
J. STOWE & CO.

Mr. Ekrut joined J. Stowe & Co. as a Senior Consultant in May 2008 and was subsequently promoted to Manager in December 2009. Prior to joining J. Stowe & Co., Mr. Ekrut was employed by R.W. Beck, Inc. as a Staff Consultant beginning in June 2005, after earning his Masters in Public Administration from the University of North Texas and graduating with honors. Prior to beginning his consulting career, Mr. Ekrut served as an intern for U.S. Congressman Larry Combest, Texas 19th District.

During his career, Mr. Ekrut has assisted in conducting a variety of engagements for water, wastewater, solid waste, electric, and natural gas utilities. A sampling of Mr. Ekrut's experience is included below:

Water and Wastewater Experience:

- Assisted in conducting an Economic Impact and End User Impact Analysis for the Toledo Bend Water Supply Project, which proposes to supply at least 600,000 acre-feet of raw water to the DFW Metroplex
- Assisted the City of Arlington in conducting a wholesale water sales assessment study.
- Assisted the Texas Water Development Board in conducting a Socioeconomic Analysis of Select Interbasin Transfers in Texas
- Assisted the North Texas Municipal Water District in analyzing rate alternatives for its Member Cities
- Assisted in conducting Socioeconomic Analysis in support of the Region C Study Commission Report in response to SB 3, 90th Texas Legislative Session requirements
- Currently assisting Dallas Water Utilities and Tarrant Regional Water District in conducting a study of the Raw Water Transmission System Integration of Lake Palestine
- Served as the Project Controls lead for the Program Management of the Waco Metropolitan Area Regional Sewer System Treatment Plant Expansion Program
- Conducted a Top-down Water Audit for the City of Gainesville, Texas
- Assisted the City of Terrell, Texas in developing a Standardized Developer Agreement related to Water and Wastewater Infrastructure

Chris Ekrut

University of North Texas
Masters of Public Administration

West Texas A&M University
Bachelor of Arts in Public Administration

Project Management Institute
Certified Associate of
Project Management (1266804)

- Utility Business Plans
 - City of Gainesville, Texas
 - Town of Prosper, Texas
- Operations and Management Reviews
 - Brownsville Public Utilities Board
 - Lower Colorado River Authority's Water and Wastewater Service Unit
- Wholesale and/or Retail Water and/or Wastewater Cost of Service and Rate Design Studies
 - Possum Kingdom Water Supply Corporation
 - City of Mexia, Texas
 - City of Cisco, Texas
 - City of Bellaire, Texas
 - City of Grapevine, Texas
 - City of Aledo, Texas
 - City of Glenn Heights, Texas
 - Town of Prosper, Texas
 - City of Aledo, Texas
 - Double Diamond Utilities Co.
 - City of McGregor, Texas
 - City of Terrell, Texas
 - City of Gainesville, Texas
- System Valuations
 - City of Blue Mound, Texas
 - City of Southmayd, Texas
 - City of Tyler, Texas
- Expert Witness Testimony Development and/or Litigation Support
 - SOAH Docket Nos. 582-02-1652, 582-03-1820, 582-03-1821, & 582-03-1824 -- Applications of McKinney, Melissa, and Anna and North Collin Water Supply Corporation to Amend CCN Nos. 10194, 11482, 12976, 11035 and Sewer CCN No. 20898 and of the City of Melissa to Obtain a Sewer CCN in Collin County
 - SOAH Docket No. 582-06-1366, Woodcreek Ratepayers Coalition Petition to Appeal the City of Woodcreek's Decision to Establish Water and Sewer Rates Charged by Aqua Utilities
 - SOAH Docket No. 582-06-2023, Application of the Town of Lindsay to Amend Water and Sewer Certificates of Convenience and Necessity Nos. 13025 and 20927
 - SOAH Docket No. 582-07-2049, Petition of BHP Water Supply Corporation Appealing the Wholesale Water Rate Increase of Royse City, Texas and Request for Interim Rates
 - SOAH Docket No. 582-08-1318, Application of Mustang Special Utility District to Decertify a Portion of Sewer Certificate of Convenience and Necessity No. 20867 From AquaSource Development, Inc. DBA Aqua Texas Inc., and to Amend Sewer CCN No. 20930 In Denton County, Texas

- SOAH Docket No. 582-08-0698, Application of Double Diamond Utilities Company to Change its Water Tariff
- SOAH Docket No. 582-08-1341, Application of Monarch Utilities I. L.P. to Change Water and Sewer Rates and Tariffs
- SOAH Docket No. 582-08-2580, Appeal by Midway Water Utilities, Inc. CCN No. 11571, From the Ratemaking Actions of the City of Oak Point
- SOAH Docket No. 582-09-4288, Application of Double Diamond Utilities Company, Inc. to Change its Water Tariff

Solid Waste Experience

- Assisted in conducting a Municipal Solid Waste Operations Study for the City of Denton, Texas
- Assisted in the conduct of an Alternative Feasibility Study for the City of Peoria, Arizona
- Assisted Siemens Energy and Environmental Services in conducting a detailed Waste Shed Analysis of the Dallas-Ft. Worth Metroplex in support of a new, environmental-friendly waste processing technology
- Assisted in conducting a Mixed Recycling Facility (MRF) Study for the North Central Texas Council of Governments

Electric Utility Experience

- Assisted Garland Power & Light in the conduct of an Asset Inventory and Assessment
- Assisted Garland Power & Light in filing their 2005 and 2006 Earnings Monitoring Report with the Public Utility Commission of Texas
- Assisted the City of Brenham, Texas in conducting an Electric Cost of Service and Rate Design Study and developing a Power Cost Recovery Factor (PCRF)

Gas Utility Experience

- Assisted the City of Brenham, Texas in analyzing and amending their Gas Cost Adjustment Factor
- Provided litigation support in Texas Railroad Commission Docket No. 9670 – Petition for De Novo Review of the Reduction of the Gas Utility Rates of ATMOS Energy Corp., Mid – Tex Division.

Presentations / Papers

- "Allocating the Costs of Population Growth in Wholesale Water Contracts," Texas Water Law Conference, January 2007
- "Business Planning and Its Benefits to Municipal Utilities." American Water Works Association, Texas Section, 2008
- "Plan Your Work and Work Your Plan: The Benefits of Municipal Utility Business Planning." Texas Town & City, October 2009

Professional Organizations / Affiliations

- Texas Municipal Utilities Association
- Project Management Institute

	Acres Platted	Undeveloped	Total Lots	Constructed Residences
White Bluff	2,918.00	345.00	6,314.00	567.00
Cliffs	727.00	minimal	2,518.00	228.00
Retreat	1,145.00	1,889.00	1,931.00	66.00

Rate of Return Worksheet See Note (1)

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

H	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions:		1.00
1	rate structure - any two of the following a. zero gallons included in minimum bill b. gallonage rate set high enough to encourage conservation (> \$2.00/1000 gal.) c. use of inclining blocks, i.e. higher use pays higher cost	X	
2	drought contingency plan included in tariff and enforced (if applicable)	X	
3	conservation plan including encouragement of the use of water conserving devices, efficient lawn watering, or xeriscaping	X	
4	program to educate the customers about the nature of the system, its production and distribution ability, PWS standards, and the need for water conservation	X	
5	unaccounted for water a. • 10% and/or b. successful program to reduce losses (ex. leak detection & repair) (within last 3 years 25% reduction since program implemented)		
I	Total Rate of Return %		11.45

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

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

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

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

Double Diamond Utilities Co
SOAH Docket No 582-09-4288
TCEQ Docket No 2009-0505-UCR

Comparison of Requested Revenue Requirement to Revenue Requirement Presented in Application

	Application Value		Total	Requested Revenue Requirement		Total	Variance		Total
	Groundwater	Surface Water		Groundwater	Surface Water		Groundwater	Surface Water	
Salaries and Wages	\$ 131,082	\$ 98,301	\$ 229,384	\$ 121,878	\$ 81,381	\$ 203,259	\$ (9,204)	\$ (16,920)	\$ (76,175)
Contract Labor	2,824	3,633	6,456	2,824	3,633	6,456	-	-	-
Purchased Water	-	10,846	10,846	-	10,846	10,846	-	-	-
Chemicals for Treatment	5,048	5,001	10,050	5,048	5,001	10,050	-	-	-
Utilities	104,288	27,961	132,249	104,288	27,961	132,249	-	-	-
Repairs / Maintenance / Supplies	177,796	209,927	387,723	88,890	132,512	221,402	(88,906)	(77,416)	(166,322)
Office Expenses	4,440	5,122	9,562	4,440	5,122	9,562	-	-	-
Accounting & Legal Fees	10,100	18,674	28,774	10,100	18,674	28,774	-	-	-
Insurance	18,475	10,005	28,479	16,244	7,813	24,057	(2,231)	(2,191)	(4,422)
Miscellaneous	63,902	83,326	147,228	60,334	77,156	137,490	(3,568)	(6,170)	(9,738)
Subtotal	\$ 517,955	\$ 472,797	\$ 990,751	\$ 414,046	\$ 370,099	\$ 784,145	\$ (103,909)	\$ (102,697)	\$ (206,606)
Payroll Taxes	\$ 12,725	\$ 13,055	\$ 25,780	\$ 11,189	\$ 10,196	\$ 21,384	\$ (1,537)	\$ (2,859)	\$ (4,396)
Property and Other Taxes	3,352	2,454	5,806	3,332	2,417	5,744	(21)	(41)	(62)
Annual Depreciation and Amortization	117,281	81,214	198,495	185,223	73,069	258,291	67,941	(8,146)	59,796
Income Taxes	33,796	15,364	49,160	53,661	19,863	73,524	19,865	4,499	24,364
Return	116,124	52,790	168,914	184,380	68,249	252,629	68,256	15,460	83,716
Subtotal	\$ 801,233	\$ 637,673	\$ 1,438,906	\$ 851,829	\$ 543,888	\$ 1,395,718	\$ 50,596	\$ (93,785)	\$ (43,189)
Other Revenues	\$ 12,116	\$ 9,622	\$ 21,738	\$ 12,116	\$ 9,622	\$ 21,738	\$ -	\$ -	\$ -
Total Cost of Service	\$ 789,117	\$ 628,051	\$ 1,417,168	\$ 839,713	\$ 534,266	\$ 1,373,979	\$ 50,596	\$ (93,785)	\$ (43,189)

Double Diamond Utilities Co.
SOAH Docket No 582-09-4288
TCEQ Docket No. 2009-0505-UCR
Proof of Revenue Generation Under Requested Rates

Requested Rates

RATES	<u>Ground Water</u>		<u>Surface Water</u>		<u>Total</u>
	<u>Systems</u>		<u>Systems</u>		
Base Rate					
5/8"	\$	34 72	\$	52 00	
1"		86 80		130.00	
1 1/2"		173 60		260 00	
2"		277 77		416.00	
3"		520 81		780 00	
Volumetric					
0 - 3,000		1.78		2.60	
3,001 - 10,000		2 45		3 00	
10,001 - 15,000		3.38		5.07	
15,001 - 20,000		4.67		8.56	
20,001 +		6.45		14 45	
DETERMINANTS					
No of Meters (Dec 2007)					
5/8"		585		215	800
1"		18		12	30
1 1/2"		9		1	10
2"		10		15	25
3"		-		1	1
Total		622		244	866
Normalized Volumes					
0 - 3,000		18,121,934		5,162,972	23,284,906
3,001 - 10,000		27,873,599		6,617,750	34,491,349
10,001 - 15,000		12,540,199		2,892,268	15,432,466
15,001 - 20,000		8,987,213		2,088,824	11,076,038
20,001 +		52,707,629		11,628,544	64,336,174
Total		120,230,574		28,390,359	148,620,933
REVENUE					
Base Rate					
5/8"	\$	243,741	\$	134,160	\$ 377,901
1"		18,749		18,720	37,469
1 1/2"		18,749		3,120	21,869
2"		33,332		74,880	108,212
3"		-		9,360	9,360
Total	\$	314,571	\$	240,240	\$ 554,811
Volumetric					
0 - 3,000	\$	32,267	\$	13,424	\$ 45,691
3,001 - 10,000		68,242		19,853	88,095
10,001 - 15,000		42,424		14,664	57,088
15,001 - 20,000		42,006		17,880	59,886
20,001 +		340,203		168,043	508,246
Total	\$	525,142	\$	233,864	\$ 759,006
Total Revenue	\$	839,713	\$	474,104	\$ 1,313,817
Revenue Required		839,713		534,266	1,373,979
Over / (Under) Recovery	\$	-	\$	(60,162)	\$ (60,162)

Double Diamond Utilities Co.
SOAH Docket No. 582-09-4288
TCEQ Docket No. 2009-0505-UCR
Non-Consolidated Cost of Service and Revenue Requirement (The Retreat)

Item	Known and Measureable			Revenue Requirement	Fixed Cost %	Fixed Expenses		Variable Expenses
	12 Month "Test Year" per books	Changes	Charges			Requirement	Fixed Cost %	
Salaries and Wages	\$ 22,411		\$ 22,411	50%	50%	\$ 11,205	\$ 11,205	\$ 11,205
Contract Labor	37		37	90%	90%	33	4	
Purchased Water Service	-		-	0%	0%	-	-	-
Chemicals for Treatment	1,069		1,069	0%	0%	-	-	1,069
Utility	24,444		24,444	0%	0%	-	-	24,444
Repairs / Maintenance / Supplies	17,270		17,270	50%	50%	8,635	8,635	8,635
Office Expenses	580		580	50%	50%	290	290	290
Accounting & Legal Fees	3,917		3,917	100%	100%	3,917	3,917	-
Insurance	6,083		6,083	100%	100%	6,083	6,083	-
Rate Case Expense	-		-	100%	100%	-	-	-
Miscellaneous	21,016		21,016	50%	50%	10,508	10,508	10,508
Subtotal	\$ 96,826	\$ -	\$ 96,826			\$ 40,671	\$ 40,671	\$ 56,155
Payroll Taxes	\$ 2,024		\$ 2,024	50%	50%	\$ 1,012	\$ 1,012	\$ 1,012
Property and other Taxes	579		579	100%	100%	579	579	-
Annual Depreciation and Amortization	56,063		56,063	100%	100%	56,063	56,063	-
Income Taxes	-	17,661	17,661	100%	100%	17,661	17,661	-
Return	60,683	60,683	60,683	100%	100%	60,683	60,683	-
Subtotal	\$ 155,491	\$ 78,343	\$ 233,834			\$ 176,668	\$ 176,668	\$ 57,166
Other Revenues	\$ 5,115		\$ 5,115	100%	100%	\$ 5,115	\$ 5,115	-
Subtotal	\$ 150,375	\$ 78,343	\$ 228,719			\$ 171,552	\$ 171,552	\$ 57,166

Double Diamond Utilities Co.
SOAH Docket No. 582-09-4288
TCEQ Docket No. 2009-0505-UCR
Non-Consolidated Cost of Service and Revenue Requirement (The Cliffs)

Item	12 Month "Test Year" per books	Known and Measureable Changes		Revenue Requirement	Fixed Cost %	Fixed Expenses		Variable Expenses
Salaries and Wages	\$ 81,381		\$	81,381	50%	\$ 40,690	\$ 40,690	40,690
Contract Labor	3,633			3,633	90%	3,269	3,269	363
Purchased Water Service	10,846			10,846	0%	-	-	10,846
Chemicals for Treatment	5,001			5,001	0%	-	-	5,001
Utility	27,961			27,961	0%	-	-	27,961
Repairs / Maintenance / Supplies	132,512			132,512	50%	66,256	66,256	66,256
Office Expenses	5,122			5,122	50%	2,561	2,561	2,561
Accounting & Legal Fees	18,674			18,674	100%	18,674	18,674	-
Insurance	7,813			7,813	100%	7,813	7,813	-
Rate Case Expense	-			-	100%	-	-	-
Miscellaneous	77,156			77,156	50%	38,578	38,578	38,578
Subtotal	\$ 370,099	\$ -	\$ -	\$ 370,099		\$ 177,842	\$ 177,842	\$ 192,257
Payroll Taxes	\$ 10,196		\$	10,196	50%	\$ 5,098	\$ 5,098	5,098
Property and other Taxes	2,412			2,412	100%	2,412	2,412	-
Annual Depreciation and Amortization	42,104	30,965		73,069	100%	73,069	73,069	-
Income Taxes		19,863		19,863	100%	19,863	19,863	-
Return		68,249		68,249	100%	68,249	68,249	-
Subtotal	\$ 424,811	\$ 119,077	\$ 543,888	\$ 543,888		\$ 346,533	\$ 346,533	\$ 197,355
Other Revenues	\$ 9,622		\$	9,622	100%	\$ 9,622	\$ 9,622	-
Subtotal	\$ 415,189	\$ 119,077	\$ 534,266	\$ 534,266		\$ 336,911	\$ 336,911	\$ 197,355

