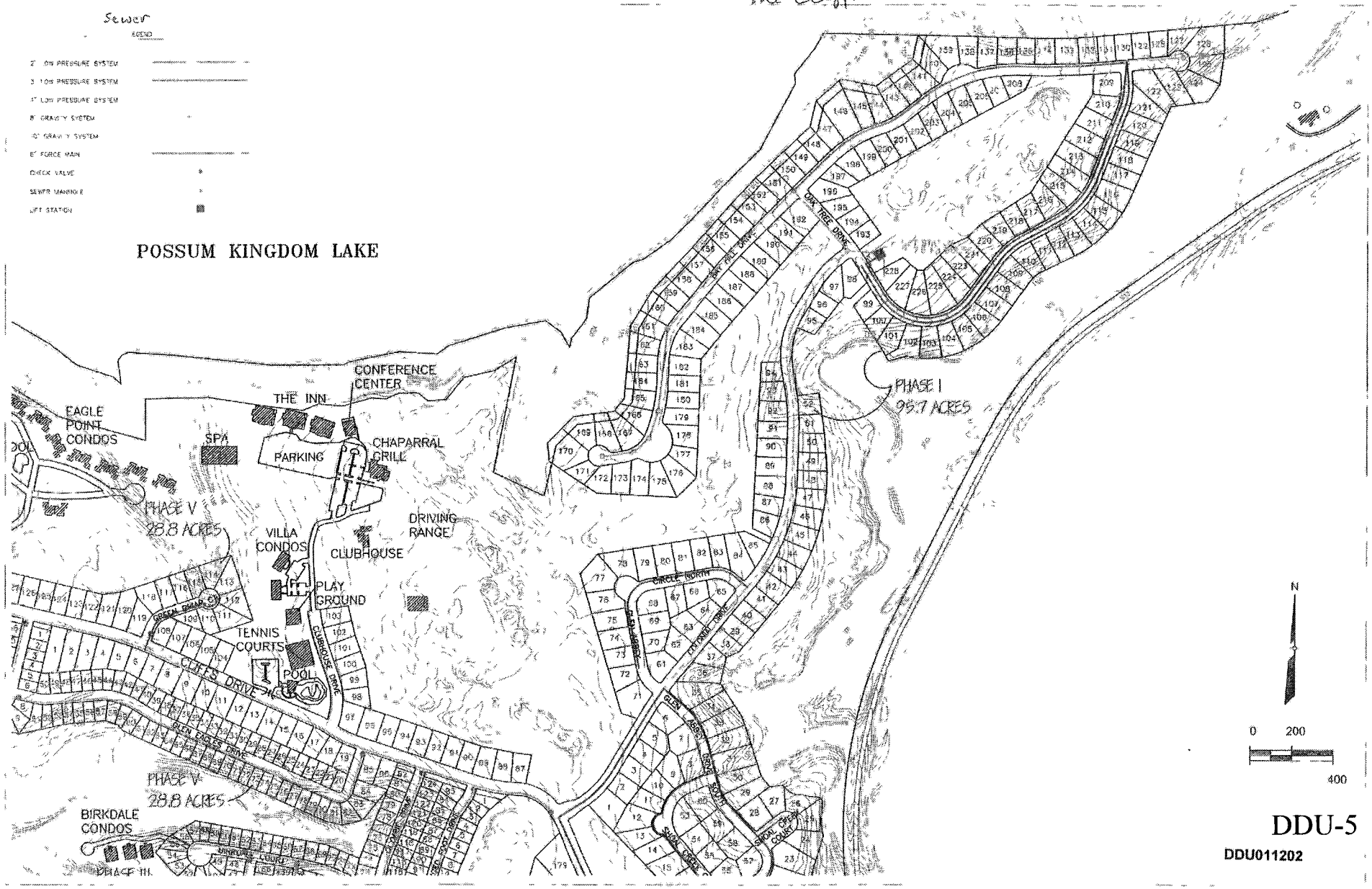
10" GRAVITY SYSTEM

6" FORCE MAIN

CHECK VALVE

SEWER MANHOLE

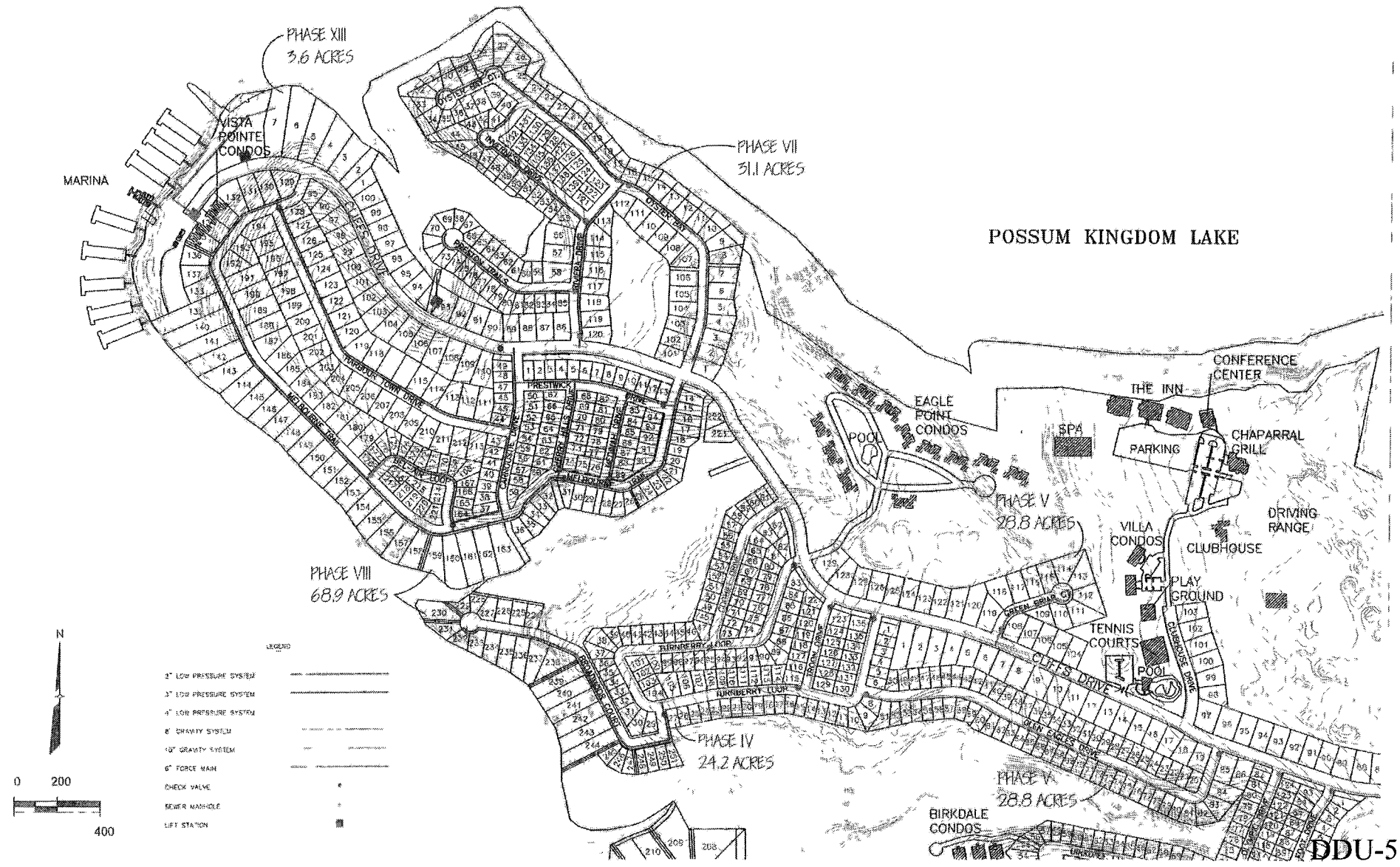
LIFT STATION



DDU-5

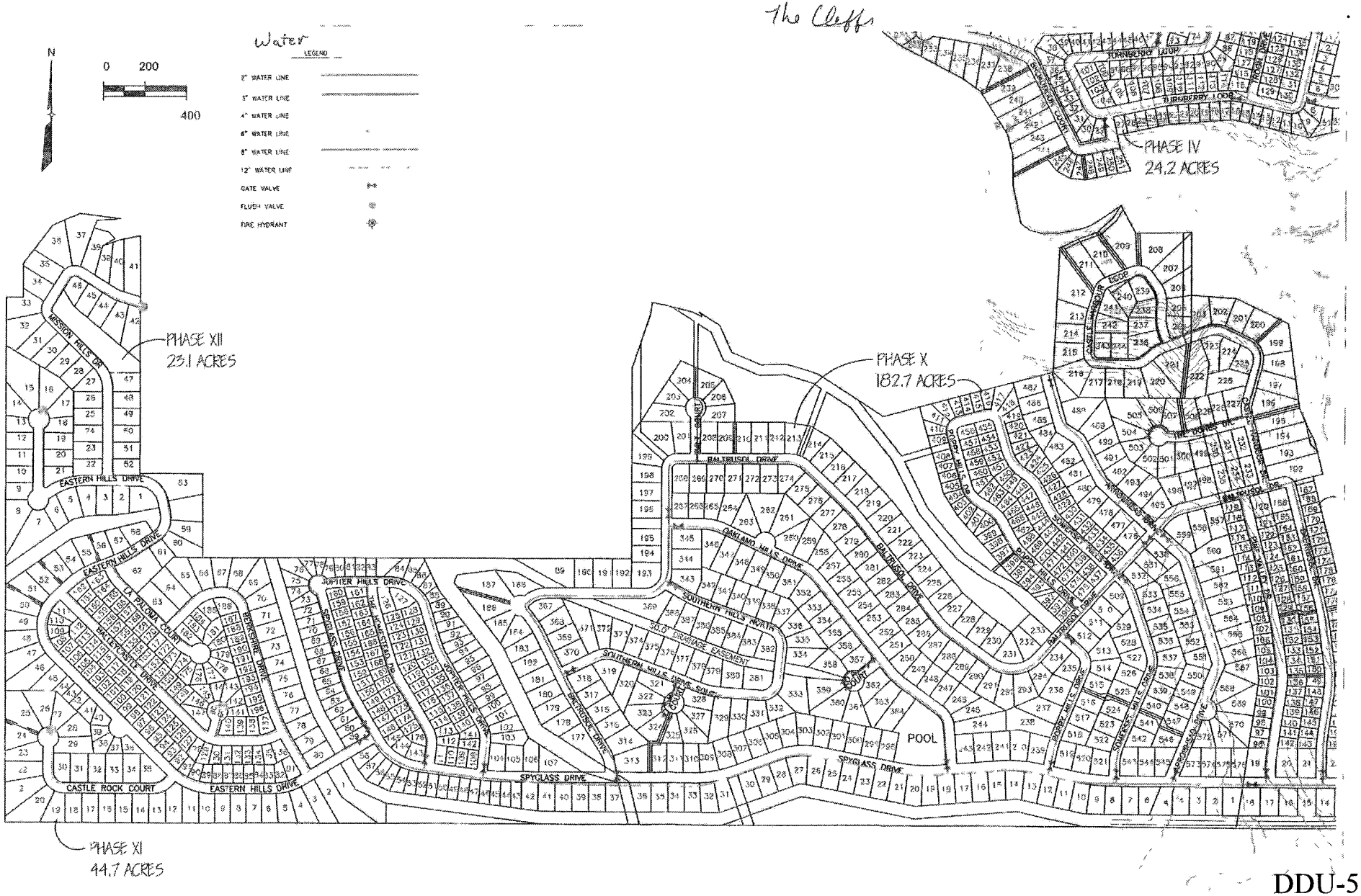
DDU011202

Sewer The Cliffs



DDU-5

DDU011203



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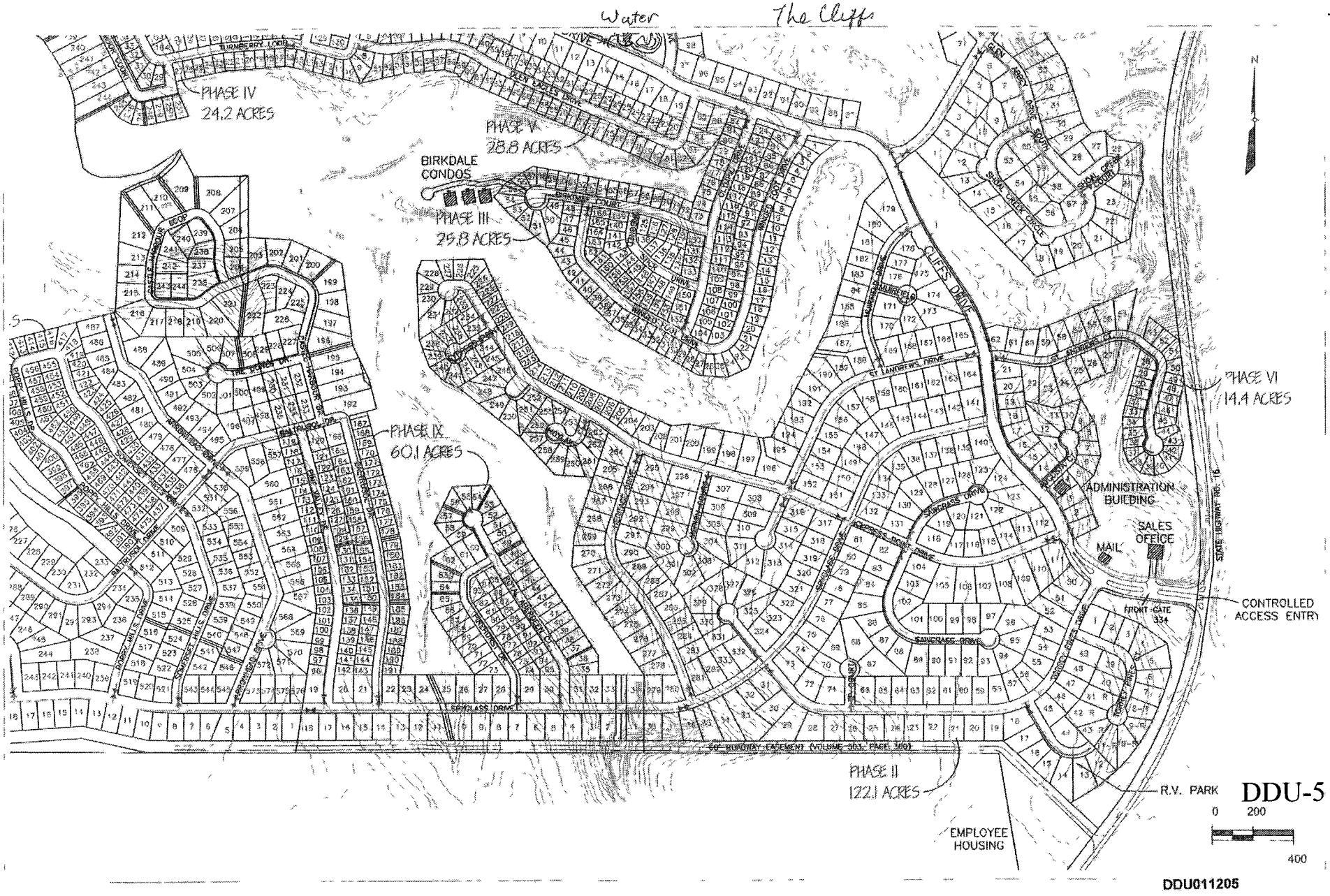
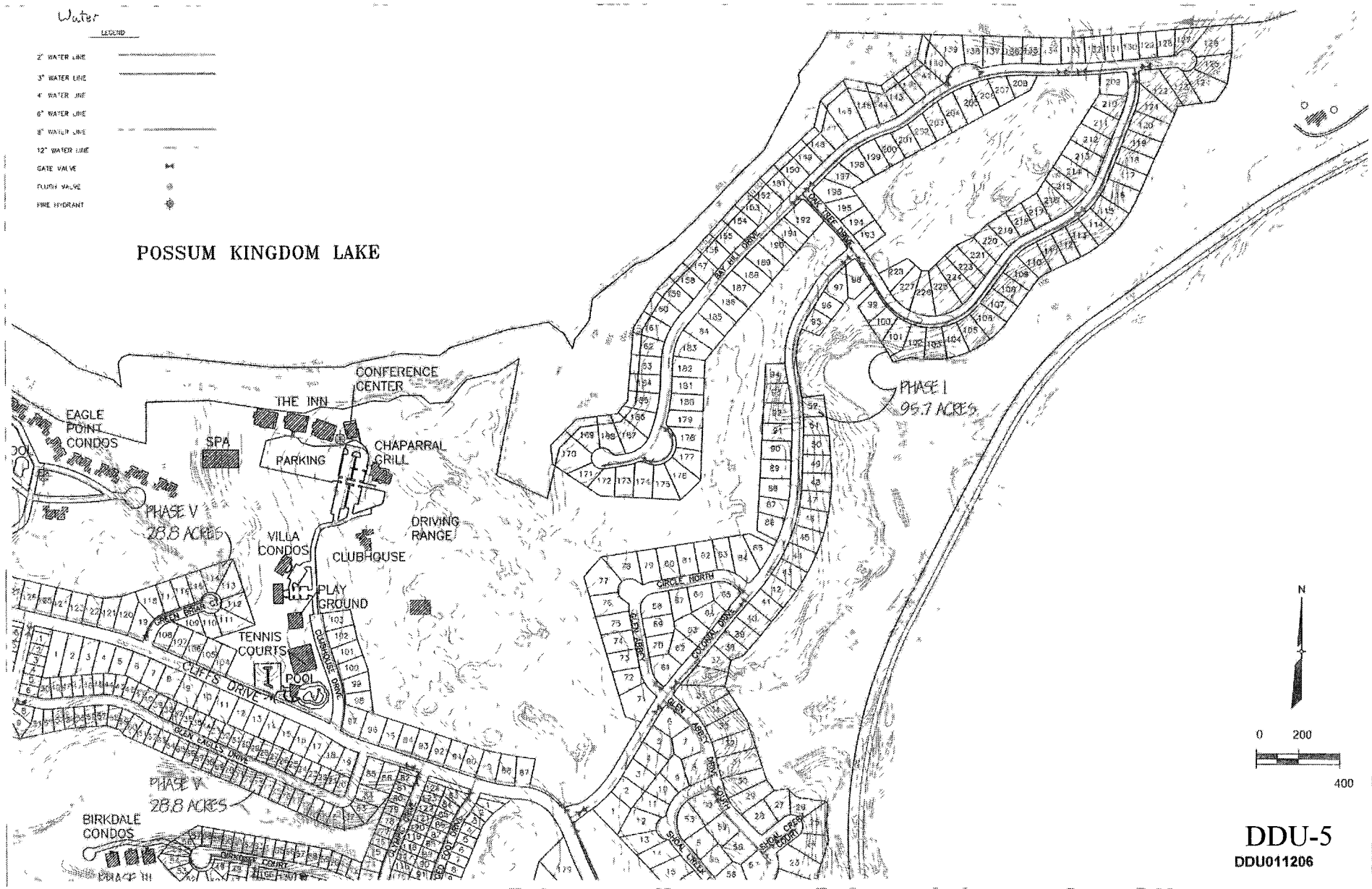
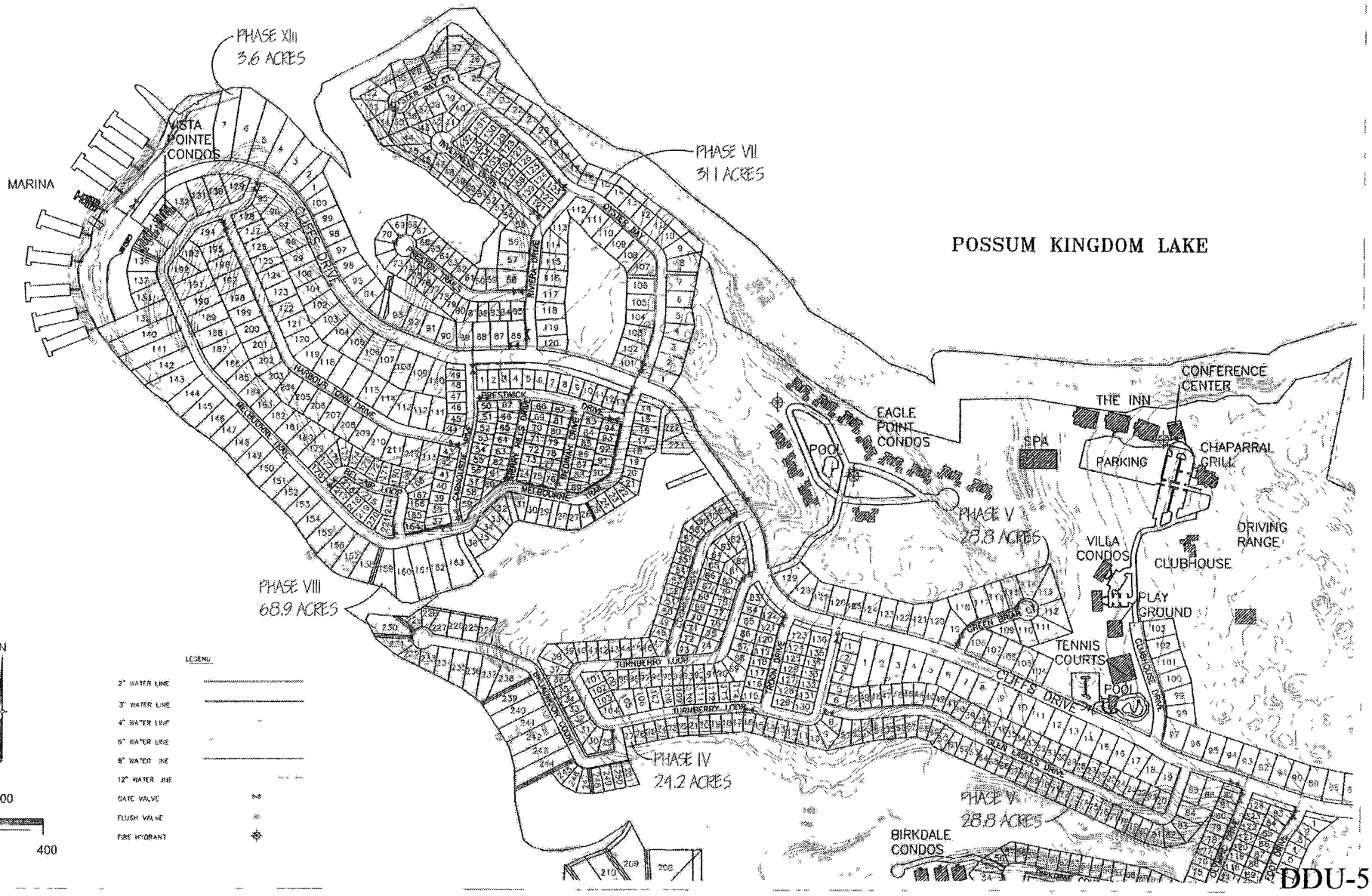

Water
The Cliffs
PHASE IV
24.2 ACRES
PHASE V
28.8 ACRES
BIRKDALE
CONDOS
PHASE III
25.8 ACRES
PHASE IX
60.1 ACRES
PHASE VI
14.4 ACRES
ADMINISTRATION
BUILDING
SALES
OFFICE
MAIL
CONTROLLED
ACCESS ENTRY
FRONT GATE
334
PHASE II
122.1 ACRES
R.V. PARK
EMPLOYEE
HOUSING
50' RUNWAY EASEMENT (VOLUME 303, PAGE 360)
DDU-5
0
200
400
DDU011205



DDU-5

DDU011206

water — The Cliffs



DDU-5

DDU011207

TEXAS
COMMISSION
ON ENVIRONMENTAL
QUALITY

2010 MAR -2 AM 8:24

CHIEF CLERKS OFFICE

Double Diamond Companies
2007 Budget
DDU - The Retreat Utilities - 6090
Labor Transfers

Please enter the Department # in the column titled 'Provides Services to Department' amount for each period and detail of service provided.

Provides Services to Department	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total
Employee Name													
Total Labor Transfers	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	13,944

Please explain service to be provided

0
0
0
0

Please enter the Department # in the column titled 'Receives Services from Department' amount for each period and detail of service provided.

Receives Services from Department	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total
Employee Name or Position													
Terry Haler	DDC-3210	600	600	600	600	600	600	600	600	600	600	600	7,200
Home Office Accounting	NRM-2010	319	319	319	319	319	319	319	319	319	319	319	3,828
Director of sewer	DDC-3210	243	243	243	243	243	243	243	243	243	243	243	2,916
		1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	1,162	13,944

Note - Amount should be entered as an addition to compensation; therefore, enter as a positive #.

Please explain service to be provided

Terry Haler
DDU-6090 receives 10% of Terry Haler' monthly salary for his services.
Home Office Accounting
Utility Billing & Utility Customer Service
Director of sewer
DDU-6090 receives 10% of Director of Sewer monthly salary

File Name: DDU 6090-RETREAT UTILITIES_2007.xls

Tab: Labor Transfers

Printed: 8/25/2009 5:11 PM

DDU-8

DDU000048

Double Diamond Companies

2007 Budget

DDU - The Cliffs Utilities - 8090

Labor Transfers

Please enter the Department # in the column titled "Provides Services to Department", amount for each period and detail of service provided.

Employee Name	Provides Services to Department	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total

Note - Amount should be entered as a credit to compensation, therefore, enter as a negative #.

Total Labor Transfers		2,847	2,847	3,041	2,847	2,847	3,041	2,847	2,847	3,041	2,847	2,847	3,041	34,940

Please explain service to be provided

0

0

0

0

Please enter the Department # in the column titled "Receives Services from Department", amount for each period and detail of service provided.

Employee Name or Position	Receives Services from Department	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total
Home Office Accounting	NRM-2010	319	319	513	319	319	513	319	319	513	319	319	513	4,604
