



Control Number: 46245



Item Number: 545

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PUBLIC UTILITY COMMISSION  
FILING CLERK

April 26, 2017

## VIA HAND DELIVERY

Public Utility Commission  
Attn: Filing Clerk  
1701 N. Congress Avenue, 8<sup>th</sup> Floor  
Austin, Texas 78701

Re: SOAH Docket No. 473-17-0119.WS; PUC Docket No. 46245; Application of Double Diamond Utility Company, Inc. for Water and Sewer Rate/Tariff Change; Before the State Office of Administrative Hearings ("SOAH")

Dear Filing Clerk:

Double Diamond Utility Company, Inc. ("DDU") previously submitted water and sewer applications for a Class B Rate/Tariff Change for The Cliffs and White Bluff. This filing is in accordance with SOAH Order No. 5.

Confidential documents were provided under sealed envelope according to PUC rules set out in Section 22.71. The filed applications marked certain pages as "Confidential." DDU has modified its designation of certain pages and is now designating **only** the following pages as "Confidential": DDU000179, DDU001956 and DDU003571-3592. DDU is filing a certification in compliance with the Protective Order, Paragraph No. 4, and SOAH Order No. 4 at the same time as this letter and its attachments.

In addition, DDU is providing corrected pages to the application and work papers (bates DDU16-11242 – DDU16-11371). Below is an explanation of the corrections and replacement pages. DDU will also file updated discovery responses.

In accordance with SOAH Order No. 5, the rates set forth in the corrected pages to the application and work papers will become effective June 1, 2017, which is more than 35 days after the filing of these corrections.

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**CORRECTION TO SCHEDULES IN THE CLIFFS AND WHITE BLUFF WATER AND SEWER APPLICATIONS**

The schedules below should be removed from the original applications and replaced as follows:

**The Cliffs - Water Application**

<b>Original Application</b>	<b>Replacement page(s)</b>
Page 6, Schedule I-1	DDU16-011242
Page 30, Schedule III-1 (bates DDU000003)	DDU16-011243
Page 31, Schedule III-2	DDU16-011244
Page 32, Schedule III-3	DDU16-011245
Page 33, Schedule III-3(A)	DDU16-011246
Page 37, Schedule III-7	DDU16-011247
Page 38, Schedule III-8	DDU16-011248
Page 42, Schedule IV(a)	DDU16-011249
Page 45, Schedule V	DDU16-011250
Page 47, Schedule VI and Proposed Rate Schedule	DDU16-011251-011252

**The Cliffs - Sewer Application**

<b>Original Application</b>	<b>Replacement page(s)</b>
Page 6, Schedule I-1	DDU16-011253
Page 30, Schedule III-1 (bates DDU000005)	DDU16-011254
Page 31, Schedule III-2	DDU16-011255
Page 32, Schedule III-3	DDU16-011256
Page 33, Schedule III-3(A)	DDU16-011257
Page 37, Schedule III-7	DDU16-011258
Page 38, Schedule III-8	DDU16-011259
Page 42, Schedule IV(a)	DDU16-011260
Page 45, Schedule V	DDU16-011261
Page 47, Schedule VI and Proposed Rate Schedule	DDU16-011262-011263

**White Bluff - Water Application**

<b>Original Application</b>	<b>Replacement page(s)</b>
Page 6, Schedule I-1	DDU16-011264
Page 30, Schedule III-1 (bates DDU001737)	DDU16-011265
Page 31, Schedule III-2	DDU16-011266
Page 32, Schedule III-3	DDU16-011267
Page 33, Schedule III-3(A)	DDU16-011268
Page 37, Schedule III-7	DDU16-011269
Page 38, Schedule III-8	DDU16-011270
Page 42, Schedule IV(a)	DDU16-011271
Page 45, Schedule V	DDU16-011272
Page 47, Schedule VI and Proposed Rate Schedule	DDU16-011273-011274

**White Bluff - Sewer Application**

<b>Original Application</b>	<b>Replacement page(s)</b>
Page 6, Schedule I-1	DDU16-011275
Page 30, Schedule III-1 (bates DDU001739)	DDU16-011276
Page 31, Schedule III-2	DDU16-011277
Page 32, Schedule III-3	DDU16-011278
Page 33, Schedule III-3(A)	DDU16-011279
Page 37, Schedule III-7	DDU16-011280
Page 38, Schedule III-8	DDU16-011281
Page 42, Schedule IV(a)	DDU16-011282
Page 45, Schedule V	DDU16-011283
Page 47, Schedule VI and Proposed Rate Schedule	DDU16-011284-011285

**Explanation of Corrected Schedules**

The corrected asset and developer contribution data developed in Errata WP#5 and Errata WP#6 explained below feed into Corrected Schedules III-3 and III-8 for each system. Line 1 on Corrected Schedules III-3(a) and III-7 now reflect \$0 for each system since no rate base determination has been officially made for any of the four systems.

These corrections flow-through to Corrected Schedule I-1, Corrected Schedule III-1, Corrected Schedule III-2, Corrected Schedule I, Corrected Schedule III-3(A), Corrected Schedule III-7, Corrected Schedule IV(a); Corrected Schedule V, and Corrected Schedule VI.

**CORRECTIONS/EXPLANATION OF CORRECTED WORK PAPERS FOR THE  
CLIFFS AND WHITE BLUFF APPLICATIONS**

Remove and discard the following pages from the original work papers accompanying each application: DDU001920 – DDU001945, DDU001977, DDU000152 – DDU000168, and DDU000200.

Attached are errata work paper groups numbered Errata WP#1 through Errata WP#7 (DDU16-011286 – DDU16-011371). The content of each is discussed below:

**Errata WP#1  
(DDU16-011286 – 011302)**

This is the asset data provided by Dr. Harkins for the four systems.

**Errata WP#2  
(DDU16-011303 – 011308)**

This is the trended asset data provided by Dr. Harkins for the four systems.

**Errata WP#3  
(DDU16-011309 – 011320)**

This is Exhibit DDU-25 from SOAH Docket No. 582-09-4288 (TCEQ Docket No. 2009-0505-UCR) entitled “Identification of Parent Company Contributed Assets” for DDU Water Utility Plant in Service.

**Errata WP#4  
(DDU16-011321 – 011329)**

This is Exhibit DDU-29 from SOAH Docket No. 582-09-6122 (TCEQ Docket No. 2009-1264-UCR) entitled “Identification of Parent Company Contributed Assets” for DDU Sewer Utility Plant in Service.

**Errata WP#5  
(DDU16-011330 – 011347)  
and  
Errata WP#6  
(DDU16-011348 – 011368)**

Errata WP#3 and Errata WP#4 identify the assets that were 100% funded by DDU versus those that were funded 80% by the developer and 20% by DDU. This data is applied to Dr. Harkins’ compilations of assets from Errata WP#1 and Errata WP#2 to quantify the corrected original cost, depreciation expense, accumulated depreciation, and developer contribution for each of the four systems.

Each of the assets on Errata WP#3 and WP#4 generally were mostly classified as 80% developer-contributed before a certain date for each system and 0% developer-contributed after that date; therefore, that date was used to assign the developer contribution percentage to any asset listed in the WP#1 and WP#2 data but not listed on WP#3 or WP#4. These delineation dates for each system are as follows:

White Bluff Water	7/1/2002
White Bluff Sewer	7/1/2002
The Cliffs Water	7/1/2006
The Cliffs Sewer	7/1/2001

The asset listings are in WP#5, and the developer contributions are in WP#6.

Fully-depreciated assets were eliminated from the rate base calculations. Individual asset listings were grouped into categories based on the depreciable lives identified by Dr. Harkins in WP#1 and WP#2, and the data for each group of assets (original cost, depreciation expense, etc.) were summed for presentation on Corrected Schedules III-3 and III-8 for each of the four systems.

**Errata WP#7  
(DDU16-011369 – 011371)**

The current water tariffs in the original application erroneously omitted the fifth rate block. These pages should be substituted for the first pages of the water tariffs in the original applications as follows:

	<b>Replacement page(s)</b>
White Bluff - DDU001977	DDU16-011370
The Cliffs – DDU000200	DDU16-011371

The effect of these corrections is to increase the water revenues at current rates for both water systems.

**REVENUE REQUIREMENT/RATE COMPARISON**

DDU is providing a Revenue Requirement Comparison and Rate Comparison for both White Bluff and The Cliffs. See attached DDU16-011372 – 011375.

**ADDITIONAL DOCUMENTS  
SUPPORTING THE CORRECTED APPLICATION**

In addition to the documents identified above, DDU is submitting additional information to support the corrected application on the attached CD. Those documents are bates DDU008562 through DDU16-011241, and are the work papers prepared and used by Dr. Harkins to prepare the asset data referenced above as Errata WP#1 and Errata WP#2.

**The Carlton Law Firm, P.L.L.C.**

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Sincerely,

**THE CARLTON LAW FIRM, P.L.L.C.**

A handwritten signature in black ink, appearing to read "J. Carlton", with a long horizontal line extending to the right.

John J. Carlton  
Attorney for Double Diamond Utility  
Company, Inc.

