

Control Number: 46245



Item Number: 520

Addendum StartPage: 0

APPLICATION OF DOUBLE § BEFORE THE STATE OFFICE
DIAMOND UTILITY COMPANY, INC. § OF FILING CLERK
FOR WATER AND SEWER § ADMINISTRATIVE HEARINGS
RATE/TARIFF CHANGE §

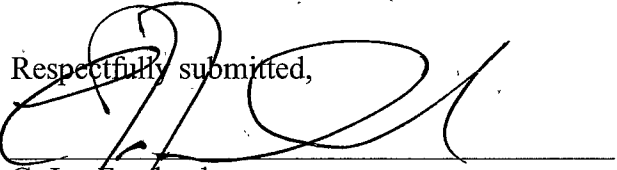
WHITE BLUFF RATEPAYERS GROUP'S FIRST REQUEST FOR INFORMATION TO DOUBLE DIAMOND UTILITY COMPANY, INC.

To: Double Diamond Utility Company, Inc., by and through its attorney of record, John Carlton, The Carlton Law Firm, P.L.L.C., 2705 Bee Cave Road, Suite 200, Austin, Texas, 78746

Pursuant to 16 Tex. Admin. Code Ann. § 22.144 (TAC), White Bluff Ratepayers Group ("WBRG") requests that Double Diamond Utility Company, Inc. provide the following information and answer the following question(s) under oath. The question(s) shall be answered in sufficient detail to fully present all of the relevant facts, within the time limit provided by the Presiding Officer or within 20 days, if the Presiding Officer has not provided a time limit. Please copy the question immediately above the answer to each question. These question(s) are continuing in nature, and if there is a relevant change in circumstances, submit an amended answer, under oath, as a supplement to your original answer. State the name of the witness in this cause who will sponsor the answer to the question and can vouch for the truth of the answer.

Responses should be provided to: Joe Freeland, Mathews & Freeland, LLP, 8140 N. MoPac Expy, Suite 2-260, Austin, Texas 78759.

Dated: October 18, 2016

Respectfully submitted,


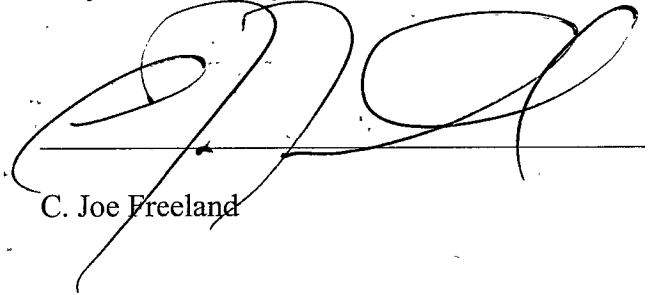
C. Joe Freeland
State Bar No. 07417500
Mathews & Freeland, LLP
8140 N. MoPac Expy
Suite 2-260
Austin, Texas 78759
(512) 404-7800
jfreeland@mandf.com

ATTORNEYS FOR
WHITE BLUFF RATEPAYERS GROUP

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CERTIFICATE OF SERVICE

I certify that a copy of this First Request for Information was served on all parties of record in this proceeding on October 19, 2016, by hand-delivery, facsimile, electronic mail, and/or First Class Mail.



C. Joe Freeland

**SOAH DOCKET NO. 473-17-0119.WS
PUC DOCKET NO. 46245.**

**WBRG'S FIRST REQUEST FOR INFORMATION TO
DOUBLE DIAMOND UTILITY COMPANY, INC.
WBRG NO. 1-1 THROUGH NO. 1-15**

DEFINITIONS

- A. "Double Diamond," "the Company," or "you" refers to Double Diamond Utility Company, Inc. and any person acting or purporting to act on their behalf, including, without limitation, attorneys, agents, advisors, investigators, representatives, employees, or other persons.
- B. The terms "document" or "documents" are used in their broadest sense to include, by way of illustration and not limitation, all written or graphic matter of every kind and description; whether printed, stored, produced, or reproduced by any process, whether visually, magnetically, mechanically, electronically, or by hand, whether final or draft or deleted, original or reproduction, whether or not claimed to be privileged or otherwise excludable from discovery, and whether or not in your actual or constructive possession, custody, or control. The terms include, but are not limited to, writings, correspondence, telegrams, memoranda, studies, reports, surveys, statistical compilations, diagrams, schematic and other drawings, engineering plans and drawings, maps, studies, notes, calendars, tapes, computer disks, data on computer drives, existing and deleted e-mail, electronic recordings, tape recordings, cards, records, contracts, agreements, easements, invoices, licenses, diaries, journals, accounts, ledgers, pamphlets, books, publications, microfilm, microfiche, photographs, video recordings, and any other data compilations from which information can be obtained and translated, by you if necessary, into reasonably usable form. "Document" or "documents" shall also include every copy of a document where the copy contains any commentary or notation of any kind that does not appear on the original or any other copy.

INSTRUCTIONS

- A. Pursuant to 16 TAC § 22.144(c)(2), WBRG requests that answers to the requests for information be made under oath. Each answer should identify the person responsible for preparing that answer (other than the purely clerical aspects of its preparation) and the name of the witness in this proceeding who will sponsor the answer and who can vouch for its accuracy.
- B. In producing documents pursuant to this request for information, please indicate the specific request(s) to which the document is being produced.
- C. These requests are continuing in nature, and should there be a change in circumstances which would modify or change an answer supplied by you, such changed answer shall be submitted as a supplement to your original answer within five working days of acquiring the information, pursuant to 16 TAC § 22.144(i).

- D. Please answer each request and sub-request in the order in which they are listed and in sufficient detail to provide a complete and accurate answer to the request.
- E. WBRG requests that each item of information be made available as it is completed, rather than upon compilation of all information requested.
- H. Pursuant to Tex. R. Civ. P. 196.4, WBRG specifically requests that any electronic or magnetic data (which is included in the definition of "document") that is responsive to a request herein be produced in a format that is compatible with Microsoft and be produced with your response to these requests.
- I. The terms "and" and "or" shall be construed both disjunctively and conjunctively as necessary to make the request inclusive rather than exclusive.
- J. "Each" shall be construed to include the word "every" and "every" shall be construed to include the word "each."
- K. "Any" shall be construed to include "all" and "all" shall be construed to include "any."
- L. The term "concerning," or one of its inflections, includes the following meanings: relating to; referring to; pertaining to; regarding; discussing; mentioning; containing; reflecting; evidencing; describing; showing; identifying; providing; disproving; consisting of; supporting; contradicting; in any way legally, logically or factually connected with the matter to which the term refers; or having a tendency to prove or disprove the matter to which the term refers.
- M. The term "including," or one of its inflections, means and refers to "including but not limited to."
- N. "Relating to," "regarding," "concerning" and similar terms mean addressing, analyzing, referring, discussing, mentioning in any way, explaining, supporting, describing, forming the basis for, or being logically or causally connected in any way with the subject of these discovery requests.
- O. "Explain the basis" means provide all information on or describe every fact, statistic, inference, estimate, consideration, conclusion, study, and analysis known to Double Diamond that was relied upon in support of the expressed contention, proposition, conclusion or statement.
- P. Words used in the plural shall also be taken to mean and include the singular. Words used in the singular shall also be taken to mean and include the plural.
- Q. The present tense shall be construed to include the past tense, and the past tense shall be construed to include the present tense.
- R. Pursuant to 16 TAC § 22.144(g)(4), if the response to any request is voluminous, please provide a detailed index of the voluminous material.

- S. If the information requested is included in previously furnished exhibits, workpapers, responses to other discovery inquiries or otherwise, in hard copy or electronic format, please furnish specific references thereto, including Bates Stamp page citations and detailed cross-references.
- T. If a data response is available in Excel format, provide the Excel version of the data response.
- U. If any document is withheld under any claim of privilege, please furnish a privilege log identifying each document for which a privilege is claimed, together with the following information: date and title of the document, the preparer or custodian of the information, to whom the document was sent and from whom it was received, subject matter of the document, and an explanation of the basis upon which the privilege is claimed.
- V. Words and phrases used in this request that also are used in the PUC Chapter 24 Rules shall have the same meaning as given to those words and phrases in those rules.