Terry Hafer	DDC-3210	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600
James Lyles	DDC-3210	728	728	728	728	728	728	728	728	728	728	728	728	8,736
		2,847	2,847	3,041	2,847	2,847	3,041	2,847	2,847	3,041	2,847	2,847	3,041	34,940

Note - Amount should be entered as an addition to compensation, therefore, enter as a positive #.

Please explain service to be provided

Home Office Accounting	Utility Billing & Utility Customer Service
Terry Hafer	DDU-8090 receives 30% of Terry Hafer's services
James Lyles	DDU-8090 receives 30% of Director of Sewer salary.

DDU000049

Double Diamond Companies

2007 Budget

DDU - White Bluff Utilities - 9090

Labor Transfers

Please enter the Department # in the column titled "Provides Services to Department", amount for each period and detail of service provided.

Employee Name	Provides Services to Department	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total
		-	-	-	-	-	-	-	-	-	-	-	-	-

Note - Amount should be entered as a credit to compensation, therefore, enter as a negative #.

Total Labor Transfers		5,693	5,693	5,910	5,693	5,693	5,910	5,693	5,693	5,910	5,693	5,693	5,910	69,184

Please explain service to be provided

0
0
0
0

Please enter the Department # in the column titled "Receives Services from Department", amount for each period and detail of service provided.

Employee Name or Position	Receives Services from Department	Period 1	Period 2	Period 3	Period 4	Period 5	Period 6	Period 7	Period 8	Period 9	Period 10	Period 11	Period 12	Total
Home Office Accounting	NRM-2010	637	637	854	637	637	854	637	637	854	637	637	854	8,517
Terry Hafer	DDC-3210	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	43,200
James Lyles	DDC-3210	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	1,456	17,472
		5,693	5,693	5,910	5,693	5,693	5,910	5,693	5,693	5,910	5,693	5,693	5,910	69,184

Note - Amount should be entered as an addition to compensation, therefore, enter as a positive #.

Please explain service to be provided

Home Office Accounting	Utility Billing & Utility Customer Service
Terry Hafer	DDU-9090 receives 60% of Terry Hafer's services
James Lyles	DDU-9090 receives 60% of Dir of Sewer

DDU000050

DOUBLE DIAMOND UTILITIES
NOTES PAYABLE TO DOUBLE DIAMOND DELAWARE
AS OF 12/31/2004

	ALLOCATION ONLY				2004 ACTIVITY		
	CLIFFS	WHITE BLUFF	ORIGINAL TOTAL TOTAL NOTES	1231/03 TOTAL	NEW LOANS	PRINCIPAL PAYMENTS	12/31/2003 BALANCE
ORIGINAL LINE OF CREDIT (INTEREST ONLY)	147,148.83	293,000 00	440,148 83	440,148 83			440,148 83
1997 LOC WITH DDD-DEFICIT	106,606,00	41,682,24	148,288 24	92,230 64		13 547,70	78,682 94
1998 LOC WITH DDD-DEFICIT	94,940 00	80 817 53	175,757.53	109,315 64		16,057.35	93,258.29
1998 FIXED ASSETS-IMPROVEMENTS	9,672.85	52,615 57	62,288 42	38,079 16		5,593.44	32 485 72
1999 FIXED ASSETS-IMPROVEMENTS	17,641 67	59,376 28	77,017 95	54,939 21		6 369 42	48,569 79
1999 LOC WITH DDD-DEFICIT	26,801.00		26,801.00	19,117.93		2,216 46	16,901,43
2000 FIXED ASSET IMPROVEMENTS	-	2 358 77	2,358 77	1,877 70		176 57	1,701 13
2000 LOC WITH DDD-DEFICIT	19,953.00		19,953 00	15,883 24		1,493,70	14,389 54
2001 FIXED ASSETS IMPROVEMENTS	81 822.25	112,042.86	193,865 11	168,835 84		13,137 29	155,698 55
2002 FIXED ASSETS IMPROVEMENTS	10,915.85		10,915 85	10 245 30		669 55	9 576 75
TOTALS	515,501.45	641,893 25	1 157,394 70	950 674 40	-	59 261 50	891,412 99