Double Diamond Utilities Co.
SOAH Docket No. 582-09-4288
TCEQ Docket No. 2009-0505-UCR
Non-Consolidated Cost of Service and Revenue Requirement (White Bluff)

<u>Item</u>	<u>12 Month "Test Year" per books</u>	<u>Known and Measureable Changes</u>	<u>Revenue Requirement</u>	<u>Fixed Cost %</u>	<u>Fixed Expenses</u>	<u>Variable Expenses</u>
Salaries and Wages	\$ 99,467	\$	\$ 99,467	50%	\$ 49,734	\$ 49,734
Contract Labor	2,787		2,787	90%	2,508	279
Purchased Water Service	-		-	0%	-	-
Chemicals for Treatment	3,980		3,980	0%	-	3,980
Utility	79,843		79,843	0%	-	79,843
Repairs / Maintenance / Supplies	71,620		71,620	50%	35,810	35,810
Office Expenses	3,860		3,860	50%	1,930	1,930
Accounting & Legal Fees	6,183		6,183	100%	6,183	-
Insurance	10,161		10,161	100%	10,161	-
Rate Case Expense	-		-	100%	-	-
Miscellaneous	39,319		39,319	50%	19,659	19,659
Subtotal	\$ 317,220	\$ -	\$ 317,220		\$ 125,985	\$ 191,235
Payroll Taxes	\$ 9,165		\$ 9,165	50%	\$ 4,582	\$ 4,582
Property and other Taxes	2,753		2,753	100%	2,753	-
Annual Depreciation and Amortization	98,649	30,510	129,160	100%	129,160	-
Income Taxes		36,000	36,000	100%	36,000	-
Return		123,697	123,697	100%	123,697	-
Subtotal	\$ 427,787	\$ 190,208	\$ 617,995		\$ 422,178	\$ 195,817
Other Revenues	\$ 7,001		\$ 7,001	100%	\$ 7,001	\$ -
Subtotal	\$ 420,786	\$ 190,208	\$ 610,994		\$ 415,177	\$ 195,817

Double Diamond Utilities Co.
SOAH Docket No. 582-09-4288
TCEQ Docket No. 2009-0505-UCR
Proof of Revenue Generation Under Non-Consolidated Rates

Non-Consolidated Rates

	<u>The Retreat</u>	<u>The Cliffs</u>	<u>White Bluff</u>	<u>Total</u>
RATES				
Base Rate				
5/8"	\$ 51.07	\$ 58.60	\$ 31.01	
1"	127.67	146.50	77.51	
1 1/2"	255.34	293.00	155.03	
2"	408.55	468.80	248.04	
3"	766.03	879.00	465.08	
Volumetric				
0 - 3,000	2.62	2.93	1.59	
3,001 - 10,000	3.60	3.38	2.19	
10,001 - 15,000	4.98	5.71	3.02	
15,001 - 20,000	6.87	9.65	4.17	
20,001 +	9.49	16.28	5.76	
DETERMINANTS				
No of Meters (Dec. 2007)				
5/8"	56	215	529	800
1"	-	12	18	30
1 1/2"	3	1	6	10
2"	1	15	9	25
3"	-	1	-	1
Total	60	244	562	866
Normalized Volumes				
0 - 3,000	1,785,503	5,162,972	16,336,431	23,284,906
3,001 - 10,000	3,281,536	6,617,750	24,592,063	34,491,349
10,001 - 15,000	1,847,550	2,892,268	10,692,648	15,432,466
15,001 - 20,000	1,557,160	2,088,824	7,430,053	11,076,038
20,001 +	15,159,336	11,628,544	37,548,293	64,336,174
Total	23,631,085	28,390,359	96,599,489	148,620,933
REVENUE				
Base Rate				
5/8"	\$ 34,318	\$ 151,188	\$ 196,823	\$ 382,329
1"	-	21,096	16,743	37,839
1 1/2"	9,192	3,516	11,162	23,870
2"	4,903	84,384	26,789	116,075
3"	-	10,548	-	10,548
Total	\$ 48,413	\$ 270,732	\$ 251,517	\$ 570,661
Volumetric				
0 - 3,000	\$ 4,676	\$ 15,127	\$ 25,975	\$ 45,779
3,001 - 10,000	11,817	22,373	53,765	87,955
10,001 - 15,000	9,193	16,525	32,303	58,021
15,001 - 20,000	10,705	20,150	31,012	61,866
20,001 +	143,915	189,359	216,422	549,697
Total	\$ 180,306	\$ 263,535	\$ 359,478	\$ 803,318
Total Revenue	\$ 228,719	\$ 534,266	\$ 610,994	\$ 1,373,979
Revenue Required	228,719	534,266	610,994	1,373,979
Over / (Under) Recovery	\$ -	\$ -	\$ -	\$ -

DDU012733

DDU-22

Double Diamond Utilities Co
SOA-H Docket No: 582-09-4288
TCEQ Docket No: 2009-0505-UCR
Rate Base Impact of Asset Evaluation

	The Retreat		White Bluff		Groundwater Total		The Cliffs		Surface Water Total	
Application Values										
Original Cost										
Plant	\$	1,665,321	\$	1,442,460	\$	3,107,782	\$	806,985	\$	806,985
Regulatory Asset				152,552		152,552		154,824		154,824
Subtotal	\$	1,665,321	\$	1,595,012	\$	3,260,334	\$	961,809	\$	961,809
Accumulated Depreciation										
Plant	\$	(153,445)	\$	(384,748)	\$	(538,193)	\$	(304,852)	\$	(304,852)
Regulatory Asset				(30,510)		(30,510)		(30,965)		(30,965)
Subtotal	\$	(153,445)	\$	(415,259)	\$	(568,703)	\$	(335,817)	\$	(335,817)
Net Plant										
Plant	\$	1,511,877	\$	1,057,712	\$	2,569,589	\$	502,133	\$	502,133
Regulatory Asset		-		122,042		122,042		123,859		123,859
Subtotal	\$	1,511,877	\$	1,179,754	\$	2,691,631	\$	625,991	\$	625,991
Annual Depreciation										
Plant	\$	41,376	\$	45,395	\$	86,771	\$	50,249	\$	50,249
Regulatory Asset				30,510		30,510		30,965		30,965
Subtotal	\$	41,376	\$	75,906	\$	117,281	\$	81,214	\$	81,214
Values from Asset Evaluation										
Original Cost										
Plant	\$	1,700,104	\$	3,080,532	\$	4,780,636	\$	1,185,625	\$	1,185,625
Regulatory Asset				152,552		152,552		154,824		154,824
Subtotal	\$	1,700,104	\$	3,233,084	\$	4,933,188	\$	1,340,448	\$	1,340,448
Accumulated Depreciation										
Plant	\$	(214,198)	\$	(840,050)	\$	(1,054,248)	\$	(405,537)	\$	(405,537)
Regulatory Asset				(30,510)		(30,510)		(30,965)		(30,965)
Subtotal	\$	(214,198)	\$	(870,560)	\$	(1,084,759)	\$	(436,501)	\$	(436,501)
Net Plant										
Plant	\$	1,485,906	\$	2,240,482	\$	3,726,387	\$	780,088	\$	780,088
Regulatory Asset				122,042		122,042		123,859		123,859
Subtotal	\$	1,485,906	\$	2,362,524	\$	3,848,429	\$	903,947	\$	903,947
Annual Depreciation										
Plant	\$	56,063	\$	98,649	\$	154,712	\$	42,104	\$	42,104
Regulatory Asset				30,510		30,510		30,965		30,965
Subtotal	\$	56,063	\$	129,160	\$	185,223	\$	73,069	\$	73,069
Impact to Rate Base										
Original Cost										
Plant	\$	34,783	\$	1,638,071	\$	1,672,854	\$	378,640	\$	378,640
Regulatory Asset		-		-		-		-		-
Subtotal	\$	34,783	\$	1,638,071	\$	1,672,854	\$	378,640	\$	378,640
Accumulated Depreciation										
Plant	\$	(60,754)	\$	(455,302)	\$	(516,055)	\$	(100,685)	\$	(100,685)
Regulatory Asset		-		-		-		-		-
Subtotal	\$	(60,754)	\$	(455,302)	\$	(516,055)	\$	(100,685)	\$	(100,685)
Net Plant										
Plant	\$	(25,971)	\$	1,182,769	\$	1,156,798	\$	277,956	\$	277,956
Regulatory Asset		-		-		-		-		-
Subtotal	\$	(25,971)	\$	1,182,769	\$	1,156,798	\$	277,956	\$	277,956
Annual Depreciation										
Plant	\$	14,687	\$	53,254	\$	67,941	\$	(8,146)	\$	(8,146)
Regulatory Asset		-		-		-		-		-
Subtotal	\$	14,687	\$	53,254	\$	67,941	\$	(8,146)	\$	(8,146)

Double Diamond Utilities Co
SOAH Docket No 582.09.4788
TCFQ Docket No. 2009.0505 UCR
Comparison of Application Plant Values to Results of Asset Evaluation

The Retreat

	Application Value			Asset Evaluation Result			Variance		
	Original Cost	Annual Depreciation	Accumulated Depreciation	Original Cost	Annual Depreciation	Accumulated Depreciation	Original Cost	Annual Depreciation	Accumulated Depreciation
Land	\$ 507,314	\$ 10,146	\$ 39,553	\$ 507,314	\$ 10,146	\$ 39,553	\$ 507,314	\$ (10,146)	\$ (39,553)
Wells	3,950	790	2,961	9,978	998	5,027	6,028	208	2,067
Pumps									
Chlorinators									
Structures									
Storage Tanks									
Pressure Tanks									
Distribution System (mains and lines)	931,948	18,639	58,575	870,135	17,498	68,073	(61,813)	(1,141)	9,449
Meters and Service				3,609	180	822	3,609	380	822
Office Equipment	3,511	-	3,511	8,410	1,201	1,465	(3,511)	-	(3,511)
Vehicles	23,019	3,633	13,152	194	19	76	(14,609)	(2,431)	(11,687)
Shop Tools							194	19	76
Heavy Equipment	44,623	4,320	19,986	86,008	4,300	8,990	41,385	(70)	(10,996)
Fencing				8,354	418	1,862	8,354	418	1,862
Other									
Treatment Plant	140,601	2,812	11,479	434,847	21,742	85,421	294,246	18,930	73,942
Water System Design Engineering	10,355	1,036	4,227	13,155	2,631	12,497	2,800	1,596	8,270
Hydrants				26,949	1,347	5,097	26,949	1,347	5,097
Electrica				77,589	3,879	15,175	77,589	3,879	15,175
TOTAL	\$ 1,665,321	\$ 41,376	\$ 153,445	\$ 1,700,104	\$ 56,063	\$ 214,198	\$ 34,783	\$ 14,687	\$ 60,754
			\$ 1,511,877			\$ 1,485,906			\$ (25,971)

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Double Diamond Utilities Co
SOAH Docket No. 582-09-4288
TCFO Docket No. 2009-0505-UOCR
Comparison of Application Plant Values to Results of Asset Evaluation

The Cliffs

	Application Value			Asset Evaluation Result			Variance					
	Original Cost	Annual Depreciation	Accumulated Depreciation	Net	Original Cost	Annual Depreciation	Accumulated Depreciation	Net	Original Cost	Annual Depreciation	Accumulated Depreciation	Net
Land												
Wells												
Well Pumps	54,579	-	54,579	-	69,044	6,944	29,632	39,412	14,465	6,944	(24,947)	39,412
Chlorinators												
Structures												
Storage Tanks												
Pressure Tanks												
Distribution System (mains and Innes)	217,661	4,353	37,202	180,459	148,040	3,101	18,297	129,742	148,040	3,101	18,297	129,742
Meters and Service	1,702	-	1,702	-	592,881	13,367	238,329	354,551	375,219	9,014	201,127	174,092
Office Equipment	11,154	1,760	6,373	4,781	4,536	227	126	4,410	4,536	227	126	4,410
Shop Tools												
Heavy Equipment	21,624	2,093	9,685	11,939	5,353	535	3,768	2,085	(11,154)	(1,760)	(6,373)	(4,781)
Fencing									5,353	535	3,768	2,085
Other					593	30	386	207	(21,624)	(2,093)	(9,685)	(11,939)
Original Purchase Price	99,800	1,996	28,272	71,528					(99,800)	(1,996)	(28,272)	(71,528)
RO System / Treatment	387,912	38,791	161,421	226,691	288,655	15,262	101,745	186,910	(99,257)	(23,529)	(59,676)	(39,581)
Water Plant	12,552	1,255	5,618	6,934					(12,552)	(1,255)	(5,618)	(6,934)
Computer					659	94	23	636	659	94	23	636
Hydrant					1,535	77	830	705	1,535	77	830	705
Engineering					7,884	1,577	7,884	7,884	7,884	1,577	7,884	7,884
Electrica					17,801	890	5,016	17,785	17,801	890	5,016	17,785
Regulatory Asset ⁽¹⁾	154,824	30,965	30,965	123,859	154,824	30,965	30,965	123,859				
TOTAL	\$ 961,808	\$ 81,214	\$ 335,817	\$ 625,991	\$ 1,340,448	\$ 73,069	\$ 436,501	\$ 903,947	\$ 378,640	\$ (8,146)	\$ 100,685	\$ 277,956

Notes:
(1) Regulatory Asset was not included as part of the Asset Evaluation performed by Dr. Harkins

Double Diamond Utilities Co
SOAH Docket No 587-09-4288
TCFQ Docket No 2009-0505-UCR
Comparison of Application Plant Values to Results of Asset Evaluation

White Bluff

	Application Value			Asset Evaluation Result			Variance						
	Original Cost	Annual Depreciation	Accumulated Depreciation	Net	Original Cost	Annual Depreciation	Accumulated Depreciation	Net	Original Cost	Annual Depreciation	Accumulated Depreciation	Net	
Land	\$	315,375	\$	6,308	\$	53,618	\$	261,758	\$	106,190	\$	106,190	
Wells		49,986		8,880		39,525		10,461		(6,308)		(261,758)	
Well Pumps										(1,305)		62,201	
Booster Pumps		2,676		-		2,676		-				-	
Chlorinators		15,051		557		13,096		1,955		(546)		(1,824)	
Structures		260,584		5,212		43,312		217,272		90		(354)	
Storage Tanks		192,174		3,843		32,389		159,785		(3,843)		(159,785)	
Pressure Tanks		489,218		9,784		144,719		344,499		30,140		1,136,077	
Distribution System (mains and lines)													
Meters and Service		3,041		-		3,041		-		73		1,444	
Office Equipment		19,938		3,147		11,392		8,546		(534)		(1,032)	
Vehicles													
Shop Tools		38,652		3,742		17,312		21,340		664		30,338	
Heavy Equipment										171		1,437	
Fencing													
Other													
Lab Equipment		10,484		1,048		8,414		2,070		(1,048)		(2,070)	
Pressure Controls		11,794		236		1,671		10,123		(236)		(10,123)	
Water System Improvement		8,883		178		1,081		7,802		(178)		(7,802)	
Generator		24,605		2,461		12,505		12,100		(2,461)		(12,100)	
Treatment													
Engineering													
Electrica													
Regulatory Asset ⁽¹⁾		152,552		30,510		30,510		122,042		24,197		285,943	
TOTAL		\$ 1,595,013		\$ 75,906		\$ 415,259		\$ 1,179,754		\$ 3,233,084		\$ 835,616	
										\$ 60,867		\$ 513,500	
												\$ 1,276,136	

Notes:
(1) Regulatory Asset was not included as part of the Asset Evaluation performed by Dr. Harkins