**WBRG'S FIRST REQUEST FOR INFORMATION TO
DOUBLE DIAMOND UTILITY COMPANY, INC.
WBRG NO. 1-1 THROUGH NO. 1-15**

- WBRG NO. 1-1** Please provide all "confidential" documents filed with the Commission in this matter.
- WBRG NO. 1-2.** Please provide basis for known and measurable changes to "Employee Labor" as listed on line 5, Schedule I-1 (WHITE BLUFF (Total)) in the amount of \$20,886.
- WBRG NO. 1-3** Please provide receipts, invoices, and general ledger for all expenses included in "Other Plant Maintenance" as listed on line 9, Schedule I-1 (WHITE BLUFF (Total)) in the amount of \$142,010.
- WBRG NO. 1-4** Please provide receipts, invoices, and general ledger for all expenses included in "Other Plant Maintenance" as listed in Schedule II-10(a) (WHITE BLUFF (Total)) for the years ending 12/31/13 (\$112,667) and 12/31/14 (\$150,640).
- WBRG NO. 1-5** Please provide receipts, invoices, and general ledger for all expenses included in "Miscellaneous Expenses" as listed on line 22, Schedule I-1 (WHITE BLUFF (Total)) in the amount of \$55,865.
- WBRG NO. 1-6** Please provide receipts, invoices, and general ledger for all expenses included in "Miscellaneous Expenses" as listed on Schedule II-19 (WHITE BLUFF (Total)) for the years ending 12/31/13 (\$40,270) and 12/31/14 (\$55,647).
- WBRG NO. 1-7** For all employees listed on Schedule II-6 (WHITE BLUFF (Total)): Please indicate whether the employee is working solely at the White Bluff subdivision or if the employee works at other systems owned by Double Diamond.
- WBRG NO. 1-8** For any employee whose time is split between White Bluff and another system owned by Double Diamond, please provide the basis for allocation of the expenses for that employee between the systems.
- WBRG NO. 1-9** Please provide receipts, invoices, and general ledger for all expenses listed in "Professional Services" as listed on line 18 of Schedule I-1 (WHITE BLUFF (Total)) in the amount of \$3,937.
- WBRG NO. 1-10** Please provide receipts, invoices and general ledger for all expenses listed in "Regulatory Expense" as listed on line 21 of Schedule I-1 (WHITE BLUFF (Total)) in the amount of \$31,525. Please also provide the basis

for the increase in this expense from the previous year in the amount of \$5,529.

WBRG NO. 1-11 Please provide receipts, invoices, and general ledger for all expenses listed as "Property Taxes paid in the test year" on line 1 of Schedule IV(a) (WHITE BLUFF (Total)) in the amount of \$103,683.

WBRG NO. 1-12 Please provide the basis of allocation of all expenses listed on Schedule I-1 (WHITE BLUFF (Total)) between the water and the wastewater utility and allocation of expenses between systems (White Bluff, Retreat, and the Cliffs).

WBRG NO. 1-13 Schedule III-3(a) (WHITE BLUFF (Total)) lists Beginning Gross Plant Balance from previous rate case (line 1) in the amount of \$5,628,749 for the total White Bluff utility plant (water and wastewater). Schedule III-3(a) (CLIFFS (Total)) lists Beginning Gross Plant Balance from previous rate case in the amount of \$5,516,654 for the Cliffs. This results in a total gross plant beginning balance of \$11,145,403 for the two systems. The application does not reference the prior rate case or the date of the plant balances. No date is provided for these amounts, but given that the application shows additions since 12/31/2007, we assume that is the starting date. The application submitted by Double Diamond on October 24, 2008, with a test year ending 12/31/2007 (SOAH Docket No. 582-09-4288), identified total water and wastewater utility assets had an adjusted original cost of \$5,928,259 for the Cliffs, White Bluff, and the Retreat water and wastewater systems – three total systems. (Attachment A - Attachment 5, Page 2 from 2008 Application). Please explain why the Gross Plant balance claimed in the 2016 application as the "Beginning Balance" greatly exceeds the amount claimed in the previous rate case.

WBRG NO. 1-14 In Schedule III-8(b) (WHITE BLUFF (Total)), the application claims total Developer Contributions in Aid of construction for water and sewer for White Bluff and the Cliffs in the amount of \$19,217. By comparison, the 2008 Application claimed Developer Contributions in Aid of Construction for Water Assets only of \$2,375,102 (Attachment B – Attachment 6 from 2008 Application). Please explain the reason for this variance.

WBRG NO. 1-15 In the 2008 Application, Double Diamond divided original cost between the developer and the utility at a ration of 80%-developer, 20%-utility for certain items of rate base. Attachment C is an Exhibit from SOAH Docket No. 582-09-4288 showing the rate base items relating to White Bluff water assets. Please explain the basis for the 80%-20% split between developer and utility and provide documentation that corresponding entries were made in the financial records of both the developer and the utility.

- WBRG NO. 1-16** In Schedule III-8(b) (WHITE BLUFF (Total)), the application describes the Developer Contributions in Aid of Construction as "Tap Fees." Please specify whether the Tap Fees were paid by customers.
- WBRG NO. 1-17** Please provide a full listing of all assets claimed by Double Diamond on line 2 of Schedule III-2 (WHITE BLUFF (Total)) in the amount of \$6,245,596.
- WBRG NO. 1-18** Please provide invoices for all assets identified in response to WBRG NO. 1-17.
- WBRG NO. 1-19** Please provide proof of payment (e.g Cancelled checks) relating to the assets identified in response to WBRG NO. 1-17.
- WBRG NO. 1-20** Please provide annual income statements for Double Diamond for 2013, 2014, and 2015.
- WBRG NO. 1-21** Please provide annual income statements for Double Diamond, Inc., for 2013, 2014, and 2015.
- WBRG NO. 1-22** Please provide end of year balance sheets for Double Diamond for 2013, 2014, and 2015.
- WBRG NO. 1-23** Please provide end of year balance sheets for Double Diamond, Inc. for 2013, 2014, and 2015.
- WBRG NO. 1-24** Please provide an organizational chart for Double Diamond indicating Double Diamond employees and management.
- WBRG NO. 1-25** Please provide a listing of all Affiliates of Double Diamond.
- WBRG NO. 1-26** Please provide a corporate organizational chart for Double Diamond, Inc., showing all corporations owned in whole or in part by Double Diamond, Inc.
- WBRG NO. 1-27** Please provide operating reports and ground water pumpage reports indicating the amount of water pumped monthly for 2013, 2014, and 2015 for the wells servicing the White Bluff system.
- WBRG NO. 1-28** Please provide all reports, or studies relating to measures taken or to be taken by Double Diamond to reduce the amount of "Total unaccounted for water" in the amount of 57,821,000 gallons (50%) shown on Schedule II-1(a) (WHITE BLUFF (Total)).
- WBRG NO. 1-29** Please identify all customer accounts on the White Bluff system where the customer is Double Diamond or an affiliate of Double Diamond.

- WBRG NO. 1-30** For all customer accounts identified in response to WBRG NO. 1-29, please provide all bills sent to and all payments made by the customers during calendar years 2013, 2014, and 2015.
- WBRG NO. 1-31** Please provide a listing of all customer complaints pertaining to service, leaks, water quality, and maintenance requests received from Double Diamond for 2013, 2014, and 2015 relating to the White Bluff system.
- WBRG NO. 1-32** Please provide work orders and/or other forms of documentation showing the date and manner in which the complaints listed in response to WBRG NO. 1-31 were responded to.
- WBRG NO. 1-33** Please provide General Ledgers for Double Diamond for 2013, 2014, and 2015.
- WBRG NO. 1-34** Please provide future capital improvement plans, master plans and financial plans developed by Double Diamond as it identifies future infrastructure and planning needs for the utility.
- WBRG NO. 1-35** Please provide a listing of all accounts served by DDU on the White Bluff System, please include the property address and meter size for each account.