	2005 ALLOCATION		2004		2005	
	CL	WB	MONTHLY PAYMENTS	ANNUAL AMOUNTS	MONTHLY PAYMENTS	ANNUAL AMOUNTS
ORIGINAL LINE OF CREDIT	1 226 24	2,441.67	3,667 91	44,014 92	3,667 91	44,014 92
1997 LOC WITH DDD-DEFICIT	1,408.81	550.84	1,959.65	23,515.80	1,959.65	23,515 80
1998 LOC WITH DDD-DEFICIT	1,254.65	1,068 01	2,322 66	27,871 92	2,322 66	27,871,92
1998 FIXED ASSETS-IMPROVEMENTS	125.64	683 44	809 08	9 708 96	809 08	9 708,96
1999 FIXED ASSETS-IMPROVEMENTS	233.14	784 66	1,017 80	12,213.60	1,017.80	12,213 60
1999 LOC WITH DDD-DEFICIT	354.18		354.18	4,250 16	354 18	4,250.16
2000 FIXED ASSET IMPROVEMENTS		31 17	31 17	374 04	31 17	374,04
2000 LOC WITH DDD-DEFICIT	263.68	-	263.68	3,164 16	263 68	3,164.16
2001 FIXED ASSET IMPROVEMENTS	1,081.29	1,480.65	2,561 94	30,743 28	2,561,94	30,743,28
2002 FIXED ASSET IMPROVEMENTS	144.25		144 25	1,731 00	144.25	1,731.00
SUBTOTAL	4,865 64	4,598 77	9,464 41	113,572 92	9,464 41	113,572.92
TOTALS	6,091.88	7,040 44	13,132 32	157,587 84	13,132.32	157 587 84

	2005 MONTHLYALLOCATION		
	CL	WB	TOTALS
ORIGINAL LINE OF CREDIT-INTEREST ONLY	1 226 24	2 441.67	3667 91
1997 LOC WITH DDD-DEFICIT	1,408.81	550 84	1,959.65
1998 LOC WITH DDD-DEFICIT	1,254 65	1,068 01	2,322 66
1998 FIXED ASSETS-IMPROVEMENTS	125.64	683 44	809.08
1999 FIXED ASSETS-IMPROVEMENTS	233 14	784.66	1,017,80
1999 LOC WITH DDD-DEFICIT	354.18	-	354.18
2000 FIXED ASSET IMPROVEMENTS	-	31.17	31.17
2000 LOC WITH DDD-DEFICIT	263.68	-	263.68
2001 FIXED ASSET IMPROVEMENTS	1,081.29	1,480 65	2,561 94
2002 FIXED ASSET IMPROVEMENTS	144.25		
SUBTOTAL	4,865 64	4,598 77	9,320 16
TOTALS	6,091.88	7,040 44	12,988.07

MONTHLY ACCOUNTING ENTRY:				
NOTES PAY-PRIOR YR DEF-CL	8150-0000-8090	3,281.32		3,281.32
NOTES PAY-PRIOR YR DEF-WB	8150-0000-9090		1,650 02	1,650.02
NOTES PAY-LAND IMP.-CL	8160-0000-8090	1,584.32		1,584 32
NOTES PAY-LAND IMP.-WB	8160-0000-9090		2,948.75	2,948.75
TOTALS		4,865 64	4,598.77	9,464.41

NOTE: NO CHANGES FOR 2004-IMPROVEMENTS AND NET LOSSES IMMATERIAL FOR ACCRUAL OF NOTES.
SO NO CHANGES IN THE AMOUNT OF THE PAYMENTS FOR 2004
ALSO, NONE FOR THE RETREAT AS IT WAS STILL IN THE CONSTRUCTION PHASE DURING MOST OF 2004.

DDU-9

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Date of Issue	Date of Maturity	Original Balance	Balance as of 12/30/06	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.	
12/31/1998	12/31/2008	148,288.24	42,465.62	10.00%	23,515.80	Double Diamond Delaware, Inc.	97 Cash Advances
12/31/1998	12/31/2008	175,757.53	50,332.13	10.00%	27,871.92	Double Diamond Delaware, Inc.	98 Cash Advances
12/31/1998	12/31/2008	62,288.42	19,894.47	10.00%	9,708.96	Double Diamond Delaware, Inc.	98 Additions
12/31/1999	12/31/2009	77,017.95	31,542.56	10.00%	12,213.60	Double Diamond Delaware, Inc.	99 Additions
12/31/1999	12/31/2009	26,801.00	10,976.05	10.00%	4,250.16	Double Diamond Delaware, Inc	99 Cash Advances
12/31/2000	12/31/2010	2,385.77	1,278.23	10.00%	374.04	Double Diamond Delaware, Inc	00 Additions
12/31/2000	12/31/2010	19,953.00	10,396.47	10.00%	3,164.16	Double Diamond Delaware, Inc.	00 Cash Advances
12/31/2001	12/31/2011	112,042.86	69,687.92	10.00%	17,767.80	Double Diamond Delaware, Inc.	01 Additions WB
12/31/2001	12/31/2011	81,822.25	50,890.95	10 00%	12,975.48	Double Diamond Delaware, Inc.	01 Additions CL
12/31/2002	12/31/2012	10,915.85	7,786.85	10.00%	1,731.00	Double Diamond Delaware, Inc.	02 Additions CL
			735,400.08				

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I practice in the areas of utility (water, wastewater and electric), land use and planning, administrative, municipal and local government, and environmental law. I have represented cities, special districts, utilities and development clients before local, state and federal agencies. I also represent clients in administrative proceedings before the Texas Commission on Environmental Quality, the Public Utility Commission of Texas and other state agencies and in lobbying activities before the Texas Legislature and various state agencies. (Note: I am not certified by the Texas Board of Legal Specialization.)

Specialties:

Texas Commission on Environmental Quality (TCEQ) &Public Utility Commission (PUC) proceedingsContested Utility Rate, Certificate of Convenience and Necessity (CCN), & Wastewater Permit Hearings & Administrative Enforcement ProceedingsZoning, Platting & Subdivision applications, development Agreement Negotiations

Municipal Utility District (MUD), Emergency Services District (ESD) & Special Utility District (SUD) creation & operation

Legislative Process & Lobbying

Experience:

Partner, Armbrust & Brown, L.L.P.
January 1999 — Present (11 years 2 months)

Associate, Armbrust & Brown, L.L.P.
May 1997 — December 1998 (1 year 7 months)

Partner with mid-size Austin law firm. The firm's practice includes representation of a broad spectrum of clients in real estate development, business transaction, litigation and state and local government matters. My practice focuses on representation of clients in utility rate and permitting matters at the Texas Commission on Environmental Quality (TCEQ) and the Public Utility Commission (PUC), including water, wastewater and electric rate applications, applications for certificates of convenience and necessity (CCNs), representation of special districts, including municipal utility districts, special utility district, water control and improvement districts and emergency services districts, as general counsel and in matters before the TCEQ and PUC. I also represent clients as a lobbyist regarding legislation before the Texas Legislature.

Associate Attorney, Strasburger & Price, LLP
September 1993 — May 1997 (3 years 9 months)

Associate Attorney in Real Estate and Environmental practice groups representing clients before the TCEQ and local government entities in Central Texas.

Staff Attorney, Texas Water Commission
August 1991 — September 1993 (2 years 2 months)

Staff Attorney for Water Quality, Water Rates and Hazardous Waste program areas. Participated in various permitting and rate hearings and enforcement matters.

Education:

The University of Texas School of Law, Austin, Texas
J.D., Law, 1988 — 1991

Activities and Societies: Environmental Law Journal

The University of Texas at Austin, Austin, Texas
B.A., Biology, 1986 — 1988

Vanderbilt University, Nashville, Tennessee
Biology, Chemistry, Math, 1984 — 1986

Additional Information

Frequent speaker on topics related to water and wastewater utility regulation (Rates and Certificates of Convenience and Necessity), local government operation and management (special districts), and legislative matter affecting water, wastewater and local government issues.

Member, Texas Section of the American Water Works Association
Member, Texas Water Conservation Association, TWCA – Water Laws Committee
Member, Texas Rural Water Association, TRWA
General Counsel, Texas State Association of Fire and Emergency Districts, SAFE-D
Eagle Scout

Victoria Richards Harkins, Ph.D., P.E.
Harkins Engineering, Inc.
3300 Lost Oasis Hollow
Austin, Texas 78739

Education:

- B.A. Biochemistry, Texas Tech University, 1992
- M.S. Civil Engineering, Texas Tech University, 1995
- Ph.D. Civil Engineering, Texas Tech University, 1998

Professional/Technical Affiliations:

- Texas State Board of Professional Engineers – Professional Engineer No. 87733
- Oklahoma State Board of Professional Engineers – Professional Engineer No. 20957
- Member of American Society of Engineers

Fields of Experience:

Dr. Victoria Richards Harkins is currently a private engineering consultant in Austin, Texas. Dr. Harkins provides project management and engineering services for small, private, and multi-million dollar projects which included water and wastewater engineering, environmental engineering including water quality and soil contamination and remediation, and general civil engineering projects. Dr. Harkins has several years of experience in environmental site investigations, regulatory compliance, and environmental engineering including soil, subsurface soil, surface water, groundwater and solid and hazardous waste. Dr. Harkins has been involved in a variety of civil and environmental projects.

Selected Water and Sewer Utility Experience

Engineer V, Texas Commission on Environmental Quality (TCEQ), Austin, Texas. Dr. Harkins was a senior engineer for the Water Supply Division of the TCEQ for over four years. Dr. Harkins' team processed over 300 certification applications a year and over 75 ratemaking applications per year.

Water and Wastewater Utility Inventory, Texas. Dr. Harkins is currently the project manager for the development of a detailed water and wastewater utility asset inventory as well as completing a trending study to determine costs at installation as well as depreciation values used for rate making procedures.

Water Rate Analysis and Application, Cleburne, Texas. Dr. Harkins is currently completing a water rate analysis as well as an asset inventory for the prosecution of a water rate application with the TCEQ for a multi-system public water utility.

Water Rate Analysis, Granbury, Texas. Dr. Harkins is currently providing professional engineering services to a private water company that serves potable water service to three subdivisions in Hood County, Texas. Services include asset inventory, rate applications, and potential litigation support.

Expert Witness, Wholesale Rate Appeal, City of Gladewater, Texas. Dr. Harkins provided expert testimony related to a wholesale water and wastewater rate appeal. As a governmental entity, a rate may be changed without state approval. The water and/or wastewater recipient may file an appeal with the State for review. At such time, evidence must be provided that the rate is fair and justifiable. Dr. Harkins assisted in settlement negotiations through SOAH arbitration.

Expert Witness, Water and Sewer Rate and Tariff Change Application, Austin, Texas. Dr. Harkins provided expert witness testimony for the largest rate case filed with the State of Texas. The applicant provides service to 50,000 connections in the State of Texas. Dr. Harkins testified on the just and reasonability of the rates, the substantially similarity issues for consolidated systems, used and useful requirements for items to be included in rate base, basic rate design, and all discovery and other formal requirements of the application as it proceeded through the State Office of Administrative Hearings.

Water Rate and Tariff Change Application, Lake Whitney, Texas. Dr was the project manager for a rate change application filed with the TCEQ for eleven water systems located in central Texas. Dr. Harkins' was overall responsible for the creation and prosecution of the application as well as providing supporting documentation as required for the application. Dr. Harkins provided detailed information for the systems' capital assets.

Expert Witness, Outside City Customer Appeal, Parker County, Texas. Dr. Harkins is currently retained by the Parker County Communities Coalition to provide professional engineering services as related to a rate increase made by the City of Willow Park. Dr. Harkins will provide a professional opinion on the reasonableness of the rates set for outside city customers as well as an opinion of the expenses used to determine the rate established.

Expert Witness, Certificate of Convenience and Necessity (CCN), City of Royse City, Texas. Dr. Harkins was retained to assist the City of Royse City in a contested hearing related to the utility's ability to provide continuous and adequate service and amend its current CCN for water service and to obtain a sewer CCN.

Expert Witness, Certificate of Convenience and Necessity, City of Prosper, Texas. Dr. Harkins was retained to provide expert witness testimony for the City of Prosper related to the City of Prosper's CCN. Dr. Harkins has testified as to the City of Prosper's ability to serve as well as address each of the required criteria to amend a CCN.

Expert Witness, Certificate of Convenience and Necessity, City of Midlothian, Texas. Dr. Harkins provided expert witness testimony for the City of Midlothian related to the City of Midlothian's CCN and its service area.

Expert Witness, Certificate of Convenience and Necessity, East Medina County Special Utility District, Medina County, Texas. Dr. Harkins was retained to assist the District in a contested hearing related to the utility's ability to provide continuous and adequate service and amend its current CCN for water service. Dr. Harkins testified as to the District's ability to serve as well as address each of the required criteria to amend and obtain a CCN.

Expert Witness, Certificate of Convenience and Necessity, City of Midlothian, Texas, Dr. Harkins is currently retained by the City of Midlothian to prepare and prosecute a CCN amendment for a large development within the city's corporate limits as well as address a potential cease and desist request.

Expert Witness, Certificate of Convenience and Necessity, Towns of Annetta, Annetta South, Annetta North, Hudson Oaks and Aledo, Texas. Dr. Harkins is currently retained by the Parker County Cities Coalition to provide professional engineering services as related to a sale, transfer, merger application made by the City of Willow Park.

Certificate of Convenience and Necessity, Houston, Texas Dr Harkins is currently retained by BCWK to complete a wastewater transfer, public water system transfer, and CCN cancellation for a privately owned water and wastewater system.

CCN Decertification, Keralla Development, Royse City, Texas. Dr. Harkins is currently the project manager for a large acreage petition for expedited release of a CCN. Dr. Harkins is preparing the petition with all the required documentation for decertification to obtain service from an adjacent provider.

CCN Decertification, City of Italy, Texas. Dr. Harkins is currently assisting the City of Italy to prepare and prosecute a CCN amendment for the city's current service boundaries and corporate limits and to decertify an adjacent utility within their corporate boundaries.

CCN Amendment Application, Mission, Texas. Dr. Harkins is currently providing professional consultation services for the City of Mission and its application to certificate additional wastewater service area.

Water and Wastewater Service Extension Policy, Austin, Texas. Dr. Harkins made an in depth review of a water and wastewater supply corporation service extension policy with reference to the applicable rules and regulations of the TCEQ and made recommendations for changes and or improvements.

Selected Environmental Experience:

Hamilton Pool Hamilton Creek and Davis Creek Assessment and Remediation, Travis County, Austin, Texas: Dr. Harkins is currently the project manager for a detailed creek assessment and natural pond remediation due to point source pollution upstream due to failure of on-site erosion control measures and insufficient best management practices. As a result large and repetitive stromwater runoff events led to the discharge of sediment laden stormwater. As a result, large amounts of silt have been deposited in the creek and in Hamilton Pool. A detailed project assessment was completed. Remediation design has been completed. Restoration activities include a crude clean-up and a combination of crude and washdown method. Clean-up of the pool will be conducted using divers and high pressure filter presses with a return of treated water to maintain water level vegetative benches.

Water Quality Assessment and Remediation, Austin, Texas: Dr. Harkins was the field manager for a natural pond remediation due to point and non-point source pollution upstream. The project contained many sensitive biological and ecological factors. Remediation encompassed a pump and treat system with careful return of treated water. Project assessment included a detailed assessment of the current water quality, nutrient loadings from sediments (in the pool and upstream), background concentrations, and comparable water quality concentrations. A detailed literature review has been completed as well as an extensive field assessment. The project met its goals and was successfully completed.