Enclosures

Cc: Parties of Record

UTILITY NAME Double Diamond Utility Company, Inc THE CLIFFS (Water)						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUC Docket No. _____ Test Year End 12/31/2015						
A	B	C	D	E	F=D+E	G
			Historical Test Year	K & M Changes	Adjusted Test Year	
Line No	Acct. No	Account Name				Reference/ Instructions
		<b>Volume related expenses:</b>				
1	610	Purchased water	-	-	-	Schedule II-3
2	615	Power Expense-production only	18,275	-	18,275	Schedule II-4
3	618	Other volume related expenses	21,107	-	21,107	Schedule II-5
4		Total volume related exp	39,382	-	39,382	Add Lines 1-3
		<b>Non-volume related expenses:</b>				
5	601-1	Employee labor	61,126	25,824	86,950	Schedule II-6, Line 10
6	620	Materials	1,636	-	1,636	Schedule II-7
7	631-636	Contract work	12,110	-	12,110	Schedule II-8
8	650	Transportation expenses	15,924	-	15,924	Schedule II-9
9	664	Other plant maintenance	65,828	-	65,828	Schedule II-10
10		Total non-volume related exp	156,624	25,824	182,448	Add Lines 5-9
		<b>Admin. &amp; general expenses:</b>				
11	601-2	Office salaries	-	-	-	Schedule II-6, line 2
12	601-3	Mgmt salaries	-	-	-	Schedule II-6, line 3
13	604	Employee pensions & benefits	-	-	-	Schedule II-11
14	615	Purchased power-Office only	-	-	-	Schedule II-4
15	670	Bad debt expense	-	-	-	Schedule II-12
16	676	Office services & rentals	-	-	-	Schedule II-13
17	677	Office supplies & expenses	6,088	-	6,088	Schedule II-14
18	678	Professional services	21,231	-	21,231	Schedule II-15
19	684	Insurance	11,243	-	11,243	Schedule II-16
20	666	Regulatory (rate case) expense	-	-	-	Schedule II-17
21	667	Regulatory expense (other)	3,326	-	3,326	Schedule II-18
22	675	Miscellaneous expenses	22,432	-	22,432	Schedule II-19
23		Total admin & general expense	64,320	-	64,320	Add Lines 11-22
24		Total operating Expenses	260,326	25,824	286,150	Lines 4 + 10 + 23
25	403	Depreciation	45,823	32,620	78,443	Sch III-3, Col E, Line 50
26	408	Taxes Other than Income	10,849	(304)	10,545	Sch IV(b), Line 8
27	409/10	Income Tax Expense	-	5,576	5,576	Schedule V, Line 7
28		TOTAL EXPENSES	316,999	63,716	380,715	
29		TOTAL HISTORIC REVENUE	332,031			Sch I-2, Line 6
30		HISTORICAL TEST YEAR RETURN	15,032			Line 30 less Line 29
31		REQUESTED RETURN			48,301	Schedule III-1, Line 3
32		TOTAL REVENUE REQUIREMENT			429,016	Line 30 plus Line 34
33		REQUESTED ANNUAL REVENUE INCREASE		(to notice)	96,985	Line 32 less Line 29
34		PERCENTAGE INCREASE			29%	Line 36 divided by Line 33
35		LESS OTHER REVENUES			(2,903)	Sch II-3(b), Col D, Line 8
36		Revenue for Rate Design		(to VI, line 1)	426,113	Line 33 minus Line 35



UTILITY NAME: <u>Double Diamond Utility Company, Inc. THE CLIFFS (Water)</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>III-1 REQUESTED RETURN</b> FOR THE TEST YEAR ENDED: <u>12/31/2015</u>	
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**RETURN ON RATE BASE:**

Line No	Description	Amount
1	Test year end rate base (from III-2, Line 16)	573,335
2	Requested ROR ( Col G, Line 7 below)	8.42%
3	Return on rate base (Line 1 x Line 2)	48,301

Rate of Return:

A Line No	B Description	C Amount	D Percentage	E Rate	F Reference	G Weighted Average Rate
			Amount from previous column divided by Line 6, Column C			$G=(E \times F)$
4	Equity (Rate base less Line 5, Column D)	\$ 253,212	44.16%	11.49%	Col E = Requested return on equity	5.07%
5	Long Term Debt and Advances from associated companies from Schedule III-6	\$ 320,123	55.84%	6.00%	Col E = From Sch III-6, Column H, Line 9	3.35%
6	Total capitalization (Rate Base Sch III-2, Line 16)	\$ 573,335				
7	Return on rate base Col G, Line 6 rounded to nearest 0.01%)				Line 4 + Line 5	8.42%

To Line 2 above

\* ROE = Return on Equity

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Water)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-2 RATE BASE SUMMARY**  
 FOR THE TEST YEAR ENDED: \_\_\_\_\_ 12/31/2015

Line No.	Description	Amount	Reference
1	<b>Additions:</b>		(From)
2.	Utility plant (Original Cost)	1,612,546	Schedule III-3, Line 50, Col D
3.	Construction work in progress	-	Schedule III-4, Line 5
4.	Materials and supplies	-	Schedule III-4, Line 8
5.	Working cash (capital)	35,769	Schedule III-5, Line 2
6.	Prepayments	-	Schedule III-4, line 8
7.	Other Additions	-	Add schedule
8.	<b>TOTAL ADDITIONS (Add Lines 2 through 6)</b>	<b>1,648,315</b>	
	<b>Deductions:</b>		
9.	Reserve for depreciation (Accumulated)	826,559	Schedule III-3, Col F, Line 50
10.	Advances for construction	-	Schedule III-8(a), Col F, Line 6.
11.	Developer Contributions in aid of construction	248,421	Schedule III-8(b), Col G, Line 6
12.	Accumulated deferred income taxes	-	Schedule III-9(a), Line 3
13.	Accumulated deferred investment tax credits	-	Schedule III-9(b), Line 3
14.	Other Deductions	-	Add schedule
15.	<b>TOTAL DEDUCTIONS (Add lines 9 through 14)</b>	<b>1,074,980</b>	
16.	<b>RATE BASE (Line 8, less Line 15)</b>	<b>573,335</b>	

UTILITY NAME Double Diamond Utility Company, Inc THE CLIFFS (Water)										Schedule III-3		
SCHEDULES - CLASS B RATE/TARIFF CHANGE										(Provide a schedule for each PWS system)		
III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION										Add schedules as needed, provide a summary also		
Line #	[A] Item	[B] Date of Installation	[C] Service Life (yrs) *	[D-1] Original Cost when installed \$	[D-2] Customer CIAC amount	[D]-[D-1]-[D-2] Adjusted Original Cost for Customer CIAC <sup>1</sup>	Depreciation			[F] Accumulated (Reserve)	[G] = [D]-[F] Net Book Value (\$)	
							Years in Service	Months	Days			
1	Land and land rights	various		17,920	-	17,920						17,920
2	307 Wells	various	50									
<b>Well Pumps:</b>												
3	311 5 hp or less	various	5	992	-	992			198	808		184
4	311 Greater than 5 hp	various	10	58,282	-	58,282			5,828	-		58,282
<b>Booster Pumps:</b>												
5	311 5 hp or less		5									
6	311 Greater than 5 hp	various	10	320,352	-	320,352			32,036	162,893		157,459
7	320 Chlorinators		10									
<b>Structures:</b>												
8	304 Wood		15									
9	304 Masonry		30									
10	305 Storage Tanks	various	50	145,569	-	145,569			2,910	40,554		105,015
11	311 Pressure Tanks		50									
12	331 Distribution System (mains and lines)	various	50	683,167	-	683,167			13,662	380,990		302,177
13	334 Meters and Service (taps not covered by fees)	various	20	356,311	-	356,311			17,818	237,525		118,786
14	340 Office Equipment		10									
15	341 Vehicles	various	5	29,953	-	29,953			5,991	3,789		26,164
16	343 Shop Tools		15									
17	345 Heavy Equipment		10									
18	348 Fencing		20									
19	<b>Other: (Please list)</b>											
20												
21												
22												
23												
24												
25												
50	Total			1,612,546		1,612,546			78,443	826,559		785,987

To Sch I-1, line 27  
To Sch III-2, line 9

Add detailed worksheets if necessary to support this Schedule

<sup>1</sup> Any amount paid for an item that was not incurred by the utility, such as by a customer, is deducted from the original cost. The adjusted original cost amount here, Column D-2, labeled "Adjusted Original Cost for Customer CIAC". Column D-2 will then be depreciated and the net book value will be calculated (Column G). For an item with the entire amount of its original cost paid for by customer(s), Columns D-2, E, F and G would be zero. See Schedule III-8 for developer CIAC.

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Water)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE**  
 FOR TEST YEAR ENDED: 12/31/2015

## ORIGINAL COST DATA

A	B	C	D
Line No.	Description	Amount	Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ -
2.	Plant additions after previous rate case		
3.	See III-3	\$ 1,612,545.74	
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.	Total additions (add lines 3 through 10, Col C)		\$ 1,612,546
12.	Test year plant retirements after previous rate case:		
13.		\$ - -	
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.	Total retirements (add line 13 through 20, Col C)		\$ -
22.	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	\$ 1,612,546

Please provide a full explanation of any adjustments to accounts from the prior period.

UTILITY NAME Double Diamond Utility Company, Inc THE CLIFFS (Water) SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>III-7 ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE</b> FOR THE TEST YEAR ENDED: 12/31/2015
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ACCUMULATED DEPRECIATION:

Line No.	Description	Dollar Amount
1.	Ending-Prior Rate Case (Docket No. _____)	\$ -
2	Ending balance per Sch III-3, Column F, Line 50	826,559
	Describe accounting adjustments made between the prior rate case and the current rate case:	
	Depreciation accruals	

Must match previous rate case

UTILITY NAME Double Diamond Utility Company, Inc. THE CLIFFS (Water) . SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>III-8 ADVANCES FOR CONSTRUCTION AND</b> CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE TEST YEAR ENDED: 12/31/2015
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III-8(a) ADVANCES FOR CONSTRUCTION:

Line No.	A Item	B Date of Installation	C Total Cost	D Amount of Advance	E Repayments made to developer	F (F)=(D)-(E) Rate base Value (to Sch III-2)	G Amount to be refunded in the future*
1.	Not Applicable						
2.							
3.							
4.							
5.							
6.						Total	

\*If any advances or CIAC from developers or customers are refundable, please provide the potential date of refunding, if known

III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*:

Line No.	A Item	B Date of Installation or Contribution	C Total Cost	D Amount of Developer Contribution	E Annual amortization	F Accumulated Amortization	G (G)=(D) - (F) Rate Base Value (to Sch III-2)
1.	303 Land and land rights	Various	320,352	-	-	-	-
2.	Sewer Plant - 7 yr life	Various	145,569	26,504	530	15,886	10,618
3.	Sewer Plant - 10 yr life	Various	683,167	516,854	10,337	301,221	215,633
4.	Sewer Plant - 20 yr life	Various	356,311	42,368	2,119	34,534	7,834
5.	Sewer Plant - 50 yr life	Various	107,146	14,336	-	-	14,336
6.	Total		1,612,546	600,062	12,986	351,641	248,421

\*Customer CIAC is entered directly on III-3

UTILITY NAME <u>Double Diamond Utility Company, Inc THE CLIFFS (Water)</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>IV(a) ESTIMATE OF TAXES OTHER THAN INCOME</b> FOR THE TEST YEAR ENDED <u>12/31/2015</u>
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**PROPERTY TAXES:**

A	B	C	D	E
Line No	Description	Amount	Amount	Reference
1	Property taxes paid in in test year		865	per property tax bills
2	Utility plant added in test year	100,904		Schedule III-3(a), Line 11
3	Utility plant retirements in test year	-		Schedule III-3(a), Line 21
4	Net additions	100,904		Line 2 minus line 3
5	Net Property tax rate	0.03%		gross plant balance from III-3
6	Test year property tax on additions		33	Line 4 times Line 5
7	Adjusted Test year property tax expense		899	Line 1 + Line 6
8	Known and measurable change	33		Line 7 minus Line 1

**PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS):**

A	B	C	D	E	F	G
Line No	Tax Type	Wage Level	Tax Rate	Taxable Wages	Reference	Tax
					SCHEDULE II-6	(D x E)
9	FICA	ALL	6.20%	86,950	Column D+E+F Line 9	5,391
10	Medicare	ALL	1.45%	86,950	Column H Line 9	1,261
11	Added Medicare (Affordable Care Act)	ALL	0.00%	86,950		-
12	Federal unemployment	wages to \$7000	0.60%	24,500	Column D Line 9	147
13	State unemployment	wages to \$9000	1.50%	31,500	Column D+E Line 9	473
14	Total (add Lines 11 through 14)					7,271
15	Less Capitalized	Use % of (Col G), Line 10	0%			-
16	Test year Payroll Tax Expense	Line 13 less 14				7,608
17	Known and measurable change					(337)

**OTHER TAXES:**

A	I	J	K	L
Line No	Description	Test year	K & M Change	Adjusted Test Year
18	Other taxes & licenses	2,376	-	2,376
19				
20				
21	Total Other Taxes (Line 18 + Line 19 + Line 20)	2,376	-	2,376
22	Total this page - taxes other than income (Line 7) + (Col G, Line 16) + (Col L, Line 21)			10,545
23	Sch IV(a), Total known and measurable change (Line 8 plus line 17, Column G plus line 21, Column K)			(304)

TRUE

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Water)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE**  
 FOR THE TEST YEAR ENDED: 12/31/2015

A	B	C	D
Line		Amount	Reference
1	Requested Return	48,301	Schedule III-1, Line 3 or II-1, line 34
2	Less: Synchronized Interest	19,207	Sch III-1, Col. G, Line 5 x Sch III-2, Line 16)
3	Requested taxable return	29,094	Line 1 minus Line 2
4	Income taxes at proposed rates	4,679	Line 17 below
5	Effective tax rate	16%	Line 4 divided by Line 3
6	Total gross up factor	1.19	1.0 divided by (1.0 minus line 5)
7	Grossed up federal income tax	5,576	Line 4 times line 6 To Sch I-1, Line 27

**FEDERAL INCOME TAX CALCULATION:**

See calculation on

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE



UTILITY NAME Double Diamond Utility Company, Inc THE CLIFFS (Water)			
SCHEDULES - CLASS B RATE/TARIFF CHANGE			
Schedule VI-1 RATE DESIGN			
FOR THE TEST YEAR ENDED 12/31/2015			
Line No	A	B	C
		Reference	
<b>DETERMINATION OF FIXED COSTS</b>			
1	Gross revenues to be recovered	Sch I-1, Line 36	426,113
<b>LESS VOLUME RELATED COSTS</b>			
2	Purchased water - Account 610	Sch I-1, Col F, line 1	-
3	Purchased power - Account 615	Sch I-1, Col F, line 2	18,275
4	Other volume related - Account 618	Sch I-1, Col F, line 3	21,107
5	Other volume related or allocated (attach schedule)		
6			
7			
8			
9			
10	<b>FIXED COSTS (Line 1 minus Lines 2-9)</b>		<b>386,731</b>
11	<b>% OF FIXED COSTS RECOVERED IN VOLUMETRIC CHARGE</b>		<b>50%</b>
12	<b>TO BE RECOVERED THROUGH BASE SERVICE CHARGE</b>		<b>193,365</b>
<b>RECAP:</b>			
13	RECOVERED THROUGH BASE SERVICE CHARGE	Line 10	193,365
14	RECOVERED THROUGH VOLUMETRIC RATE	Line 1 - Line 10	232,747
	<b>TOTAL</b>	<b>Equals Line 1</b>	<b>426,113</b>
<b>FOR RECOVERED THROUGH BASE SERVICE CHARGE</b>			
15	TOTAL METER EQUIVALENTS	Sch I-3, Col H, line 9	416
16	CHARGE PER 5/8" X 3/4" METER (MONTHLY)	Line 13 / Line 15 / 12	\$ 38 78
<b>TO BE RECOVERED THROUGH VOLUMETRIC RATE</b>			
17	TOTAL WATER SALES IN 1,000 GALS	Sch II-1(a), Col C, line 4	24,724
18	VOLUMETRIC RATE (CHARGE PER 1,000 GALS)	Line 14 / Line 17	\$ 9 41
<b>PROPOSED RATES</b>			
19	FOR ALL WATER DELIVERED PER 1,000 gallons	Line 18 of attach calc	\$ 9 41
	BASE SERVICE CHARGE (PER 5/8" X 3/4")		\$ 38 78
		Line 16	Equivalents
20	5/8 X 3/4"	\$ 38 78	X 10 = \$ 38 78
21	3/4"	\$ 38 78	X 15 = \$ 58 17
22	1"	\$ 38 78	X 25 = \$ 96 95
23	1 1/2"	\$ 38 78	X 50 = \$ 193 91
24	2"	\$ 38 78	X 80 = \$ 310 25
25	3"	\$ 38 78	X 150 = \$ 581 73
26	4"	\$ 38 78	X 250 = \$ 969 54
	See attached Proposed Rate Schedule		

If the utility is setting a tiered rate, calculations for all tiers must be provided with total collections for all tiers compared to the revenue requirement requested

Double Diamond Utilities Co. / The Cliffs  
 Application for a Rate / Tariff Change  
 Test Year Ended 12/31/2015  
 Requested Water Rates / Water Revenue Proof

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
		Billing Units	Current Rates	Revenue under Current Rates	Billing Units	Proposed Rates
				Revenue under Proposed Rates		
1	Meter Charge					
2	3/4" or Less	258	\$ 36.14	\$ 111,889	258	\$ 40.00
3	1"	13	90.36	14,096	13	110.00
4	1 1/2"	1	180.72	2,169	1	230.00
5	2"	15	289.15	52,047	15	395.00
6	3"		542.16			
7	Subtotal	287		\$ 180,201		\$ 214,860
8	Volumetric Charge (per 1,000 gal)					
9	0 - 3,000	5,260	\$ 2.60	\$ 13,677	5,260	\$ 3.50
10	3,001 - 10,000	6,142	3.00	18,425	6,142	4.00
11	10,001 - 15,000	2,655	5.07	13,463	2,655	6.50
12	15,001 - 20,000	1,958	8.56	16,763	1,958	10.50
13	20,001 +	8,708	14.45	125,827	8,708	14.45
14	Subtotal	24,724		\$ 188,155	24,724	\$ 206,628
15	Total			\$ 368,356		\$ 421,488
16	Rate Revenue Requirement			\$ 426,113		\$ 426,113
17	Over / (Under) Recovery (\$)			(57,756)		(4,625)
18	Over / (Under) Recovery (%)			-16%		-1%
19	5,000 Gallons		\$ 49.94			\$ 58.50
20	Increase					\$ 8.56
21	10,000 Gallons		\$ 64.94			\$ 78.50
22	Increase					\$ 13.56
23	30,000 Gallons		\$ 277.59			\$ 308.00
24	Increase					\$ 30.41
25	Revenue Increase over Test Year Calculated Revenue					\$ 53,131

UTILITY NAME Double Diamond Utility Company, Inc THE CLIFFS (Sewer)						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUC Docket No.		Test Year End		12/31/2015		
A	B	C	D	E	F=D+E	G
			Historical Test Year	K & M Changes	Adjusted Test Year	
Line No	Acct No	Account Name				Reference/ Instructions
		<b>Volume related expenses:</b>				
1	610	Purchased water	-	-	-	Schedule II-3
2	615	Power Expense-production only	3,292	-	3,292	Schedule II-4
3	618	Other volume related expenses	373	-	373	Schedule II-5
4		Total volume related exp	3,665	-	3,665	Add Lines 1-3
		<b>Non-volume related expenses:</b>				
5	601-1	Employee labor	50,903	36,047	86,950	Schedule II-6, Line 10
6	620	Materials	1,363	-	1,363	Schedule II-7
7	631-636	Contract work	10,084	-	10,084	Schedule II-8
8	650	Transportation expenses	13,261	-	13,261	Schedule II-9
9	664	Other plant maintenance	57,231	-	57,231	Schedule II-10
10		Total non-volume related exp	132,842	36,047	168,889	Add Lines 5-9
		<b>Admin &amp; general expenses:</b>				
11	601-2	Office salaries	-	-	-	Schedule II-6, line 2
12	601-3	Mgmt salaries	-	-	-	Schedule II-6, line 3
13	604	Employee pensions & benefits	-	-	-	Schedule II-11
14	615	Purchased power-Office only	-	-	-	Schedule II-4
15	670	Bad debt expense	-	-	-	Schedule II-12
16	676	Office services & rentals	-	-	-	Schedule II-13
17	677	Office supplies & expenses	5,069	-	5,069	Schedule II-14
18	678	Professional services	3,028	-	3,028	Schedule II-15
19	684	Insurance	9,363	-	9,363	Schedule II-16
20	666	Regulatory (rate case) expense	-	-	-	Schedule II-17
21	667	Regulatory expense (other)	21,886	-	21,886	Schedule II-18
22	675	Miscellaneous expenses	18,681	-	18,681	Schedule II-19
23		Total admin & general expense	58,027	-	58,027	Add Lines 11-22
24		Total operating Expenses	194,534	36,047	230,581	Lines 4 + 10 + 23
25	403	Depreciation	38,159	(8,896)	29,263	Sch III-3, Col E, Line 50
26	408	Taxes Other than Income	9,035	935	9,970	Sch IV(b), Line 8
27	409/10	Income Tax Expense	-	5,171	5,171	Schedule V, Line 7
28		TOTAL EXPENSES	241,728	33,257	274,985	
29		TOTAL HISTORIC REVENUE	205,300			Sch I-2, Line 6
30		HISTORICAL TEST YEAR RETURN	(36,428)			Line 30 less Line 29
31		REQUESTED RETURN			44,790	Schedule III-1, Line 3
32		TOTAL REVENUE REQUIREMENT			319,774	Line 30 plus Line 34
33		REQUESTED ANNUAL REVENUE INCREASE		(to notice)	114,475	Line 32 less Line 29
34		PERCENTAGE INCREASE			56%	Line 36 divided by Line 33
35		LESS OTHER REVENUES			(2,418)	Sch II-3(b), Col D, Line 8
36		Revenue for Rate Design		(to VI, line 1)	317,357	Line 33 minus Line 35