ATTACHMENT A

Attachment 5

Double Diamond Utilities
Application for a Rate / Tariff Change
Test Year End - 12/31/2007
Adjustments to Booked Cost Total Utility Plant Values

<u>Description</u>	<u>Install</u> <u>Date</u>	<u>Booked</u> <u>Cost</u>	<u>Adjustment</u> ⁽¹⁾	<u>Total</u>
Common Plant -				
Office Furniture and Equipment	7/1/1990	\$ 12,500	\$ -	\$ 12,500
John Deer Tractor	3/1/2000	49,702	-	49,702
2002 Chevy Pickup	8/1/2002	17,282	-	17,282
Trailer with Hitch	11/1/2002	1,500	-	1,500
Chevy S-10	9/1/2003	12,932	-	12,932
Case Backhoe	9/1/2004	29,768	-	29,768
Chevy Pickup	5/1/2005	19,293	-	19,293
Cut Off Saw	9/1/2005	1,157	-	1,157
2007 Chevy Pickup	10/1/2006	16,819	-	16,819
2007 Chevy Silverado	10/1/2006	15,617	-	15,617
2006 Backhoe	7/1/2007	76,724	-	76,724
Subtotal		\$ 253,294	\$ -	\$ 253,294
Wastewater Assets				
Collection Sewers	7/1/1990	\$ 175,591	\$ -	\$ 175,591
Land	11/1/1993	99,800	-	99,800
Collection Sewers	4/1/1997	114,761	-	114,761
Treatment Plant	7/1/1997	161,257	-	161,257
Collection Sewers	12/31/1997	15,126	-	15,126
Collection Sewers	12/31/1997	47,281	-	47,281
Collection Sewers	12/31/1999	15,166	60,664	75,830
Engineering - Wastewater System Design	12/1/2001	1,248	-	1,248
Treatment Plant	12/1/2003	41,798	167,189	208,987
Collection Sewers	12/1/2003	37,209	148,838	186,047
Collection Sewers	12/1/2003	24,750	98,999	123,749
Wastewater System Design	12/1/2003	5,760	23,040	28,800
Collection Sewers	9/1/2005	2,029	8,118	10,147
Collection Sewers	12/1/2005	2,026	8,106	10,132
Treatment Plant	3/28/2004	578	2,312	2,890
Collection Sewers	3/28/2004	36,613	146,452	183,065
Collection Sewers	3/31/2005	42,891	171,565	214,456
Collection Sewers	3/31/2006	44,617	178,466	223,083
Collection Sewers	6/30/2006	310	1,239	1,548
Treatment Plant Upgrade	10/1/2007	43,665	-	43,665
Subtotal		\$ 912,475	\$ 1,014,988	\$ 1,927,463
Water Assets				
Structures & Improvements	7/1/1990	\$ 6,689	\$ -	\$ 6,689
Wells	7/1/1990	34,282	-	34,282
Chlorinators	7/1/1990	418	-	418
Ground Storage Tank	7/1/1990	40,135	-	40,135
Distribution System Mains and Lines	7/1/1990	293,287	-	293,287
Original Purchase Price	11/1/1993	99,800	-	99,800
Distribution System Mains and Lines	1/1/1994	57,694	-	57,694
Structures & Improvements	7/1/1996	8,361	-	8,361
Wells	7/1/1996	58,530	-	58,530
Chlorinators	7/1/1996	2,258	-	2,258
Elevated Storage Tank	7/1/1996	69,902	-	69,902
Distribution System Mains and Lines	1/1/1997	15,126	-	15,126
Distribution System Mains and Lines	1/1/1997	47,281	-	47,281

Double Diamond Utilities
Application for a Rate / Tariff Change
Test Year End - 12/31/2007
Adjustments to Booked Cost Total Utility Plant Values

<u>Description</u>	<u>Install</u>	<u>Booked</u>	<u>Adjustment⁽¹⁾</u>	<u>Total</u>
Water Assets (Cont.)				
Distribution System Mains and Lines	12/31/1997	\$ 114,761	\$	114,761
RO System Improvements	6/1/1998	108,370		108,370
Pressure Tank	7/1/1998	46,951		46,951
Well Pump Replacement	12/1/1999	1,117	4,470	5,587
Pressure Tank	12/1/1999	29,045	116,178	145,223
Distribution System Mains and Lines	12/1/1999	16,524	66,097	82,621
Distribution System Mains and Lines	12/1/1999	15,166	60,664	75,830
Lab Equipment	12/1/1999	4,287		4,287
Lab Equipment	1/1/2000	6,197		6,197
Pressure Controls	12/1/2000	2,359	9,435	11,794
Wells	9/1/2001	222,306		222,306
Storage Tank	9/1/2001	98,182		98,182
Reverse Osmosis System	9/1/2001	80,771		80,771
Water Plant Improvements	12/1/2001	1,051		1,051
Wells	12/1/2001	257		257
Water System Improvement	12/1/2001	8,883		8,883
Lake Pump Improvement	12/1/2002	10,916	43,663	54,579
Power Supply Generator	12/1/2002	24,605		24,605
Water Plant Improvements	9/1/2003	2,300	9,201	11,501
Well	12/1/2003	45,638	182,553	228,191
Treatment Plant	12/1/2003	28,120	112,481	140,601
Distribution System Mains and Lines	12/1/2003	37,209	148,838	186,047
Distribution System Mains and Lines	12/1/2003	24,750	98,999	123,749
Water System Design - Engineering	12/1/2003	2,071	8,284	10,355
Well Repair - Pump	3/1/2004	28,526		28,526
Well Repair - Pump	3/1/2004	15,873		15,873
Distribution System Mains and Lines	9/1/2005	2,029	8,118	10,147
Distribution System Mains and Lines	12/1/2005	2,026	8,106	10,132
Pump Station	3/28/2004	790	3,160	3,950
Well	3/28/2004	55,825	223,298	279,123
Distribution System Mains and Lines	3/28/2004	36,613	146,452	183,065
Distribution System Mains and Lines	3/31/2005	42,891	171,565	214,456
Distribution System Mains and Lines	3/31/2006	44,617	178,466	223,083
Distribution System Mains and Lines	6/30/2006	310	1,239	1,548
Equalization Tank	4/1/2007	52,365		52,365
RO Unit Upgrade	9/1/2007	198,771		198,771
Subtotal		\$ 2,146,235	\$ 1,601,267	\$ 3,747,502
Total		\$ 3,312,004	\$ 2,616,255	\$ 5,928,259
Reconciliation to Balance Sheet				
Account 1802		\$ 3,071,213		
Account 1810		240,794		
Subtotal		\$ 3,312,007		
Variance			(3,27)	

Notes:

(1) Adjustments made to reflect total original cost of utility plant assets as opposed to the booked value which, where adjustments are made, reflects the original cost value net of developer contribution. Adjustments are used only for calculation of annual depreciation expense, all developer contributions were removed prior to calculating the requested return