Double Diamond Utilities Co
SOAMI Docket No. 582-09 4288
TCEC Docket No. 7099 0505-UCR
Identification of Parent Company Contributed Assets (The Retreat)

Category	Date of Reference	Item	Used and Useful	Original Cost	Used and Useful Original Cost	Shared	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant
Land	6/23/2002	6023_001 Well #1	1	\$ 25,760.00	\$ 25,760.00	n			\$	\$ 25,760
Land	6/23/2002	6034_011 Well #2	1	\$ 31,680.00	\$ 31,680.00	n			\$	\$ 31,680
Land	6/23/2002	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	\$ 466	\$ 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	270	\$ 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	86	\$ 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	\$ 1,005	\$ 14,071
Line	8/8/2002	piping	1	\$ 5,570.00	\$ 5,570.00	y	50	111	\$ 603	\$ 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	\$ 428	\$
Line	9/3/2002	heavy equipment rental	1	\$ 1,147.13	\$ 1,147.13	y	20	57	\$ 306	\$ 811
Line	9/9/2002	lines	1	\$ 7,205.00	\$ 7,205.00	y	50	144	\$ 768	\$ 6,439
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	\$ 1,550	\$ 11,348
Line	10/16/2002	fittings	1	\$ 13,030.64	\$ 13,030.64	y	50	261	\$ 3,358	\$ 9,673
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	n	10	11	\$ 58	\$ 54
Treatment	10/31/2002	well #1	1	\$ 173,141.72	\$ 173,141.72	n	20	8657	\$ 44,758	\$ 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	\$ 577	\$ 6,241
Storage Tank	11/25/2002	Tank Pad	1	\$ 7,120.00	\$ 7,120.00	n	50	142	\$ 726	\$ 6,304
Line	12/3/2002	piping and sleeves	1	\$ 18,814.88	\$ 18,814.88	y	50	376	\$ 1,911	\$ 16,903
Storage Tank	12/17/2002	tank pads	1	\$ 161.63	\$ 161.63	n	50	3	\$ 16	\$ 145
Line	12/21/2002	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	\$ 3,343	\$ 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	\$ 177	\$ 1,536

Double Diamond Utilities Co
SOAH Docket No. 582 09 4288
TEEQ Docket No. 2009 0505 DCP
Identification of Parent Company Contributed Assets (The Retirement)

Category	Date of Reference	Used and Useful item	Used and Useful	Original Cost	Used and Useful Original Cost	shared	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant	Parent	Utility	Total
Line	12/19/2002	1	1	\$ 713.57	\$ 713.57	n	50	14	\$ 721	\$ 642	513	178	642
Line	12/23/2002	1	1	\$ 3,575.00	\$ 3,575.00	y	50	72	\$ 3,575	\$ 3,216	2,673	643	3,216
Structures	1/2/2003	1	1	\$ 1,589.79	\$ 1,589.79	n	20	79	\$ 397	\$ 1,193	964	239	1,193
Structures	1/6/2003	1	1	\$ 150.00	\$ 150.00	n	20	8	\$ 37	\$ 113	90	23	113
Line	1/8/2003	1	1	\$ 5,117.45	\$ 5,117.45	y	50	102	\$ 510	\$ 4,608	3,686	922	4,608
Storage Tank	1/8/2003	1	1	\$ 11,875.00	\$ 11,875.00	n	50	238	\$ 1,183	\$ 10,692	8,554	2,138	10,692
Treatment	1/15/2003	1	1	\$ 168.09	\$ 168.09	n	50	3	\$ 17	\$ 151	121	30	151
Electrical	1/23/2003	1	1	\$ 15,764.00	\$ 15,764.00	n	20	788	\$ 3,893	\$ 11,871	9,496	2,374	11,871
Structures	1/27/2003	1	1	\$ 130.00	\$ 130.00	n	20	7	\$ 32	\$ 98	78	20	98
Storage Tank	1/27/2003	1	1	\$ 380.00	\$ 380.00	n	50	8	\$ 37	\$ 313	274	69	343
Line	1/28/2003	1	1	\$ 138.61	\$ 138.61	n	50	3	\$ 14	\$ 125	100	25	125
Structures	1/31/2003	1	1	\$ 450.00	\$ 450.00	n	20	23	\$ 111	\$ 339	271	68	339
Treatment	2/6/2003	1	1	\$ 130.50	\$ 130.50	n	20	7	\$ 32	\$ 99	79	20	99
Line	2/6/2003	1	1	\$ 5,292.69	\$ 5,292.69	y	50	106	\$ 519	\$ 4,774	3,810	965	4,774
Line	2/7/2003	1	1	\$ 2,609.36	\$ 2,609.36	n	50	52	\$ 256	\$ 2,354	1,893	471	2,354
Treatment	2/11/2003	1	1	\$ 111.60	\$ 111.60	n	20	6	\$ 27	\$ 81	68	13	81
Treatment	2/19/2003	1	1	\$ 9,174.93	\$ 9,174.93	n	20	459	\$ 2,233	\$ 6,943	5,554	1,389	6,943
Line	2/24/2003	1	1	\$ 1,555.38	\$ 1,555.38	y	50	31	\$ 151	\$ 1,404	1,174	281	1,404
Line	2/27/2003	1	1	\$ 61.52	\$ 61.52	y	50	56	\$ 56	\$ 56	44	11	56
Heavy Equipment	4/11/2003	1	1	\$ 11,471.25	\$ 11,471.25	y	20	574	\$ 2,711	\$ 8,761	7,098	1,752	8,761
Fence	4/22/2003	1	1	\$ 3,513.67	\$ 3,513.67	n	20	176	\$ 825	\$ 2,689	2,151	538	2,689
Fence	5/29/2003	1	1	\$ 4,120.00	\$ 4,120.00	n	20	206	\$ 940	\$ 3,174	2,419	655	3,174
Heavy Equipment	6/10/2003	1	1	\$ 2,867.81	\$ 2,867.81	y	20	143	\$ 654	\$ 2,214	1,771	443	2,214
Meters	6/13/2003	1	1	\$ 3,609.00	\$ 3,609.00	n	20	180	\$ 822	\$ 2,787	2,210	577	2,787
Line	7/20/2003	1	1	\$ 345.76	\$ 345.76	y	50	7	\$ 31	\$ 315	252	63	315
Line	7/29/2003	1	1	\$ 91.75	\$ 91.75	y	50	84	\$ 84	\$ 84	67	17	84
Engineering	11/18/2003	1	1	\$ 900.00	\$ 900.00	n	5	180	\$ 742	\$ 158	127	32	158
Engineering	12/3/2003	1	1	\$ 435.00	\$ 435.00	n	5	87	\$ 355	\$ 80	64	16	80
Line	1/12/2004	1	1	\$ 8,531.04	\$ 8,531.04	y	50	171	\$ 677	\$ 7,854	6,283	1,571	7,854
Line	1/15/2004	1	1	\$ 10,000.00	\$ 10,000.00	n	50	200	\$ 792	\$ 9,208	7,366	1,842	9,208
Line	1/27/2004	1	1	\$ 39,636.98	\$ 39,636.98	y	50	793	\$ 3,114	\$ 36,522	29,218	7,304	36,522
Hydrants	1/30/2004	1	1	\$ 7,325.55	\$ 7,325.55	n	20	366	\$ 1,436	\$ 5,890	4,712	1,178	5,890
Line	2/2/2004	1	1	\$ 50,000.00	\$ 50,000.00	n	50	1,000	\$ 3,912	\$ 46,088	36,870	9,218	46,088
Line	2/6/2004	1	1	\$ 445.67	\$ 445.67	y	50	9	\$ 35	\$ 411	329	82	411
Tools	2/7/2004	1	1	\$ 194.20	\$ 194.20	y	10	118	\$ 76	\$ 118	118	118	118
Line	2/13/2004	1	1	\$ 293.42	\$ 293.42	y	50	6	\$ 23	\$ 271	217	54	271
Line	3/1/2004	1	1	\$ 1,800.00	\$ 1,800.00	n	5	360	\$ 1,381	\$ 419	23,649	5,912	29,561
Line	3/10/2004	1	1	\$ 32,000.00	\$ 32,000.00	n	50	640	\$ 2,439	\$ 29,561	24,561	5,000	29,561
Hydrants	3/22/2004	1	1	\$ 18,863.42	\$ 18,863.42	y	20	943	\$ 5,563	\$ 13,300	8,745	4,555	13,300
Line	3/23/2004	1	1	\$ 12,000.00	\$ 12,000.00	y	20	240	\$ 906	\$ 11,094	8,875	2,219	11,094
Line	4/5/2004	1	1	\$ 27,530.00	\$ 27,530.00	n	50	551	\$ 2,059	\$ 25,471	20,327	5,144	25,471
Line	4/12/2004	1	1	\$ 1,298.00	\$ 1,298.00	y	50	26	\$ 597	\$ 1,003	961	240	1,201
Line	4/19/2004	1	1	\$ 465.36	\$ 465.36	y	50	9	\$ 34	\$ 431	345	86	431
Line	4/23/2004	1	1	\$ 32,950.00	\$ 32,950.00	n	50	659	\$ 2,432	\$ 30,518	24,114	6,404	30,518
Electrical	5/7/2004	1	1	\$ 61,350.68	\$ 61,350.68	n	20	3,668	\$ 11,203	\$ 50,148	50,148	50,148	50,148
Treatment	8/9/2004	1	1	\$ 1,300.00	\$ 1,300.00	n	20	65	\$ 221	\$ 1,079	1,079	1,079	1,079
Treatment	8/31/2004	1	1	\$ 205,669.00	\$ 205,669.00	n	20	10,283	\$ 34,288	\$ 171,381	171,381	171,381	171,381
Treatment	9/7/2004	1	1	\$ 5,208.91	\$ 5,208.91	n	20	260	\$ 883	\$ 4,346	4,346	4,346	4,346
Electrical	9/13/2004	1	1	\$ 474.64	\$ 474.64	n	20	24	\$ 28	\$ 396	396	396	396

Double Diamond Utilities Co
SOAII Docket No. 582-09-4288
TCEQ Docket No. 2009-0505 UCR
Identification of Parent Company Contributed Assets (The Retirement)

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
Treatment	10/18/2004	COMEXCA EMERGENCY WELL THE 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	fittings	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	\$ 26,785.06	\$ 26,785.06	n	50	546	\$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	3/18/2005	piping	1	\$ 2,894.00	\$ 2,894.00	y	50	58	\$161	\$ 2,733
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	\$771	\$ 13,262
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	\$ 7,357
Line	4/29/2005	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	\$266	\$ 3,984
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	1	\$ 406.48	\$ 406.48	n	20	20	\$51	\$ 356
Line	7/11/2005	repair	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 SIMULATIN	1	\$ 1,409.00	\$ 1,409.00	n	20	70	\$135	\$ 1,274
Treatment	2/2/2006	JLMYERS MATERIAL&REPAIR WTR WELL1	1	\$ 18,284.25	\$ 18,284.25	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 Equipment	3/30/2006	heavy equipment rental	1	\$ 15,265.00	\$ 15,265.00	y	20	763	\$1,340	\$ 13,925
Heavy Equipment	3/31/2006	heavy equipment rental	1	\$ 4,823.44	\$ 4,823.44	y	20	241	\$421	\$ 4,401
Line	4/12/2006	pipe	1	\$ 16,608.55	\$ 16,608.55	y	50	332	\$573	\$ 16,037
Heavy Equipment	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 Equipment	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 Equipment	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	20	307	\$29	\$ 307
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

Double Diamond Utilities Co
SOAH Docket No. 582 09-4288
TCEO Docket No. 2009 0505 UFR
Identification of Parent Company Contributed Assets (For Retirement)

Category Line	Date of Reference	Item	Used and Useful	Original Cost	Used and Useful Original Cost	Shared	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant	12/31/2007					
											Parent	Utility	Total			
	8/23/2006	fittings	1	\$ 1,513.24	\$ 1,513.24	Y	50	\$ 30	\$ 541	\$ 1,472	90%	20%	100%	1,178	294	1,472
Line	8/25/2006	pipng and appurtenances	1	\$ 1,469.79	\$ 1,469.79	Y	50	\$ 29	\$ 40	\$ 1,430	80%	20%	100%	1,114	286	1,430
Heavy Equipment	8/29/2006	Heavy Equipment	1	\$ 1,515.94	\$ 1,515.94	Y	20	\$ 76	\$ 107	\$ 1,414	90%	20%	100%	1,132	283	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	0%	100%	100%	-	2,028	2,028
Vehicle	10/12/2006	2007 Chevy Silverado	1	\$ 8,409.72	\$ 8,409.72	Y	7	\$ 1,201	\$ 1,465	\$ 6,945	0%	100%	100%	-	6,945	6,945
Treatment	4/30/2007	Repair Water Well	1	\$ 1,631.00	\$ 1,631.00	n	20	\$ 82	\$ 551	\$ 1,576	0%	100%	100%	-	1,576	1,576
Treatment	7/2/2007	WALLELE Well #1-Check Well #1 & Replace Submonitor	1	\$ 3,345.93	\$ 3,345.93	n	20	\$ 167	\$ 881	\$ 3,263	0%	100%	100%	-	3,263	3,263
Treatment	8/21/2007	POLLWAT Motor Head, Check Valve, Airline, Wrap Tap	1	\$ 7,378.39	\$ 7,378.39	n	20	\$ 369	\$ 1,271	\$ 7,251	0%	100%	100%	-	7,251	7,251
				\$ 1,700,104	\$ 1,700,104			\$ 56,063	\$ 214,138	\$ 1,485,966				\$ 945,846	\$ 540,099	\$ 1,485,945

Double Diamond Utilities Co
SQAH Docket No. 582-09-4288
TCEQ Docket No. 2009-0505 UCR

Identification of Parent Company Contributed Assets (the Gifts)

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		AB1086 TR 2-1 W J Wesley Water Plant								
Treatment	2/3/1995	RO membranes	1	\$ 48,645.00	\$ 48,645.00	Y	20	\$ 1,060.58	\$ 13,697.46	\$ 48,645.00
Line	2/16/1996	trencher rental	1	\$ 2,121.59	\$ 2,121.59	n	20	\$ 484.88	\$ 5,746.77	\$ 3,750.73
Line	3/16/1997	vermeer heavy equipment rental	1	\$ 9,697.50	\$ 9,697.50	Y	20	\$ 484.88	\$ 5,746.77	\$ 4,369.19
Line	3/22/1997	water line appurtenances	1	\$ 4,148.00	\$ 4,148.00	Y	50	\$ 82.96	\$ 908.01	\$ 3,239.99
Line	1/24/1997	heavy equipment	1	\$ 1,557.50	\$ 1,557.50	Y	20	\$ 77.88	\$ 852.36	\$ 705.11
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	\$ 1,418.34	\$ 5,077.53
Line	2/14/1997	PVC Pipe, US filter	1	\$ 16,873.74	\$ 16,873.74	n	50	\$ 337.47	\$ 3,681.71	\$ 13,192.03
Line	2/15/1997	6" PVC tap sleeve	1	\$ 362.27	\$ 362.27	n	50	\$ 7.25	\$ 79.02	\$ 283.25
Line	2/13/1997	fire hydrant	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	\$ 2,946.66	\$ 1,923.34
Line	4/3/1997	Pipe	1	\$ 200.00	\$ 200.00	Y	50	\$ 4.00	\$ 48.00	\$ 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	5/5/1997	bores	1	\$ 1,000.00	\$ 1,000.00	n	50	\$ 20.00	\$ 211.84	\$ 788.16
Engineering	7/17/1997	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	3/19/1998	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	\$ 6,775.87	\$ 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	\$ 1,847.23	\$ 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	\$ 1,927.05	\$ 317.95
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	\$ 4,474.73
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 Treatment	3/8/2001	PROGWAT MEMBRANES	1	\$ 11,691.00	\$ 11,691.00	n	10	\$ 1,169.10	\$ 7,972.30	\$ 3,718.70
Small Treatment	3/8/2001	PROGWAT MEDIA REPLACEMENT	1	\$ 2,496.63	\$ 2,496.63	n	20	\$ 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	Y	20	\$ 30.37	\$ 197.93	\$ 409.43
Pumps	7/29/2001	PROGWAT PUMP MOTOR	1	\$ 566.50	\$ 566.50	Y	10	\$ 56.65	\$ 365.51	\$ 200.99
Electrical	8/8/2001	ACSALDES Transformer for Lake pumps	1	\$ 1,212.40	\$ 1,212.40	Y	20	\$ 60.62	\$ 387.07	\$ 824.41
Small Treatment	9/25/2001	filter repair	1	\$ 1,051.28	\$ 1,051.28	n	10	\$ 105.13	\$ 658.99	\$ 392.29
Electrical	2/1/2002	TRIPDRU VOLUTE CASE FOR BERKELEY PUMP	1	\$ 1,072.79	\$ 1,072.79	n	20	\$ 53.64	\$ 317.28	\$ 755.51
Treatment	5/10/2002	intake pump repair	1	\$ 12,092.22	\$ 12,092.22	n	20	\$ 1,209.22	\$ 6,867.78	\$ 5,234.41
Pumps	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
Pumps	6/6/2002	intake pump repair	1	\$ 8,000.00	\$ 8,000.00	n	10	\$ 800.00	\$ 4,468.08	\$ 3,531.92
Treatment	6/20/2002	intake pump	1	\$ 4,751.00	\$ 4,751.00	n	20	\$ 237.55	\$ 1,314.66	\$ 3,436.34
Pumps	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
Pumps	7/29/2002	TRIPDRU Parts for Berkeley Pump	1	\$ 1,390.74	\$ 1,390.74	n	10	\$ 139.07	\$ 754.81	\$ 635.93