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Sewer)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-1 REQUESTED RETURN**  
 FOR THE TEST YEAR ENDED: 12/31/2015

**RETURN ON RATE BASE:**

Line No		
1	Test year end rate base (from III-2, Line 16)	531,652
2	Requested ROR ( Col G, Line 7 below)	8.42%
3	Return on rate base (Line 1 x Line 2)	44,790

## Rate of Return:

A	B	C	D	E	F	G
Line No	Description	Amount	Percentage	Rate	Reference	Weighted Average Rate
			Amount from previous column divided by Line 6, Column C			$G=(E \times F)$
4	Equity (Rate base less Line 5, Column D)	\$ 234,803	44.16%	11.49%	Col E = Requested return on equity	5.07%
5	Long Term Debt and Advances from associated companies from Schedule III-6	\$ 296,849	55.84%	6.00%	Col E = From Sch III-6, Column H, Line 9	3.35%
6	Total capitalization (Rate Base Sch III-2, Line 16)	\$ 531,652				
7	Return on rate base Col G, Line 6 rounded to nearest 0.01%				Line 4 + Line 5	8.42%

To Line 2 above

\* ROE = Return on Equity

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Sewer)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-2 RATE BASE SUMMARY**  
 FOR THE TEST YEAR ENDED: \_\_\_\_\_ 12/31/2015

Line No.	Description	Amount	Reference
1	<b>Additions:</b>		
2.	Utility plant (Original Cost)	1,017,635	Schedule III-3, Line 50, Col D
3.	Construction work in progress	-	Schedule III-4, Line 5
4.	Materials and supplies	-	Schedule III-4, Line 8
5.	Working cash (capital)	28,823	Schedule III-5, Line 2
6.	Prepayments	-	Schedule III-4, line 8
7.	Other Additions	-	Add schedule
8.	<b>TOTAL ADDITIONS (Add Lines 2 through 6)</b>	<b>1,046,457</b>	
	<b>Deductions:</b>		
9.	Reserve for depreciation (Accumulated)	442,907	Schedule III-3, Col F, Line 50
10.	Advances for construction	-	Schedule III-8(a), Col F, Line 6
11.	Developer Contributions in aid of construction	71,898	Schedule III-8(b), Col G, Line 6
12.	Accumulated deferred income taxes	-	Schedule III-9(a), Line 3
13.	Accumulated deferred investment tax credits	-	Schedule III-9(b), Line 3
14.	Other Deductions	-	Add schedule
15.	<b>TOTAL DEDUCTIONS (Add lines 9 through 14)</b>	<b>514,805</b>	
16.	<b>RATE BASE (Line 8, less Line 15)</b>	<b>531,652</b>	

UTILITY NAME Double Diamond Utility Company, Inc THE CLIFFS (Sewer) SCHEDULES - CLASS B RATE/TARIFF CHANGE III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION 12/31/2015											Schedule III-3 (Provide a schedule for each PWS system) Add schedules as needed, provide a summary also		
Line No	(A) Item	(B) Date of Installation	(C) Service Life (Yrs)	(D-1) Original Cost when installed \$	(D-2) Customer CIAC amount	(D) = (D-1) - (D-2) Adjusted Original Cost for Customer CIAC <sup>1</sup>	Depreciation			(E) = (D)/(C) Annual (\$)	(F) Accumulated (\$) (Reserve)	(G) = (D)-(F) Net Book Value (\$)	
							Years in Service	Months	Days				
1	303 Land and land rights	various		17,920		17,920	various					17,920	
2	307 Wells	various	50										
	<b>Well Pumps</b>												
3	311 2 hp or less		5										
4	311 Greater than 2 hp	various	10										
	<b>Booster Pumps</b>												
5	311 3 hp or less		5										
6	311 Greater than 3 hp	various	10										
7	320 Chlorinators		10										
	<b>Structures</b>												
8	304 Wood		15										
9	304 Masonry		30										
10	305 Storage Tanks	various	50										
11	311 Pressure Tanks	various	50										
12	331 Distribution System (mains and lines)	various	50										
13	334 Meters and Service (Taps not covered by fees)	various	20										
14	340 Other Equipment		10										
15	341 Vehicles	various	5										
16	343 Shop Tools		15										
17	345 Heavy Equipment	various	10										
18	348 Fencing	various	20										
19	<b>Other: (Please list)</b>												
20	Sewer Plant - 7 yr life	various	7	8,314		8,314	various		1,188	3,659		4,655	
21	Sewer Plant - 10 yr life	various	10	78,307		78,307	various		7,831	36,076		42,231	
22	Sewer Plant - 20 yr life	various	20	74,328		74,328	various		3,470	51,155		23,173	
23	Sewer Plant - 50 yr life	various	50	838,766		838,766	various		16,774	352,017		486,749	
24													
25													
50	<b>Total</b>			1,017,635		1,017,635			29,263	442,907		574,728	

To Sch III-2, line 2  
To Sch I-1, line 27  
line 9

Add detailed worksheets if necessary to support this Schedule

<sup>1</sup> Any amount paid for an item that was not incurred by the utility, such as by a customer, is deducted from the original cost. The adjusted original cost amount here, Column D-2, labeled "Adjusted Original Cost for Customer CIAC." Column D-2 will then be depreciated and the net book value will be calculated (Column G). For an item with the entire amount of its original cost paid for by customer(s), Columns D-2, E, F and G would be zero. See Schedule III-8 for developer CIAC.

**UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Sewer)**  
**SCHEDULES - CLASS B RATE/TARIFF CHANGE**  
**III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE**  
**FOR TEST YEAR ENDED: 12/31/2015**

ORIGINAL COST DATA

A	B	C	D
Line No.	Description	Amount	Amount
1.	Beginning Gross Plant balance - (from previous rate case)	-	\$ -
2.	Plant additions after previous rate case		
3.	Various	\$ 1,017,635	
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.	Total additions (add lines 3 through 10, Col C)		\$ 1,017,635
12.	Test year plant retirements after previous rate case:		
13.		\$ -	
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.	Total retirements (add line 13 through 20, Col C)		\$ -
22.	Ending balance (line 1 + line 11 - line 21)	50	\$ 1,017,635

Please provide a full explanation of any adjustments to accounts from the prior period.

UTILITY NAME: Double Diamond Utility Company, Inc THE CLIFFS (Sewer)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-7 ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE**  
 FOR THE TEST YEAR ENDED 12/31/2015

ACCUMULATED DEPRECIATION:

Line No.	Description	Dollar Amount
1.	Ending-Prior Rate Case (Docket No. _____)	\$ -
2	Ending balance per Sch III-3, Column F, Line 50	\$ 442,907
	Describe accounting adjustments made between the prior rate case and the current rate case:	
	Depreciation accruals	

Must match previous rate case



UTILITY NAME: Double Diamond Utility Company, Inc THE CLIFFS (Sewer)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-8 ADVANCES FOR CONSTRUCTION AND**  
 CONTRIBUTIONS IN AID OF CONSTRUCTION  
 FOR THE TEST YEAR ENDED: 12/31/2015

III-8(a) ADVANCES FOR CONSTRUCTION:

Line No.	A Item	B Date of Installation	C Total Cost	D Amount of Advance	E Repayments made to developer	F (F)=(D)-(E) Rate base Value (to Sch III-2)	G Amount to be refunded in the future*
1.	Not Applicable						
2.							
3.							
4.							
5.							
6.	Total						

\*If any advances or CIAC from developers or customers are refundable, please provide the potential date of refunding, if known

III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*:

Line No.	A Item	B Date of Installation or Contribution	C Total Cost	D Amount of Developer Contribution	E Annual amortization	F Accumulated Amortization	G (G)=(D) - (F) Rate Base Value ( to Sch III-2)
1.	\$ -	\$ -	17,920	14,336	-	-	14,336
2.	\$ -	\$ -	8,314	-	-	-	-
3.	\$ -	\$ -	78,307	-	-	-	-
4.	\$ -	\$ -	74,328	38,334	1,719	31,505	6,829
5.	\$ -	\$ -	838,766	106,998	2,139	56,265	50,733
6.	Total		1,017,635	159,668	3,858	87,770	71,898

\*Customer CIAC is entered directly on III-3

<b>UTILITY NAME: Double Diamond Utility Company, Inc THE CLIFFS (Sewer)</b> <b>SCHEDULES - CLASS B RATE/TARIFF CHANGE</b> <b>IV(a) ESTIMATE OF TAXES OTHER THAN INCOME</b> <b>FOR THE TEST YEAR ENDED 12/31/2015</b>
---

**PROPERTY TAXES:**

A	B	C	D	E
Line No	Description	Amount	Amount	Reference
1	Property taxes paid in in test year		721	per property tax bills
2	Utility plant added in test year	-		Schedule III-3(a), Line 11
3	Utility plant retirements in test year	-		Schedule III-3(a), Line 21
4	Net additions	-		Line 2 minus line 3
5	Net Property tax rate	0 07%		gross plant balance from III-3
6	Test year property tax on additions		-	Line 4 times Line 5
7	Adjusted Test year property tax expense		721	Line 1 + Line 6
8	Known and measurable change	-		Line 7 minus Line 1

**PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS):**

A	B	C	D	E	F	G
Line No	Tax Type	Wage Level	Tax Rate	Taxable Wages	Reference	Tax
					SCHEDULE II-6	(D x E)
9	FICA	ALL	6 20%	86,950	Column D+E+F Line 9	5,391
10	Medicare	ALL	1 45%	86,950	Column H Line 9	1,261
11	Added Medicare (Affordable Care Act)	ALL	0 00%	86,950		-
12	Federal unemployment	wages to \$7000	0 60%	24,500	Column D Line 9	147
13	State unemployment	wages to \$9000	1 50%	31,500	Column D+E Line 9	473
14	Total (add Lines 11 through 14)					7,271
15	Less Capitalized	Use % on Sch II-6(a), line 10	0%			-
16	Test year Payroll Tax Expense	Line 13 less 14				6,336
17	Known and measurable change					935

**OTHER TAXES:**

A	I	J	K	L
Line No.	Description	Test year	K & M Change	Adjusted Test Year
18	Other taxes & licenses	1,978	-	1,978
19				
20				
21	Total Other Taxes (Line 18 + Line 19 + Line 20)	1,978	-	1,978
22	Total this page - taxes other than income (Line 7) + (Col G, Line 16) + (Col L, Line 21)			9,970
23	(Line 8 plus line 17, Column G plus line 21, Column K)			935