ATTACHMENT B

Attachment 6

Double Diamond Utilities Co. Application for a Rate / Tariff Change Test Year Ended 12/31/2007 Consolidated Water Assets - Developer Contribution													
System	Item	Date of Installation	Service Life	Years	Years in Service	Months	Days	Original Cost	Annual	Depreciation Accumulated	Net Book Value		
Wells:													
Ground	Wells	7/1/1990	50	17	5	5	30	\$ 13,782	\$ 276	\$ 4,822	\$ 8,960		
Ground	Wells	7/1/1996	50	11	5	5	30	23,530	471	5,409	18,122		
Ground	Wells	9/1/2001	50	6	3	3	30	-	-	-	-		
Ground	Wells	12/1/2001	50	6	6	6	30	-	-	-	-		
Ground	Wells	12/1/2003	50	4	4	4	30	182,553	3,651	14,904	167,649		
Ground	Wells	3/28/2004	50	3	9	9	3	223,298	4,466	16,738	206,560		
	Subtotal							\$ 443,164	\$ 8,863	\$ 41,873	\$ 401,291		
Well Pumps:													
Ground	Well Pump Replacement	12/1/1999	5	8	-	-	30	\$ 4,470	-	\$ 4,470	-		
Ground	Well Repair - Pump	3/1/2004	5	3	9	9	30	-	-	-	-		
Ground	Well Repair - Pump	3/1/2004	5	3	9	9	30	-	-	-	-		
	Subtotal							\$ 4,470	\$ -	\$ 4,470	\$ -		
Booster Pumps:													
Surface	Lake Pump Improvement	12/1/2002	5	5	-	-	30	\$ 43,663	-	\$ 43,663	-		
Ground	Pump Station	3/28/2004	5	3	9	9	3	3,160	632	2,369	791		
	Subtotal							\$ 46,823	\$ 632	\$ 46,032	\$ 791		
Chlorinators:													
Ground	Chlorinators	7/1/1990	10	17	5	5	30	\$ 168	-	\$ 168	-		
Ground	Chlorinators	7/1/1996	10	11	5	5	30	908	-	908	-		
	Subtotal							\$ 1,076	\$ -	\$ 1,076	\$ -		
Structures:													
Ground	Structures & Improvements	7/1/1990	15	17	5	5	30	\$ 2,689	-	\$ 2,689	-		
Ground	Structures & Improvements	7/1/1996	15	11	5	5	30	3,361	224	2,576	786		
	Subtotal							\$ 6,051	\$ 224	\$ 5,265	\$ 786		
Storage Tanks													
Ground	Ground Storage Tank	7/1/1990	50	17	5	5	30	\$ 16,135	\$ 323	\$ 5,645	\$ 10,490		
Ground	Elevated Storage Tank	7/1/1996	50	11	5	5	30	28,102	562	6,460	21,642		
Ground	Storage Tank	9/1/2001	50	6	3	3	30	-	-	-	-		
Ground	Equalization Tank	4/1/2007	50	8	8	8	30	-	-	-	-		
	Subtotal							\$ 44,237	\$ 885	\$ 12,105	\$ 32,132		
Pressure Tank:													
Ground	Pressure Tank	7/1/1998	50	9	5	5	30	\$ 25,360	\$ 508	\$ 4,819	\$ 20,541		
Ground	Pressure Tank	12/1/1999	50	8	8	8	30	116,178	2,324	18,779	97,399		
	Subtotal							\$ 141,538	\$ 2,831	\$ 23,598	\$ 117,939		

Double Diamond Utilities Co.
Application for a Rate / Tariff Change
Test Year Ended 12/31/2007
Consolidated Water Assets - Developer Contribution

System	Item	Date of Installation	Service Life	Years	Years in Service			Original Cost	Annual	Depreciation Accumulated	Net Book Value
					Months	Days	Days				
Distribution System:											
Ground	Distribution System Mains and Lines	7/1/1990	50	17	5	30	\$ 293,287	\$ 5,866	\$ 102,610	\$ 190,677	
Ground	Distribution System Mains and Lines	1/1/1994	50	13	11	30	57,694	1,154	16,139	41,556	
Ground	Distribution System Mains and Lines	1/1/1997	50	10	11	30	15,126	303	3,324	11,802	
Ground	Distribution System Mains and Lines	1/1/1997	50	10	11	30	47,281	946	10,389	36,892	
Surface	Distribution System Mains and Lines	12/31/1997	50	10			114,761	2,295	22,952	91,809	
Ground	Distribution System Mains and Lines	12/1/1999	50	8			66,097	1,322	10,684	55,413	
Ground	Distribution System Mains and Lines	12/1/1999	50	8			60,664	1,213	9,806	50,858	
Ground	Distribution System Mains and Lines	12/1/2003	50	4			148,838	2,977	17,152	136,686	
Ground	Distribution System Mains and Lines	3/28/2004	50	4			98,999	1,980	8,083	90,916	
Ground	Distribution System Mains and Lines	3/31/2005	50	2	9	3	146,452	2,929	10,978	135,474	
Surface	Distribution System Mains and Lines	9/1/2005	50	2	3	30	171,565	3,431	9,401	162,164	
Ground	Distribution System Mains and Lines	12/1/2005	50	2			8,118	162	378	7,740	
Ground	Distribution System Mains and Lines	3/31/2006	50	1	9	30	178,466	3,569	6,210	172,257	
Ground	Distribution System Mains and Lines	6/30/2006	50	1	6	1	1,239	25	37	1,201	
	Subtotal						\$ 1,416,693	\$ 28,334	\$ 223,479	\$ 1,193,214	
Other:											
Surface	Original Purchase Price	11/1/1993	50	14	1	30	46,288	926	13,113	33,175	
Surface	RO System Improvements	6/1/1998	10	9	6	30	85,342	8,594	81,718	3,624	
Ground	Lab Equipment	12/1/1999	10	8							
Ground	Lab Equipment	1/1/2000	10	7	11	30					
Ground	Pressure Controls	12/1/2000	50	7							
Surface	Reverse Osmosis System	12/1/2000	10	6	3	30	9,435	189	1,336	8,099	
Surface	Water Plant Improvements	9/1/2001	10	6							
Ground	Water System Improvement	12/1/2001	50	6							
Ground	Power Supply Generator	12/1/2001	50	6							
Surface	Water Plant Improvements	12/1/2002	10	5							
Ground	Treatment Plant	9/1/2003	10	4	3	30	9,201	920	3,983	5,218	
Ground	Water System Design - Engineering	12/1/2003	50	4			112,481	2,250	9,183	103,298	
Surface	RO Unit Upgrade	12/1/2003	10	4			8,284	828	3,382	4,902	
	Subtotal						\$ 271,051	\$ 13,647	\$ 112,715	\$ 158,316	
	TOTALS						\$ 2,375,402	\$ 55,416	\$ 470,612	\$ 1,904,489	
Total by System											
Ground							\$ 1,893,525	\$ 41,094	\$ 293,783	\$ 1,699,742	
Surface							381,576	14,322	176,829	204,747	
	Total						\$ 2,375,402	\$ 55,416	\$ 470,612	\$ 1,904,489	

ATTACHMENT C

DOUBLE DIAMOND UTILITIES CO.
SOAH Docket No. 582-09-4288
TCEQ Docket No. 2009-0505-UGR
Identification of Parent Company Contributed Assets (White Bluff)