Water Quality and Streambed Assessment and Restoration, Hays County, Texas: Dr. Harkins was the project manager to assess a streambed affected by upstream development activities. Point and non point source pollution was washed down the contributing stream affecting a large subdivision downstream. Results of the assessment have been presented, and remediation alternatives are being discussed.

Water Quality Pond Assessment and Wastewater Reuse, Austin, Texas: Dr. Harkins served as field manager for a project to assess the applicability of using treated wastewater effluent as make-up water for a stormwater quality pond/detention pond. An extensive literature review was completed and field analysis and prototype studies were scoped. Field studies were designed to test the pond's ability to treat the potentially higher levels of nutrients and other potential contaminants.

Vista and Encantada Environmental Assessment, Llano County, Texas: Dr Harkins was a project manager for a surface water pond water quality investigation for potential herbicide, pesticide, and other potential contaminants of concern as part of a due diligence for a property transfer.

PCB Contamination and Remediation, Houston, Texas: Dr. Harkins served as a project manager of a multi-million dollar remediation of an industrial site in Texas contaminated with PCBs, heavy metals and total petroleum hydrocarbons. Work has included: delineation of the contamination profile, site surveys, groundwater assessment, remediation design, on site management, soil samples, and contractor bid and oversight. The site was accepted into the VCP program of the TCEQ. Dr. Harkins completed all the site delineation, remediation design and managed first hand all field work. Remediation was accomplished via excavation and disposal with concrete pad for final overlay. Post closure documentation has been provided to both the TCEQ and EPA for completion. A release of liability has been awarded by the TCEQ.

Pantex/BWXT Site-Wide Ecological Risk Assessment (ERA). Amarillo, Texas: Dr. Harkins served as the field manager for the sample collection requirement for additional data needed to support the ERA. Tasks include coordination with Pantex personnel, organization of sampling crews, sampling, QA/QC and reporting requirements. Both surface water and sediment samples were collected at five separate playas at approximately 18 sites per playa to represent potential points of exposure and biologically active zones.

Phase II Environmental Site Investigation: Total Petroleum Hydrocarbons and BTEX Contamination. Possum Kingdom, Texas: Dr. Harkins served a project manager for a Phase II environmental site investigation for a currently planned development The site has a history of oil and gas production with a resulting contamination around well heads and storage tank embankments.

Environmental Site Assessment (ESA), Jonestown, Texas. Texas, Dr Harkins performed a Phase I environmental site assessment for a commercial property used for boat storage, off-site storage, a small mobile home park, and vacant land The ESA was completed in accordance with all applicable ASTM standards.

Environmental Site Assessment (ESA), Possum Kingdom, Texas, Texas. Dr Harkins performed a Phase I environmental site assessment for a large undeveloped ranch land planned for a large multi-family, marina and estates development. The site had numerous oil and gas production facilities. The ESA was completed in accordance with all applicable ASTM standards.

Environmental Site Assessment (ESA). San Marcos, Texas, Dr Harkins performed a Phase I environmental site assessment for a commercial property for a previous auto restoration and salvage operations. The ESA was completed in accordance with all applicable ASTM standards.

Environmental Site Assessment (ESA), Austin, Texas, Dr Harkins performed a Phase I environmental site assessment for a land development project. The ESA was completed in accordance with all applicable ASTM standards.

Environmental Site Assessment (ESA), Austin, Texas. Dr Harkins performed an ESA compliant with §25-8-121 Environmental Assessment Requirements of the Land Development Code for the City of Austin of a commercial property planned for light commercial strip and hotel.

Water Resources/Civil Experience

Lower Colorado River Authority, Burnet County, Texas. Dr. Harkins served as the project manager of a groundwater well design, installation and development project for a public water supply. In addition, the project involved a study of the localized groundwater to assess the potential for development of additional ground water supplies and the feasibility of obtaining service from a neighboring utility.

Town of Annetta, Parker County, Texas. Dr. Harkins is currently the project manager for the design of a groundwater treatment plant including a groundwater well, storage tank, pressure tank, piping, chlorination, and related appurtenances. Water distribution modeling will be used to establish the initial network and all future additions.

Town of Annetta, Parker County, Texas. Dr. Harkins is currently the project manager for the development of long term planning for the Town of Annetta including 5, 10, and 20 year projections for land use, population projections, water use demand, and development of additional water supplies. The long-term planning includes term capital assets to be used for financial budgeting.

Private Country Club, Austin, Texas, Dr. Harkins is the project manager for the development and acquisition of potable water supply for a new planned subdivision and golf resort. Tasks include conceptual planning, water source development and development.

City of Italy, Ellis County, Texas. Dr. Harkins completed a detailed and comprehensive audit of the city's water and wastewater utilities and management. A final report with models and templates was provided.

City of Italy, Ellis County, Texas. Dr. Harkins served as the project manager for the design, construction and completion of a groundwater well, piping and related appurtenances for the City of Italy. The City of Italy is at capacity for its production requirements. Dr. Harkins completed and provided the required documentation for the application of a grant to assist in funding the new well.

Village at Northlake, II, Jonestown, Texas. Dr. Harkins is currently the project manager for a wastewater treatment plant design, construction and permitting for a pending light commercial and hotel development.

Capital Asset Planning, City of Cibolo, Texas. Dr. Harkins is currently the project manager for the asset inventory and costing of a large water purveyor. Trending and asset inventories will be used to determine the cost of replacement and cost for sale purposes.

City of Josephine, Texas: Dr Harkins is currently assisting the City of Josephine with water extension and water utility service which includes permitting and address of neighboring utility issues.

Double Diamond Utilities **Retreat Water, [redacted]**

Date of Reference 12/31/2007

Category	date	item	Used and Useful	Original Cost	Used and Useful Original Cost	shared	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant
Land	Land	6023..001 Well #1	1	$ 25,760.00	$ 25,760.00	n				$ 25,760
Land	Land	6034..011 Well #2	1	$ 31,680.00	$ 31,680.00	n				$ 31,680
Land	Land	6033..001 Water Plant	1	$ 14,880.00	$ 14,880.00	n				$ 14,880
Line	1/4/2002	pressure reducing valves	1	$ 387.53	$ 387.53	n	50	8	$46	$ 341
Line	4/19/2002	piping	1	$ 9,450 23	$ 9,450 23	y	50	189	$1,078	$ 8,372
Line	4/19/2002	piping	1	$ 982 98	$ 982.98	y	50	20	$112	$ 871
Line	4/26/2002	piping	1	$ 8,039 55	$ 8,039.55	n	50	161	$914	$ 7,125
Line	5/8/2002	piping	1	$ 1,566.16	$ 1,566.16	y	50	31	$177	$ 1,389
Line	5/13/2002	piping	1	$ 7,076.09	$ 7,076.09	y	50	142	$798	$ 6,278
Line	5/14/2002	waterlines	1	$ 16,775.00	$ 16,775.00	n	50	336	$1,891	$ 14,884
Line	5/21/2002	piping	1	$ 18,771.13	$ 18,771.13	y	50	375	$2,109	$ 16,663
Line	5/24/2002	piping	1	$ 31,353.31	$ 31,353.31	y	50	627	$3,517	$ 27,837
Line	5/30/2002	concrete blocking	1	$ 141.44	$ 141.44	y	50	3	$16	$ 126
Line	6/3/2002	water and sewer mains	1	$ 10,991.78	$ 10,991.78	n	50	220	$1,227	$ 9,765
Line	6/13/2002	mains	1	$ 97 69	$ 97 69	y	50	2	$11	$ 87
Engineering	6/18/2002	water and sewer engineering	1	$ 9,600 00	$ 9,600 00	y	5	1920	$9,600	$ -
Line	6/18/2002	mains	1	$ 7,837.50	$ 7,837.50	y	50	157	$868	$ 6,969
Line	6/24/2002	piping	1	$ 4,565.00	$ 4,565.00	y	50	91	$504	$ 4,061
Line	7/10/2002	mains	1	$ 2,200.00	$ 2,200.00	y	50	44	$241	$ 1,959
Line	7/11/2002	piping	1	$ 116.15	$ 116.15	y	50	2	$13	$ 103
Line	7/16/2002	mains	1	$ 4,001.25	$ 4,001.25	y	50	80	$437	$ 3,564
Line	7/29/2002	lines	1	$ 4,592.50	$ 4,592.50	y	50	92	$499	$ 4,094
Storage Tank	8/7/2002	PT, 8,000 gallons	1	$ 15,776.00	$ 15,776.00	n	50	316	$1,705	$ 14,071
Line	8/8/2002	piping	1	$ 5,570.00	$ 5,570.00	y	50	111	$602	$ 4,968
Line	8/19/2002	lines	1	$ 1,457.50	$ 1,457.50	y	50	29	$157	$ 1,301
Storage Tank	8/23/2002	storage tank, 100,000 gallons	1	$ 50,683.81	$ 50,683 81	n	50	1014	$5,432	$ 45,252
Line	8/28/2002	lines	1	$ 10,003.13	$ 10,003.13	y	50	200	$1,069	$ 8,934
Engineering	8/31/2002	CCN	1	$ 420.00	$ 420.00	n	5	84	$420	$ -
Line	9/3/2002	heavy equipment rental	1	$ 1,147.13	$ 1,147.13	y	20	57	$306	$ 841
Line	9/9/2002	lines	1	$ 7,205.00	$ 7,205.00	y	50	144	$766	$ 6,439

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Structures	9/13/2002	paint well house	1	$ 250.00	$ 250.00	n	20	13	$66	$	184
Line	9/17/2002	lines	1	$ 8,635.00	$ 8,635.00	y	50	173	$914	$	7,721
Line	9/18/2002	lines	1	$ 560.74	$ 560.74	y	50	11	$59	$	501
Line	9/27/2002	lines	1	$ 30,428.00	$ 30,428.00	y	50	609	$3,203	$	27,225
Line	9/30/2002	lines	1	$ 18,645.00	$ 18,645.00	y	50	373	$1,960	$	16,685
Line	10/8/2002	lines	1	$ 12,897.50	$ 12,897.50	y	50	258	$1,350	$	11,548
Line	10/16/2002	fittings	1	$ 13,030.64	$ 13,030.64	y	50	261	$1,358	$	11,673
Line	10/21/2002	lines	1	$ 15,922.50	$ 15,922.50	y	50	318	$1,655	$	14,267
Line	10/25/2002	piping and fittings	1	$ 2,839.02	$ 2,839.02	y	50	57	$294	$	2,545
Small Treatment	10/26/2002	insulation	1	$ 111.46	$ 111.46	y	10	11	$58	$	54
Treatment	10/31/2002	well #1	1	$ 173,141 72	$ 173,141 72	n	20	8657	$44,756	$	128,386
Line	10/31/2002	piping	1	$ 226.52	$ 226.52	y	50	5	$23	$	203
Line	11/5/2002	lines	1	$ 2,585.00	$ 2,585 00	y	50	52	$267	$	2,318
Line	11/6/2002	piping	1	$ 6,961 07	$ 6,961.07	n	50	139	$717	$	6,244
Storage Tank	11/25/2002	Tank Pad	1	$ 7,120.00	$ 7,120.00	n	50	142	$726	$	6,394
Line	12/3/2002	piping and sleeves	1	$ 18,814.88	$ 18,814.88	y	50	376	$1,911	$	16,903
Storage Tank	12/11/2002	tank parts	1	$ 161.63	$ 161.63	n	50	3	$16	$	145
Line	12/12/2002	sleeves	1	$ 2,442.00	$ 2,442.00	y	50	49	$247	$	2,195
Line	12/12/2002	haul trench material	1	$ 5,735 63	$ 5,735.63	y	50	115	$580	$	5,156
Pump	12/18/2002	booster station	1	$ 4,650.00	$ 4,650.00	n	10	465	$2,343	$	2,307
Pump	12/18/2002	booster pumps (2)	1	$ 5,328.07	$ 5,328.07	n	10	533	$2,684	$	2,644
Line	12/19/2002	fittings	1	$ 1,708.22	$ 1,708.22	y	50	34	$172	$	1,536
Line	12/19/2002	piping	1	$ 713.57	$ 713.57	n	50	14	$72	$	642
Line	12/23/2002	utilities	1	$ 3,575.00	$ 3,575.00	y	50	72	$359	$	3,216
Structures	1/2/2003	pump house	1	$ 1,589.79	$ 1,589 79	n	20	79	$397	$	1,193
Structures	1/6/2003	wellhouse roof	1	$ 150.00	$ 150 00	n	20	8	$37	$	113
Line	1/8/2003	fittings	1	$ 5,117.45	$ 5,117.45	y	50	102	$510	$	4,608
Storage Tank	1/8/2003	Erect Water Storage Tank	1	$ 11,875.00	$ 11,875.00	n	50	238	$1,183	$	10,692
Treatment	1/15/2003	Concrete for WTP	1	$ 168.09	$ 168.09	n	50	3	$17	$	151
Electrical	1/23/2003	electrical for pump station	1	$ 15,764.00	$ 15,764.00	n	20	788	$3,893	$	11,871
Structures	1/27/2003	pump house metal work	1	$ 130.00	$ 130 00	n	20	7	$32	$	98
Storage Tank	1/27/2003	hoisting service to set tank	1	$ 380.00	$ 380.00	n	50	8	$37	$	343
Line	1/28/2003	wtp piping	1	$ 138 61	$ 138.61	n	50	3	$14	$	125
Structures	1/31/2003	paint booster pump house	1	$ 450 00	$ 450.00	n	20	23	$111	$	339
Treatment	2/6/2003	wtp appurtenances	1	$ 130.50	$ 130.50	n	20	7	$32	$	99
Line	2/6/2003	pipe and fittings	1	$ 5,292.69	$ 5,292.69	y	50	106	$519	$	4,774