DDU012742

Double Diamond Utilities Co
SOAH Docket No. 582-09-0288
TCEQ Docket No. 2009 0505 UCR
Identification of Parent Company Contributed Assets (The Cliffs)

Category	Date	Item	Used and Useful	Original Cost	Used and Useful Original Cost	shared?	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant	Parent	Utility	Total
Pumps	7/29/2002	ROWFEE Water Pump Motor- Backup	1	\$ 963.58	\$ 963.58	n	10	\$ 96.36	\$ 522.97	\$ 440.61	100%	100%	441
Electrical	9/9/2002	REXEMIN 120V STARTER, ELEMENTS, CABLETIES	1	\$ 402.93	\$ 402.93	y	20	\$ 20.15	\$ 107.02	\$ 295.90	100%	100%	296
Electrical	9/10/2002	REXEMIN TRANSFORMER	1	\$ 405.02	\$ 405.02	y	20	\$ 20.25	\$ 107.52	\$ 297.49	100%	100%	297
Pumps	11/25/2002	ROWFEE BACKUP PUMP MOTORS- TREATMENT PLANT	1	\$ 1,031.51	\$ 1,031.51	n	10	\$ 103.15	\$ 526.21	\$ 505.30	100%	100%	505
Pumps	1/8/2003	ROWFEE RO WATER PUMP MOTOR	1	\$ 767.11	\$ 767.11	n	10	\$ 76.71	\$ 382.08	\$ 385.03	100%	100%	385
Pumps	2/14/2003	PROGWAT REPAIR TO RO & SAND FILTERS	1	\$ 1,144.88	\$ 1,144.88	n	10	\$ 114.49	\$ 558.64	\$ 586.24	100%	100%	586
Treatment	4/28/2003	DEIONIZATION SYS. FILTER, CARTRIDGE	1	\$ 3,381.07	\$ 3,381.07	n	20	\$ 169.05	\$ 791.08	\$ 2,589.99	100%	100%	2,590
Treatment	5/16/2003	PROGWAT SAND FOR SAND FILTERS AT WATER PLANT	1	\$ 1,349.07	\$ 1,349.07	n	10	\$ 134.91	\$ 628.33	\$ 720.74	100%	100%	721
Pumps	6/15/2003	RONNAR REBUILD BOOSTER PUMP	1	\$ 1,257.00	\$ 1,257.00	n	10	\$ 125.70	\$ 571.08	\$ 685.92	100%	100%	685
Pumps	8/25/2003	FOR BOOSTER	1	\$ 3,053.84	\$ 3,053.84	n	10	\$ 305.38	\$ 1,329.47	\$ 1,724.37	100%	100%	1,724
Pumps	8/25/2003	SMITPUM RPR#2 BOOSTER PUMP	1	\$ 844.43	\$ 844.43	n	10	\$ 84.44	\$ 367.62	\$ 476.81	100%	100%	477
Pumps	8/25/2003	SMITPUM RPR#1 BOOSTER PUMP	1	\$ 814.13	\$ 814.13	n	10	\$ 81.41	\$ 354.43	\$ 469.70	100%	100%	469
Pumps	8/29/2003	pump electrical repair	1	\$ 418.30	\$ 418.30	n	10	\$ 41.83	\$ 181.65	\$ 236.65	100%	100%	237
Storage Tank	12/11/2003	SNDRLST/COAT PRESS VESSEL	1	\$ 4,680.00	\$ 4,680.00	n	20	\$ 234.00	\$ 919.16	\$ 3,760.84	100%	100%	3,731
Line	8/23/2004	MORRISUP WATER PIPE 600	1	\$ 2,750.83	\$ 2,750.83	n	50	\$ 55.02	\$ 184.64	\$ 2,566.19	100%	100%	2,566
Storage Tank	10/1/2004	BORDWEL TANK REPAIR SUPETAN STORAGE TANK	1	\$ 1,403.27	\$ 1,403.27	n	50	\$ 28.07	\$ 91.19	\$ 1,312.08	100%	100%	1,312
Storage Tank	5/20/2005	REPAIRS/RUPTURED TANK	1	\$ 6,487.17	\$ 6,487.17	n	50	\$ 129.74	\$ 339.47	\$ 6,147.70	100%	100%	6,148
Line	7/15/2005	water line 3", 4"	1	\$ 11,589.00	\$ 11,589.00	n	50	\$ 231.78	\$ 579.88	\$ 11,019.12	80%	8.81%	2,204
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	100%	100%	14,132
Line	8/15/2005	heavy equipment rental - trencher	1	\$ 8,172.86	\$ 8,172.86	n	20	\$ 408.64	\$ 971.79	\$ 7,201.07	80%	5.76%	1,440
Line	9/16/2005	United Trencher Rental	1	\$ 4,024.00	\$ 4,024.00	y	20	\$ 201.20	\$ 469.83	\$ 3,554.17	100%	20%	2,713
Line	10/3/2005	water line	1	\$ 2,572.50	\$ 2,572.50	y	50	\$ 51.45	\$ 115.45	\$ 2,457.05	80%	20%	2,457
Storage Tank	10/14/2005	UTILCOMM TANK #2 RENOVATION	1	\$ 12,750.00	\$ 12,750.00	n	50	\$ 255.00	\$ 564.49	\$ 12,185.51	100%	100%	12,186
Tools	1/22/2006	UNITREN compressor, air pavement breaker	1	\$ 1,620.50	\$ 1,620.50	n	10	\$ 162.05	\$ 324.21	\$ 1,296.29	100%	100%	1,297
Pumps	1/31/2006	SMITPUM BOOSTER PUMP	1	\$ 919.08	\$ 919.08	n	10	\$ 91.91	\$ 176.01	\$ 743.07	100%	100%	743
Pumps	5/29/2006	PROGWAT Pump, Headers	1	\$ 2,760.38	\$ 2,760.38	n	10	\$ 276.04	\$ 439.39	\$ 2,320.99	100%	100%	2,321
Pumps	8/3/2006	PROGWAT New Filter Housing	1	\$ 11,057.90	\$ 11,057.90	n	10	\$ 1,105.79	\$ 1,500.22	\$ 9,477.68	100%	100%	9,498
Pumps	8/24/2006	PROGWAT Rebuilt Tonkello Pump	1	\$ 935.28	\$ 935.28	y	10	\$ 93.53	\$ 126.58	\$ 808.70	100%	100%	809
Treatment	10/2/2006	PROGWAT New Filter Housing for Reverse Osmosis	1	\$ 3,577.66	\$ 3,577.66	n	20	\$ 178.88	\$ 222.90	\$ 3,354.76	100%	100%	3,355
Treatment	2/20/2007	Ultrafiltration Unit	0.1	\$ 277,469.46	\$ 277,469.46	n	20	\$ 1,387.35	\$ 1,193.50	\$ 26,553.45	100%	100%	26,553
Pumps	2/27/2007	SMITPUM Motor, Pump and Assembly	1	\$ 5,429.91	\$ 5,429.91	n	10	\$ 542.99	\$ 456.71	\$ 4,973.20	100%	100%	4,973
Storage Tank	4/11/2007	Installation 100,000 gal GST MORRISUP Tank fill Lines for Ground	1	\$ 66,169.00	\$ 66,169.00	n	50	\$ 1,323.38	\$ 957.18	\$ 65,211.82	100%	100%	65,212
Storage Tank	5/9/2007	Storage	1	\$ 1,469.95	\$ 1,469.95	n	50	\$ 29.40	\$ 19.01	\$ 1,450.94	100%	100%	1,451
Electrical	5/29/2007	360LFE Wiring for New UF System	1	\$ 5,463.50	\$ 5,463.50	n	20	\$ 273.18	\$ 161.66	\$ 5,301.84	100%	100%	5,302
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	100%	100%	4,410
Storage Tank	6/13/2007	C&C/CONC Slab for New Storage Tanks	1	\$ 4,620.00	\$ 4,620.00	n	50	\$ 92.40	\$ 50.88	\$ 4,569.12	100%	100%	4,569
Treatment	6/21/2007	LAYCHR Hydraulic CP&Z Elements/RO Membranes	1	\$ 23,997.40	\$ 23,997.40	n	20	\$ 1,199.87	\$ 634.45	\$ 23,363.95	100%	100%	23,363
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	100%	100%	2,456

Donlin Diamond Utilities Co.
SONH Docket No. 582, 09/12/88
1111 Docket No. 2009 0505, 11/11
Identification of Parent Company Contributed Assets (The Cliffs)

Category	Date	Item	Used and Useful	Original Cost	Used and Useful Original Cost	shared?	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant	12/31/2007		
											Parent	Utility	Total
	8/28/2007	MORRISUP Raw Water Line	1	\$ 8,581.95	\$ 8,581.95	n	50	\$ 171.64	\$ 58.78	\$ 8,523.17	0%	100%	100%
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	0%	100%	100%
Pumps	9/10/2007	USABLU Chemical Feed Pump	1	\$ 394.48	\$ 394.48	y	5	\$ 78.90	\$ 24.21	\$ 370.27	0%	100%	100%
Computer	10/1/2007	USABLU Pressure logger, Software, Gauge to Ilose A	1	\$ 659.01	\$ 659.01	y	7	\$ 94.14	\$ 23.47	\$ 635.54	0%	100%	100%
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	0%	100%	100%
Line	10/19/2007	MORRISUP Raw Water Line	1	\$ 1,082.50	\$ 1,082.50	n	50	\$ 21.65	\$ 4.33	\$ 1,078.17	0%	100%	100%
Pumps	11/26/2007	PROGWAT Rebuilt Pumps for Back Ups	1	\$ 3,720.09	\$ 3,720.09	n	10	\$ 372.07	\$ 35.68	\$ 3,685.01	0%	100%	100%
Line	12/17/2007	UNITEQU Trencher	1	\$ 1,368.14	\$ 1,368.14	y	20	\$ 68.41	\$ 2.62	\$ 1,365.51	80%	20%	100%
Line	12/31/2007	Trencher	1	\$ 1,894.88	\$ 1,894.88	y	20	\$ 94.74	\$ -	\$ 1,894.88	80%	20%	100%
		Sub Total		\$ 96,1039.84	\$ 711,317.32			\$ 32,599.99	\$ 187,801.18	\$ 523,516.14			
Trended Assets													
Fencing	1/1/1995	Fencing 2,500 lf 8 feet with 3 barbed wire (\$200 per 50 feet)	1	\$ 1,000.00	\$ 1,000.00	n	20	\$ 29.65	\$ 385.61	\$ 707.39	80%	20%	100%
Storage Tank	1/1/1986	75,000 gallon gst. field erect with pad	1	\$ 65,000.00	\$ 65,000.00	n	50	\$ 311.30	\$ 7,292.27	\$ 9,272.82	80%	20%	100%
Storage Tank	1/1/1985	75,000 gallon gst. field erect with pad	1	\$ 65,000.00	\$ 65,000.00	n	50	\$ 311.30	\$ 7,292.27	\$ 9,272.82	80%	20%	100%
	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		\$ 277,604.18									
	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									
Line	1/1/1985	Total Pipe Installed	1	\$ 1,308,558.37	\$ 1,398,558.37	n	50	\$ 8,811.69	\$ 202,765.35	\$ 237,818.96	80%	20%	100%
Grand Total													
								\$ 42,103.93	\$ 405,536.68	\$ 780,088.11			
								\$ 329,195	\$ 450,893	\$ 780,088			

Double Diamond Utilities c/o
SOAH Docket No. 592-09-4288
TCEQ Docket No. 2009-0505 UCR

Identification of Parent Company Contributed Assets (White Bluff)