TRUE

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Sewer) SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE</b> FOR THE TEST YEAR ENDED: 12/31/2015
---

A	B	C	D
Line		Amount	Reference
1	Requested Return	44,790	Schedule III-1, Line 3 or II-1, line 34
2	Less Synchronized Interest	17,811	Sch III-1, Col. G, Line 5 x Sch III-2, Line 16)
3	Requested taxable return	26,979	Line 1 minus Line 2
4	Income taxes at proposed rates	4,339	Line 17 below
5	Effective tax rate	16%	Line 4 divided by Line 3
6	Total gross up factor	1.19	1.0 divided by (1.0 minus line 5)
7	Grossed up federal income tax	5,171	Line 4 times line 6

To Sch I-1, Line 27

**FEDERAL INCOME TAX CALCULATION:**

See calculation on

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE

UTILITY NAME Double Diamond Utility Company, Inc. THE CLIFFS (Sewer)			
SCHEDULES - CLASS B RATE/TARIFF CHANGE			
Schedule VI-1 RATE DESIGN			
FOR THE TEST YEAR ENDED: 12/31/2015			
Line No	A	B	C
		Reference	
DETERMINATION OF FIXED COSTS			
1	Gross revenues to be recovered	Sch I-1, Line 36	317,357
<b>Less variable costs:</b>			
2	Purchased water - Account 610	Sch I-1, Col F, line 1	-
3	Purchased power - Account 615	Sch I-1, Col F, line 2	3,292
4	Other volume related - Account 618	Sch I-1, Col F, line 3	373
5	Other volume related or allocated (attach schedule)		
6			
7			
8			
9			
10	FIXED COSTS (Line 1 minus Lines 2-9)		313,692
11	% OF FIXED COSTS RECOVERED IN VOLUMETRIC CHARGE		25%
12	TO BE RECOVERED THROUGH BASE SERVICE CHARGE		235,269
<b>RECAP:</b>			
13	RECOVERED THROUGH BASE SERVICE CHARGE	Line 10	235,269
14	RECOVERED THROUGH VOLUMETRIC RATE	Line 1 - Line 10	82,088
	TOTAL	Equals Line 1	317,357
<b>TO BE RECOVERED THROUGH BASE SERVICE CHARGE</b>			
15	TOTAL METER EQUIVALENTS	Sch I-3, Col H, line 9	347
16	CHARGE PER 5/8" X 3/4" METER (MONTHLY)	Line 13 / Line 15 /12	\$ 56 50
<b>TO BE RECOVERED THROUGH VOLUMETRIC RATE</b>			
17	TOTAL WATER SALES IN 1,000 GALS	Sch II-1(a), Col C, line 4	9,571
18	VOLUMETRIC RATE (CHARGE PER 1,000 GALS)	Line 14 / Line 17	\$ 8 58
<b>PROPOSED RATES:</b>			
19	FOR ALL WATER DELIVERED PER 1,000 gallons	Line 18 or attach calc	\$ 8 58
	BASE SERVICE CHARGE - ALL METER SIZES		\$ 56 50
	<b>Meter size</b>	<b>Line 16</b>	<b>Equivalency</b>
20			<b>Base Rate/size</b>
21			
22			
23			
24			
25			
26			
See attached Proposed Rate Schedule			

If the utility is setting a tiered rate, calculations for all tiers must be provided with total collections for all tiers compared to the revenue requirement requested.

**Double Diamond Utilities Co. / The Cliffs**  
**Application for a Rate / Tariff Change**  
**Test Year Ended 12/31/2015**  
**Requested Sewer Rates / Sewer Revenue Proof**

Line No.	Col (A)	(B) Test Year Billing Units	(C) Current Rates	(D) Revenue under Current Rates	(E) Projected Billing Units	(F) Proposed Rates	(G) Revenue under Proposed Rates
1	Meter Charge	220	\$ 49.37	\$ 130,337	220	\$ 72.00	\$ 190,080
2	3/4" or Less	4	\$ 86.29	\$ 4,142	4	\$ 126.00	\$ 6,048
3	1"	1	\$ 147.83	\$ 1,774	1	\$ 216.00	\$ 2,592
4	1 1/2"	14	\$ 221.67	\$ 37,241	14	\$ 324.00	\$ 54,432
5	2"	-	\$ 393.98	\$ -	-	\$ 575.00	\$ -
6	3"	239		\$ 173,493	239		\$ 253,152
7	Subtotal						
8	Volumetric Charge (per 1,000 gal)						
9	0 - 3,000	4,527	\$ -	\$ -	4,527	\$ -	\$ -
10	3,001 +	5,045	\$ 8.25	\$ 41,617	5,045	\$ 12.00	\$ 60,534
11	Subtotal	9,571		\$ 41,617	9,571		\$ 60,534
12	Total			\$ 215,111			\$ 313,686
13	Revenue Requirement			\$ 317,357			\$ 317,357
14	Over / (Under) Recovery (\$)			(102,246)			(3,670)
15	Over / (Under) Recovery (%)			-48%			-1%
16	5,000 Gallons		\$ 65.87			\$ 96.00	
17	Increase					\$ 30.13	46%
18	10,000 Gallons		\$ 107.12			\$ 156.00	
19	Increase					\$ 48.88	46%
20	30,000 Gallons		\$ 272.12			\$ 396.00	
21	Increase					\$ 123.88	46%
22	Revenue Increase over Calculated Revenue					\$ 98,576	\$ 98,576
	Per Orig Appl:					\$	\$

UTILITY NAME Double Diamond Utility Company, Inc WHITE BLUFF (Water)						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUC Docket No.		Test Year End		12/31/2015		
A	B	C	D	E	F=D+E	G
			Historical Test Year	K & M Changes	Adjusted Test Year	
Line No	Acct No	Account Name				Reference/ Instructions
		<b>Volume related expenses:</b>				
1	610	Purchased water	-	-	-	Schedule II-3
2	615	Power Expense-production only	73,303	-	73,303	Schedule II-4
3	618	Other volume related expenses	8,289	-	8,289	Schedule II-5
4		Total volume related exp	81,592	-	81,592	Add Lines 1-3
		<b>Non-volume related expenses:</b>				
5	601-1	Employee labor	80,105	415	80,520	Schedule II-6, Line 10
6	620	Materials	2,913	-	2,913	Schedule II-7
7	631-636	Contract work	3,298	-	3,298	Schedule II-8
8	650	Transportation expenses	13,313	-	13,313	Schedule II-9
9	664	Other plant maintenance	41,055	-	41,055	Schedule II-10
10		Total non-volume related exp	140,685	415	141,099	Add Lines 5-9
		<b>Admin &amp; general expenses:</b>				
11	601-2	Office salaries	-	-	-	Schedule II-6, line 2
12	601-3	Mgmt salaries	-	-	-	Schedule II-6, line 3
13	604	Employee pensions & benefits	-	-	-	Schedule II-11
14	615	Purchased power-Office only	-	-	-	Schedule II-4
15	670	Bad debt expense	-	-	-	Schedule II-12
16	676	Office services & rentals	-	-	-	Schedule II-13
17	677	Office supplies & expenses	8,716	-	8,716	Schedule II-14
18	678	Professional services	-	-	-	Schedule II-15
19	684	Insurance	9,668	-	9,668	Schedule II-16
20	666	Regulatory (rate case) expense	-	-	-	Schedule II-17
21	667	Regulatory expense (other)	24,476	-	24,476	Schedule II-18
22	675	Miscellaneous expenses	29,261	-	29,261	Schedule II-19
23		Total admin & general expense	72,122	-	72,122	Add Lines 11-22
24		Total operating Expenses	294,398	415	294,813	Lines 4 + 10 + 23
25	403	Depreciation	78,805	31,272	110,077	Sch III-3, Col E, Line 50
26	408	Taxes Other than Income	70,146	(5,975)	64,171	Sch IV(b), Line 8
27	409/10	Income Tax Expense	-	18,378	18,378	Schedule V, Line 7
28		TOTAL EXPENSES	443,349	44,090	487,438	
29		TOTAL HISTORIC REVENUE	473,455			Sch I-2, Line 6
30		HISTORICAL TEST YEAR RETURN	30,106			Line 30 less Line 29
31		REQUESTED RETURN			86,485	Schedule III-1, Line 3
32		TOTAL REVENUE REQUIREMENT			573,923	Line 30 plus Line 34
33		REQUESTED ANNUAL REVENUE INCREASE		(to notice)	100,469	Line 32 less Line 29
34		PERCENTAGE INCREASE			21%	Line 36 divided by Line 33
35		LESS OTHER REVENUES			(5,163)	Sch II-3(b), Col D, Line 8
36		Revenue for Rate Design		(to VI, line 1)	568,761	Line 33 minus Line 35

**UTILITY NAME: Double Diamond Utility Company, Inc. WHITE BLUFF (Water)**  
**SCHEDULES - CLASS B RATE/TARIFF CHANGE**  
**III-1 REQUESTED RETURN**  
**FOR THE TEST YEAR ENDED: 12/31/2015**

**RETURN ON RATE BASE:**

Line No		
1	Test year end rate base (from III-2, Line 16)	1,026,569
2	Requested ROR ( Col G, Line 7 below)	8.42%
3	Return on rate base (Line 1 x Line 2)	86,485

Rate of Return:

A	B	C	D	E	F	G
Line No	Description	Amount	Percentage	Rate	Reference	Weighted Average Rate
			Amount from previous column divided by Line 6, Column C			$G=(E \times F)$
4	Equity (Rate base less Line 5, Column D)	\$ 453,382	44.16%	11.49%	Col E = Requested return on equity	5.07%
5	Long Term Debt and Advances from associated companies from Schedule III-6	\$ 573,187	55.84%	6.00%	Col E = From Sch III-6, Column H, Line 9	3.35%
6	Total capitalization (Rate Base Sch III-2, Line 16)	\$ 1,026,569				
7	Return on rate base Col G, Line 6 rounded to nearest 0.01%				Line 4 + Line 5	8.42%

To Line 2 above

\* ROE = Return on Equity

UTILITY NAME: Double Diamond Utility Company, Inc. WHITE BLUFF (Water)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-2 RATE BASE SUMMARY**  
 FOR THE TEST YEAR ENDED: \_\_\_\_\_ 12/31/2015