Category	Date of Reference	Item	Used and Useful	Original Cost	Used and Useful Original Cost (shared?)	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant	Parent	Utility	Total
Land	1/31/1996	WB 4 TR2 2 30AC Water Tanks	1	\$ 71,410.00	\$ 71,410.00	n		\$ -	\$ 71,410	100%	80%	71,410
Land	9/07/120	257AC Pump Station	1	\$ 18,900.00	\$ 18,900.00	n		\$ -	\$ 18,900	100%	0%	18,900
Land	9/36/18	water tower & well	1	\$ 15,880.00	\$ 15,880.00	n		\$ -	\$ 15,880	100%	0%	15,880
Line	1/31/1996	water bore	1	\$ 500.00	\$ 500.00	n	50	\$ 119	\$ 381	100%	80%	381
Line	2/29/1996	water line unit 33, 34, 35	1	\$ 9,090.00	\$ 9,090.00	y	50	\$ 182	\$ 6,937	100%	80%	6,937
Line	7/29/1996	water bore	1	\$ 1,500.00	\$ 1,500.00	n	50	\$ 30	\$ 1,145	100%	80%	1,145
Line	5/4/1996	water storage tank 2	1	\$ 1,000.00	\$ 1,000.00	n	50	\$ 20	\$ 767	100%	80%	767
Storage Tank	6/19/1996	water storage tank 2	1	\$ 81,617.96	\$ 81,617.96	n	50	\$ 1,632	\$ 62,781	100%	0%	62,781
Line	6/20/1996	water line unit 37	1	\$ 10,635.00	\$ 10,635.00	y	50	\$ 213	\$ 8,187	100%	80%	8,187
Line	6/30/1996	water line unit 38	1	\$ 5,105.00	\$ 5,105.00	y	50	\$ 102	\$ 3,930	100%	80%	3,930
Line	6/30/1996	water line unit 38	1	\$ 3,795.00	\$ 3,795.00	y	50	\$ 76	\$ 2,921	100%	80%	2,921
Line	9/11/1996	pipe - Rohan	1	\$ 2,000.00	\$ 2,000.00	y	50	\$ 40	\$ 1,543	100%	80%	1,543
Line	9/11/1996	pipe - Rohan	1	\$ 3,280.96	\$ 3,280.96	y	50	\$ 66	\$ 2,539	100%	80%	2,539
Line	11/1/1996	water line unit 40	1	\$ 4,510.00	\$ 4,510.00	y	50	\$ 90	\$ 3,502	100%	80%	3,502
Line	12/1/1996	water line unit 39	1	\$ 4,230.00	\$ 4,230.00	y	50	\$ 85	\$ 3,292	100%	80%	3,292
Line	12/1/1996	water bore (3)	1	\$ 1,500.00	\$ 1,500.00	n	50	\$ 30	\$ 1,167	100%	80%	1,167
Treatment	1/16/1997	raw water intake	1	\$ 389.88	\$ 389.88	n	20	\$ 19	\$ 176	100%	80%	176
Line	1/22/1997	pipe	1	\$ 274.49	\$ 274.49	n	50	\$ 5	\$ 214	100%	80%	214
Line	2/28/1997	pipe Unit 40	1	\$ 6,939.91	\$ 6,939.91	y	50	\$ 139	\$ 5,495	100%	80%	5,495
Line	2/28/1997	tee and gate valves - Unit 40	1	\$ 4,817.34	\$ 4,817.34	y	50	\$ 96	\$ 3,773	100%	80%	3,773
Line	2/28/1997	tee and gate valves - Unit 40	1	\$ 1,034.21	\$ 1,034.21	y	50	\$ 21	\$ 810	100%	80%	810
Line	3/29/1997	pipe	1	\$ 14,210.00	\$ 14,210.00	y	50	\$ 284	\$ 11,151	100%	80%	11,151
Line	4/1/1997	water line unit 40	1	\$ 7,475.00	\$ 7,475.00	y	50	\$ 150	\$ 5,867	100%	80%	5,867
Line	4/1/1997	bore	1	\$ 500.00	\$ 500.00	y	50	\$ 10	\$ 392	100%	80%	392
Line	4/10/1997	Water line Unit 40	1	\$ 519.29	\$ 519.29	y	50	\$ 10	\$ 407	100%	80%	407
Line	4/18/1997	valves - Unit 41	1	\$ 738.27	\$ 738.27	y	50	\$ 15	\$ 580	100%	80%	580
Line	4/23/1997	pipe - Unit 41	1	\$ 318.26	\$ 318.26	y	50	\$ 6	\$ 250	100%	80%	250
Line	6/16/1997	pipe - Unit 41	1	\$ 1,686.54	\$ 1,686.54	y	50	\$ 34	\$ 1,331	100%	80%	1,331
Line	6/16/1997	pipe - Unit 41	1	\$ 636.51	\$ 636.51	y	50	\$ 13	\$ 502	100%	80%	502
Line	7/2/1997	pipe - Unit 41	1	\$ 331.66	\$ 331.66	y	50	\$ 7	\$ 262	100%	80%	262
Line	7/25/1997	valves, tees - Unit 41	1	\$ 175.20	\$ 175.20	y	50	\$ 4	\$ 139	100%	80%	139
Line	7/31/1997	Water line unit 41	1	\$ 2,705.00	\$ 2,705.00	y	50	\$ 54	\$ 2,141	100%	80%	2,141
Line	7/31/1997	bore	1	\$ 1,000.00	\$ 1,000.00	partial	50	\$ 20	\$ 792	100%	80%	792
Line	8/1/1997	water line unit 41	1	\$ 4,875.00	\$ 4,875.00	y	50	\$ 98	\$ 3,859	100%	80%	3,859
Line	8/20/1997	gate valves - unit 41	1	\$ 1,277.16	\$ 1,277.16	n	50	\$ 26	\$ 1,012	100%	80%	1,012
Line	8/20/1997	pipe - Unit 41	1	\$ 375.09	\$ 375.09	y	50	\$ 8	\$ 294	100%	80%	294
Line	9/19/1997	pipe - Unit 42	1	\$ 1,021.50	\$ 1,021.50	y	50	\$ 20	\$ 817	100%	80%	817
Line	2/1/1998	valve box lid - US Filter	1	\$ 3,690.00	\$ 3,690.00	y	50	\$ 74	\$ 2,958	100%	80%	2,958
Line	2/1/1998	waterline	1	\$ 188.68	\$ 188.68	n	50	\$ 4	\$ 154	100%	80%	154
Line	2/10/1998	pipe - Unit 42	1	\$ 9,801.82	\$ 9,801.82	y	50	\$ 196	\$ 7,862	100%	80%	7,862
Line	2/10/1998	valves - Unit 42	1	\$ 2,135.06	\$ 2,135.06	y	50	\$ 43	\$ 1,713	100%	80%	1,713
Line	2/10/1998	tees - Unit 42	1	\$ 621.31	\$ 621.31	y	50	\$ 12	\$ 498	100%	80%	498
Engineering	3/15/1998	water and sewer master plan engineering	1	\$ 989.75	\$ 989.75	y	5	\$ 198	\$ -	100%	80%	989.75
Line	4/16/1998	pipe	1	\$ 317.34	\$ 317.34	y	50	\$ 6	\$ 256	100%	80%	256
Line	4/15/1998	pipe - Unit 42	1	\$ 2,187.30	\$ 2,187.30	y	50	\$ 44	\$ 1,759	100%	80%	1,759
Line	4/21/1998	backfill - Unit 42	1	\$ 2,183.75	\$ 2,183.75	y	50	\$ 44	\$ 1,759	100%	80%	1,759
Line	4/21/1998	pipe - Unit 42	1	\$ 675.48	\$ 675.48	y	50	\$ 14	\$ 544	100%	80%	544
Line	4/23/1998	valves - Unit 42	1	\$ 114.25	\$ 114.25	y	50	\$ 2	\$ 92	100%	80%	92
Line	5/22/1998	backfill - Unit 42	1	\$ 9,620.00	\$ 9,620.00	y	50	\$ 192	\$ 7,770	100%	80%	7,770
Engineering	6/11/1998	booster pumps engineering	1	\$ 12,374.86	\$ 12,374.86	n	5	\$ 1,247.5	\$ 11,127.36	100%	80%	11,127.36
Line	6/26/1998	pipe - Unit 43	1	\$ 2,651.55	\$ 2,651.55	y	50	\$ 53	\$ 2,147	100%	80%	2,147
Line	7/9/1998	lobcat water and sewer pipe Unit 43	1	\$ 15,400.00	\$ 15,400.00	y	20	\$ 770	\$ 8,097	100%	80%	8,097
Line	7/13/1998	valve - Unit 43	1	\$ 178.78	\$ 178.78	y	50	\$ 4	\$ 145	100%	80%	145