Line	2/7/2003	Pipe	1	$ 2,609.26	$ 2,609.26	n	50	52	$256	$	2,354
Treatment	2/11/2003	flume sand at well	1	$ 111 80	$ 111 80	n	20	6	$27	$	84
Treatment	2/19/2003	Well No. 1 piping	1	$ 9,174.93	$ 9,174.93	n	20	459	$2,232	$	6,943
Line	2/24/2003	pipe and fittings	1	$ 1,555 38	$ 1,555.38	y	50	31	$151	$	1,404
Line	2/27/2003	plumbing supplies	1	$ 61.52	$ 61.52	y	50	1	$6	$	56
Heavy Equipmer	4/11/2003	heavy equipment rental	1	$ 11,471.25	$ 11,471.25	y	20	574	$2,711	$	8,761
Fence	4/22/2003	fence for well	1	$ 3,513.67	$ 3,513.67	n	20	176	$825	$	2,689
Fence	5/29/2003	wtp fence	1	$ 4,120.00	$ 4,120.00	n	20	206	$946	$	3,174
Heavy Equipmer	6/10/2003	heavy equipment rental	1	$ 2,867.81	$ 2,867.81	y	20	143	$654	$	2,214
Meters	6/13/2003	water meter and vaults	1	$ 3,609.00	$ 3,609.00	n	20	180	$822	$	2,787
Line	7/20/2003	fittings	1	$ 345.76	$ 345.76	y	50	7	$31	$	315
Line	7/29/2003	fittings	1	$ 91.75	$ 91.75	y	50	2	$8	$	84
Engineering	11/18/2003	engineering	1	$ 900.00	$ 900.00	n	5	180	$742	$	158
Engineering	12/3/2003	well site survey	1	$ 435 00	$ 435.00	n	5	87	$355	$	80
Line	1/12/2004	piping	1	$ 8,531.04	$ 8,531.04	y	50	171	$677	$	7,854
Line	1/15/2004	water main	1	$ 10,000 00	$ 10,000 00	n	50	200	$792	$	9,208
Line	1/27/2004	piping	1	$ 39,636.98	$ 39,636 98	y	50	793	$3,114	$	36,522
Hydrants	1/30/2004	hydrants	1	$ 7,325.55	$ 7,325 55	n	20	366	$1,436	$	5,890
Line	2/2/2004	water main	1	$ 50,000.00	$ 50,000.00	n	50	1000	$3,912	$	46,088
Line	2/6/2004	appurtenances	1	$ 445.67	$ 445 67	y	50	9	$35	$	411
Tools	2/7/2004	Drill	1	$ 194.20	$ 194.20	y	10	19	$76	$	118
Line	2/13/2004	fittings	1	$ 293.42	$ 293.42	y	50	6	$23	$	271
Engineering	3/1/2004	plan submittal - well 2	1	$ 1,800.00	$ 1,800.00	n	5	360	$1,381	$	419
Line	3/10/2004	water main	1	$ 32,000.00	$ 32,000.00	n	50	640	$2,439	$	29,561
Hydrants	3/22/2004	hydrants	1	$ 18,863.42	$ 18,863 42	y	20	943	$3,563	$	15,300
Line	3/23/2004	piping	1	$ 12,000.00	$ 12,000.00	y	50	240	$906	$	11,094
Line	4/5/2004	watermain	1	$ 27,530.00	$ 27,530.00	n	50	551	$2,059	$	25,471
Line	4/12/2004	piping	1	$ 1,298.00	$ 1,298.00	y	50	26	$97	$	1,201
Line	4/19/2004	appurtenances	1	$ 465.36	$ 465.36	y	50	9	$34	$	431
Line	4/23/2004	watermain	1	$ 32,950.00	$ 32,950.00	n	50	659	$2,432	$	30,518
Electrical	5/7/2004	power to well #2	1	$ 61,350.68	$ 61,350.68	n	20	3068	$11,203	$	50,148
Treatment	8/9/2004	electric trench for well #2	1	$ 1,300.00	$ 1,300.00	n	20	65	$221	$	1,079
Treatment	8/31/2004	well #2	1	$ 205,669.00	$ 205,669 00	n	20	10283	$34,288	$	171,381
Treatment	9/7/2004	well service	1	$ 5,208.91	$ 5,208 91	n	20	260	$863	$	4,346
Electrical	9/13/2004	wtp pressure switch	1	$ 474.64	$ 474.64	n	20	24	$78	$	396
Treatment	10/18/2004	COXEXCA EMERGENCY WELL TIE IN	1	$ 1,500 00	$ 1,500 00	n	20	75	$240	$	1,260
Line	10/26/2004	fittings	1	$ 1,012.39	$ 1,012.39	y	50	20	$64	$	948
Line	1/17/2005	water main	1	$ 19,000.00	$ 19,000 00	n	50	380	$1,122	$	17,878

Line	1/24/2005	fittings	1	$ 11,098.27	$ 11,098.27	y	50	222	$651	$ 10,447
Line	1/27/2005	piping	1	$ 40,706.62	$ 40,706.62	y	50	814	$2,382	$ 38,324
Line	2/9/2005	fittings	1	$ 6,337.00	$ 6,337.00	y	50	127	$366	$ 5,971
Line	2/15/2005	fittings	1	$ 7,346 17	$ 7,346.17	y	50	147	$422	$ 6,924
Line	2/23/2005	water main	1	$ 26,785 00	$ 26,785.00	n	50	536	$1,528	$ 25,257
Line	3/9/2005	water main	1	$ 32,869.00	$ 32,869 00	n	50	657	$1,850	$ 31,019
Line	3/11/2005	piping	1	$ 6,748.43	$ 6,748.43	y	50	135	$379	$ 6,369
Line	3/15/2005	piping	1	$ 2,884.00	$ 2,884.00	y	50	58	$161	$ 2,723
Line	3/18/2005	piping	1	$ 11,330.00	$ 11,330.00	y	50	227	$632	$ 10,698
Line	3/25/2005	piping	1	$ 14,033.75	$ 14,033.75	y	50	281	$777	$ 13,256
Line	3/30/2005	piping	1	$ 14,471.50	$ 14,471 50	y	50	289	$798	$ 13,674
Line	4/8/2005	piping	1	$ 15,973.50	$ 15,973.50	y	50	319	$873	$ 15,101
Line	4/15/2005	piping	1	$ 15,450.00	$ 15,450.00	y	50	309	$838	$ 14,612
Line	4/21/2005	pipe and fittings	1	$ 1,536.00	$ 1,536.00	y	50	31	$83	$ 1,453
Line	4/22/2005	piping	1	$ 7,776.50	$ 7,776 50	y	50	156	$419	$ 7,358
Line	4/25/2005	piping	1	$ 1,294.52	$ 1,294 52	y	50	26	$70	$ 1,225
Line	4/29/2005	piping	1	$ 6,952 50	$ 6,952.50	y	50	139	$372	$ 6,581
Line	4/29/2005	hydrant	1	$ 2,025.00	$ 2,025.00	n	20	101	$271	$ 1,754
Line	5/6/2005	bore	1	$ 4,250.00	$ 4,250.00	y	50	85	$226	$ 4,024
Line	5/13/2005	piping	1	$ 2,781.00	$ 2,781.00	y	50	56	$147	$ 2,634
Line	5/23/2005	piping and appurtenances	1	$ 2,847.89	$ 2,847.89	y	50	57	$149	$ 2,699
Hydrants	5/27/2005	hydrant	1	$ 750.00	$ 750 00	n	20	38	$97	$ 653
Fence	6/28/2005	fence at well#2	1	$ 720.00	$ 720.00	n	20	36	$90	$ 630
Treatment	7/5/2005	water treatment plant repair	1	$ 406.48	$ 406 48	n	20	20	$51	$ 356
Line	7/11/2005	piping	1	$ 2,133.66	$ 2,133.66	y	50	43	$106	$ 2,028
Line	7/21/2005	piping	1	$ 1,737.43	$ 1,737.43	y	50	35	$85	$ 1,652
Treatment	1/2/2006	JLMYERS REPAIR&INSTALL DEEP WELL#2	1	$ 3,220.44	$ 3,220.44	n	20	161	$321	$ 2,899
Treatment	1/31/2006	LANELOY WATER WELL PIPING SINULATIN	1	$ 1,409.00	$ 1,409.00	n	20	70	$135	$ 1,274
Treatment	2/2/2006	JLMYERS MATERIALS&REPAIR WTR WELL1	1	$ 18,294.25	$ 18,294.25	n	20	915	$1,747	$ 16,548
Line	3/15/2006	pipe	1	$ 45,936.75	$ 45,936 75	y	50	919	$1,651	$ 44,286
Heavy Equipmer	3/30/2006	heavy equipment rental	1	$ 15,265.00	$ 15,265 00	y	20	763	$1,340	$ 13,925
Heavy Equipmer	3/31/2006	heavy equipment rental	1	$ 4,823.44	$ 4,823.44	y	20	241	$423	$ 4,401
Line	4/12/2006	pipe	1	$ 16,608.55	$ 16,608.55	y	50	332	$572	$ 16,037

Heavy Equipmer	5/30/2006	heavy equipment rental	1	$ 9,095.63	$ 9,095.63	y	20	455	$723	$ 8,373
Line	6/15/2006	piping and appurtenances	1	$ 6,305.48	$ 6,305.48	y	50	126	$195	$ 6,111
Heavy Equipmer	6/17/2006	heavy equipment rental	1	$ 13,656 25	$ 13,656 25	y	20	683	$1,051	$ 12,605
Treatment	6/20/2006	concrete	1	$ 150.34	$ 150.34	y	50	3	$5	$ 146
Line	7/17/2006	piping	1	$ 3,324.71	$ 3,324.71	n	50	66	$97	$ 3,228
Heavy Equipmer	7/18/2006	heavy equipment rental	1	$ 27,312.50	$ 27,312.50	y	20	1366	$1,987	$ 25,326
Treatment	7/19/2006	thrust blocking	1	$ 331.41	$ 331.41	n	50	20	$29	$ 302
Line	8/1/2006	fittings	1	$ 172.33	$ 172.33	y	50	3	$5	$ 167
Line	8/4/2006	piping and appurtenances	1	$ 5,013.21	$ 5,013 21	y	50	100	$141	$ 4,872
Line	8/23/2006	fittings	1	$ 1,513.24	$ 1,513.24	y	50	30	$41	$ 1,472
Line	8/25/2006	piping and appurtenances	1	$ 1,469.79	$ 1,469.79	y	50	29	$40	$ 1,430
Heavy Equipmer	8/29/2006	Heavy Equipment	1	$ 1,515 94	$ 1,515.94	y	20	76	$102	$ 1,414
Treatment	10/2/2006	WALLELE New Starter Panel for Pump 2	1	$ 2,163.00	$ 2,163.00	n	20	108	$135	$ 2,028
Vehicle	10/12/2006	2007 Chevy Silverado	1	$ 8,409.72	$ 8,409.72	y	7	1201	$1,465	$ 6,945
Treatment	4/30/2007	Repair Water Well	1	$ 1,631 00	$ 1,631.00	n	20	82	$55	$ 1,576
Treatment	7/2/2007	WALLELE Well #1-Check Well #1 & Replace Submonitor	1	$ 3,345.93	$ 3,345 93	n	20	167	$83	$ 3,263
Treatment	8/27/2007	POLLWAT Motor Head, Check Valve, Airline, Wrap Tap	1	$ 7,378 39	$ 7,378.39	n	20	369	$127	$ 7,251
				$ 1,700,104	$ 1,700,104			$ 56,063	$ 214,198	$ 1,485,906

	Trended Assets			Current Cost	Current Cost	shared	Service Life	Trended Annual Depreciation	Trended Accumulated Depreciation	Trended Net Plant *
		Pipe 2" - 11,712 feet * 12.38		$ 144,994.56						
		Pipe 4" - 8,886 ft *13.74		$ 122,093.64						
		Pipe 6" - 57,083 ft *15.40		$ 879,649 03						
		Pipe 8" - 43,478 ft *15 41		$ 669,995.98						
Line	1/1/2002	Total Pipe Installed	1	$ 1,816,733.21	$ 1,816,733.21	n	50	0	$0	$ -
		Grand Total						$ 56,063	$ 214,198	**$ 1,485,906**

* Match with Indices below

* Current HW Inde	Install HW Index	HW Line No	Invoiced	Trended Cost	Trended Orig Cost - Invoices
379	146	38	$ 855,616.77	$ 699,849 73	$ -

Pipe Costs Invoiced		$ 2,442.00	
$ 387 53		$ 5,735.63	$ 15,973.50
$ 9,450.23		$ 1,708.22	$ 15,450.00
$ 982.98		$ 713.57	$ 1,536.00
$ 8,039.55		$ 3,575.00	$ 7,776.50
$ 1,566.16		$ 5,292.69	$ 1,294.52
$ 7,076.09		$ 2,609.26	$ 6,952.50
$ 16,775.00		$ 1,555.38	$ 4,250.00
$ 18,771.13		$ 345.76	$ 2,781.00
$ 31,353.31		$ 91.75	$ 2,847.89
$ 141.44		$ 900 00	$ 2,133.66
$ 10,991.78		$ 435.00	$ 1,737.43
$ 97.69		$ 8,531.04	$ 45,936 75
		$ 10,000.00	$ 16,608.55
$ 7,837.50		$ 39,636.98	$ 3,324 71
$ 4,565.00		$ 50,000.00	$ 5,013.21
$ 2,200 00		$ 445.67	$ 1,469.79
$ 116 15		$ 32,000.00	$ 855,616.77
$ 4,001.25		$ 12,000.00	
$ 4,592.50		$ 27,530.00	
$ 5,570.00		$ 1,298.00	
$ 1,457.50		$ 465.36	
$ 10,003.13		$ 32,950.00	
$ 1,147.13		$ 1,012.39	
$ 7,205.00		$ 19,000.00	
$ 8,635.00		$ 11,098.27	
$ 560.74		$ 40,706.62	
$ 30,428.00		$ 6,337.00	
$ 18,645 00		$ 7,346.17	
$ 12,897.50		$ 26,785.00	
$ 13,030.64		$ 32,869.00	
$ 15,922.50		$ 6,748.43	
$ 2,839.02		$ 2,884.00	
$ 2,585.00		$ 11,330.00	
$ 6,961.07		$ 14,033.75	
$ 18,814.88		$ 14,471.50	

Original Invoices were more than the cost of pipe trended, so no trended costs included

Double Diamond Utilities **Cliffs Water,** [redacted]