Line No.	Description	Amount	Reference
1	<b>Additions:</b>		(From)
2.	Utility plant (Original Cost)	3,791,956	Schedule III-3, Line 50, Col D
3.	Construction work in progress	-	Schedule III-4, Line 5.
4.	Materials and supplies	-	Schedule III-4, Line 8
5.	Working cash (capital)	24,568	Schedule III-5, Line 2
6.	Prepayments	-	Schedule III-4, line 8
7.	Other Additions	-	Add schedule
8.	<b>TOTAL ADDITIONS (Add Lines 2 through 6)</b>	<b>3,816,524</b>	
	<b>Deductions:</b>		
9.	Reserve for depreciation (Accumulated)	1,603,728	Schedule III-3, Col F, Line 50
10.	Advances for construction	-	Schedule III-8(a), Col F, Line 6
11.	Developer Contributions in aid of construction	1,186,227	Schedule III-8(b), Col G, Line 6
12.	Accumulated deferred income taxes	-	Schedule III-9(a), Line 3
13.	Accumulated deferred investment tax credits	-	Schedule III-9(b), Line 3
14.	Other Deductions	-	Add schedule
15.	<b>TOTAL DEDUCTIONS (Add lines 9 through 14)</b>	<b>2,789,955</b>	
16.	<b>RATE BASE (Line 8, less Line 15)</b>	<b>1,026,569</b>	



UTILITY NAME Double Diamond Utility Company, Inc WHITE BLUFF (Water)											Schedule III-3	
SCHEDULES - CLASS B RATE/TARIFF CHANGE											(Provide a schedule for each PWS system)	
III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION											Add schedules as needed, provide a summary also	
12/31/2015												
Line No	[A] Item	[B] Date of Installation	[C] Service Life (yrs) *	[D 1] Original Cost when installed \$	[D 2] Customer CIAC amount	[D] = [D 1] - [D 2] Adjusted Original Cost for Customer CIAC <sup>1</sup>	Depreciation			[F] Accumulated (\$ Reserve)	[G] = [D]-[F] Net Book Value (\$)	
							Years in Service	Months	Days			
1	303 Land and land rights	various		42,160	-	42,160	various			-	42,160	
2	307 Wells		50	-	-	-	various			-	-	
<b>Well Pumps:</b>												
3	311 5 hp or less		5	-	-	-				-	-	
4	311 Greater than 5 hp	various	10	139,765	-	139,765	various		13,975	46,265	93,500	
<b>Booster Pumps:</b>												
5	311 5 hp or less		5	-	-	-				-	-	
6	311 Greater than 5 hp	various	10	4,783	-	4,783	various		478	4,271	512	
7	320 Chlorinators		10	-	-	-				-	-	
<b>Structures:</b>												
8	304 Wood		15	-	-	-				-	-	
9	304 Masonry		30	-	-	-				-	-	
10	305 Storage Tanks	various	50	178,018	-	178,018	various		3,560	65,375	112,643	
11	311 Pressure Tanks	various	50	36,042	-	36,042	various		722	10,547	25,495	
12	331 Distribution System (mains and lines)	various	50	2,649,427	-	2,649,427	various		52,990	981,133	1,668,294	
13	334 Meters and Service (taps not covered by fees)	various	20	686,660	-	686,660	various		34,335	462,889	223,771	
14	340 Office Equipment		10	-	-	-				-	-	
15	341 Vehicles		5	-	-	-				-	-	
16	343 Shop Tools	various	15	38,362	-	38,362	various		2,557	21,912	16,450	
17	345 Heavy Equipment	various	10	12,463	-	12,463	various		1,246	8,512	3,951	
18	348 Fencing	various	20	4,277	-	4,277	various		214	2,824	1,453	
19	Other: (Please list)											
20												
21												
22												
23												
24												
25												
50	Total			3,791,956	-	3,791,956			110,077	1,603,728	2,188,228	

To Sch III-2, line 2  
To Sch III-1, line 27 To Sch III-2, line 9

Add detailed workpapers if necessary to support this Schedule

<sup>1</sup> Any amount paid for an item that was not incurred by the utility, such as by a customer, is deducted from the original cost. The adjusted original cost amount here, Column D-2, labeled "Adjusted Original Cost for Customer CIAC" Column D-2 will then be depreciated and the net book value will be calculated (ColumnG). For an item with the entire amount of its original cost paid for by customer(s), Columns D-2, E, F and G would be zero. See Schedule III-8 for developer CIAC

UTILITY NAME: Double Diamond Utility Company, Inc. WHITE BLUFF (Water)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE**  
 FOR TEST YEAR ENDED: 12/31/2015

## ORIGINAL COST DATA

A	B	C	D
Line No.	Description	Amount	Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ -
2.	Plant additions after previous rate case		
3.		\$ 3,791,956	
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.	Total additions (add lines 3 through 10; Col C)		\$ 3,791,956
12.	Test year plant retirements after previous rate case:		
13.		\$ -	
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.	Total retirements (add line 13 through 20, Col C)		\$ -
22.	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 50	\$ 3,791,956

Please provide a full explanation of any adjustments to accounts from the prior period.

UTILITY NAME Double Diamond Utility Company, Inc WHITE BLUFF (Water) SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>III-7 ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE</b> FOR THE TEST YEAR ENDED 12/31/2015
--

ACCUMULATED DEPRECIATION:

Line No.	Description	Dollar Amount
1.	Ending-Prior Rate Case (Docket No. _____)	\$ -
2	Ending balance per Sch III-3, Column F, Line 50	1,603,728
	Describe accounting adjustments made between the prior rate case and the current rate case:	
	Depreciation accruals	

Must match previous rate case

UTILITY NAME	Double Diamond Utility Company, Inc. WHITE BLUFF (Water)
SCHEDULES - CLASS B RATE/TARIFF CHANGE	
<b>III-8 ADVANCES FOR CONSTRUCTION AND</b>	
CONTRIBUTIONS IN AID OF CONSTRUCTION	
FOR THE TEST YEAR ENDED	12/31/2015

## III-8(a) ADVANCES FOR CONSTRUCTION:

Line No.	A Item	B Date of Installation	C Total Cost	D Amount of Advance	E Repayments made to developer	F (F)=(D)-(E) Rate base Value (to Sch III-2)	G Amount to be refunded in the future*
1.	Not Applicable						
2.							
3.							
4.							
5.							
6.						Total	

\*If any advances or CIAC from developers or customers are refundable, please provide the potential date of refunding, if known

## III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*:

Line No.	A Item	B Date of Installation or Contribution	C Total Cost	D Amount of Developer Contribution	E Annual amortization	F Accumulated Amortization	G (G)=(D) - (F) Rate Base Value (to Sch III-2)
1.	303 Land and land rights	Various	42,160	21,480	-	-	21,480
2.	305 Storage Tanks	Various	178,018	16,820	336	8,399	8,421
3.	331 Distribution System (mains and lines)	Various	2,649,427	1,907,900	38,157	757,437	1,150,463
4.	334 Meters and Service (taps not covered)	Various	686,660	39,722	1,985	33,897	5,825
5.	348 Fencing	Various	4,277	180	9	142	38
6.	Total		3,560,542	1,986,102	40,487	799,875	1,186,227

\*Customer CIAC is entered directly on III-3

UTILITY NAME <u>Double Diamond Utility Company, Inc WHITE BLUFF (Water)</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>IV(a) ESTIMATE OF TAXES OTHER THAN INCOME</b> FOR THE TEST YEAR ENDED: <u>12/31/2015</u>
---

**PROPERTY TAXES:**

A	B	C	D	E
Line No	Description	Amount	Amount	Reference
1	Property taxes paid in test year		54,977	per property tax bills
2	Utility plant added in test year	58,282		Schedule III-3(a), Line 11
3	Utility plant retirements in test year	-		Schedule III-3(a), Line 21
4	Net additions	58,282		Line 2 minus line 3
5	Net Property tax rate	0.83%		gross plant balance from III-3
6	Test year property tax on additions		483	Line 4 times Line 5
7	Adjusted Test year property tax expense		55,460	Line 1 + Line 6
8	Known and measurable change	483		Line 7 minus Line 1

**PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS):**

A	B	C	D	E	F	G
Line No	Tax Type	Wage Level	Tax Rate	Taxable Wages	Reference	Tax
					SCHEDULE II-6	(D x E)
9	FICA	ALL	6.20%	80,520	Column D+E+F Line 9	4,992
10	Medicare	ALL	1.45%	80,520	Column H Line 9	1,168
11	Added Medicare (Affordable Care Act)	ALL	0.00%	80,520		-
12	Federal unemployment	wages to \$7000	0.60%	22,944	Column D Line 9	138
13	State unemployment	wages to \$9000	1.50%	29,500	Column D+E Line 9	442
14	Total (add Lines 11 through 14)					6,740
15	Less Capitalized		0%			-
16	Test year Payroll Tax Expense					13,198
17	Known and measurable change					(6,458)

**OTHER TAXES:**

A	I	J	K	L
Line No	Description	Test year	K & M Change	Adjusted Test Year
18	Other taxes & licenses	1,971	-	1,971
19				
20				
21	Total Other Taxes (Line 18 + Line 19 + Line 20)	1,971	-	1,971
22	Total this page - taxes other than income (Line 7) + (Col G, Line 16) + (Col L, Line 21)			64,171
23	Sch IV(a), Total known and measurable change (Line 8 plus line 17, Column G plus line 21, Column K)			(5,975)

TRUE

UTILITY NAME: Double Diamond Utility Company, Inc. WHITE BLUFF (Water)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE**  
 FOR THE TEST YEAR ENDED: 12/31/2015

A	B	C	D
Line		Amount	Reference
1	Requested Return	86,485	Schedule III-1, Line 3 or II-1, line 34
2	Less: Synchronized Interest	34,391	Sch III-1, Col G, Line 5 x Sch III-2, Line 16)
3	Requested taxable return	52,094	Line 1 minus Line 2
4	Income taxes at proposed rates	13,585	Line 17 below
5	Effective tax rate	26%	Line 4 divided by Line 3
6	Total gross up factor	1.35	1.0 divided by (1.0 minus line 5)
7	Grossed up federal income tax	18,378	Line 4 times line 6

To Sch I-1, Line 27

**FEDERAL INCOME TAX CALCULATION:**

See calculation on

UTILITY NAME: Double Diamond Utility Company, Inc. WHITE BLUFF (Total)  
 V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE



Double Diamond Utilities Co. / White Bluff  
 Application for a Rate / Tariff Change  
 Test Year Ended 12/31/2015  
 Requested Water Rates / Water Revenue Proof