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	1	WB 4 TR 2 20AC Water Tanks	1	\$ 71,410.00	\$ 71,410.00	n		\$	\$ 71,410
Land	1	907 120 25TAC Pump Station	1	\$ 18,900.00	\$ 18,900.00	n		\$	\$ 18,900
Land	1	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	50	10	\$ 51.10	\$ 381
Line	2/29/1996	water line unit 33, 34, 35	1	\$ 9,090.00	\$ 9,090.00	50	182	\$ 2,153.35	\$ 6,937
Line	2/29/1996	water bore	1	\$ 1,500.00	\$ 1,500.00	50	30	\$ 355.50	\$ 1,145
Line	5/1/1996	water bores (2)	1	\$ 1,000.00	\$ 1,000.00	50	20	\$ 233.33	\$ 767
Storage Tank	6/19/1996	water storage tank #2	1	\$ 81,617.96	\$ 81,617.96	n	1632	\$ 18,837.32	\$ 62,781
Line	6/30/1996	water line unit 36 and 38	1	\$ 10,635.00	\$ 10,635.00	50	213	\$ 2,448.48	\$ 8,187
Line	6/30/1996	water line unit 37	1	\$ 5,105.00	\$ 5,105.00	50	102	\$ 1,175.50	\$ 3,930
Line	6/30/1996	water line unit 38	1	\$ 3,795.00	\$ 3,795.00	50	76	\$ 874.50	\$ 2,921
Line	7/31/1996	water and sewer bores	1	\$ 2,000.00	\$ 2,000.00	50	40	\$ 467.50	\$ 1,543
Line	9/11/1996	pipe - Rohan	1	\$ 3,280.96	\$ 3,280.96	50	66	\$ 742.52	\$ 2,539
Line	11/1/1996	water line unit 40	1	\$ 4,510.00	\$ 4,510.00	50	90	\$ 1,008.00	\$ 3,502
Line	12/1/1996	water line unit 39	1	\$ 4,230.00	\$ 4,230.00	50	85	\$ 938.25	\$ 3,292
Line	12/1/1996	water bore (3)	1	\$ 1,500.00	\$ 1,500.00	50	30	\$ 333.33	\$ 1,167
Line	1/15/1997	piping	1	\$ 7,551.52	\$ 7,551.52	50	151	\$ 1,656.32	\$ 5,896
Treatment	1/16/1997	raw water intake	1	\$ 389.88	\$ 389.88	20	19	\$ 214.00	\$ 176
Line	1/22/1997	piping	1	\$ 274.49	\$ 274.49	50	50	\$ 60.00	\$ 214
Line	2/28/1997	pipe Unit 40	1	\$ 6,939.91	\$ 6,939.91	50	139	\$ 1,505.50	\$ 5,435
Line	2/28/1997	tee and gate valves - Unit 40	1	\$ 4,817.34	\$ 4,817.34	50	96	\$ 1,045.50	\$ 3,773
Line	3/29/1997	piping	1	\$ 1,034.21	\$ 1,034.21	50	21	\$ 224.00	\$ 810
Line	4/1/1997	water line unit 40	1	\$ 14,210.00	\$ 14,210.00	50	284	\$ 53,059.50	\$ 11,151
Line	4/1/1997	bore	1	\$ 7,475.00	\$ 7,475.00	50	150	\$ 1,608.00	\$ 5,867
Line	4/10/1997	Water line Unit 40	1	\$ 518.29	\$ 518.29	50	10	\$ 111.11	\$ 392
Line	4/18/1997	valves - Unit 41	1	\$ 738.27	\$ 738.27	50	15	\$ 158.50	\$ 580
Line	4/23/1997	pipe - US Filter - Unit 40	1	\$ 318.26	\$ 318.26	50	6	\$ 68.50	\$ 250
Line	6/16/1997	pipe - Unit 41	1	\$ 1,686.54	\$ 1,686.54	50	34	\$ 493.66	\$ 1,331
Line	6/16/1997	pipe - Unit 41	1	\$ 636.51	\$ 636.51	50	13	\$ 134.00	\$ 502
Line	7/2/1997	pipe - Unit 41	1	\$ 331.66	\$ 331.66	50	7	\$ 70.00	\$ 267
Line	7/25/1997	valves, tees - Unit 41	1	\$ 1,752.00	\$ 1,752.00	50	4	\$ 337.50	\$ 1,391
Line	7/31/1997	water line unit 41	1	\$ 2,705.00	\$ 2,705.00	50	54	\$ 560.00	\$ 2,141
Line	7/31/1997	bore	1	\$ 1,000.00	\$ 1,000.00	partial	20	\$ 208.00	\$ 792
Line	8/1/1997	water line unit 41	1	\$ 4,875.00	\$ 4,875.00	50	98	\$ 1,016.00	\$ 3,859
Line	8/20/1997	gate valves - Unit 41	1	\$ 1,277.16	\$ 1,277.16	50	26	\$ 265.00	\$ 1,012
Line	8/20/1997	pvc pipe - Unit 41	1	\$ 375.09	\$ 375.09	50	8	\$ 78.00	\$ 297
Line	9/19/1997	valve box lid - US Filter	1	\$ 1,021.50	\$ 1,021.50	50	20	\$ 210.00	\$ 811
Line	2/1/1998	pipe - Unit 42	1	\$ 3,690.00	\$ 3,690.00	50	74	\$ 732.00	\$ 2,958
Line	2/2/1998	waterline	1	\$ 188.68	\$ 188.68	50	4	\$ 37.34	\$ 151
Line	2/10/1998	pipe - Unit 42	1	\$ 9,801.82	\$ 9,801.82	50	196	\$ 1,939.50	\$ 7,862
Line	2/10/1998	valves - Unit 42	1	\$ 2,135.06	\$ 2,135.06	50	43	\$ 427.00	\$ 1,713
Line	2/10/1998	tees - Unit 42	1	\$ 621.31	\$ 621.31	50	12	\$ 123.00	\$ 498
Engineering	3/15/1998	water and sewer master plan engineering	1	\$ 989.74	\$ 989.74	50	198	\$ 990.00	\$
Line	4/6/1998	piping	1	\$ 317.34	\$ 317.34	50	6	\$ 62.56	\$ 256
Line	4/15/1998	pipe - Unit 42	1	\$ 2,187.30	\$ 2,187.30	50	44	\$ 445.00	\$ 1,702
Line	4/15/1998	backfill - Unit 42	1	\$ 2,183.75	\$ 2,183.75	50	44	\$ 424.00	\$ 1,759
Line	4/21/1998	pipe - Unit 42	1	\$ 675.48	\$ 675.48	50	14	\$ 131.00	\$ 544
Line	4/23/1998	valves - Unit 42	1	\$ 114.25	\$ 114.25	50	2	\$ 22.25	\$ 92
Line	5/22/1998	backfill - Unit 42	1	\$ 9,620.00	\$ 9,620.00	50	192	\$ 1,850.00	\$ 7,770
Engineering	6/11/1998	booster pumps engineering	1	\$ 12,374.86	\$ 12,374.86	n	2475	\$ 12,375.00	\$
Line	6/26/1998	pipe - Unit 43	1	\$ 2,651.55	\$ 2,651.55	50	53	\$ 505.00	\$ 2,147
Line	7/9/1998	bobcat water and sewer pipe Unit 43	1	\$ 15,400.00	\$ 15,400.00	50	770	\$ 7,303.00	\$ 8,097
Line	7/13/1998	valve - Unit 43	1	\$ 178.78	\$ 178.78	50	4	\$ 34.00	\$ 145

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Double Diamond Utilities, Inc
SOMH Docket No. 582.09.4288
TCCO Docket No. 2009.0505. UK R
Identification of Parent Company Contributed Assets (White Bluff)

Category	Date of Reference	Used and Useful item	Used and Useful	Original Cost	Used and Useful Original Cost shared?	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant	Parent	Utility	Total
Engineering	7/13/1998	concrete - three invoices of \$113.71	1	\$ 169.82	\$ 169.82	Y	50	\$ 322	\$ 138	110	28	138
Engineering	7/14/1998	booster pumps engineering	1	\$ 9,661.00	\$ 9,661.00	N	5	\$ 1,932	\$ 59,661	233	58	291
Line	7/23/1998	gate valve, saddle	1	\$ 358.58	\$ 358.58	Y	50	\$ 7	\$ 568	31	8	42
Line	7/24/1998	valves - Unit 43	1	\$ 51.95	\$ 51.95	Y	50	\$ 1	\$ 510	5,545	1,386	6,931
Line	7/28/1998	hobart - sewer and water pipe installation	1	\$ 13,117.50	\$ 13,117.50	Y	20	656	\$ 56,187	177	32	158
Line	7/31/1998	check and swing valves	1	\$ 195.20	\$ 195.20	Y	50	\$ 4	\$ 37	243	243	243
Small Treatme	8/3/1998	fitings on booster station	1	\$ 4,159.50	\$ 4,159.50	N	10	416	\$ 3,917	620	155	774
Line	8/19/1998	hobart	1	\$ 1,457.50	\$ 1,457.50	Y	20	73	\$ 583	131	33	164
Line	8/19/1998	apparatuses - Unit 43	1	\$ 201.49	\$ 201.49	Y	50	\$ 4	\$ 338	37	9	47
Line	2/25/1999	concrete blocking - Unit 44	1	\$ 56.61	\$ 56.61	Y	50	\$ 1	\$ 10	4,807	1,292	6,009
Line	3/15/1999	trench work - Unit 44	1	\$ 7,293.00	\$ 7,293.00	Y	50	146	\$ 6,009	291	7	36
Line	3/17/1999	concrete mix - Unit 44	1	\$ 63.64	\$ 63.64	Y	20	3	\$ 28	2,300	585	2,885
Line	3/19/1999	trench work - Unit 44	1	\$ 3,549.00	\$ 3,549.00	Y	50	71	\$ 627	1,744	936	4,680
Line	3/29/1999	trench work - Unit 44	1	\$ 5,674.50	\$ 5,674.50	Y	50	113	\$ 595	1,596	399	1,995
Engineering	4/7/1999	survey	1	\$ 622.50	\$ 622.50	N	5	125	\$ 562	1,275	119	1,594
Line	4/2/1999	trench work - Unit 44	1	\$ 2,418.00	\$ 2,418.00	Y	50	48	\$ 423	1,129	1,129	1,129
Line	4/14/1999	trench work - Unit 44	1	\$ 1,930.50	\$ 1,930.50	Y	50	39	\$ 337	1,990	98	1,990
Line	4/16/1999	as-builts for units 42 and 43	1	\$ 232.50	\$ 232.50	Y	5	47	\$ 549	37	9	47
Treatment	4/21/1999	well piping	1	\$ 1,998.05	\$ 1,998.05	N	20	100	\$ 869	314	93	467
Line	4/22/1999	concrete - unit 44	1	\$ 2,409.28	\$ 2,409.28	Y	50	48	\$ 419	1,507	1,507	1,507
Line	4/23/1999	haul material for trench fill	1	\$ 56.61	\$ 56.61	Y	50	\$ 1	\$ 10	1,229	16,417	16,417
Line	5/5/1999	survey	1	\$ 675.00	\$ 675.00	Y	50	11	\$ 98	15,229	15,229	15,229
Engineering	5/12/1999	survey	1	\$ 175.00	\$ 175.00	N	5	35	\$ 175	2,362	2,362	2,362
Treatment	5/13/1999	drill and case well (Well No. 3)	1	\$ 28,905.20	\$ 28,905.20	N	20	1445	\$ 12,480	1,180	249	1,429
Engineering	5/17/1999	engineering	1	\$ 5,270.83	\$ 5,270.83	N	5	1054	\$ 55,771	1,800	1,800	1,800
Pump	5/19/1999	well pump, electrical (well No. 3)	1	\$ 26,775.25	\$ 26,775.25	N	20	1339	\$ 11,548	686	686	686
Engineering	6/9/1999	engineering	1	\$ 8,979.16	\$ 8,979.16	N	5	1796	\$ 8,979	345	86	431
Electrical	6/9/1999	new well electrical	1	\$ 4,132.00	\$ 4,132.00	N	20	207	\$ 1,720	22,907	22,907	22,907
Pump	6/16/1999	booster pumps (2x25 HP)	1	\$ 8,127.41	\$ 8,127.41	N	10	813	\$ 6,947	709	709	709
Treatment	6/30/1999	well piping	1	\$ 432.65	\$ 432.65	N	20	22	\$ 184	2,715	2,715	2,715
Treatment	6/30/1999	well piping	1	\$ 94.56	\$ 94.56	N	20	5	\$ 40	195	195	195
Treatment	7/2/1999	well #3 piping and meter	1	\$ 3,147.25	\$ 3,147.25	N	20	157	\$ 1,338	13,021	13,021	13,021
Treatment	7/6/1999	new well tie-in	1	\$ 1,193.00	\$ 1,193.00	N	20	60	\$ 507	1,728	1,728	1,728
Line	7/6/1999	water line piping	1	\$ 518.93	\$ 518.93	N	50	10	\$ 88	81	81	81
Storage Tank	7/16/1999	hydropneumatic pressure tank - 6000 gallon	1	\$ 27,576.00	\$ 27,576.00	N	50	552	\$ 4,669	101	101	101
Fence	7/28/1999	fence for new well	1	\$ 1,225.40	\$ 1,225.40	N	20	61	\$ 517	22,907	22,907	22,907
Treatment	8/3/1999	block for pump house #1	1	\$ 3,264.13	\$ 3,264.13	N	50	65	\$ 549	709	709	709
Small Treatme	8/3/1999	air compressor for booster station (2)	1	\$ 1,169.10	\$ 1,169.10	N	10	117	\$ 984	2,715	2,715	2,715
Pump	8/4/1999	booster station piping	1	\$ 22,476.91	\$ 22,476.91	N	20	1124	\$ 9,456	195	195	195
Treatment	8/6/1999	foundation for booster station	1	\$ 2,137.50	\$ 2,137.50	N	50	43	\$ 359	13,021	13,021	13,021
Fence	8/6/1999	fence for booster station	1	\$ 139.30	\$ 139.30	N	20	7	\$ 59	1,728	1,728	1,728
Small Treatme	8/10/1999	air compressor fittings	1	\$ 630.00	\$ 630.00	N	10	63	\$ 529	81	81	81
Pump	8/10/1999	pipe and fittings for booster station	1	\$ 158.01	\$ 158.01	N	20	8	\$ 66	101	101	101
Line	8/10/1999	water pipe apparatuses	1	\$ 146.41	\$ 146.41	N	50	3	\$ 25	92	92	92
Pump	8/11/1999	booster station piping	1	\$ 2,580.59	\$ 2,580.59	N	50	52	\$ 433	24	24	24
Treatment	8/16/1999	apparatuses	1	\$ 148.00	\$ 148.00	N	20	7	\$ 62	2,147	2,147	2,147
Pump	8/19/1999	booster pump repair	1	\$ 288.31	\$ 288.31	N	10	79	\$ 660	86	86	86
Treatment	8/20/1999	concrete blocking	1	\$ 132.61	\$ 132.61	N	50	3	\$ 27	128	128	128
Line	8/23/1999	road bores	1	\$ 1,500.00	\$ 1,500.00	Y	50	30	\$ 251	128	128	128
Line	8/25/1999	water piping	1	\$ 281.98	\$ 281.98	N	50	6	\$ 47	1,249	1,249	1,249
Pump	9/11/1999	timers for well pumps	1	\$ 437.33	\$ 437.33	N	20	22	\$ 182	235	235	235

Double Diamond Utilities Co
SOAH Docket No. 582 pp. 4288
TCEQ Docket No. 2009 0505 UCR
Identification of Parent Company Contributed Assets (White Bluff)