Double Diamond Utilities Co.
SOAH Docket No. 582-09-4288
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	Parent %	Utility %	Total %	Parent	Utility	Total
Treatment	7/13/1998	concrete - three invoices of \$113.21	1	\$ 169.82	\$ 169.82	Y	50	\$ 337.64	\$ 138	80%	20%	100%	110	28	138
Engineering	7/14/1998	booster pumps engineering	1	\$ 9,661.00	\$ 9,661.00	n	5	\$ 193,220	\$ 9,661.00	80%	20%	100%	100%	58	291
Line	7/23/1998	gate valve, saddle	1	\$ 358.58	\$ 358.58	Y	50	\$ 7,171.6	\$ 358.58	80%	20%	100%	34	8	42
Line	7/24/1998	valves - Unit 43	1	\$ 51.95	\$ 51.95	Y	50	\$ 1,039	\$ 51.95	80%	20%	100%	5,545	1,386	6,931
Line	7/28/1998	bobcat - sewer and water pipe installation	1	\$ 13,117.50	\$ 13,117.50	Y	20	\$ 655,875	\$ 13,117.50	80%	20%	100%	127	32	159
Line	7/31/1998	check and swing valves	1	\$ 195.20	\$ 195.20	Y	50	\$ 3,904	\$ 195.20	80%	20%	100%	243	243	486
Small Treatment	8/3/1998	fitings on booster station	1	\$ 4,159.50	\$ 4,159.50	n	10	\$ 41,595	\$ 4,159.50	0%	100%	100%	620	620	1,240
Line	8/19/1998	bobcat	1	\$ 1,457.50	\$ 1,457.50	Y	20	\$ 72,875	\$ 1,457.50	80%	20%	100%	131	33	164
Line	8/19/1998	apparatuses - Unit 43	1	\$ 201.49	\$ 201.49	Y	50	\$ 4,029.8	\$ 201.49	80%	20%	100%	37	9	46
Line	2/25/1999	concrete blocking - Unit 44	1	\$ 7,293.00	\$ 7,293.00	Y	50	\$ 145,860	\$ 7,293.00	80%	20%	100%	4,807	1,202	6,009
Line	3/15/1999	trench work - Unit 44	1	\$ 63.64	\$ 63.64	Y	20	\$ 3,182	\$ 63.64	80%	20%	100%	29	7	36
Line	3/17/1999	concrete mix - Unit 44	1	\$ 3,549.00	\$ 3,549.00	Y	50	\$ 70,980	\$ 3,549.00	80%	20%	100%	2,340	585	2,925
Line	3/25/1999	trench work - Unit 44	1	\$ 5,674.50	\$ 5,674.50	Y	50	\$ 113,490	\$ 5,674.50	80%	20%	100%	3,744	956	4,700
Engineering	4/1/1999	survey	1	\$ 622.50	\$ 622.50	n	5	\$ 3,112.5	\$ 622.50	80%	20%	100%	1,596	399	1,995
Line	4/2/1999	trench work - Unit 44	1	\$ 2,418.00	\$ 2,418.00	Y	50	\$ 48,360	\$ 2,418.00	80%	20%	100%	1,275	319	1,594
Line	4/14/1999	trench work - Unit 44	1	\$ 1,930.50	\$ 1,930.50	Y	50	\$ 38,610	\$ 1,930.50	80%	20%	100%	1,129	388	1,517
Line	4/16/1999	as-bulit for units 42 and 43	1	\$ 232.50	\$ 232.50	Y	5	\$ 1,162.5	\$ 232.50	80%	20%	100%	37	9	46
Treatment	4/21/1999	well piping	1	\$ 1,998.05	\$ 1,998.05	Y	5	\$ 9,990.25	\$ 1,998.05	0%	100%	100%	1,129	398	1,527
Line	4/23/1999	piping	1	\$ 2,409.28	\$ 2,409.28	Y	20	\$ 120,464	\$ 2,409.28	80%	20%	100%	374	93	467
Treatment	4/23/1999	concrete - unit 44	1	\$ 56.61	\$ 56.61	Y	50	\$ 2,830.5	\$ 56.61	80%	20%	100%	1,129	398	1,527
Line	5/5/1999	haul material for trench fill	1	\$ 175.00	\$ 175.00	Y	5	\$ 875	\$ 175.00	80%	20%	100%	1,592	398	1,990
Engineering	5/12/1999	survey	1	\$ 175.00	\$ 175.00	n	5	\$ 875	\$ 175.00	80%	20%	100%	37	9	46
Engineering	5/13/1999	drill and case well (Well No. 3)	1	\$ 28,905.29	\$ 28,905.29	n	20	\$ 1,445,114.4	\$ 28,905.29	80%	20%	100%	16,417	16,417	32,834
Engineering	5/17/1999	engineering	1	\$ 5,270.83	\$ 5,270.83	n	5	\$ 26,354.15	\$ 5,270.83	80%	20%	100%	15,229	15,229	30,458
Pump	5/19/1999	well pump, electrical (well No. 3)	1	\$ 26,775.25	\$ 26,775.25	n	20	\$ 1,338,762.5	\$ 26,775.25	80%	20%	100%	2	2	4
Engineering	6/9/1999	engineering	1	\$ 8,979.16	\$ 8,979.16	n	20	\$ 448,958	\$ 8,979.16	80%	20%	100%	2,362	2,362	4,724
Electrical	6/9/1999	new well electrical	1	\$ 4,132.00	\$ 4,132.00	n	20	\$ 206,600	\$ 4,132.00	80%	20%	100%	1,180	1,180	2,360
Pump	6/16/1999	booster pumps (2x25 HP)	1	\$ 8,127.41	\$ 8,127.41	n	10	\$ 81,274.1	\$ 8,127.41	80%	20%	100%	249	249	498
Treatment	6/30/1999	well piping	1	\$ 432.65	\$ 432.65	n	20	\$ 2,163.25	\$ 432.65	80%	20%	100%	809	809	1,618
Treatment	6/30/1999	well #3 piping and meter	1	\$ 94.56	\$ 94.56	n	20	\$ 472.8	\$ 94.56	80%	20%	100%	686	686	1,372
Treatment	7/2/1999	well #3 piping and meter	1	\$ 3,147.25	\$ 3,147.25	n	20	\$ 157,362.5	\$ 3,147.25	80%	20%	100%	86	86	172
Treatment	7/6/1999	new well tie-in	1	\$ 1,193.00	\$ 1,193.00	n	20	\$ 59,650	\$ 1,193.00	80%	20%	100%	81	81	162
Line	7/6/1999	water line piping	1	\$ 518.93	\$ 518.93	n	50	\$ 25,946.5	\$ 518.93	80%	20%	100%	101	101	202
Storage Tank	7/16/1999	hydropneumatic pressure tank - 6000 gallon	1	\$ 27,576.00	\$ 27,576.00	n	50	\$ 1,378,800	\$ 27,576.00	80%	20%	100%	22,907	22,907	45,814
Fence	7/28/1999	fence for new well	1	\$ 1,225.40	\$ 1,225.40	n	20	\$ 6,127	\$ 1,225.40	80%	20%	100%	709	709	1,418
Treatment	8/3/1999	block for pump house #1	1	\$ 3,264.13	\$ 3,264.13	n	50	\$ 163,206.5	\$ 3,264.13	80%	20%	100%	2,715	2,715	5,430
Small Treatment	8/3/1999	air compressor for booster station (2)	1	\$ 1,169.10	\$ 1,169.10	n	10	\$ 11,691	\$ 1,169.10	80%	20%	100%	185	185	370
Pump	8/4/1999	booster station piping	1	\$ 22,476.91	\$ 22,476.91	n	20	\$ 1,123,847.5	\$ 22,476.91	80%	20%	100%	13,021	13,021	26,042
Treatment	8/6/1999	foundation for booster station	1	\$ 2,137.50	\$ 2,137.50	n	50	\$ 106,875	\$ 2,137.50	80%	20%	100%	1,778	1,778	3,556
Fence	8/6/1999	fence for booster station	1	\$ 139.30	\$ 139.30	n	20	\$ 6,965	\$ 139.30	80%	20%	100%	81	81	162
Small Treatment	8/10/1999	air compressor fittings	1	\$ 630.00	\$ 630.00	n	10	\$ 6,300	\$ 630.00	80%	20%	100%	101	101	202
Pump	8/10/1999	pipe and fittings for booster station	1	\$ 158.01	\$ 158.01	n	50	\$ 7,900.5	\$ 158.01	80%	20%	100%	92	92	184
Line	8/10/1999	water pipe apparatuses	1	\$ 146.41	\$ 146.41	n	50	\$ 7,320.5	\$ 146.41	80%	20%	100%	24	24	48
Pump	8/11/1999	booster station piping	1	\$ 2,580.59	\$ 2,580.59	n	50	\$ 129,029.5	\$ 2,580.59	80%	20%	100%	2,147	2,147	4,294
Treatment	8/16/1999	apparatuses	1	\$ 148.00	\$ 148.00	n	20	\$ 7,400	\$ 148.00	80%	20%	100%	86	86	172
Pump	8/19/1999	booster pump repair	1	\$ 788.31	\$ 788.31	n	10	\$ 7,883.1	\$ 788.31	80%	20%	100%	128	128	256
Treatment	8/20/1999	concrete blocking	1	\$ 132.61	\$ 132.61	n	50	\$ 6,630.5	\$ 132.61	80%	20%	100%	22	22	44
Line	8/23/1999	road bores	1	\$ 1,500.00	\$ 1,500.00	Y	50	\$ 7,500	\$ 1,500.00	80%	20%	100%	1,249	1,249	2,498
Line	8/25/1999	water piping	1	\$ 281.98	\$ 281.98	n	50	\$ 1,409.9	\$ 281.98	80%	20%	100%	47	47	94
Pump	9/2/1999	fitters for well pumps	1	\$ 437.33	\$ 437.33	n	20	\$ 2,186.65	\$ 437.33	80%	20%	100%	255	255	510