Date of Reference 12/31/2007

Category	Date	Item	Used and Useful	Original Cost	Used and Useful Original Cost	shared?	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant
Land	Land	AB1086 TR 2-1 W J Wesley Water Plant		$ 48,645.00	$ 48,645.00	y				$ 48,645.00
Treatment	2/3/1995	RO membranes	1	$ 21,211.59	$ 21,211.59	n	20	$ 1,060.58	$ 13,697.46	$ 7,514.13
Line	2/26/1996	trencher rental	1	$ 9,697.50	$ 9,697.50	y	20	$ 484.88	$ 5,746.77	$ 3,950.73
Line	1/6/1997	vermeer heavy equipment rental	1	$ 9,697.50	$ 9,697.50	y	20	$ 484.88	$ 5,328.31	$ 4,369.19
Line	1/22/1997	water line appurtenances	1	$ 4,148.00	$ 4,148 00	y	50	$ 82.96	$ 908.01	$ 3,239.99
Line	1/22/1997	heavy equipment	1	$ 1,557.50	$ 1,557.50	y	20	$ 77.88	$ 852.36	$ 705.14
Line	1/24/1997	4 " gate valve	1	$ 535.78	$ 535.78	n	50	$ 10 72	$ 117.23	$ 418.55
Line	1/30/1997	12,490 feet PVC Pipe	1	$ 6,496.88	$ 6,496.88	y	50	$ 129.94	$ 1,419.34	$ 5,077.53
Line	2/4/1997	PVC Pipe, US Filter	1	$ 16,873.74	$ 16,873.74	n	50	$ 337.47	$ 3,681.71	$ 13,192.03
Line	2/5/1997	tap sleeve	1	$ 362.27	$ 362.27	n	50	$ 7.25	$ 79.02	$ 283.25
Line	2/13/1997	6" PVC	1	$ 286.43	$ 286 43	n	50	$ 5 73	$ 62.36	$ 224.07
Hydrant	3/10/1997	fire hydrant	1	$ 1,534 88	$ 1,534 88	n	20	$ 76 74	$ 830.10	$ 704.78
Line	3/13/1997	Utility Backfill	1	$ 4,265.00	$ 4,265.00	y	50	$ 85.30	$ 921.94	$ 3,343.06
Line	3/19/1997	shows pvc phase X	1	$ 12,142.50	$ 12,142.50	y	50	$ 242.85	$ 2,620 78	$ 9,521 72
Line	3/25/1997	Equipment Rental, Utility Installation	1	$ 4,170.00	$ 4,170.00	y	20	$ 208.50	$ 2,246.66	$ 1,923.34
Line	4/3/1997	Pipe	1	$ 200.00	$ 200 00	y	50	$ 4 00	$ 43.00	$ 157.00
Line	4/24/1997	vermeer heavy equipment rental	1	$ 9,739.63	$ 9,739.63	y	20	$ 486.98	$ 5,207.37	$ 4,532.26
Line	5/31/1997	Bores	1	$ 1,000.00	$ 1,000 00	n	50	$ 20 00	$ 211 84	$ 788.16
Engineering	7/7/1997	engineering master plan	1	$ 420.50	$ 420 50	y	5	$ 84 10	$ 420.50	$ -
Electrical	7/11/1997	Electric panels, pumps	1	$ 7,453.99	$ 7,453 99	n	20	$ 372 70	$ 3,905.69	$ 3,548.30
Line	10/17/1997	waterline valve caps	1	$ 1,021.88	$ 1,021 88	n	50	$ 20.44	$ 208.69	$ 813.19
Treatment	2/27/1998	sand filters	1	$ 2,985 23	$ 2,985 23	n	20	$ 149 26	$ 1,469.71	$ 1,515.52
Treatment	3/9/1998	Water Treatment Plant Expansion, Update RO	1	$ 75,767.68	$ 75,767.68	n	20	$ 3,788.38	$ 37,198.82	$ 38,568.86
Engineering	3/15/1998	engineering	1	$ 1,388.00	$ 1,388.00	n	5	$ 277 60	$ 1,388.00	$ -
Engineering	5/14/1998	engineering	1	$ 488.75	$ 488.75	n	5	$ 97.75	$ 488.75	$ -
Pumps	10/21/1998	pump repair	1	$ 7,365 02	$ 7,365.02	n	10	$ 736.50	$ 6,775.82	$ 589.20
Pumps	10/30/1998	pump repair	1	$ 1,472.20	$ 1,472 20	n	10	$ 147.22	$ 1,350.79	$ 121.41
Engineering	11/12/1998	engineering	1	$ 2,175.00	$ 2,175.00	n	5	$ 435.00	$ 2,175.00	$ -
Engineering	1/20/1999	engineering	1	$ 3,411.90	$ 3,411.90	n	5	$ 682.38	$ 3,411.90	$ -
Line	5/25/1999	pipe	1	$ 9,219.64	$ 9,219.64	n	50	$ 184.39	$ 1,587.29	$ 7,632.35
Line	5/25/1999	PVC Pipe	1	$ 740.43	$ 740 43	y	50	$ 14 81	$ 127 48	$ 612.95
Line	6/7/1999	sand for lines	1	$ 750.00	$ 750.00	y	50	$ 15.00	$ 128.59	$ 621.41
Tools	6/18/1999	rock saw	1	$ 2,250.00	$ 2,250.00	y	10	$ 225.00	$ 1,922 05	$ 327.95
Line	7/1/1999	pipe installation	1	$ 3,562.50	$ 3,562.50	y	50	$ 71.25	$ 606.11	$ 2,956.39
Line	2/2/2000	Road Crossing	1	$ 742 50	$ 742 50	y	50	$ 14.85	$ 117.54	$ 624.96
Line	5/10/2000	pipe, valves	1	$ 964 65	$ 964 65	n	50	$ 19.29	$ 147.53	$ 817.12
Line	6/2/2000	Water Line	1	$ 5,217.00	$ 5,217 00	n	50	$ 104.34	$ 791.27	$ 4,425.73

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DDU-14

Tools	2/6/2001	RO skid / heater element	1	$ 1,482.39	$ 1,482.39	n	10	$ 148.24	$ 1,023.05	$ 459.34
Small Treatme	3/8/2001	PROGWAT MEMBRANES	1	$ 11,691.00	$ 11,691 00	n	10	$ 1,169.10	$ 7,972.30	$ 3,718.70
Small Treatme	3/8/2001	PROGWAT MEDIA REPALCEMENT	1	$ 2,496.63	$ 2,496.63	n	10	$ 249.66	$ 1,702.50	$ 794.13
Treatment	6/18/2001	RO unit and upgrade	1	$ 79,698.09	$ 79,698.09	n	20	$ 3,984.90	$ 26,060.18	$ 53,637.91
Treatment	6/26/2001	RO electrical	1	$ 607.36	$ 607 36	n	20	$ 30 37	$ 197.93	$ 409.43
Pump	7/20/2001	PROGWAT PUMP MOTOR	1	$ 566.50	$ 566.50	y	10	$ 56.65	$ 365.51	$ 200.99
Electrical	8/8/2001	ACSALES Transformer for Lake pumps	1	$ 1,212.40	$ 1,212 40	n	20	$ 60.62	$ 387.97	$ 824.43
Small Treatme	9/25/2001	filter repair	1	$ 1,051.28	$ 1,051.28	n	10	$ 105.13	$ 658.99	$ 392.29
Electrical	2/1/2002	TRIPDPU VOLUTE CASE FOR BERKELY PUMP	1	$ 1,072.79	$ 1,072.79	n	20	$ 53.64	$ 317.28	$ 755.51
Pump	5/1/2002	intake pump repair	1	$ 12,092.22	$ 12,092 22	n	10	$ 1,209.22	$ 6,857.78	$ 5,234.44
Treatment	5/10/2002	raw water intake pump	1	$ 28,343.10	$ 28,343.10	n	20	$ 1,417.16	$ 8,002.07	$ 20,341.03
Pump	6/6/2002	intake pump repair	1	$ 8,000.00	$ 8,000 00	n	10	$ 800 00	$ 4,458.08	$ 3,541.92
Treatment	6/20/2002	intake pump	1	$ 4,751.00	$ 4,751.00	n	20	$ 237.55	$ 1,314.66	$ 3,436.34
Pump	7/1/2002	LYNNELE MOTORS FOR BOOSTER PUMPS	1	$ 2,644.55	$ 2,644.55	n	10	$ 264.46	$ 1,455.59	$ 1,188.96
Pump	7/29/2002	TRIPDPU Parts for Berkley Pump	1	$ 1,390 74	$ 1,390.74	n	10	$ 139.07	$ 754.81	$ 635.93
Pump	7/29/2002	ROWEELE Water Pump Motor- Backup	1	$ 963.58	$ 963 58	n	10	$ 96.36	$ 522.97	$ 440.61
Electrical	9/9/2002	REXEMIN 120V STARTER, ELEMENTS, CABLETIES	1	$ 402.93	$ 402.93	y	20	$ 20.15	$ 107.02	$ 295.90
Electrical	9/10/2002	REXEMIN TRANSFORMER	1	$ 405.02	$ 405.02	y	20	$ 20.25	$ 107.52	$ 297.49
Pump	11/25/2002	ROWEELE BACKUP PUMP MOTORS TREATMENT PLANT	1	$ 1,031.51	$ 1,031 51	n	10	$ 103.15	$ 526.21	$ 505.30
Pump	1/8/2003	ROWEELE RO WATER PUMP MOTOR	1	$ 767 11	$ 767.11	n	10	$ 76.71	$ 382.08	$ 385.03
Pump	2/14/2003	PROGWAT REPAIR TO RO & SAND FILTERS	1	$ 1,144.88	$ 1,144.88	n	10	$ 114.49	$ 558.64	$ 586.24
Treatment	4/28/2003	DEIONIZATION SYS, FILTER, CARTRIDGE	1	$ 3,381.07	$ 3,381 07	n	20	$ 169.05	$ 791.08	$ 2,589.99
	5/6/2003	PROGWAT SAND FOR SAND FILTERS AT WATER PLANT	1	$ 1,349 07	$ 1,349.07	n	10	$ 134 91	$ 628 33	$ 720.74
Pump	6/15/2003	RONNMAR REBUILD BOOSTER PUMP	1	$ 1,257.00	$ 1,257.00	n	10	$ 125.70	$ 571.68	$ 685.32
Pump	8/25/2003	PROGWAT CLAMPS,VLVS,SST HEADER FOR BOOSTER	1	$ 3,053.84	$ 3,053 84	n	10	$ 305.38	$ 1,329.47	$ 1,724.37
Pump	8/25/2003	SMITPUM RPR#2 BOOSTER PUMP	1	$ 844.43	$ 844.43	n	10	$ 84.44	$ 367.62	$ 476.81
Pump	8/25/2003	SMITPUM RPR#1 BOOSTER PUMP	1	$ 814.13	$ 814.13	n	10	$ 81 41	$ 354.43	$ 459.70
Pump	8/29/2003	pump electrical repair	1	$ 418 30	$ 418 30	n	10	$ 41 83	$ 181.65	$ 236.65
Storage Tank	12/11/2003	SNDBLST/COAT PRSSR VESSEL	1	$ 4,680.00	$ 4,680.00	n	20	$ 234.00	$ 949 46	$ 3,730.54
Line	8/23/2004	MORRISUP WATER PIPE-600	1	$ 2,750.83	$ 2,750.83	n	50	$ 55.02	$ 184.64	$ 2,566.19
Storage Tank	10/1/2004	BORDWEL TANK REPAIR	1	$ 1,403 27	$ 1,403.27	n	50	$ 28.07	$ 91 19	$ 1,312.08
Storage Tank	5/20/2005	SUPETAN STORAGE TANK REPAIRS/RUPTURED TNK	1	$ 6,487 17	$ 6,487.17	n	50	$ 129 74	$ 339.47	$ 6,147.70
Line	7/15/2005	water line 3", 4"	1	$ 11,589.00	$ 11,589.00	n	50	$ 231.78	$ 570.88	$ 11,018.12

Storage Tank	8/1/2005	UTILSER TANK RENOVATION-APP. #1	1	$ 14,850.00	$ 14,850 00	n	50	$ 297 00	$ 717.68	$ 14,132.32
Line	8/15/2005	heavy equipment rental - trencher	1	$ 8,172.86	$ 8,172.86	n	20	$ 408.64	$ 971.79	$ 7,201.07
Line	9/16/2005	United Trencher Rental	1	$ 4,024.00	$ 4,024 00	y	20	$ 201.20	$ 460 83	$ 3,563.17
Line	10/3/2005	water line	1	$ 2,572.50	$ 2,572.50	y	50	$ 51.45	$ 115.45	$ 2,457.05
Storage Tank	10/14/2005	UTILCOM TANK #2 RENOVATION	1	$ 12,750 00	$ 12,750 00	n	50	$ 255.00	$ 564 49	$ 12,185.51
Tools	1/2/2006	UNITREN compresser, air pavement breaker	1	$ 1,620.50	$ 1,620.50	n	10	$ 162.05	$ 323.21	$ 1,297 29
Pump	1/31/2006	SMITPUM BOOSTER PUMP	1	$ 919 08	$ 919 08	n	10	$ 91.91	$ 176.01	$ 743.07
Pump	5/29/2006	PROGWAT Pump, Headers	1	$ 2,760.38	$ 2,760.38	n	10	$ 276.04	$ 439.39	$ 2,320.99
Pump	8/3/2006	PROGWAT New Filter Housing	1	$ 11,057.90	$ 11,057.90	n	10	$ 1,105 79	$ 1,560.22	$ 9,497.68
Pump	8/24/2006	PROGWAT Rebuilt Tonkaflo Pump	1	$ 935.28	$ 935.28	y	10	$ 93.53	$ 126.58	$ 808 70
Treatment	10/2/2006	PROGWAT New Filter Housing for Reverse Osmosis	1	$ 3,577.66	$ 3,577.66	n	20	$ 178.88	$ 222 99	$ 3,354.67
Treatment	2/20/2007	Ultrafiltration Unit	0.1	$ 277,469.46	$ 27,746 95	n	20	$ 1,387.35	$ 1,193.50	$ 26,553.45
Pump	2/27/2007	SMITPUM Motor, Pump and Assembly	1	$ 5,429.91	$ 5,429.91	n	10	$ 542.99	$ 456.71	$ 4,973.20
Storage Tank	4/11/2007	Installation 100,000 gal GST	1	$ 66,169.00	$ 66,169.00	n	50	$ 1,323.38	$ 957 18	$ 65,211.82
Storage Tank	5/9/2007	MORRISUP Tank Fill Lines for Ground Storage	1	$ 1,469.95	$ 1,469.95	n	50	$ 29 40	$ 19.01	$ 1,450.94
Electrical	5/29/2007	J&JOILF Wiring for New UF System	1	$ 5,463.50	$ 5,463 50	n	20	$ 273.18	$ 161.66	$ 5,301.84
Meter	6/12/2007	MORRISUP Meter for Product Water	1	$ 4,535 68	$ 4,535 68	n	20	$ 226.78	$ 125.51	$ 4,410.17
Storage Tank	6/13/2007	C&CCONC Slab for New Storage Tanks	1	$ 4,620.00	$ 4,620 00	n	50	$ 92 40	$ 50.88	$ 4,569.12
Treatment	6/21/2007	LAYNCHR Hydranautic CPA2 Elements/RO Membranes	1	$ 23,997.40	$ 23,997.40	n	20	$ 1,199 87	$ 634.45	$ 23,362 95
Storage Tank	7/11/2007	RUSSTUR Pad Built for Storage Tank	1	$ 2,480.00	$ 2,480.00	n	50	$ 49.60	$ 23.51	$ 2,456.49
Line	8/28/2007	MORRISUP Raw Water Line	1	$ 8,581 95	$ 8,581 95	n	50	$ 171.64	$ 58.78	$ 8,523.17
Electrical	9/5/2007	WALLELE Electrical Work on Flow Meters	1	$ 1,790.43	$ 1,790.43	y	20	$ 89.52	$ 28.70	$ 1,761.73
Pump	9/10/2007	USABLU Chemical Feed Pump	1	$ 394.48	$ 394.48	y	5	$ 78.90	$ 24.21	$ 370.27
Computer	10/1/2007	USABLU Pressure Logger, Software, Gauge to Hose A	1	$ 659.01	$ 659.01	y	7	$ 94.14	$ 23.47	$ 635.54
Line	10/3/2007	KOKOPEL Raw Water Intake Line	1	$ 6,868.46	$ 6,868.46	n	50	$ 137.37	$ 33.50	$ 6,834.96
Line	10/19/2007	MORRISUP Raw Water Line	1	$ 1,082.50	$ 1,082 50	n	50	$ 21.65	$ 4.33	$ 1,078.17
Pump	11/26/2007	PROGWAT Rebuilt Pumps for Back Ups	1	$ 3,720.69	$ 3,720 69	n	10	$ 372.07	$ 35.68	$ 3,685.01
Line	12/17/2007	UNITEQU Trencher	1	$ 1,368.14	$ 1,368 14	y	20	$ 68 41	$ 2.62	$ 1,365.51
Line	12/31/2007	Trencher	1	$ 1,894.88	$ 1,894.88	y	20	$ 94 74	$ -	$ 1,894 88
		Sub Total		$ 961,039.84	$ 711,317 32			$ 32,599.99	$ 187,801.18	$ 523,516 14