Category	date	item	Used and Useful	Original Cost	Used and Useful Original Cost shared?	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant	Parent Utility	Total Utility	Total
Fence	9/10/1999	fence and gate at well #1	1	\$ 350.00	\$ 350.00	n	20	\$ 18	\$ 332	0%	100%	205
Structure	9/10/1999	lumber for booster station	1	\$ 224.67	\$ 224.67	n	20	\$ 11	\$ 213	0%	100%	131
Line	9/21/1999	sleeves for water and sewer mains	1	\$ 4,584.00	\$ 4,584.00	y	50	\$ 92	\$ 4,492	80%	100%	3,825
Fence	9/25/1999	fence for booster station	1	\$ 97.73	\$ 97.73	n	20	\$ 5	\$ 92	0%	100%	54
Treatment	10/21/1999	shingles for booster station	1	\$ 176.65	\$ 176.65	n	20	\$ 9	\$ 167	0%	100%	104
Line	10/30/1999	waco paving - unit 45 water and wastewater	1	\$ 2,919.00	\$ 2,919.00	y	50	\$ 58	\$ 2,861	80%	100%	2,442
Line	10/30/1999	waco paving - haul trench fill for unit 45	1	\$ 255.00	\$ 255.00	y	50	\$ 5	\$ 250	80%	100%	213
Pump	2/17/2000	Repair to Well Pump	1	\$ 8,624.33	\$ 8,624.33	n	20	\$ 431	\$ 8,193	0%	100%	5,279
Heavy Equip	4/4/2000	2000 John Deere Backhoe	1	\$ 24,850.79	\$ 24,850.79	y	15	\$ 1,657	\$ 23,193	0%	100%	12,019
Line	6/2/2000	water line piping	1	\$ 247.77	\$ 247.77	n	50	\$ 5	\$ 242	80%	100%	168
Treatment	6/8/2000	well #4 piping	1	\$ 4,054.77	\$ 4,054.77	n	20	\$ 203	\$ 3,851	0%	100%	2,571
Line	7/10/2000	water line piping	1	\$ 1,962.45	\$ 1,962.45	y	50	\$ 39	\$ 1,923	80%	100%	1,669
Storage Tank	8/6/2000	water tank slab	1	\$ 11,500.00	\$ 11,500.00	n	50	\$ 230	\$ 11,270	0%	100%	9,797
Line	8/8/2000	water piping	1	\$ 840.84	\$ 840.84	n	50	\$ 17	\$ 823	80%	100%	720
Treatment	8/24/2000	well #4 piping	1	\$ 2,564.25	\$ 2,564.25	n	20	\$ 128	\$ 2,436	0%	100%	1,621
Storage Tank	9/8/2000	storage tank piping	1	\$ 2,213.05	\$ 2,213.05	n	50	\$ 44	\$ 2,169	0%	100%	1,889
Line	9/18/2000	water line piping	1	\$ 2,024.60	\$ 2,024.60	n	50	\$ 40	\$ 1,984	80%	100%	1,740
Storage Tank	9/29/2000	storage tank, 250,000 gallons	1	\$ 71,887.31	\$ 71,887.31	n	50	\$ 1,438	\$ 70,449	0%	100%	61,453
Treatment	10/14/2000	repairs to well #2	1	\$ 15,230.02	\$ 15,230.02	n	20	\$ 762	\$ 14,468	80%	100%	9,745
Pump	10/20/2000	chlorine fittings	1	\$ 593.68	\$ 593.68	n	5	\$ 119	\$ 474	0%	100%	183
Storage Tank	10/20/2000	water piping gst	1	\$ 214.09	\$ 214.09	n	50	\$ 4	\$ 210	0%	100%	300
Fence	10/24/2000	fence around storage tank	1	\$ 468.59	\$ 468.59	n	20	\$ 23	\$ 445	0%	100%	300
Storage Tank	10/27/2000	piping for new storage tank	1	\$ 3,188.79	\$ 3,188.79	n	50	\$ 64	\$ 3,124	0%	100%	2,731
Storage Tank	11/1/2000	water piping gst	1	\$ 298.77	\$ 298.77	n	50	\$ 6	\$ 292	0%	100%	256
Treatment	11/20/2000	well screen and piping	1	\$ 10,123.92	\$ 10,123.92	n	20	\$ 506	\$ 9,617	0%	100%	6,522
Line	12/8/2000	piping	1	\$ 86.33	\$ 86.33	n	50	\$ 2	\$ 84	80%	100%	74
Storage Tank	12/12/2000	probes in storage tank	1	\$ 2,229.55	\$ 2,229.55	n	20	\$ 111	\$ 2,118	0%	100%	1,443
Fence	12/21/2000	fence at storage tank	1	\$ 135.94	\$ 135.94	n	20	\$ 7	\$ 128	0%	100%	88
Small Treatment	12/31/2000	piping insulation at water plant	1	\$ 1,452.00	\$ 1,452.00	n	10	\$ 145	\$ 1,307	0%	100%	435
Small Treatment	12/31/2000	piping insulation at water plant	1	\$ 400.00	\$ 400.00	n	10	\$ 40	\$ 360	0%	100%	120
Line	1/17/2001	piping	1	\$ 1,246.01	\$ 1,246.01	y	50	\$ 25	\$ 1,221	80%	100%	1,073
Treatment	2/9/2001	well #4 piping	1	\$ 903.01	\$ 903.01	n	20	\$ 45	\$ 858	0%	100%	592
Treatment	2/27/2001	Water Well No. 4	1	\$ 163,215.41	\$ 163,215.41	n	20	\$ 8,161	\$ 155,054	0%	100%	107,253
Treatment	3/8/2001	well #4 piping	1	\$ 178.60	\$ 178.60	n	20	\$ 9	\$ 169	0%	100%	118
Engineering	4/4/2001	water system engineering	1	\$ 28,964.71	\$ 28,964.71	n	5	\$ 579	\$ 28,385	0%	100%	130
Line	4/11/2001	piping	1	\$ 149.97	\$ 149.97	y	50	\$ 3	\$ 146	80%	100%	26
Line	4/18/2001	well controls	1	\$ 3,310.54	\$ 3,310.54	n	20	\$ 166	\$ 3,144	0%	100%	2,200
Line	4/18/2001	concrete for well #4 fence	1	\$ 1,467.48	\$ 1,467.48	n	50	\$ 29	\$ 1,438	0%	100%	1,271
Treatment	7/11/2001	light at well #4	1	\$ 156.73	\$ 156.73	n	50	\$ 3	\$ 153	0%	100%	754
Electrical	8/15/2001	POLLWAT WELL WORK-WELL#1	1	\$ 158.73	\$ 158.73	n	20	\$ 8	\$ 150	0%	100%	136
Treatment	5/27/2002	heavy equipment rental	1	\$ 5,671.36	\$ 5,671.36	n	20	\$ 284	\$ 5,387	0%	100%	108
Heavy Equip	5/29/2002	2002 Chevy 1500 Truck	1	\$ 3,823.75	\$ 3,823.75	y	20	\$ 191	\$ 3,632	80%	100%	4,083
Vehicle	8/15/2002	WALLEE GENERATOR & TRNFR	1	\$ 8,641.03	\$ 8,641.03	y	7	\$ 1,234	\$ 7,407	0%	100%	2,754
Electrical	2/13/2003	SWITCH-FINAL	1	\$ 1,295.06	\$ 1,295.06	n	20	\$ 65	\$ 1,230	0%	100%	1,999
Electrical	2/13/2003	WALLEE WFLL #2 FOUND BAD ALTERNATR	1	\$ 755.72	\$ 755.72	n	20	\$ 38	\$ 717	0%	100%	979
Electrical	3/31/2003	WALLEE REPLACE STARTER-WELL #1	1	\$ 779.19	\$ 779.19	n	20	\$ 39	\$ 740	0%	100%	571
Electrical	6/4/2003	WALLEE REPLACE HSS1000 CONTROLLER@ WELL	1	\$ 2,620.06	\$ 2,620.06	n	20	\$ 131	\$ 2,489	0%	100%	594
Treatment	8/5/2003	Well No. 3 Repair	1	\$ 7,852.83	\$ 7,852.83	n	20	\$ 393	\$ 7,459	0%	100%	2,020
												6,122

DDU012747

Double Diamond Utilities Co
500H Docket No. 582 of 4788
TCFQ Docket No. 2009-0505 UCR
Identification of Parent Company Contributed Assets (White Bluff)

Category	Date of Reference	Item	Used and Useful	Original Cost	Used and Useful Original Cost	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant	Parent	Utility	Total	Parent	Utility	Total
Pump	9/29/2003	LONESTA FMP ADPT UNION, GSKT, ETC	1	\$ 773.43	\$ 773.43	n	39	\$165	\$	0%	100%	100%		609	609
Treatment	3/12/2004	well #4 pump and motor	1	\$ 28,525.50	\$ 28,525.50	n	20	\$5,428	\$	0%	100%	100%		23,098	23,098
Treatment	3/31/2004	well #2 repair pump and motor	1	\$ 15,873.46	\$ 15,873.46	n	20	794	\$2,979	0%	100%	100%		12,894	12,894
Vehicle	1/1/2005	2005 Chevy Truck	1	\$ 9,646.50	\$ 9,646.50	y	7	1378	\$4,130	0%	100%	100%		5,516	5,516
Treatment	5/18/2005	Well No 4 repair	1	\$ 8,704.40	\$ 8,704.40	n	20	435	\$1,141	0%	100%	100%		7,563	7,563
Treatment	8/3/2005	POLLWAT PHASE MOTOR, PIPE, AIR	1	\$ 12,594.83	\$ 12,594.83	n	20	630	\$1,518	0%	100%	100%		11,077	11,077
Treatment	3/1/2006	POLLWAT Service all Well #3	1	\$ 14,928.68	\$ 14,928.68	n	20	746	\$1,370	0%	100%	100%		13,559	13,559
Pump	3/28/2006	WALLEE Repair booster at Well #1	1	\$ 1,536.15	\$ 1,536.15	n	20	77	\$135	0%	100%	100%		1,401	1,401
Pump	7/3/2006	LONESTA Booster Pump	1	\$ 1,034.40	\$ 1,034.40	n	10	103	\$155	0%	100%	100%		880	880
Treatment	7/31/2006	Well No 4 repair	1	\$ 14,581.95	\$ 14,581.95	n	20	729	\$1,035	0%	100%	100%		13,547	13,547
Small Treatment	8/28/2006	LONESTA O-Ring, Plug, Gasket, Diaph, Etc	1	\$ 1,260.14	\$ 1,260.14	n	10	126	\$169	0%	100%	100%		1,091	1,091
Electrical	12/20/2006	Well Electrical	1	\$ 3,550.00	\$ 3,550.00	n	20	178	\$183	0%	100%	100%		3,367	3,367
Pump	5/28/2007	SMITPUM Well #2 Pump Repair	1	\$ 6,883.92	\$ 6,883.92	n	10	688	\$409	0%	100%	100%		6,475	6,475
Heavy Equip	6/6/2007	2006 John Deere Backhoe	1	\$ 38,362.05	\$ 38,362.05	y	15	2,557	\$1,457	0%	100%	100%		36,905	36,905
Storage Tank	6/20/2007	BULLSTE 20,000 Gal Hydro pneumatic Tank BS1006562	1	\$ 31,535.00	\$ 31,535.00	n	50	631	\$335	0%	100%	100%		31,200	31,200
Treatment	6/21/2007	J&SPOOL Beams for the Water Plant	1	\$ 1,000.00	\$ 1,000.00	n	50	20	\$11	0%	100%	100%		989	989
Storage Tank	7/2/2007	MCCLEMECH Set pressure tank @ well #1/100ton crane	1	\$ 4,188.23	\$ 4,188.23	n	50	84	\$42	0%	100%	100%		4,146	4,146
Treatment	8/27/2007	WALLEE Well #2 Service Call	1	\$ 2,246.78	\$ 2,246.78	n	20	112	\$39	0%	100%	100%		2,208	2,208
Pump	8/27/2007	LONESTA Booster Pump, Ejector	1	\$ 1,126.21	\$ 1,126.21	n	10	113	\$39	0%	100%	100%		1,087	1,087
Pump	8/31/2007	SMITPUM Parts, Labor-Water Well	1	\$ 19,203.28	\$ 19,203.28	n	10	1,920	\$642	0%	100%	100%		18,561	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	0%	100%	100%		4,259	4,259
Electrical	10/20/2007	WALLEE Well #2 Install Breaker New	1	\$ 3,822.77	\$ 3,822.77	n	20	191	\$38	0%	100%	100%		3,785	3,785
Pump	10/25/2007	SMITPUM Repair Berkeley	1	\$ 6,487.44	\$ 6,487.44	n	10	649	\$119	0%	100%	100%		6,368	6,368
Meter	10/30/2007	ACT SUPP Mtr Boxes, Bend, Ball Checks	1	\$ 1,416.49	\$ 1,416.49	n	20	73	\$12	0%	100%	100%		1,404	1,404
				\$ 1,204,306.84	\$ 1,204,306.84			\$ 57,546.04	\$ 331,428.21			\$ 204,017	\$ 668,867	\$ 877,879	

Trended Assets	Trended	Accumulated	Trended Net Plant
	Annual	Depreciation	
Treatment	1/1/1991	Well No 1	\$ 44,375
Treatment	1/1/1996	Well No 2	\$ 540,287
Storage Tank	1/1/1991	58,000 gallon, gst, field erect with base	\$ 7,157
		Pipe 2" - 49,078 feet * 12.38	\$ 607,585.61
		Pipe 4" - 214,561 feet * 13.74	\$ 2,948,068.14
		Pipe 6" - 82,263 ft * 15.41	\$ 1,267,672.83
Line	1/1/1996	Total Pipe Installed	\$ 4,823,326.61
		Grand Total	\$ 98,649
			\$ 840,050
			\$ 2,240,482

* Match with columns below

1,055,278 263,819 1,319,097
\$ 1,276,632 \$ 963,849 \$ 2,240,482

Double Diamond Utilities Co
SOAH Docket No 532-09-4288
TCEQ Docket No 2009-0505-UCR
Calculation of Requested Revenue Increase based on Utility's Currently Approved Rates:

RATES	Current Rates			Requested Rates		
	Ground Water	Surface Water	Total	Ground Water	Surface Water	Total
	Systems	Systems		Systems	Systems	
Base Rate						
5/8"	\$ 30.00	\$ 30.00		\$ 34.72	\$ 52.00	
1"	50.10	50.10		86.80	130.00	
1 1/2"	99.90	99.90		173.60	260.00	
2"	159.80	159.80		277.77	416.00	
3"	320.00	320.00		520.81	780.00	
Volumetric						
0 - 1,000	\$ -	\$ -		\$ -	\$ -	
1,001 - 10,000	1.85	1.85		1.70	2.60	
10,001 - 20,000	4.73	4.73		2.45	3.00	
20,001 -	6.73	6.73		3.38	5.07	
Volumetric						
0 - 3,000						
3,001 - 10,000						
10,001 - 15,000						
15,001 - 20,000						
20,001 -						
				6.45	14.45	
DETERMINANTS						
No of Meters (Dec 2007)						
5/8"	585	215	800	585	215	800
1"	15	12	30	18	12	30
1 1/2"	9	1	10	9	1	10
2"	10	15	25	10	15	25
3"	-	1	1	-	1	1
Total	622	244	866	622	244	866
Normalized Volumes						
0 - 1,000	6,527,209	2,080,698	8,607,908			
1,001 - 10,000	39,468,323	9,700,024	49,168,347			
10,001 - 20,000	21,527,412	4,981,092	26,508,504			
20,001 +	52,707,629	11,628,544	64,336,174			
Total	120,230,574	28,390,359	148,620,933			
Normalized Volumes						
0 - 3,000				18,121,934	5,162,972	23,284,906
3,001 - 10,000				27,873,599	6,617,750	34,491,349
10,001 - 15,000				12,540,199	2,892,268	15,432,466
15,001 - 20,000				8,987,213	2,088,824	11,076,038
20,001 -				52,707,629	11,628,544	64,336,174
Total				120,230,574	28,390,359	148,620,933
REVENUE						
Base Rate						
5/8"	\$ 210,600	\$ 77,400	\$ 288,000	\$ 243,741	\$ 134,160	\$ 377,901
1"	18,822	7,214	18,036	18,749	18,720	37,469
1 1/2"	10,789	1,199	11,988	18,745	3,120	21,869
2"	19,176	28,764	47,940	33,332	74,880	108,212
3"	-	3,840	3,840	-	9,360	9,360
Total	\$ 251,387	\$ 118,417	\$ 369,804	\$ 314,571	\$ 240,240	\$ 554,811
Volumetric						
0 - 1,000	\$ -	\$ -	\$ -			
1,001 - 10,000	73,016	17,945	90,961			
10,001 - 20,000	45,208	23,660	68,868			
20,001 +	250,361	78,493	328,854			
Total	\$ 368,585	\$ 120,098	\$ 488,683			
Volumetric						
0 - 3,000	\$ -	\$ -	\$ -	\$ 32,267	\$ 13,424	\$ 45,691
3,001 - 10,000	-	-	-	68,242	19,853	88,095
10,001 - 15,000	-	-	-	42,424	14,664	57,088
15,001 - 20,000	-	-	-	42,006	17,880	59,886
20,001 +	-	-	-	340,203	168,043	508,246
Total	\$ -	\$ -	\$ -	\$ 525,142	\$ 233,864	\$ 759,006
Total Revenue	\$ 619,972	\$ 238,515	\$ 858,487	\$ 839,713	\$ 474,104	\$ 1,313,817
Revenue Required	839,713	534,266	1,373,979	839,713	534,266	1,373,979
Over / (Under) Recovery	\$ (219,741)	\$ (295,751)	\$ (515,492)	\$ -	\$ (60,162)	\$ (60,162)
Revenue Increase (\$)				\$ 219,741	\$ 235,589	\$ 455,330
Revenue Increase (%)				35%	99%	53%

Double Diamond Utilities
SOAH Docket No. 582-09-4288
TCEQ Docket No. 2009-0505-UCR
Summary of Charges Billed by J. Stowe & Co through February 15, 2010

Date	Activity	Hours	Rate	Cost
7/27/2009	TCEQ Audit Preparation / TCEQ Responses	1.00	200.00	200.00
7/28/2009	TCEQ Audit Preparation / TCEQ Responses	1.00	200.00	200.00
10/12/2009	Meet with DDU management re: application	2.50	225.00	562.50
12/11/2009	Review of Draft Testimony	1.50	225.00	337.50
1/28/2010	Review of Case Strategy	1.00	225.00	225.00
	Subtotal	7.00	\$	1,525.00