Double Diamond Utilities Co
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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	Parent	Utility	Total
Fence	9/10/1999	fence and gate at well #1	1	\$ 350.00	\$ 350.00	n	20	\$ 17.50	\$ 205	100%	0%	205
Structure	9/10/1999	lumber for booster station	1	\$ 224.67	\$ 224.67	n	20	\$ 11.23	\$ 131	100%	0%	131
Line	9/21/1999	sleeves for water and sewer mains	1	\$ 4,584.00	\$ 4,584.00	y	50	\$ 91.68	\$ 3,825	100%	80%	3,825
Fence	9/25/1999	fence for booster station	1	\$ 92.73	\$ 92.73	n	20	\$ 4.64	\$ 54	100%	0%	54
Treatment	10/2/1999	shingles for booster station	1	\$ 176.65	\$ 176.65	n	20	\$ 8.83	\$ 104	100%	0%	104
Line	10/30/1999	waco paving - unit 45 water and wastewater	1	\$ 2,919.00	\$ 2,919.00	y	50	\$ 58.38	\$ 2,442	100%	80%	2,442
Line	10/30/1999	waco paving - haul trench fill for unit 45	1	\$ 255.00	\$ 255.00	y	50	\$ 5.10	\$ 43	100%	80%	43
Pump	2/17/2000	Repair to Well pump	1	\$ 8,624.33	\$ 8,624.33	n	20	\$ 431.22	\$ 5,229	100%	0%	5,229
Heavy Equip	4/4/2000	2000 John Deere Backhoe	1	\$ 24,850.79	\$ 24,850.79	y	15	\$ 1,657.38	\$ 12,019	100%	0%	12,019
Line	6/2/2000	water line piping	1	\$ 247.77	\$ 247.77	n	50	\$ 4.96	\$ 210	100%	80%	210
Treatment	6/8/2000	well #4 piping	1	\$ 4,054.77	\$ 4,054.77	n	20	\$ 202.74	\$ 2,521	100%	0%	2,521
Line	7/10/2000	water line piping	1	\$ 1,962.45	\$ 1,962.45	y	50	\$ 39.25	\$ 1,669	100%	80%	1,669
Storage Tank	8/5/2000	water tank slab	1	\$ 11,500.00	\$ 11,500.00	n	20	\$ 575.00	\$ 9,797	100%	0%	9,797
Line	8/6/2000	water piping	1	\$ 844.84	\$ 844.84	n	50	\$ 16.89	\$ 144	100%	80%	144
Treatment	8/24/2000	well #4 piping	1	\$ 2,564.25	\$ 2,564.25	n	20	\$ 128.21	\$ 1,621	100%	0%	1,621
Storage Tank	9/8/2000	storage tank piping	1	\$ 2,213.05	\$ 2,213.05	n	50	\$ 44.26	\$ 1,889	100%	0%	1,889
Line	9/18/2000	water line piping	1	\$ 2,024.60	\$ 2,024.60	n	50	\$ 40.49	\$ 384	100%	80%	384
Storage Tank	9/29/2000	storage tank, 250,000 gallons	1	\$ 71,887.31	\$ 71,887.31	n	50	\$ 1,437.45	\$ 61,453	100%	0%	61,453
Treatment	10/14/2000	repairs to well #2	1	\$ 15,230.02	\$ 15,230.02	n	20	\$ 761.50	\$ 9,735	100%	0%	9,735
Pump	10/20/2000	chlorine fittings	1	\$ 593.68	\$ 593.68	n	50	\$ 11.87	\$ 720	100%	80%	720
Storage Tank	10/20/2000	water piping	1	\$ 214.09	\$ 214.09	n	50	\$ 4.28	\$ 183	100%	0%	183
Fence	10/24/2000	fence around storage tank	1	\$ 468.59	\$ 468.59	n	20	\$ 23.43	\$ 300	100%	0%	300
Storage Tank	10/24/2000	piping for new storage tank	1	\$ 3,188.79	\$ 3,188.79	n	50	\$ 63.78	\$ 3,188	100%	0%	3,188
Storage Tank	11/1/2000	water piping	1	\$ 298.77	\$ 298.77	n	50	\$ 5.98	\$ 435	100%	0%	435
Treatment	11/20/2000	well screen and piping	1	\$ 10,123.92	\$ 10,123.92	n	20	\$ 506.20	\$ 6,522	100%	0%	6,522
Line	12/8/2000	piping	1	\$ 86.33	\$ 86.33	n	50	\$ 1.73	\$ 74	100%	80%	74
Storage Tank	12/12/2000	probes in storage tank	1	\$ 2,229.55	\$ 2,229.55	n	20	\$ 111.48	\$ 1,443	100%	0%	1,443
Fence	12/21/2000	fence at storage tank	1	\$ 135.94	\$ 135.94	n	20	\$ 6.80	\$ 88	100%	0%	88
Small Treatment	12/31/2000	piping insulation at water plant	1	\$ 1,452.00	\$ 1,452.00	n	10	\$ 145.20	\$ 435	100%	0%	435
Small Treatment	12/31/2000	piping insulation at water plant	1	\$ 400.00	\$ 400.00	n	10	\$ 40.00	\$ 120	100%	0%	120
Line	1/17/2001	piping	1	\$ 1,246.01	\$ 1,246.01	y	50	\$ 24.92	\$ 1,073	100%	80%	1,073
Treatment	2/9/2001	well #4 piping	1	\$ 903.01	\$ 903.01	n	20	\$ 45.15	\$ 592	100%	0%	592
Treatment	2/22/2001	Water Well No 4	1	\$ 163,215.41	\$ 163,215.41	n	20	\$ 8,160.77	\$ 107,253	100%	0%	107,253
Treatment	3/8/2001	well #4 piping	1	\$ 178.60	\$ 178.60	n	20	\$ 8.93	\$ 118	100%	0%	118
Engineering	4/4/2001	water system engineering	1	\$ 28,964.71	\$ 28,964.71	n	20	\$ 1,448.24	\$ 1,181	100%	0%	1,181
Line	4/11/2001	piping	1	\$ 149.97	\$ 149.97	y	50	\$ 2.99	\$ 130	100%	80%	130
Electrical	4/18/2001	well controls	1	\$ 3,310.54	\$ 3,310.54	n	20	\$ 165.53	\$ 2,200	100%	0%	2,200
Line	4/18/2001	piping	1	\$ 1,467.48	\$ 1,467.48	n	50	\$ 29.35	\$ 1,271	100%	80%	1,271
Treatment	7/11/2001	concrete for well #4 fence	1	\$ 156.73	\$ 156.73	n	50	\$ 3.13	\$ 136	100%	0%	136
Electrical	8/15/2001	light at well #4	1	\$ 158.73	\$ 158.73	n	20	\$ 7.94	\$ 108	100%	0%	108
Treatment	5/27/2002	POLLWAT WELL WORK-WELL#1	1	\$ 5,671.36	\$ 5,671.36	n	20	\$ 283.57	\$ 4,083	100%	0%	4,083
Heavy Equip	5/29/2002	heavy equipment rental	1	\$ 3,823.75	\$ 3,823.75	y	20	\$ 191.19	\$ 2,754	100%	80%	2,754
Vehicle	8/15/2002	2002 Chevy 1500 Truck	1	\$ 8,641.03	\$ 8,641.03	y	7	\$ 1,234.43	\$ 1,999	100%	0%	1,999
Electrical	2/13/2003	WALLEE GENERATOR & TRNFER SWITCH-FINAL	1	\$ 1,295.00	\$ 1,295.00	n	20	\$ 64.75	\$ 979	100%	0%	979
Electrical	2/13/2003	WALLEE WELL #2 FOUND BAD ALTERNATR	1	\$ 755.72	\$ 755.72	n	20	\$ 37.79	\$ 571	100%	0%	571
Electrical	3/31/2003	WALLEE REPLACE STARTER-WELL #1	1	\$ 779.19	\$ 779.19	n	20	\$ 38.96	\$ 594	100%	0%	594
Electrical	6/4/2003	WALLEE REPLACE HS900 CONTROLLER@ WELL	1	\$ 2,620.00	\$ 2,620.00	n	20	\$ 131.00	\$ 2,020	100%	0%	2,020
Treatment	8/5/2003	Well No. 3 Repair	1	\$ 7,852.83	\$ 7,852.83	n	20	\$ 393.14	\$ 6,122	100%	0%	6,122