Line No.	Col (A)	(B)	(C)	(D)	(D)	(E)	(F)
		Billing Units	Current Rates	Revenue under Current Rates	Billing Units	Proposed Rates	Revenue under Proposed Rates
1	Meter Charge						
2	3/4" or Less	606	31.01	\$ 225,505	606	39.00	\$ 283,608
3	1"	18	77.51	16,742	18	97.50	21,060
4	1 1/2"	6	155.03	11,162	6	195.00	14,040
5	2"	10	248.04	29,765	10	312.00	37,440
6	3"						
7	Subtotal	640		\$ 283,174	640		\$ 356,148
8	Volumetric Charge (per 1,000 gal)						
9	0 - 3,000	15,658	1.59	\$ 24,897	15,658	2.10	\$ 32,883
10	3,001 - 10,000	15,417	2.19	33,763	15,417	2.95	45,480
11	10,001 - 15,000	6,370	3.02	19,237	6,370	3.90	24,843
12	15,001 - 20,000	4,489	4.17	18,720	4,489	5.25	23,569
13	20,001 +	14,834	5.76	85,446	14,834	5.76	85,446
14	Subtotal	56,769		\$ 182,064	56,769		\$ 212,220
15	Total			\$ 465,237			\$ 568,368
16	Rate Revenue Requirement			\$ 568,761			\$ 568,761
17	Over / (Under) Recovery (\$)			(103,523)			(392)
18	Over / (Under) Recovery (%)			-22%			0%
19	5,000 Gallons Increase		\$ 40.16			\$ 51.20	
20						\$ 11.04	27%
21	10,000 Gallons Increase		\$ 51.11			\$ 65.95	
22						\$ 14.84	29%
23	30,000 Gallons Increase		\$ 144.66			\$ 169.30	
24						\$ 24.64	17%
25	Revenue Increase over Test Year Calculated Revenue					\$	\$ 103,131



UTILITY NAME Double Diamond Utility Company, Inc WHITE BLUFF (Sewer) SCHEDULES - CLASS B RATE/TARIFF CHANGE I-1 REVENUE REQUIREMENT SUMMARY PUC Docket No. _____ Test Year End 12/31/2015						
A	B	C	D	E	F=D+E	G
			Historical Test Year	K & M Changes	Adjusted Test Year	
Line No	Acct No	Account Name				Reference/ Instructions
		<b>Volume related expenses</b>				
1	610	Purchased water	-	-	-	Schedule II-3
2	615	Power Expense-production only	12,020	-	12,020	Schedule II-4
3	618	Other volume related expenses	2,409	-	2,409	Schedule II-5
4		Total volume related exp	14,429	-	14,429	Add Lines 1-3
		<b>Non-volume related expenses</b>				
5	601-1	Employee labor	70,968	20,472	91,440	Schedule II-6, Line 10
6	620	Materials	2,581	-	2,581	Schedule II-7
7	631-636	Contract work	2,922	-	2,922	Schedule II-8
8	650	Transportation expenses	11,795	-	11,795	Schedule II-9
9	664	Other plant maintenance	100,955	-	100,955	Schedule II-10
10		Total non-volume related exp	189,221	20,472	209,693	Add Lines 5-9
		<b>Admin. &amp; general expenses</b>				
11	601-2	Office salaries	-	-	-	Schedule II-6, line 2
12	601-3	Mgmt salaries	-	-	-	Schedule II-6, line 3
13	604	Employee pensions & benefits	-	-	-	Schedule II-11
14	615	Purchased power-Office only	-	-	-	Schedule II-4
15	670	Bad debt expense	-	-	-	Schedule II-12
16	676	Office services & rentals	-	-	-	Schedule II-13
17	677	Office supplies & expenses	7,722	-	7,722	Schedule II-14
18	678	Professional services	3,937	-	3,937	Schedule II-15
19	684	Insurance	8,566	-	8,566	Schedule II-16
20	666	Regulatory (rate case) expense	-	-	-	Schedule II-17
21	667	Regulatory expense (other)	7,049	-	7,049	Schedule II-18
22	675	Miscellaneous expenses	26,424	-	26,424	Schedule II-19
23		Total admin & general expense	53,698	-	53,698	Add Lines 11-22
24		Total operating Expenses	257,348	20,472	277,819	Lines 4 + 10 + 23
25	403	Depreciation	69,816	14,884	84,700	Sch III-3, Col E, Line 50
26	408	Taxes Other than Income	62,145	(4,038)	58,106	Sch IV(b), Line 8
27	409/10	Income Tax Expense	-	27,354	27,354	Schedule V, Line 7
28		TOTAL EXPENSES	389,308	58,671	447,980	
29		TOTAL HISTORIC REVENUE	390,030			Sch I-2, Line 6
30		HISTORICAL TEST YEAR RETURN	721			Line 30 less Line 29
31		REQUESTED RETURN			128,724	Schedule III-1, Line 3
32		TOTAL REVENUE REQUIREMENT			576,704	Line 30 plus Line 34
33		REQUESTED ANNUAL REVENUE INCREASE		(to notice)	186,674	Line 32 less Line 29
34		PERCENTAGE INCREASE			48%	Line 36 divided by Line 33
35		LESS OTHER REVENUES			(4,574)	Sch II-3(b), Col D, Line 8
36		Revenue for Rate Design		(to VI. line 1)	572,130	Line 33 minus Line 35

**UTILITY NAME: Double Diamond Utility Company, Inc. WHITE BLUFF (Sewer)**  
**SCHEDULES - CLASS B RATE/TARIFF CHANGE**  
**III-1 REQUESTED RETURN**  
**FOR THE TEST YEAR ENDED: 12/31/2015**

**RETURN ON RATE BASE:**

Line No		
1	Test year end rate base (from III-2, Line 16)	1,527,949
2	Requested ROR ( Col G, Line 7 below)	8.42%
3	Return on rate base (Line 1 x Line 2)	128,724

Rate of Return:

A	B	C	D	E	F	G
Line No	Description	Amount	Percentage	Rate	Reference	Weighted Average Rate
			Amount from previous column divided by Line 6, Column C			$G=(E \times F)$
4	Equity (Rate base less Line 5, Column D)	\$ 674,816	44.16%	11.49%	Col E = Requested return on equity	5.07%
5	Long Term Debt and Advances from associated companies from Schedule III-6	\$ 853,134	55.84%	6.00%	Col E = From Sch III-6, Column H, Line 9	3.35%
6	Total capitalization (Rate Base Sch III-2, Line 16)	\$ 1,527,949				
7	Return on rate base Col G, Line 6 rounded to nearest 0.01%				Line 4 + Line 5	8.42%

To Line 2 above

\* ROE = Return on Equity

UTILITY NAME: Double Diamond Utility Company, Inc. WHITE BLUFF (Sewer)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-2 RATE BASE SUMMARY**  
 FOR THE TEST YEAR ENDED: \_\_\_\_\_ 12/31/2015

Line No.	Description	Amount	Reference
1	<b>Additions:</b>		
2.	Utility plant (Original Cost)	2,847,336	Schedule III-3, Line 50, Col D
3.	Construction work in progress	-	Schedule III-4, Line 5
4.	Materials and supplies	-	Schedule III-4, Line 8
5.	Working cash (capital)	23,152	Schedule III-5, Line 2
6.	Prepayments	-	Schedule III-4, line 8
7.	Other Additions	-	Add schedule
8.	<b>TOTAL ADDITIONS (Add Lines 2 through 6)</b>	<b>2,870,487</b>	
	<b>Deductions:</b>		
9.	Reserve for depreciation (Accumulated)	1,205,081	Schedule III-3, Col F, Line 50
10.	Advances for construction	-	Schedule III-8(a), Col F, Line 6
11.	Developer Contributions in aid of construction	137,457	Schedule III-8(b), Col G, Line 6
12.	Accumulated deferred income taxes	-	Schedule III-9(a), Line 3
13.	Accumulated deferred investment tax credits	-	Schedule III-9(b), Line 3
14.	Other Deductions	-	Add schedule
15.	<b>TOTAL DEDUCTIONS (Add lines 9 through 14)</b>	<b>1,342,538</b>	
16.	<b>RATE BASE (Line 8, less Line 15)</b>	<b>1,527,949</b>	

UTILITY NAME Double Diamond Utility Company, Inc. WHITE BLUFF (Sewer) SCHEDULES - CLASS B RATE/TARIFF CHANGE III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION 12/31/2015										Schedule III-3 (Provide a schedule for each PWS system) Add schedules as needed, provide a summary, also		
Line No	[A] Item	[B] Date of Installation	[C] Service Life (yrs) *	[D 1] Original Cost when installed \$	[D 2] Customer CIAC amount	[D]- [D.1] - [D.2] Adjusted Original Cost for Customer CIAC <sup>1</sup>	Depreciation			[F] Accumulated (\$ Reserve)	[G] = (D)-(F) Net Book Value (\$)	
							Years in Service	Months	Days			
1	303 Land and land rights	various		34,735		34,735					34,735	
2	307 Wells		50									
<b>Well Pumps:</b>												
3	311 5 hp or less		5									
4	311 Greater than 5 hp		10									
<b>Booster Pumps:</b>												
5	311 5 hp or less		5									
6	311 Greater than 5 hp		10									
7	320 Chlorinators		10									
<b>Structures:</b>												
8	304 Wood		15									
9	304 Masonry		30									
10	305 Storage Tanks		50									
11	311 Pressure Tanks		50									
12	331 Distribution System (mains and lines)		50									
13	334 Meters and Service (taps not covered by fees)		20									
14	340 Office Equipment		10									
15	341 Vehicles		5									
16	343 Shop Tools		15									
17	345 Heavy Equipment		10									
18	348 Fencing		20									
19	<b>Other: (Please list)</b>											
20	Sewer Plant - 50 yr life	various	50	1,908,258		1,908,258		various	38,167	734,294	1,173,964	
21	Sewer Plant - 20 yr life	various	20	878,033		878,033		various	43,903	450,634	427,399	
22	Sewer Plant - 10 yr life	various	10	26,310		26,310		various	2,630	20,153	6,157	
23												
24												
25												
50	Total			2,847,336		2,847,336			84,700	1,205,081	1,642,255	

To Sch III-2, line 2  
To Sch I-1, line 27  
To Sch III-2, line 9

Add detailed worksheets if necessary to support this Schedule

<sup>1</sup> Any amount paid for an item that was not incurred by the utility, such as by a customer, is deducted from the original cost. The adjusted original cost amount here, Column D-2, labeled "Adjusted Original Cost for Customer CIAC" Column D-2 will then be depreciated and the net book value will be calculated (Column C). For an item with the entire amount of its original cost paid for by customer(s), Columns D-2, E, F and G would be zero. See Schedule III-8 for developer CIAC.