Jack Stowe

Date	Activity	Hours	Rate	Cost
9/24/2008	Preparation of 2007 Test Year Water Rate Application	1.50	125.00	187.50
9/25/2008	Preparation of 2007 Test Year Water Rate Application	6.00	125.00	750.00
9/26/2008	Preparation of 2007 Test Year Water Rate Application	5.00	125.00	625.00
9/28/2008	Preparation of 2007 Test Year Water Rate Application	3.50	125.00	437.50
9/29/2008	Preparation of 2007 Test Year Water Rate Application	7.50	125.00	937.50
9/30/2008	Preparation of 2007 Test Year Water Rate Application	3.50	125.00	437.50
10/1/2008	Preparation of 2007 Test Year Water Rate Application	5.00	125.00	625.00
10/3/2008	Preparation of 2007 Test Year Water Rate Application	4.00	125.00	500.00
10/6/2008	Preparation of 2007 Test Year Water Rate Application	2.00	125.00	250.00
10/15/2008	Preparation of 2007 Application Notice, Final Application Prep	3.50	125.00	437.50
10/20/2008	Final Application Prep, Production	1.00	125.00	125.00
10/21/2008	Final Application Prep, Production	0.50	125.00	62.50
10/22/2008	Final Application Prep, Production	2.00	125.00	250.00
7/10/2009	TCEQ Audit Preparation (Compiling Requested Information / Assisting Company in Prep)	2.00	125.00	250.00
7/13/2009	TCEQ Audit Preparation (Compiling Requested Information / Assisting Company in Prep)	4.00	125.00	500.00
7/14/2009	TCEQ Audit Preparation (Compiling Requested Information / Assisting Company in Prep)	2.00	125.00	250.00
7/16/2009	TCEQ Audit Preparation (Compiling Requested Information / Assisting Company in Prep)	6.00	125.00	750.00
7/17/2009	TCEQ Audit Preparation (Compiling Requested Information / Assisting Company in Prep)	5.00	125.00	625.00
7/20/2009	TCEQ Audit Preparation (Compiling Requested Information / Assisting Company in Prep)	3.50	125.00	437.50
7/23/2009	TCEQ Audit Preparation (Compiling Requested Information / Assisting Company in Prep)	8.00	125.00	1,000.00
7/24/2009	TCEQ Audit Preparation (Compiling Requested Information / Assisting Company in Prep)	8.00	125.00	1,000.00
7/27/2009	TCEQ Audit (Attendance / Assistance during Audit)	3.00	125.00	375.00
7/28/2009	TCEQ Audit (Attendance / Assistance during Audit)	2.00	125.00	250.00
7/30/2009	Continued Assistance in responding to TCEQ Audit Questions	1.00	125.00	125.00
8/4/2009	Meetings / Conversations with Attorney, Continued assistance in responding to TCEQ Audit Requests	0.50	125.00	62.50
8/5/2009	Meetings / Conversations with Attorney, Continued assistance in responding to TCEQ Audit Requests	6.00	125.00	750.00
8/11/2009	Conservations with Attorney, Continued assistance in responding to TCEQ Audit Requests	2.00	125.00	250.00
8/13/2009	Conservations with Attorney, Continued assistance in responding to TCEQ Audit Requests	1.00	125.00	125.00
8/17/2009	DDU Meeting Prep, Meeting with Ali, Randy, Michael, Kevin to discuss 2007 Application	0.50	125.00	62.50
8/18/2009	DDU Meeting Prep, Meeting with Ali, Randy, Michael, Kevin to discuss 2007 Application	6.00	125.00	750.00
8/19/2009	DDU Meeting Prep, Meeting with Ali, Randy, Michael, Kevin to discuss 2007 Application	3.00	125.00	375.00
8/20/2009	DDU Meeting Prep, Meeting with Ali, Randy, Michael, Kevin to discuss 2007 Application	5.00	125.00	625.00
8/20/2009	DDU Meeting Prep, Meeting with Ali, Randy, Michael, Kevin to discuss 2007 Application	4.00	125.00	500.00
8/24/2009	Assistance in responding to Discovery	2.00	125.00	250.00
8/25/2009	Assistance in responding to Discovery	6.00	125.00	750.00
8/26/2009	Assistance in responding to Discovery	5.00	125.00	625.00

Chris Ekrut

DDU012750
DDU-27

Double Diamond Utilities
SOAH Docket No. 582-09-4288
TCEQ Docket No. 2009-0505-UCR
Summary of Charges Billed by J. Stowe & Co through February 15, 2010

Date	Activity	Hours	Rate	Cost
8/27/2009	Assistance in responding to Discovery	2.00	125.00	250.00
8/31/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	2.00	125.00	250.00
9/1/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	6.00	125.00	750.00
9/2/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	4.00	125.00	500.00
9/3/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	4.00	125.00	500.00
9/4/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	1.50	125.00	187.50
9/9/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	4.00	125.00	500.00
9/10/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	5.50	125.00	687.50
9/11/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	4.00	125.00	500.00
9/14/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	1.00	125.00	125.00
9/17/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	1.00	150.00	150.00
9/21/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	1.00	150.00	150.00
9/24/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	1.00	150.00	150.00
9/29/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	1.00	150.00	150.00
10/6/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	0.50	150.00	75.00
10/7/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	2.00	150.00	300.00
10/12/2009	Meeting with Randy / Mike Ward, Follow-up requests to meeting	4.00	150.00	600.00
10/13/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	1.00	150.00	150.00
11/9/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	2.50	150.00	375.00
11/12/2009	Assistance in responding to Discovery / Work on Pre-filed Testimony	1.00	150.00	150.00
11/18/2009	Discovery Assistance	1.50	150.00	225.00
11/20/2009	Discovery Assistance	2.00	150.00	300.00
11/23/2009	Conversations with Attorneys, Capitalization vs. Expense Analysis, Discovery Assistance	1.50	150.00	225.00
11/24/2009	Conversations with Attorneys, Capitalization vs. Expense Analysis, Discovery Assistance	3.00	150.00	450.00
11/25/2009	Conversations with Attorneys, Capitalization vs. Expense Analysis, Discovery Assistance	0.50	150.00	75.00
11/30/2009	Conversations with Attorneys, Capitalization vs. Expense Analysis, Discovery Assistance	1.50	150.00	225.00
12/1/2009	Conversations with Attorneys, Capitalization vs. Expense Analysis, Discovery Assistance, Work on Pre-filed Testimony	1.00	150.00	150.00
12/3/2009	Conversations with Attorneys, Capitalization vs. Expense Analysis, Discovery Assistance, Work on Pre-filed Testimony	4.00	150.00	600.00
12/4/2009	Conversations with Attorneys, Capitalization vs. Expense Analysis, Discovery Assistance, Work on Pre-filed Testimony	4.00	150.00	600.00
12/8/2009	Meetings with Attorney, Discovery Assistance	5.00	150.00	750.00
12/9/2009	Meetings with Attorney, Discovery Assistance	4.00	150.00	600.00
12/10/2009	Meetings with Attorney, Discovery Assistance	4.00	150.00	600.00
12/11/2009	Meetings with Attorney, Discovery Assistance	8.00	150.00	1,200.00
12/14/2009	Discovery Assistance	8.00	150.00	1,200.00
12/22/2009	Discovery Assistance	1.00	150.00	150.00
1/4/2010	Continuing Discovery Updates	2.00	150.00	300.00
1/5/2010	Discovery, Preparation of Unconsolidated Revenue Requirement for Testimony	1.50	150.00	225.00
1/6/2010	Discovery, Preparation of Unconsolidated Revenue Requirement for Testimony	1.00	150.00	150.00
1/7/2010	Discovery, Preparation of Unconsolidated Revenue Requirement for Testimony	2.00	150.00	300.00
1/7/2010	Discovery, Preparation of Unconsolidated Revenue Requirement for Testimony	6.00	150.00	900.00
1/8/2010	Discovery, Preparation of Unconsolidated Revenue Requirement for Testimony	4.00	150.00	600.00
1/13/2010	Discovery, Preparation of Unconsolidated Revenue Requirement for Testimony	4.00	150.00	600.00
1/14/2010	Discovery, Preparation of Unconsolidated Revenue Requirement for Testimony	5.00	150.00	750.00
1/15/2010	Discovery, Preparation of Unconsolidated Revenue Requirement for Testimony	3.00	150.00	450.00

Chris Ekzut (Cont)

DDU012751

Double Diamond Utilities
SOAH Docket No 582-09-4288
TCEQ Docket No 2009 0505-UFR
Summary of Charges Billed by J. Stowe & Co through February 15, 2010

Date	Activity	Hours	Rate	Cost
1/18/2010	Discovery, Testimony Development	2.00	150.00	300.00
1/19/2010	Discovery, Testimony Development	2.50	150.00	375.00
1/22/2010	Discovery, Testimony Development	2.00	150.00	300.00
1/26/2010	Discovery	1.00	150.00	150.00
1/29/2010	Discovery	2.00	150.00	300.00
2/2/2010	Testimony, ROR Worksheet	3.00	150.00	450.00
2/3/2010	Testimony, Discovery	3.00	150.00	450.00
2/4/2010	Testimony, Discovery	0.50	150.00	75.00
2/8/2010	Testimony, Discovery	1.00	150.00	150.00
2/9/2010	Testimony, Discovery	2.00	150.00	300.00
2/10/2010	Testimony, Discovery	1.00	150.00	150.00
2/12/2010	Testimony, Discovery	1.00	150.00	150.00
	Subtotal	276.50	\$	37,400

Date	Activity	Hours	Rate	Cost
12/11/2009	Testimony Review	2.00	185.00	\$ 370.00
	Subtotal	2.00	\$	370.00

Date	Activity	Hours	Rate	Cost
10/30/2009	Depreciation Calculations	1.25	90.00	\$ 112.50
11/30/2009	Number Review - QA/QC	1.50	90.00	135.00
1/15/2010	Number Review - QA/QC	0.50	90.00	45.00
	Subtotal	3.25	\$	292.50

Date	Activity	Hours	Rate	Cost
7/15/2009	TCEQ Audit Preparation (Compiling Requested Information / Assisting Company in Prep)	2.00	125.00	250.00
7/16/2009	TCEQ Audit Preparation (Compiling Requested Information / Assisting Company in Prep)	8.00	125.00	1,000.00
7/17/2009	TCEQ Audit Preparation (Compiling Requested Information / Assisting Company in Prep)	4.00	125.00	500.00
7/20/2009	TCEQ Audit Preparation (Compiling Requested Information / Assisting Company in Prep)	8.00	125.00	1,000.00
7/30/2009	Preparation of continuing responses subject to TCEQ Audit	0.50	125.00	62.50
8/3/2009	Preparation of continuing responses subject to TCEQ Audit	2.00	125.00	250.00
8/4/2009	Preparation of continuing responses subject to TCEQ Audit	0.50	125.00	62.50
8/11/2009	Preparation of continuing responses subject to TCEQ Audit	3.00	125.00	375.00
10/20/2009	Discovery Assistance	8.00	125.00	1,000.00
10/21/2009	Discovery Assistance	2.00	125.00	250.00
10/29/2009	Discovery Assistance	2.50	125.00	312.50
10/30/2009	Discovery Assistance	1.50	125.00	187.50
11/2/2009	Discovery Assistance	3.50	125.00	437.50
11/3/2009	Discovery Assistance	1.00	125.00	125.00
11/4/2009	Discovery Assistance	4.00	125.00	500.00
12/11/2009	Discovery Assistance	4.00	125.00	500.00
1/8/2010	Discovery Assistance	1.00	125.00	125.00
	Subtotal	55.50	\$	6,937.50

Double Diamond Utilitres
 SOAH Docket No. 582-09-4288
 TCEQ Docket No. 2009-0505-UCR
 Summary of Charges Billed by J. Stowe & Co through February 15, 2010

Billable Expenses	
Kinko's - Copies	217.31
Internal Copies	16.30
FedEx - 8/12 and 8/19	41.77
Internal Copies	22.80
FedEx - 9/14 and 9/16	47.51
FedEx	41.07
Internal Copies	55.40
Subtotal	436.66

TOTAL EXPENSES THRU 2/15/2010 344.75 \$ 136.42 \$ 46,961.66

Harkins Engineering

\$9,416.01 - Sewer, \$11,934.20 - Water

Posting Date	Document Type	Document No.	External Document No.	Description	Original Amount	Check No.
10/12/09	Invoice	PJ0000892	291	Harkins Engineering, Inc	9,100.21	634
11/02/09	Invoice	PJ0000950	296	Harkins Engineering, Inc	250.00	685
12/01/09	Invoice	PJ0001059	300	Harkins Engineering, Inc	3,290.00	765
12/28/09	Invoice	PJ0001083	306	Harkins Engineering, Inc	5,395.00	778
01/30/10	Invoice	PJ0001203	314	Harkins Engineering, Inc	3,315.00	842
					21,350.21	

J. Stowe

\$37,980.20 - Water

Posting Date	Document Type	Document No.	External Document No.	Description	Original Amount	Check No.
02/16/09	Invoice	PJ0000138	193	Double Diamond Utilities-Water Rate Applicator	375.00	209
03/16/09	Invoice	PJ0000256	217	Double Diamond Utilities-Water Rate Application WF	325.00	270
08/24/09	Invoice	PJ0000828	318	J.Stowe & Co. - Water	6,582.50	601
08/24/09	Invoice	PJ0000829	338	J.Stowe & Co. - Water	8,978.80	601
09/15/09	Invoice	PJ0000830	362	J.Stowe & Co. - Water	9,938.51	621
09/15/09	Invoice	PJ0000831	363	J.Stowe & Co. - Water	860.00	621
10/15/09	Invoice	PJ0000911	389	Double Diamond Utilities-Water Rate Study WRS0911	2,335.01	676
10/15/09	Invoice	PJ0000912	390	Double Diamond Utilities-Water Rate Study WRS0802	300.00	676
11/16/09	Invoice	PJ0000973	421	Double Diamond Utilities-Water Rate Study WF	7,710.38	732
11/16/09	Invoice	PJ0000974	422	Double Diamond Utilities-Water Rate Study WF	575.00	732
					37,980.20	

Reprographics

\$1,630.61 - Water, \$1,630.60 - Sewer

Posting Date	Document Type	Document No.	External Document No.	Description	Original Amount	Check No.
10/29/09	Invoice	PJ0000951	11-083872	Cust Id#0007069800	1,358.37	700
11/02/09	Invoice	PJ0000948	93-084200	Cust ID#0007069800	1,902.84	709
					3,261.21	

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CHIEF CLERKS OFFICE

Double Diamond Utilities Co.
STATEMENT OF OPERATIONS
COMPARISON OF ACTUAL TO BUDGET AND PRIOR YEAR
For the Period from November 26, 2007 to December 30, 2007
(Includes G/L Budget Name: 2007)

	CURRENT ACTUAL	CURRENT BUDGET	BUDGET PRIOR YEAR- VARIANCE	ACTUAL	YR TO DATE ACTUAL	YR TO DATE BUDGET	VARIANCE	PRIOR YR ACTUAL	ANNUAL BUDGET	% OF BUDGET UTIL
SALES										
Sewer Revenue	23,723	20,725	2,998	27,444	233,878	248,722	(15,043)	222,182	248,722	94
Sewer Tap	10,000	20,462	(10,462)	10,000	120,020	234,600	(116,480)	169,540	236,500	61
Water Revenue	87,377	75,479	10,898	92,704	509,180	917,825	(308,676)	754,287	917,825	66
Water Tap	1,220	4,053	(2,843)	1,220	19,070	44,000	(24,930)	36,800	44,000	43
Reconnect / Transfer Utilities	820	450	170	520	4,415	5,400	(985)	4,875	5,400	82
TOTAL REVENUES	122,941	122,179	762	131,888	986,334	1,452,447	(466,113)	1,189,794	1,452,447	68
OTHER INCOME										
Other Income	484	4,200	(3,736)	3,907	484	4,200	(3,736)	3,907	4,200	11
Interest Income	1		1	3	4		4	5		
TOTAL OTHER INCOME	485	4,200	(3,735)	3,910	488	4,200	(3,712)	3,912	4,200	11
NET SALES AND INCOME	123,426	126,379	(2,953)	135,798	986,822	1,456,647	(469,819)	1,193,706	1,456,647	68
EMPLOYEE COMPENSATION										
Employee Compensation	10,371	4,344	6,027	5,647	61,628	45,208	16,420	70,633	48,208	(136)
Referral Bonus					750		750	250		
Bonus/Commission	50		50	50	450		450	50		
Hourly Wage	12,388	14,106	(1,738)	13,613	158,346	144,882	12,364	101,036	144,882	(108)
Labor Transfers	10,353	10,113	240	6,682	109,394	116,088	(6,674)	26,173	118,068	(93)
Payroll Burden	3,871	3,322	549	3,333	38,989	34,181	4,808	28,883	34,181	(108)
Contract Labor	300	425	(125)	650	4,050	5,100	(1,050)	1,200	5,100	(79)
Other Employee Expense	480	8	472	40	561	75	486	1,380	75	(748)
Other Employee Expense					394		394			
TOTAL EMPLOYEE COMPENSATION	37,773	32,316	5,457	29,896	371,164	347,315	23,849	229,575	347,315	(107)
INTEREST EXPENSE										
OCCUPANCY EXPENSE										
Electricity	13,677	16,337	(1,660)	18,400	144,511	164,000	(39,489)	219,024	164,000	(78)
Gas / Propane		237	(237)	658	1,688	1,750	(62)	658	1,750	(96)
Water / Sewer	1,106	1,337	(231)	1,287	14,175	15,685	(1,520)	15,396	15,685	(90)

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Double Diamond Utilities Co.