Cliffs Water

Trended Assets			Current Cost	Used and Useful Original Cost		Service Life	Trended Annual Depreciation	Trended Accumulated Depreciation	Trended Net Plant*
1/1/1995	Fencing 2,500 l.f 8 feet with 3 barbed wire ($200 per 50 feet)	1	$ 1,000.00	$ 1,000.00	n	20	$ 29.65	$ 385 61	$ 207 39
1/1/1986	75,000 gallon gst, field erect with pad	1	$ 65,000.00	$ 65,000.00	n	50	$ 331.30	$ 7,292.27	$ 9,272.82
1/1/1986	75,000 gallon gst, field erect with pad	1	$ 65,000.00	$ 65,000 00	n	50	$ 331 30	$ 7,292.27	$ 9,272.82
1/1/1985	Pipe 2" - 9,725 feet * 12.38		$ 120,395.50						
1/1/1985	Pipe 3" - 2,774 ft * 12.77		$ 35,423 98						
1/1/1985	Pipe 4" - 50,207 ft *13 74		$ 277,644 18						
1/1/1985	Pipe 6" - 45,083 ft *15.41		$ 694,729 03						
1/1/1985	Pipe 8" -6,896 ft *21.83		$ 150,539 68						
1/1/1985	Pipe 12" -4,200 ft *28.53		$ 119,826.00						
1/1/1985	**Total Pipe Installed**	1	$ 1,398,558.37	$ 1,398,558 37	n	50	$ 8,811.69	$ 202,765.35	$ 237,818.96
	Grand Total						$ 42,103 93	$ 405,536 68	$ 780,088.14

* Align for indices and calculations

	Curren t HW Index	Install HW Index	HW Line No	Invoiced	Trended Orig Cost-Invoiced
Fencing 2,500 l f. 8 feet with 3 barbed wire ($200 per 50 feet)	457	271	15		$ 593
75,000 gallon gst, field erect with pad	722	184	23		$ 16,565
75,000 gallon gst, field erect with pad	722	184	23		$ 16,565
Pipe 2" - 9,725 feet * 12 38					
Pipe 3" - 2,774 ft * 12.77					
Pipe 4" - 50,207 ft *13.74					
Pipe 6" - 45,083 ft *15.41					
Pipe 8" -6,896 ft *21.83					
Pipe 12" -4,200 ft *28.53					
Total Pipe Installed	379	146	38	$ 98,174 33	$ 440,584
				Total Used and Useful Original costs incl trending	$ 1,185,625

Pipe Cost Invoiced	
$ 9,697 50	$ 5,217 00
$ 9,697.50	$ 2,750 83
$ 4,148 00	$ 11,589.00
$ 1,557.50	$ 8,172.86
$ 535.78	$ 4,024 00
$ 6,496 88	$ 1,368 14
$ 362.27	$ 1,894.88
$ 286 43	$ 2,572 50
$ 4,265 00	$ 98,174 33
$ 12,142 50	
$ 4,170 00	
$ 200 00	
$ 9,739.63	
$ 1,000 00	
$ 1,021 88	
$ 16,873 74	
$ 9,219 64	
$ 740 43	
$ 3,562 50	
$ 742.50	
$ 750 00	
$ 964 65	

Double Diamond Utilities **White Bluff Water, [redacted]**

Date of Reference 12/31/2007

Category	date	item	Used and Useful	Original Cost	Used and Useful Original Cost	shared?	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant
Land	Land	WB 4 TR2 2.30AC Water Tanks	1	$ 71,410.00	$ 71,410.00	n				$ 71,410
Land	Land	907..120 .257AC Pump Station	1	$ 18,900.00	$ 18,900.00	n				$ 18,900
Land	Land	936. 18 water tower & well	1	$ 15,880 00	$ 15,880 00	n				$ 15,880
Line	1/31/1996	water bore	1	$ 500.00	$ 500.00	n	50	10	$119	$ 381
Line	2/29/1996	water line unit 33, 34, 35	1	$ 9,090.00	$ 9,090.00	y	50	182	$2,153	$ 6,937
Line	2/29/1996	water bore	1	$ 1,500.00	$ 1,500 00	n	50	30	$355	$ 1,145
Line	5/1/1996	water bores (2)	1	$ 1,000.00	$ 1,000 00	n	50	20	$233	$ 767
Storage Tank	6/19/1996	water storage tank #2	1	$ 81,617.96	$ 81,617 96	n	50	1632	$18,837	$ 62,781
Line	6/30/1996	water lineunit 36 and 38	1	$ 10,635.00	$ 10,635.00	y	50	213	$2,448	$ 8,187
Line	6/30/1996	water line Unit 37	1	$ 5,105.00	$ 5,105 00	y	50	102	$1,175	$ 3,930
Line	6/30/1996	water line Unit 38	1	$ 3,795.00	$ 3,795.00	y	50	76	$874	$ 2,921
Line	7/31/1996	water and sewer bores	1	$ 2,000.00	$ 2,000.00	y	50	40	$457	$ 1,543
Line	9/11/1996	pipe - Rohan	1	$ 3,280.96	$ 3,280 96	y	50	66	$742	$ 2,539
Line	11/1/1996	water line unit 40	1	$ 4,510.00	$ 4,510.00	y	50	90	$1,008	$ 3,502
Line	12/1/1996	water line unit 39	1	$ 4,230.00	$ 4,230 00	y	50	85	$938	$ 3,292
Line	12/1/1996	water bore (3)	1	$ 1,500.00	$ 1,500.00	n	50	30	$333	$ 1,167
Line	1/15/1997	piping	1	$ 7,551.52	$ 7,551 52	y	50	151	$1,656	$ 5,896
Treatment	1/16/1997	raw water intake	1	$ 389.88	$ 389.88	n	20	19	$214	$ 176
Line	1/22/1997	piping	1	$ 274.49	$ 274 49	n	50	5	$60	$ 214
Line	2/28/1997	piping	1	$ 6,939.91	$ 6,939.91	y	50	139	$1,505	$ 5,435
Line	2/28/1997	pipe Unit 40	1	$ 4,817 34	$ 4,817.34	y	50	96	$1,045	$ 3,773
Line	2/28/1997	tee and gate valves - Unit 40	1	$ 1,034 21	$ 1,034 21	y	50	21	$224	$ 810
Line	3/29/1997	piping	1	$ 14,210.00	$ 14,210.00	y	50	284	$3,059	$ 11,151
Line	4/1/1997	water line unit 40	1	$ 7,475.00	$ 7,475.00	y	50	150	$1,608	$ 5,867
Line	4/1/1997	bores	1	$ 500.00	$ 500 00	y	50	10	$108	$ 392
Line	4/10/1997	Water line Unit 40	1	$ 518 29	$ 518.29	y	50	10	$111	$ 407
Line	4/18/1997	valves - Unit 41	1	$ 738.27	$ 738 27	y	50	15	$158	$ 580
Line	4/23/1997	piping - US Filter - Unit 40	1	$ 318.26	$ 318.26	y	50	6	$68	$ 250
Line	6/16/1997	pipe - Unit 41	1	$ 1,686.54	$ 1,686 54	y	50	34	$356	$ 1,331
Line	6/16/1997	pipe - Unit 41	1	$ 636.51	$ 636 51	y	50	13	$134	$ 502
Line	7/2/1997	pipe - Unit 41	1	$ 331.66	$ 331.66	y	50	7	$70	$ 262
Line	7/25/1997	valves, tees - Unit 41	1	$ 175.20	$ 175.20	y	50	4	$37	$ 139
Line	7/31/1997	water line unit 41	1	$ 2,705.00	$ 2,705.00	y	50	54	$564	$ 2,141
Line	7/31/1997	bore	1	$ 1,000.00	$ 1,000 00	partial	50	20	$208	$ 792
Line	8/1/1997	water line unit 41	1	$ 4,875.00	$ 4,875 00	y	50	98	$1,016	$ 3,859
Line	8/20/1997	gate valves - unit 41	1	$ 1,277 16	$ 1,277.16	n	50	26	$265	$ 1,012
Line	8/20/1997	pvc pipe - Unit 41	1	$ 375.09	$ 375.09	y	50	8	$78	$ 297
Line	9/19/1997	valve box lid - US Filter	1	$ 1,021.50	$ 1,021 50	n	50	20	$210	$ 811
Line	2/1/1998	pipe - Unit 42	1	$ 3,690.00	$ 3,690 00	y	50	74	$732	$ 2,958
Line	2/2/1998	waterline	1	$ 188 68	$ 188.68	n	50	4	$37	$ 151

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Line	2/10/1998	pipe - Unit 42	1	$ 9,801.82	$ 9,801.82	y	50	196	$1,939	$	7,862
Line	2/10/1998	valves - Unit 42	1	$ 2,135.06	$ 2,135 06	y	50	43	$422	$	1,713
Line	2/10/1998	tees - Unit 42	1	$ 621.31	$ 621 31	y	50	12	$123	$	498
Engineering	3/15/1998	water and sewer master plan engineering	1	$ 989.75	$ 989 75	y	5	198	$990	$	-
Line	4/6/1998	piping	1	$ 317.34	$ 317.34	y	50	6	$62	$	256
Line	4/15/1998	pipe - Unit 42	1	$ 2,187.30	$ 2,187.30	y	50	44	$425	$	1,762
Line	4/15/1998	backfill - Unit 42	1	$ 2,183.75	$ 2,183 75	y	50	44	$424	$	1,759
Line	4/21/1998	pipe - Unit 42	1	$ 675.48	$ 675 48	y	50	14	$131	$	544
Line	4/23/1998	valves - Unit 42	1	$ 114.25	$ 114 25	y	50	2	$22	$	92
Line	5/22/1998	backfill - Unit 42	1	$ 9,620.00	$ 9,620 00	y	50	192	$1,850	$	7,770
Engineering	6/11/1998	booster pumps engineering	1	$ 12,374.86	$ 12,374.86	n	5	2475	$12,375	$	-
Line	6/26/1998	pipe - Unit 43	1	$ 2,651.55	$ 2,651 55	y	50	53	$505	$	2,147
Line	7/9/1998	bobcat water and sewer pipe Unit 43	1	$ 15,400.00	$ 15,400.00	y	20	770	$7,303	$	8,097
Line	7/13/1998	valve - Unit 43	1	$ 178.78	$ 178.78	y	50	4	$34	$	145
Treatment	7/13/1998	concrete - three invoices of $113.21	1	$ 169.82	$ 169 82	y	50	3	$32	$	138
Engineering	7/14/1998	booster pumps engineering	1	$ 9,661.00	$ 9,661 00	n	5	1932	$9,661	$	-
Line	7/23/1998	gate valve, saddle	1	$ 358.58	$ 358.58	y	50	7	$68	$	291
Line	7/24/1998	valves - Unit 43	1	$ 51.95	$ 51 95	y	50	1	$10	$	42
Line	7/28/1998	bobcat - sewer and water pipe installation	1	$ 13,117.50	$ 13,117 50	y	20	656	$6,187	$	6,931
Line	7/31/1998	check and swing valves	1	$ 195.20	$ 195.20	y	50	4	$37	$	158
Small Treatme	8/3/1998	fittings on booster station	1	$ 4,159.50	$ 4,159 50	n	10	416	$3,917	$	243
Line	8/19/1998	bobcat	1	$ 1,457.50	$ 1,457 50	y	20	73	$683	$	774
Line	8/19/1998	appurtenances - Unit 43	1	$ 201.49	$ 201.49	y	50	4	$38	$	164
Line	2/25/1999	concrete blocking - Unit 44	1	$ 56.61	$ 56.61	y	50	1	$10	$	47
Line	3/15/1999	trench work - Unit 44	1	$ 7,293.00	$ 7,293.00	y	50	146	$1,284	$	6,009
Line	3/17/1999	concrete mix - Unit 44	1	$ 63.64	$ 63 64	y	20	3	$28	$	36
Line	3/19/1999	trench work - Unit 44	1	$ 3,549 00	$ 3,549 00	y	50	71	$624	$	2,925
Line	3/29/1999	trench work - Unit 44	1	$ 5,674.50	$ 5,674 50	y	50	113	$995	$	4,680
Engineering	4/1/1999	survey	1	$ 622.50	$ 622 50	n	5	125	$623	$	-
Line	4/2/1999	trench work - Unit 44	1	$ 2,418.00	$ 2,418 00	y	50	48	$423	$	1,995
Line	4/14/1999	trench work - Unit 44	1	$ 1,930.50	$ 1,930.50	y	50	39	$337	$	1,594
Line	4/16/1999	as-builts for units 42 and 43	1	$ 232.50	$ 232.50	y	5	47	$233	$	-
Treatment	4/21/1999	well piping	1	$ 1,998.05	$ 1,998 05	n	20	100	$869	$	1,129
Line	4/22/1999	piping	1	$ 2,409.28	$ 2,409.28	y	50	48	$419	$	1,990
Treatment	4/23/1999	concrete - unit 44	1	$ 56.61	$ 56 61	y	50	1	$10	$	47
Line	5/5/1999	haul material for trench fill	1	$ 565.00	$ 565.00	y	50	11	$98	$	467
Engineering	5/12/1999	survey	1	$ 175.00	$ 175 00	n	5	35	$175	$	-
Treatment	5/13/1999	drill and case well (Well No. 3)	1	$ 28,905.29	$ 28,905.29	n	20	1445	$12,489	$	16,417
Engineering	5/17/1999	engineering	1	$ 5,270.83	$ 5,270 83	n	5	1054	$5,271	$	-
Pump	5/19/1999	well pump, electrical (well No. 3)	1	$ 26,775.25	$ 26,775 25	n	20	1339	$11,546	$	15,229
Engineering	6/9/1999	engineering	1	$ 8,979.16	$ 8,979.16	n	5	1796	$8,979	$	-
Electrical	6/9/1999	new well electrical	1	$ 4,132.00	$ 4,132.00	n	20	207	$1,770	$	2,362