Double Diamond Utilities Co.
SOAH Docket No. 582-09-4288
TCEQ Docket No. 2009-0505-UCR
Identification of Parent Company Contributed Assets (White Bluff)

Category	Date of Reference	12/31/2007	Used and Useful	Original Cost	Used and Useful Original Cost shared?	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant	Parent	Utility	Total	Parent	Utility	Total
Pump	9/29/2003	LONESTA PMP ADPT. UNION GSKT. ETC	1	\$ 773.43	\$ 773.43	n	20	\$ 38.67	\$ 773.43	0%	100%	100%	0%	100%	100%
Treatment	3/12/2004	Well #4 pump and motor	1	\$ 28,525.50	\$ 28,525.50	n	20	\$ 1,426.28	\$ 28,525.50	0%	100%	100%	0%	100%	100%
Treatment	3/12/2004	Well #2 repair pump and motor	1	\$ 15,873.46	\$ 15,873.46	n	20	\$ 793.67	\$ 15,873.46	0%	100%	100%	0%	100%	100%
Vehicle	11/1/2005	2005 Chevy Truck	1	\$ 9,646.50	\$ 9,646.50	y	7	\$ 1,378.07	\$ 9,646.50	0%	100%	100%	0%	100%	100%
Treatment	5/18/2005	Well No. 4 repair	1	\$ 8,704.40	\$ 8,704.40	n	20	\$ 435.22	\$ 8,704.40	0%	100%	100%	0%	100%	100%
Treatment	8/3/2005	POLLWAT PHASE MOTOR, PIPE, AIR LINE, ETC.	1	\$ 12,594.83	\$ 12,594.83	n	20	\$ 630.76	\$ 12,594.83	0%	100%	100%	0%	100%	100%
Treatment	3/1/2006	POLLWAT Service all Well #3	1	\$ 14,928.68	\$ 14,928.68	n	20	\$ 746.43	\$ 14,928.68	0%	100%	100%	0%	100%	100%
Pump	3/28/2006	WALLELE Repair booster at Well #1	1	\$ 1,536.15	\$ 1,536.15	n	20	\$ 76.81	\$ 1,536.15	0%	100%	100%	0%	100%	100%
Pump	7/3/2006	LONESTA Booster Pump	1	\$ 1,034.40	\$ 1,034.40	n	10	\$ 103.44	\$ 1,034.40	0%	100%	100%	0%	100%	100%
Treatment	7/31/2006	Well No. 4 repair	1	\$ 14,581.95	\$ 14,581.95	n	20	\$ 729.10	\$ 14,581.95	0%	100%	100%	0%	100%	100%
Small Treatme	8/28/2006	LONESTA O-Ring, Plug, Gasket, Diaph, Etc	1	\$ 1,260.14	\$ 1,260.14	n	10	\$ 126.01	\$ 1,260.14	0%	100%	100%	0%	100%	100%
Electrical	12/20/2006	Well Electrical	1	\$ 3,550.00	\$ 3,550.00	n	20	\$ 177.50	\$ 3,550.00	0%	100%	100%	0%	100%	100%
Pump	5/28/2007	SMITPUM Well #2 Pump Repair	1	\$ 6,883.92	\$ 6,883.92	n	10	\$ 688.39	\$ 6,883.92	0%	100%	100%	0%	100%	100%
Heavy Equip	6/9/2007	2006 John Deere Backhoe	1	\$ 38,362.05	\$ 38,362.05	y	15	\$ 2,557.47	\$ 38,362.05	0%	100%	100%	0%	100%	100%
Storage Tank	6/20/2007	BULLSTE 20,000 Gal Hydro pneumatic Tank BS1006562	1	\$ 31,535.00	\$ 31,535.00	n	50	\$ 630.70	\$ 31,535.00	0%	100%	100%	0%	100%	100%
Treatment	6/21/2007	1&SPOOL Beams for the Water Plant.	1	\$ 1,000.00	\$ 1,000.00	n	50	\$ 20.00	\$ 1,000.00	0%	100%	100%	0%	100%	100%
Storage Tank	7/2/2007	MCLMECH Set pressure tank @ well #1/100ton crane	1	\$ 4,188.23	\$ 4,188.23	n	50	\$ 83.76	\$ 4,188.23	0%	100%	100%	0%	100%	100%
Treatment	8/27/2007	WALLELE Well #2 Service Call	1	\$ 2,246.78	\$ 2,246.78	n	20	\$ 112.34	\$ 2,246.78	0%	100%	100%	0%	100%	100%
Pump	8/27/2007	LONESTA Booster Pump, Ejector	1	\$ 1,126.21	\$ 1,126.21	n	10	\$ 112.62	\$ 1,126.21	0%	100%	100%	0%	100%	100%
Pump	8/31/2007	SMITPUM Parts, Labor-Water Well	1	\$ 19,203.28	\$ 19,203.28	n	10	\$ 1,920.33	\$ 19,203.28	0%	100%	100%	0%	100%	100%
Storage Tank	10/9/2007	CONSENV Installation of New Pressure Tank/Expandin	1	\$ 4,278.00	\$ 4,278.00	n	50	\$ 85.56	\$ 4,278.00	0%	100%	100%	0%	100%	100%
Electrical	10/20/2007	WALLELE Well #2 Install Breaker-New Comprsr	1	\$ 3,822.77	\$ 3,822.77	n	20	\$ 191.14	\$ 3,822.77	0%	100%	100%	0%	100%	100%
Pump	10/25/2007	SMITPUM Repair Berkeley	1	\$ 6,487.44	\$ 6,487.44	n	10	\$ 648.74	\$ 6,487.44	0%	100%	100%	0%	100%	100%
Meter	10/30/2007	ACTSUPP Mtr Boxes, Bend, Ball Chcks	1	\$ 1,456.49	\$ 1,456.49	n	20	\$ 72.82	\$ 1,456.49	0%	100%	100%	0%	100%	100%
				\$ 1,204,306.84	\$ 1,204,306.84			\$ 57,546.04	\$ 331,428.21			\$ 204,012	\$ 668,867	\$ 872,879	
Trended Assets															
Treatment	1/1/1991	Well No. 1	1	\$ 100,000.00	\$ 100,000.00	n	20	\$ 5,000.00	\$ 100,000.00	80%	20%	100%	6,245	1,561	7,806
Treatment	1/1/1996	Well No. 2	1	\$ 125,000.00	\$ 125,000.00	n	20	\$ 6,250.00	\$ 125,000.00	0%	100%	100%	0	26,827	26,827
Storage Tank	1/1/1991	58,000 gallon, gst, field erect with base	1	\$ 60,000.00	\$ 60,000.00	n	50	\$ 1,200.00	\$ 60,000.00	80%	20%	100%	11,098	2,775	13,873
		Pipe 2" - 49,078 feet * 12.38		\$ 607,585.64											
		Pipe 4" - 214,561 ft * 13.74		\$ 2,948,068.14											
		Pipe 6" - 82,263 ft * 15.41		\$ 1,267,672.83											
Line	1/1/1996	Total Pipe installed	1	\$ 4,823,326.61	\$ 4,823,326.61	n	50	\$ 96,465.33	\$ 4,823,326.61	80%	20%	100%	1,055,278	263,819	1,319,097
												\$ 1,276,632	\$ 963,849	\$ 2,240,482	

* Match with columns below