STATEMENT OF OPERATIONS

COMPARISON OF ACTUAL TO BUDGET AND PRIOR YEAR

For the Period from November 28, 2007 to December 30, 2007

	CURRENT ACTUAL	CURRENT BUDGET	BUDGET PRIOR YEAR- VARIANCE	ACTUAL	YR TO DATE ACTUAL	YR TO DATE BUDGET	VARIANCE	YTD VARIANCE	PRIOR YTD ACTUAL	ANNUAL BUDGET	% OF BUDGET UTIL
	51	16,911	(2,978)	21,345	190,577	201,445	(40,868)	238,077	201,445	(80)	
Trash Removal			51		204			204			
TOTAL OCCUPANCY EXPENSES	14,833	16,911	(2,078)	21,345	190,577	201,445	(40,868)	238,077	201,445	(80)	
GA EXPENSE											
Cleaning Supplies	8	22	(14)	3	69	340	(271)	41	340	(20)	
Smallwares / Tools	1,816	385	1,428	2,828	7,184	4,700	2,464	7,656	4,700	(162)	
Uniforms	338	187	151	1,305	5,149	2,800	2,349	3,972	2,800	(184)	
Office Supplies	(7)	85	(92)	288	2,621	1,020	1,601	886	1,020	(267)	
Safety Supplies	39	52	(13)	111	2,118	630	1,429	553	630	(307)	
Other Supplies	56	17	39		482	204	278	284	204	(239)	
Printing	71	38	33		791	610	181	102	810	(130)	
Computer Expenses	140	28	114	88	630	288	362	266	288	(239)	
Postage & Delivery	71	382	(291)	88	3,364	4,300	(936)	4,132	4,300	(178)	
Telephones	343	108	235	82	2,744	1,340	1,404	1,143	1,340	(206)	
Mobile Phones / Pagers	454	340	114	384	4,249	4,080	169	3,641	4,080	(104)	
Travel		33	(33)	122	2,484	840	1,644	434	840	(296)	
Meals & Entertainment	28	79	(51)	16	252	530	(298)	336	550	(46)	
Refreshments				48	7			7			
Vehicle Expense	1,145	492	653	2,827	8,043	6,904	2,138	8,205	6,904	(136)	
Vehicle Fuel Expense	4,056	2,075	1,981	2,858	37,187	24,900	12,287	22,824	24,900	(148)	
Equipment Fuel Expense	1,405	227	1,178	259	5,541	2,790	3,751	1,038	2,790	(234)	
Equipment Lease Payment	183	4,261	(4,068)	235	4,020	33,135	(29,115)	2,824	33,135	(172)	
Equipment Lease/Recurring	358		358	586	4,298		4,298				
Vehicle Lease/Payment		929	(929)		9,778		(9,778)	7,018	9,778		
Vehicle Lease/Recurring	452		452	544	5,544		5,544				
Notes Payable - Prior Yr Defic	4,931	4,935	(4)	4,931	59,176	59,176	0	59,176	59,176	(100)	
Notes Payable - Land Improve	14,533	18,101	(1,568)	4,533	134,397	181,384	(46,987)	56,286	181,384	(74)	
Other Contract Services	(160)	20	(180)	271	7,147	240	6,907	6,720	240	(2,978)	
Dues & Subscriptions		10	(10)	310	120	120		120	120		
Training & Education		112	(112)		973	2,200	(1,227)	1,030	2,200	(44)	
Taxes & Licenses	15	30	(16)	981	619	625	84	458	625	(118)	
Property Taxes	(224)	581	(785)	981	6,156	6,798	(642)	6,901	6,798	(91)	
Professional Fees	4,800	828	3,974	(5,900)	51,407	10,000	41,407	12,080	10,000	(514)	

Double Diamond Utilities Co.

STATEMENT OF OPERATIONS

COMPARISON OF ACTUAL TO BUDGET AND PRIOR YEAR

For the Period from November 28, 2007 to December 30, 2007

	CURRENT ACTUAL	CURRENT BUDGET	BUDGET PRIOR YEAR- VARIANCE	ACTUAL	YR TO DATE ACTUAL	YR TO DATE BUDGET	VARIANCE	YTD ACTUAL	YTD BUDGET	ANNUAL BUDGET	% OF BUDGET
Insurance Expense	3,602	3,991	(379)	3,837	42,032	47,772	(5,740)	43,284	47,772	47,772	(89)
Bank Charges	1,349	434	815	1,284	8,144	6,208	2,936	6,185	6,208	6,208	(156)
Credit Card Fees	331	158	175	188	2,586	1,894	792	2,487	1,894	1,894	(142)
Late Fees					61			63			
RAM Building	55	114	(59)	97	488	1,380	(892)	178	1,380	1,380	(32)
RAM Equipment	3,210	450	2,760	4,916	18,061	6,400	12,661	6,773	6,400	5,400	(324)
RAM Chemicals	810	1,387	(777)	746	12,032	16,800	(4,768)	14,854	16,800	16,800	(72)
RAM - Water Plant	11,385	7,499	3,886	11,180	37,822	114,599	(202,823)	177,300	177,300	114,988	(278)
RAM - Sewer Plant	11,857	2,875	8,982	10,334	94,023	34,570	59,523	57,435	34,500	34,500	(272)
RAM - Distribution Lines	6,349	960	5,399	1,641	52,480	11,400	41,080	16,253	11,400	11,400	(680)
RAM - Collection Lines	8,661	8,833	(1,818)	18,087	44,416	81,996	(37,581)	85,004	81,996	81,996	(54)
Minor Improvements						6,500	(6,500)			6,500	
Nonrecurring Replacements								500			
Water Tests	58	388	(288)	681	2,424	4,720	(2,296)	3,856	4,720	4,720	(51)
Water Tap Expense	12,828	3,000	9,828	1,112	59,835	39,600	25,235	59,653	39,600	33,600	(175)
Regulatory Water Fees	1,038	119	923	831	2,731	2,080	651	948	2,080	2,080	(131)
Sewer Tests	845	862	(217)	3,880	37,482	10,300	27,182	13,129	10,300	10,300	(364)
Sewer Tap Expense	23,137	19,828	3,311	57,888	239,540	225,000	8,540	253,432	225,000	225,000	(104)
Regulatory Sewer Fees		280	(280)		3,466	4,300	(836)	3,361	4,300	4,300	(91)
TOTAL G&A EXPENSE	120,115	81,484	38,651	126,611	1,293,160	970,362	322,798	954,625	970,362	870,362	(133)
ALLOCATIONS & OTHER											
Allocated Resort Overhead	4,748	4,748	(2)	4,739	57,853	57,855	(2)	53,853	57,855	57,855	(100)
TOTAL ALLOCATIONS & OTH	4,746	4,748	(2)	4,738	57,853	57,855	(2)	53,853	57,855	57,855	(100)
TOTAL BUDGETED EXPENSE	177,468	135,439	42,028	182,491	1,882,745	1,576,977	305,768	1,478,039	1,576,977	1,576,977	(119)
NET INCOME-BUDGET ITEMS	(54,062)	(8,060)	(45,002)	(50,803)	(885,942)	(120,330)	(776,612)	(262,333)	(262,333)	(120,330)	746
NON-BUDGETED ITEMS											
Interest Income / Expense - AI	10,896		10,896	11,325	71,057		71,057	77,693			
Debt Service-Payments	(32,708)		(32,708)	(28,978)	(124,322)		(124,322)	(120,631)			
Rent Income-Expense Affiliate	(708)		(708)	(708)	(8,471)		(8,471)	(8,471)			
Depreciation	7,143		7,143	12,807	164,333		164,333	149,828			

Double Diamond Utilities Co.
STATEMENT OF OPERATIONS
COMPARISON OF ACTUAL TO BUDGET AND PRIOR YEAR
 For the Period from November 26, 2007 to December 30, 2007

	CURRENT ACTUAL	CURRENT BUDGET	BUDGET PRIOR YEAR- VARIANCE	PRIOR YEAR- ACTUAL	YR TO DATE ACTUAL	YR TO DATE BUDGET	YTD VARIANCE	PRIOR YTD ACTUAL	ANNUAL BUDGET	% OF BUDGET UTIL
TOTAL NON-BUDGET ITEMS	(15,378)		(15,378)	(5,541)	102,697	(120,330)	102,697	98,458		
NET INCOME (LOSS)	(38,888)	(9,080)	(29,808)	(45,061)	(98,540)	(120,330)	(878,210)	(380,794)	(120,330)	830

Double Diamond Utilities Co.

STATEMENT OF OPERATIONS

COMPARISON OF ACTUAL TO BUDGET AND PRIOR YEAR

For the Period from November 26, 2007 to December 31, 2007

(Includes Department: 6090)

(Includes GA, Budget Name: 2007)

	CURRENT ACTUAL	CURRENT BUDGET	BUDGET PRIOR YEAR- VARIANCE	ACTUAL	YR TO DATE ACTUAL	YR TO DATE BUDGET	VARIANCE	PRIOR YTD ACTUAL	ANNUAL BUDGET	% OF BUDGET UTIL
SALES										
Sewer Revenues	1,833	1,010	823	1,297	13,006	12,176	1,630	6,990	13,176	113
Sewer Tap		3,730	(3,730)	2,500	35,820	64,500	(29,480)	42,500	64,500	64
Water Revenues	6,963	5,943	1,020	6,177	61,823	71,360	(19,437)	49,530	71,360	73
Water Tap		1,200	(1,200)	410	4,980	12,000	(7,120)	7,230	12,000	41
Reconnect / Transfer Utilities	66	37	29	28	326	400	(75)	130	400	81
TOTAL REVENUES	8,561	13,940	(5,379)	12,484	106,965	180,436	(74,462)	107,460	180,436	
OTHER INCOME										
Other Income	113		113		113		113	(162)		
Interest Income										
TOTAL OTHER INCOME	113		113		113		113	(162)		
NET SALES AND INCOME	8,673	13,940	(5,267)	12,484	106,966	180,436	(74,370)	107,318	180,436	85
EMPLOYEE COMPENSATION										
Employee Compensation	2,634		2,634	2,800	9,373		9,373	19,762		
Referral Bonus		2,000	(1,896)		13,832	18,300	(4,468)	260	19,800	(74)
Hourly Wages	192	1,162	246	2,000	13,480	13,944	(464)	8,635	13,944	(87)
Labor Transfers	447	380	87	382	3,611	3,384	227	1,639	3,384	(167)
Payroll Burden	368		368		1,600		1,600			
Contract Labor					28		28			
Other Employee Expense										
TOTAL EMPLOYEE COMPENS	4,785	3,622	1,163	5,192	41,884	36,128	5,056	21,666	36,128	(116)
INTEREST EXPENSE										
OCCUPANCY EXPENSE										
Electricity	930	1,000	(70)	3,601	24,338	12,000	12,338	81,012	12,000	(262)
Water / Sewer	179	400	(221)	182	1,732	4,800	(3,068)	4,902	4,900	(38)
Trash Removal	81		81		264		264			

Double Diamond Utilities Co.

STATEMENT OF OPERATIONS

COMPARISON OF ACTUAL TO BUDGET AND PRIOR YEAR

For the Period from November 26, 2007 to December 30, 2007

	CURRENT ACTUAL	CURRENT BUDGET	BUDGET PRIOR YEAR- ACTUAL	BUDGET PRIOR YEAR- VARIANCE	3,754	26,282	16,800	9,482	85,514	ANNUAL BUDGET	% OF BUDGET
TOTAL OCCUPANCY EXPENSES	1,180	1,400	(240)	3,754	26,282	16,800	9,482	85,514	16,800	(166)	
GALA EXPENSE											
Cleaning Supplies	699	83	(12)	254	2,777	100	(78)	1,784	100	(21)	
Smallwares / Tools	31	60	(19)	57	946	600	345	115	800	(347)	
Uniforms	24	12	(12)	81	457	100	357	121	800	(157)	
Office Supplies	54	12	(12)	54	817	100	717	221	100	(817)	
Safety Supplies	35	36	(38)	94	221	500	(406)	22	800	(19)	
Other Supplies	21	12	23	233	233	100	133	18	100	(233)	
Printing	75	13	9	13	145	100	45	13	100	(145)	
Computer Expense		35	40		123	420	(297)		430	(29)	
Postage & Delivery		20	(20)			240	(240)		240		
Mobile Phones / Pagers		43	(15)			200	(200)		200		
Travel	28	63	(39)	82	570	800	(130)	332	800	(64)	
Meals & Entertainment	1,069	200	869	716	8,314	2,400	3,914	827	2,400	(263)	
Refreshments	1,048	100	948		4,954	1,300	2,654		1,200	(338)	
Vehicle Expense	193	26	(25)	16	89	300	65	16	300	(66)	
Equipment Fuel Expense					168	300	(132)				
Equipment Lease Payment					82		82				
Other Contract Services					544		544				
Training & Education					7,282	2,800	5,282	1,957	2,000	(186)	
Taxes & Licenses					10,856	12,824	(1,768)	11,853	12,824	(86)	
Property Taxes	4,800	163	4,637	609	2,889	1,500	1,189	2,040	1,500	(180)	
Professional Fees	838	125	(117)	1,042	148	100	48	36	100	(146)	
Insurance Expense	434	12	9	13	61		61				
Bank Charges	21	15	38	16	283	280	33	84	250	(115)	
Credit Card Fees	85	128	189	523	5,549	1,500	5,049	2,081	1,500	(437)	
Laba Fees	366	48	(83)	88	1,209	1,200	9	653	1,200	(101)	
RAM Building	48	1,563	(1,540)	239	18,977	28,000	(1,523)	32,057	20,000	(90)	
RAM Equipment	15	337	85	572	2,509	4,900	(1,492)	7,413	4,000	(83)	
RAM Chemicals											
RAM - Water Plant											
RAM - Sewer Plant											

Double Diamond Utilities Co.

STATEMENT OF OPERATIONS

COMPARISON OF ACTUAL TO BUDGET AND PRIOR YEAR

For the Period from November 25, 2007 to December 31, 2007

	CURRENT ACTUAL	CURRENT BUDGET	BUDGET PRIOR YEAR- VARIANCE	ACTUAL	YR TO DATE ACTUAL	YR TO DATE BUDGET	YTD VARIANCE	PRIOR YTD ACTUAL	ANNUAL BUDGET	% OF BUDGET UTIL.
RAM - Distribution Lines	1,085	137	948	481	5,970	1,698	4,272	2,241	1,800	(354)
RAM - Collection Lines	7	183	(186)	1,881	7,445	2,898	5,547	3,816	2,000	(372)
Water Tests	42	88	(46)	85	383	1,100	(717)	1,133	1,100	(35)
Water Tap Expense	4,724	800	3,924	143	11,618	9,698	2,920	4,850	9,800	(121)
Regulatory Water Form	75		75		324	109	215		100	(324)
Sewer Tests	225	282	(57)	878	2,603	3,109	(507)	3,645	3,100	(545)
Sewer Tap Expense	2,658	5,738	(3,080)	8,507	51,117	54,500	(3,383)	58,515	54,500	(700)
Regulatory Sewer Fees					800	1,000	(200)	800	1,000	(200)
TOTAL G&A EXPENSE	19,108	11,452	7,657	18,257	147,898	134,134	13,764	128,439	134,134	(1180)
ALLOCATIONS & OTHER										
TOTAL BUDGETED EXPENSE	25,053	16,374	8,679	25,203	216,136	187,862	28,274	205,919	187,862	(1115)
NET INCOME-BUDGET ITEMS	(18,389)	(2,424)	(15,965)	(12,719)	(110,971)	(26,827)	(84,144)	(97,791)	(25,827)	413
NON-BUDGETED ITEMS										
NET INCOME (LOSS)	(18,389)	(2,424)	(15,965)	(12,719)	(110,971)	(26,827)	(84,144)	(97,791)	(25,827)	413