Pump	6/16/1999	booster pumps (2X25 HP)	1	$ 8,127.41	$ 8,127.41	n	10	813	$6,947	$	1,180
Treatment	6/30/1999	well piping	1	$ 432.65	$ 432.65	n	20	22	$184	$	249
Treatment	6/30/1999	well piping	1	$ 94.56	$ 94.56	n	20	5	$40	$	54
Treatment	7/2/1999	well #3 piping and meter	1	$ 3,147.25	$ 3,147.25	n	20	157	$1,338	$	1,809
Treatment	7/6/1999	new well tie-in	1	$ 1,193.00	$ 1,193 00	n	20	60	$507	$	686
Line	7/6/1999	water line piping	1	$ 518.93	$ 518 93	n	50	10	$88	$	431
Storage Tank	7/16/1999	hydropneumatic pressure tank - 6000 gallon	1	$ 27,576 00	$ 27,576 00	n	50	552	$4,669	$	22,907
Fence	7/28/1999	fence for new well	1	$ 1,225.40	$ 1,225.40	n	20	61	$517	$	709
Treatment	8/3/1999	block for pump house #1	1	$ 3,264.13	$ 3,264 13	n	50	65	$549	$	2,715
Small Treatme	8/3/1999	air compressor for booster station (2)	1	$ 1,169.10	$ 1,169.10	n	10	117	$984	$	185
Pump	8/4/1999	booster station piping	1	$ 22,476.91	$ 22,476 91	n	20	1124	$9,456	$	13,021
Treatment	8/6/1999	foundation for booster station	1	$ 2,137 50	$ 2,137 50	n	50	43	$359	$	1,778
Fence	8/6/1999	fence for booster station	1	$ 139.30	$ 139 30	n	20	7	$59	$	81
Small Treatme	8/10/1999	air compressor fittings	1	$ 630.00	$ 630 00	n	10	63	$529	$	101
Pump	8/10/1999	pipe and fittings for booster station	1	$ 158.01	$ 158.01	n	20	8	$66	$	92
Line	8/10/1999	water pipe appurtenenaces	1	$ 146.41	$ 146 41	n	50	3	$25	$	122
Pump	8/11/1999	booster station piping	1	$ 2,580.59	$ 2,580 59	n	50	52	$433	$	2,147
Treatment	8/16/1999	appurtenances	1	$ 148.00	$ 148.00	n	20	7	$62	$	86
Pump	8/19/1999	booster pump repair	1	$ 788.31	$ 788 31	n	10	79	$660	$	128
Treatment	8/20/1999	concrete blocking	1	$ 132.61	$ 132.61	n	50	3	$22	$	110
Line	8/23/1999	road bores	1	$ 1,500.00	$ 1,500 00	y	50	30	$251	$	1,249
Line	8/25/1999	water piping	1	$ 281.98	$ 281.98	n	50	6	$47	$	235
Pump	9/1/1999	timers for well pumps	1	$ 437.33	$ 437 33	n	20	22	$182	$	255
Fence	9/10/1999	fence and gate at well #1	1	$ 350.00	$ 350.00	n	20	18	$145	$	205
Structure	9/10/1999	lumber for booster station	1	$ 224.67	$ 224 67	n	20	11	$93	$	131
Line	9/21/1999	sleeves for water and sewer mains	1	$ 4,584.00	$ 4,584.00	y	50	92	$759	$	3,825
Fence	9/25/1999	fence for booster station	1	$ 92.73	$ 92.73	n	20	5	$38	$	54
Treatment	10/2/1999	shingles for booster station	1	$ 176.65	$ 176.65	n	20	9	$73	$	104
Line	10/30/1999	waco paving - unit 45 water and wastewater	1	$ 2,919.00	$ 2,919.00	y	50	58	$477	$	2,442
Line	10/30/1999	waco paving - haul trench fill for unit 45	1	$ 255.00	$ 255 00	y	50	5	$42	$	213
Pump	2/17/2000	Repair to Well, pump	1	$ 8,624.33	$ 8,624 33	n	20	431	$3,395	$	5,229
Heavy Equip	4/4/2000	2000 John Deere Backhoe	1	$ 24,850 79	$ 24,850 79	y	15	1657	$12,832	$	12,019
Line	6/2/2000	water line piping	1	$ 247.77	$ 247 77	n	50	5	$38	$	210
Treatment	6/8/2000	well #4 piping	1	$ 4,054.77	$ 4,054.77	n	20	203	$1,534	$	2,521
Line	7/10/2000	water line piping	1	$ 1,962.45	$ 1,962 45	y	50	39	$294	$	1,669
Storage Tank	8/6/2000	water tank slab	1	$ 11,500 00	$ 11,500 00	n	50	230	$1,703	$	9,797
Line	8/8/2000	water piping	1	$ 844.84	$ 844 84	n	50	17	$125	$	720
Treatment	8/24/2000	well #4 piping	1	$ 2,564.25	$ 2,564.25	n	20	128	$943	$	1,621
Storage Tank	9/8/2000	storage tank piping	1	$ 2,213 05	$ 2,213 05	n	50	44	$324	$	1,889
Line	9/18/2000	water line piping	1	$ 2,024.60	$ 2,024.60	n	50	40	$295	$	1,730

Storage Tank	9/29/2000	storage tank, 250,000 gallons	1	$ 71,887.31	$ 71,887 31	n	50	1438	$10,434	$	61,453
Treatment	10/14/2000	repairs to well #2	1	$ 15,230.02	$ 15,230.02	n	20	762	$5,495	$	9,735
Pump	10/20/2000	chlorine fittings	1	$ 593.68	$ 593 68	n	5	119	$594	$	-
Storage Tank	10/20/2000	water piping gst	1	$ 214.09	$ 214.09	n	50	4	$31	$	183
Fence	10/24/2000	fence around storage tank	1	$ 468 59	$ 468.59	n	20	23	$168	$	300
Storage Tank	10/27/2000	piping for new storage tank	1	$ 3,188.79	$ 3,188 79	n	50	64	$458	$	2,731
Storage Tank	11/1/2000	water piping gst	1	$ 298 77	$ 298.77	n	50	6	$43	$	256
Treatment	11/20/2000	well screen and piping	1	$ 10,123.92	$ 10,123 92	n	20	506	$3,602	$	6,522
Line	12/8/2000	piping	1	$ 86.33	$ 86 33	n	50	2	$12	$	74
Storage Tank	12/12/2000	probes in storage tank	1	$ 2,229.55	$ 2,229.55	n	20	111	$786	$	1,443
Fence	12/21/2000	fence at storage tank	1	$ 135.94	$ 135 94	n	20	7	$48	$	88
Small Treatme	12/31/2000	piping insulation at water plant	1	$ 1,452.00	$ 1,452 00	n	10	145	$1,017	$	435
Small Treatme	12/31/2000	piping insulation at water plant	1	$ 400.00	$ 400.00	n	10	40	$280	$	120
Line	1/17/2001	piping	1	$ 1,246.01	$ 1,246 01	y	50	25	$173	$	1,073
Treatment	2/9/2001	well #4 piping	1	$ 903 01	$ 903.01	n	20	45	$311	$	592
Treatment	2/22/2001	Water Well No. 4	1	$ 163,215.41	$ 163,215.41	n	20	8161	$55,963	$	107,253
Treatment	3/8/2001	well #4 piping	1	$ 178.60	$ 178 60	n	20	9	$61	$	118
Engineering	4/4/2001	water system engineering	1	$ 28,964 71	$ 28,964 71	n	5	5793	$28,965	$	-
Line	4/11/2001	piping	1	$ 149.97	$ 149.97	y	50	3	$20	$	130
Electrical	4/18/2001	well controls	1	$ 3,310.54	$ 3,310 54	n	20	166	$1,110	$	2,200
Line	4/18/2001	piping	1	$ 1,467.48	$ 1,467.48	n	50	29	$197	$	1,271
Treatment	7/11/2001	concrete for well#4 fence	1	$ 156.73	$ 156 73	n	50	3	$20	$	136
Electrical	8/15/2001	light at well #4	1	$ 158.73	$ 158 73	n	20	8	$51	$	108
Treatment	5/27/2002	POLLWAT WELL WORK-WELL#1	1	$ 5,671.36	$ 5,671.36	n	20	284	$1,588	$	4,083
Heavy Equip	5/29/2002	heavy equipment rental	1	$ 3,823.75	$ 3,823.75	y	20	191	$1,070	$	2,754
Vehicle	8/15/2002	2002 Chevy 1500 Truck	1	$ 8,641.03	$ 8,641.03	y	7	1234	$6,642	$	1,999
Electrical	2/13/2003	WALLELE GENERATOR & TRNFER SWITCH-FINAL	1	$ 1,295.00	$ 1,295 00	n	20	65	$316	$	979
Electrical	2/13/2003	WALLELE WELL #2 FOUND BAD ALTERNATR	1	$ 755.72	$ 755.72	n	20	38	$184	$	571
Electrical	3/31/2003	WALLELE REPLACE STARTER-WELL #1	1	$ 779 19	$ 779 19	n	20	39	$185	$	594
Electrical	6/4/2003	WALLELE REPLACE HS900 CONTROLLER@ WELL	1	$ 2,620.00	$ 2,620 00	n	20	131	$600	$	2,020
Treatment	8/5/2003	Well No. 3 Repair	1	$ 7,852 83	$ 7,852.83	n	20	393	$1,731	$	6,122
Pump	9/29/2003	LONESTA PMP,ADPT,UNION,GSKT,ETC	1	$ 773.43	$ 773.43	n	20	39	$165	$	609
Treatment	3/12/2004	well #4 pump and motor	1	$ 28,525.50	$ 28,525.50	n	20	1426	$5,428	$	23,098
Treatment	3/31/2004	well #2 repair pump and motor	1	$ 15,873.46	$ 15,873.46	n	20	794	$2,979	$	12,894
Vehicle	1/1/2005	2005 Chevy Truck	1	$ 9,646.50	$ 9,646.50	y	7	1378	$4,130	$	5,516
Treatment	5/18/2005	Well No. 4 repair	1	$ 8,704.40	$ 8,704 40	n	20	435	$1,141	$	7,563
Treatment	8/3/2005	POLLWAT PHASE MOTOR,PIPE,AIR LINE,ETC	1	$ 12,594.83	$ 12,594.83	n	20	630	$1,518	$	11,077
Treatment	3/1/2006	POLLWAT Service all Well #3	1	$ 14,928.68	$ 14,928 68	n	20	746	$1,370	$	13,559
Pump	3/28/2006	WALLELE Repair booster at Well #1	1	$ 1,536 15	$ 1,536.15	n	20	77	$135	$	1,401

Pump	7/3/2006	LONESTA Booster Pump	1	$ 1,034.40	$ 1,034.40	n	10	103	$155	$	880
Treatment	7/31/2006	Well No. 4 repair	1	$ 14,581.95	$ 14,581 95	n	20	729	$1,035	$	13,547
Small Treatme	8/28/2006	LONESTA O-Ring, Plug, Gasket, Diaph, Etc	1	$ 1,260.14	$ 1,260 14	n	10	126	$169	$	1,091
Electrical	12/20/2006	Well Electrical	1	$ 3,550 00	$ 3,550 00	n	20	178	$183	$	3,367
Pump	5/28/2007	SMITPUM Well #2 Pump Repair	1	$ 6,883.92	$ 6,883.92	n	10	688	$409	$	6,475
Heavy Equip	6/6/2007	2006 John Deere Backhoe	1	$ 38,362.05	$ 38,362 05	y	15	2557	$1,457	$	36,905
Storage Tank	6/20/2007	BULLSTE 20,000 Gal Hydropneumatic Tank BS1006562	1	$ 31,535.00	$ 31,535 00	n	50	631	$335	$	31,200
Treatment	6/21/2007	J&SPOOL Beams for the Water Plant	1	$ 1,000.00	$ 1,000 00	n	50	20	$11	$	989
Storage Tank	7/2/2007	MCCLMECH Set pressure tank @ well #1/100ton crane	1	$ 4,188 23	$ 4,188 23	n	50	84	$42	$	4,146
Treatment	8/27/2007	WALLELE Well #2 Service Call	1	$ 2,246.78	$ 2,246.78	n	20	112	$39	$	2,208
Pump	8/27/2007	LONESTA Booster Pump, Ejector	1	$ 1,126.21	$ 1,126 21	n	10	113	$39	$	1,087
Pump	8/31/2007	SMITPUM Parts, Labor Water Well	1	$ 19,203 28	$ 19,203.28	n	10	1920	$642	$	18,561
Storage Tank	10/9/2007	CONSENV Installation of New Pressure Tank/Expandin	1	$ 4,278.00	$ 4,278.00	n	50	86	$19	$	4,259
Electrical	10/20/2007	WALLELE Well #2 Install Breaker-New Comprssr	1	$ 3,822.77	$ 3,822.77	n	20	191	$38	$	3,785
Pump	10/25/2007	SMITPUM Repair Berkeley	1	$ 6,487.44	$ 6,487 44	n	10	649	$119	$	6,368
Meter	10/30/2007	ACTSUPP Mtr Boxes, Bend, Ball Chcks	1	$ 1,456 49	$ 1,456.49	n	20	73	$12	$	1,444
				$ 1,204,306 84	$ 1,204,306 84			$ 57,546 01	$ 331,428 21	$	872,878 63

	Trended Assets			Current Cost	Current Cost		Service Life	Trended Annual Depreciation	Trended Accumulated Depreciation	Trended Net Plant *
Treatment	1/1/1991	Well No. 1	1	$ 100,000.00	$ 100,000 00	n	20	2609	$44,375	$ 7,806
Treatment	1/1/1996	Well No. 2	1	$ 125,000.00	$ 125,000.00	n	20	3356	$40,287	$ 26,827
Storage Tank	1/1/1991	58,000 gallon gst, field erect with base	1	$ 60,000.00	$ 60,000.00	n	50	420	$7,152	$ 13,873
		Pipe 2" - 49,078 feet * 12.38		$ 607,585.64						
		Pipe 4" - 214,561 ft *13.74		$ 2,948,068.14						
		Pipe 6" - 82,263 ft *15.41		$ 1,267,672.83						
Line	1/1/1996	Total Pipe Installed	1	$ 4,823,326 61	$ 4,823,326 61	n	50	34718	$416,807	$ 1,319,097
		Grand Total						**$ 98,649**	**$ 840,050**	**$ 2,240,482**

* Match with columns below

White Bluff Water

Pipe Costs Invoiced	
$ 500.00	$ 9,620 00
$ 9,090.00	$ 2,651.55
$ 1,500 00	$ 15,400.00
$ 1,000.00	$ 178.78
$ 10,635.00	$ 358 58
$ 5,105.00	$ 51.95
$ 3,795.00	$ 13,117.50
$ 2,000.00	$ 195.20
$ 3,280.96	1457.5
$ 4,510.00	$ 201.49
$ 4,230.00	$ 56.61
$ 1,500.00	$ 7,293.00
$ 7,551.52	$ 63 64
$ 274.49	$ 3,549.00
$ 6,939.91	$ 5,674 50
$ 4,817.34	$ 2,418.00
$ 1,034.21	$ 1,930 50
$ 14,210.00	$ 232.50
$ 7,475.00	$ 2,409 28
$ 500.00	$ 565 00
$ 518.29	$ 518.93
$ 738.27	$ 146 41
$ 318.26	$ 1,500.00
$ 1,686.54	$ 281.98
$ 636.51	$ 4,584.00
$ 331.66	$ 2,919.00
$ 175.20	$ 255.00
$ 2,705.00	$ 247.77
$ 1,000.00	$ 1,962.45
$ 4,875.00	$ 844.84
$ 1,277.16	$ 2,024.60
$ 375.09	$ 149.97
$ 1,021.50	$ 1,467.48
$ 3,690.00	**$ 122,158.00**
$ 188.68	
$ 9,801 82	
$ 2,135.06	
$ 621.31	
$ 114.25	

	* Current HW Index	Install HW Index	HW Line No.	Invoiced	Trended Original Cost
Well No. 1	596	311	17		$ 52,181.21
Well No. 2	596	320	17		$ 67,114.09
field erect with base	722	253	23		$ 21,024.93
Pipe 2" - 49,078 feet * 12.38					
Pipe 4" - 214,561 ft *13.74					
Pipe 6" - 82,263 ft *15.41					
Total Pipe Installed	379	146	38	$ 122,158 00	$ 1,735,904.49
				Total Used and Useful Original costs incl trending	$ 3,080,531.56