**UTILITY NAME: Double Diamond Utility Company, Inc. WHITE BLUFF (Sewer)**  
**SCHEDULES - CLASS B RATE/TARIFF CHANGE**  
**III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE**  
**FOR TEST YEAR ENDED: 12/31/2015**

ORIGINAL COST DATA

A	B	C	D
Line No.	Description	Amount	Amount
1.	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ -
2.	Plant additions after previous rate case		
3.		\$ 2,847,336	
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.	Total additions (add lines 3 through 10, Col C)		\$ 2,847,336
12.	Test year plant retirements after previous rate case:		
13.		\$ -	
14.			
15.			
16.			
17.			
18.			
19.			
20.			
21.	Total retirements (add line 13 through 20, Col C)		\$ -
22.	Ending balance (line 1 + line 11 - line 21)	Equals as per column balance 501	\$ 2,847,336

Please provide a full explanation of any adjustments to accounts from the prior period.

UTILITY NAME Double Diamond Utility Company, Inc. WHITE BLUFF (Sewer)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-7 ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE**  
 FOR THE TEST YEAR ENDED 12/31/2015

ACCUMULATED DEPRECIATION:

Line No.	Description	Dollar Amount
1.	Ending-Prior Rate Case (Docket No. _____)	\$ -
2	Ending balance per Sch III-3, Column F, Line 50	\$ 1,205,081
	Describe accounting adjustments made between the prior rate case and the current rate case:	
	Depreciation accruals	

Must match previous rate case

UTILITY NAME: Double Diamond Utility Company, Inc. WHITE BLUFF (Sewer)
SCHEDULES - CLASS B RATE/TARIFF CHANGE
<b>III-8 ADVANCES FOR CONSTRUCTION AND</b>
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>
FOR THE TEST YEAR ENDED: 12/31/2015

## III-8(a) ADVANCES FOR CONSTRUCTION:

Line No.	A Item	B Date of Installation	C Total Cost	D Amount of Advance	E Repayments made to developer	F (F)=(D)-(E) Rate base Value (to Sch III-2)	G Amount to be refunded in the future*
1.	Not Applicable						
2.							
3.							
4.							
5.							
6.	Total						

\*If any advances or CIAC from developers or customers are refundable, please provide the potential date of refunding, if known

## III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*:

Line No.	A Item	B Date of Installation or Contribution	C Total Cost	D Amount of Developer Contribution	E Annual amortization	F Accumulated Amortization	G (G)=(D) - (F) Rate Base Value (to Sch III-2)
1.	303 Land and land rights	Various	34,735	27,788	-	-	27,788
2.	Sewer Plant - 50 yr life	Various	1,908,258	154,900	3,099	56,262	98,638
3.	Sewer Plant - 20 yr life	Various	878,033	123,277	6,165	112,246	11,031
4.	Sewer Plant - 10 yr life	Various	26,310	-	-	-	-
5.							
6.	Total		2,847,336	305,965	9,264	168,508	137,457

\*Customer CIAC is entered directly on III-3

UTILITY NAME: <u>Double Diamond Utility Company, Inc WHITE BLUFF (Sewer)</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>IV(a) ESTIMATE OF TAXES OTHER THAN INCOME</b> FOR THE TEST YEAR ENDED <u>12/31/2015</u>
---

**PROPERTY TAXES:**

A	B	C	D	E
Line No	Description	Amount	Amount	Reference
1	Property taxes paid in in test year		48,706	per property tax bills <sup>1</sup>
2	Utility plant added in test year	-		Schedule III-3(a), Line 11
3	Utility plant retirements in test year	-		Schedule III-3(a), Line 21
4	Net additions	-		Line 2 minus line 3
5	Net Property tax rate	1.71%		gross plant balance from III-3
6	Test year property tax on additions		-	Line 4 times Line 5
7	Adjusted Test year property tax expense		48,706	Line 1 + Line 6
8	Known and measurable change	-		Line 7 minus Line 1

**PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS):**

A	B	C	D	E	F	G
Line No.	Tax Type	Wage Level	Tax Rate	Taxable Wages	Reference	Tax
					SCHEDULE II-6.	(D x E)
9	FICA	ALL	6.20%	91,440	Column D+E+F Line 9	5,669
10	Medicare	ALL	1.45%	91,440	Column H Line 9	1,326
11	Added Medicare (Affordable Care Act)	ALL	0.00%	91,440		-
12	Federal unemployment	wages to \$7000	0.60%	26,056	Column D Line 9	156
13	State unemployment	wages to \$9000	1.50%	33,500	Column D+E Line 9	503
14	Total (add Lines 11 through 14)					7,654
15	Less Capitalized	Use % on Sch II-6(a), line 13	0%			-
16	Test year Payroll Tax Expense	Line 13 less 14				11,692
17	Known and measurable change					(4,038)

**OTHER TAXES:**

A	I	J	K	L
Line No.	Description	Test year	K & M Change	Adjusted Test Year
18	Other taxes & licenses	1,746	-	1,746
19				
20				
21	Total Other Taxes (Line 18 + Line 19 + Line 20)	1,746	-	1,746
22	Total this page - taxes other than income (Line 7) + (Col G, Line 16) + (Col L, Line 21)			58,106
23	(Line 8 plus line 17, Column G plus line 21, Column K)			(4,038)

TRUE



UTILITY NAME: Double Diamond Utility Company, Inc. WHITE BLUFF (Sewer)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE**  
 FOR THE TEST YEAR ENDED: 12/31/2015

A	B	C	D
Line		Amount	Reference
1	Requested Return	128,724	Schedule III-1, Line 3 or II-1, line 34
2	Less Synchronized Interest	51,188	Sch III-1, Col G, Line 5 x Sch III-2, Line 16)
3	Requested taxable return	77,536	Line 1 minus Line 2
4	Income taxes at proposed rates	20,220	Line 17 below
5	Effective tax rate	26%	Line 4 divided by Line 3
6	Total gross up factor	1.35	1.0 divided by (1.0 minus Line 5)
7	Grossed up federal income tax	27,354	Line 4 times line 6

To Sch I-1, Line 27

**FEDERAL INCOME TAX CALCULATION:**

See calculation on

UTILITY NAME: Double Diamond Utility Company, Inc. WHITE BLUFF (Total)  
 V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE

UTILITY NAME Double Diamond Utility Company, Inc. WHITE BLUFF (Sewer)			
SCHEDULES - CLASS B RATE/TARIFF CHANGE			
Schedule VI-1 RATE DESIGN			
FOR THE TEST YEAR ENDED: 12/31/2015			
Line No	A	B	C
		Reference	
<b>DETERMINATION OF FIXED COSTS</b>			
1	Gross revenues to be recovered	Sch I-1, Line 36	572,130
<b>Less variable costs:</b>			
2	Purchased water - Account 610	Sch I-1, Col F, line 1	-
3	Purchased power - Account 615	Sch I-1, Col F, line 2	12,020
4	Other volume related - Account 618	Sch I-1, Col F, line 3	2,409
5	Other volume related or allocated (attach schedule)		
6			
7			
8			
9			
10	<b>FIXED COSTS</b> (Line 1 minus Lines 2-9)		557,701
11	<b>% OF FIXED COSTS RECOVERED IN VOLUMETRIC CHARGE</b>		25%
12	<b>TO BE RECOVERED THROUGH BASE SERVICE CHARGE</b>		418,276
<b>RECAP</b>			
13	RECOVERED THROUGH BASE SERVICE CHARGE	Line 10	418,276
14	RECOVERED THROUGH VOLUMETRIC RATE	Line 1 - Line 10	153,854
	<b>TOTAL</b>	Equals Line 1	572,130
<b>TO BE RECOVERED THROUGH BASE SERVICE CHARGE</b>			
15	TOTAL METER EQUIVALENTS	Sch I-3, Col H, line 9	681
16	CHARGE PER 5/8" X 3/4" METER (MONTHLY)	Line 13 / Line 15 /12	\$ 51 22
<b>TO BE RECOVERED THROUGH VOLUMETRIC RATE</b>			
17	TOTAL WATER SALES IN 1,000 GALS	Sch II-1(a), Col C, line 4	19,823
18	VOLUMETRIC RATE (CHARGE PER 1,000 GALS)	Line 14 / Line 17	\$ 7 76
<b>PROPOSED RATES:</b>			
19	FOR ALL WATER DELIVERED PER 1,000 gallons	Line 18 or attach calc	\$ 7 76
	BASE SERVICE CHARGE - ALL METER SIZES		\$ 51 22
	Meter size	Line 16	Equivalency
20			Base Rate/size
21			
22			
23			
24			
25			
26			
See attached Proposed Rate Schedule			

If the utility is setting a tiered rate, calculations for all tiers must be provided with total collections for all tiers compared to the revenue requirement requested

**Double Diamond Utilities Co. / White Bluff**  
**Application for a Rate / Tariff Change**  
**Test Year Ended 12/31/2015**  
**Requested Sewer Rates / Sewer Revenue Proof**

Line No.	Col (A)	(B) Test Year Billing Units	(C) Current Rates	(D) Revenue under Current Rates	(E) Projected Billing Units	(F) Proposed Rates	(G) Revenue under Proposed Rates
1	Meter Charge	540	\$ 41.00	\$ 265,680	540	\$ 56.65	\$ 367,092
2	3/4" or Less	11	102.50	13,530	11	144.00	19,008
3	1"	5	205.00	12,300	5	295.00	17,700
4	1 1/2"	11	328.00	43,296	11	465.00	61,380
5	2"	-	-	-	-	-	-
6	3"	-	-	-	-	-	-
7	Subtotal	567		\$ 334,806	567		\$ 465,180
8	Volumetric Charge (per 1,000 gal)						
9	0 - 3,000	10,106	\$ -	\$ -	10,106	\$ -	\$ -
10	3,001 +	9,717	8.00	77,737	9,717	11.00	106,888
11	Subtotal	19,823		\$ 77,737	19,823		\$ 106,888
12	Total			\$ 412,543			\$ 572,068
13	Revenue Requirement			\$ 572,130			\$ 572,130
14	Over / (Under) Recovery (\$)			(159,587)			(62)
15	Over / (Under) Recovery (%)			-39%			0%
16	5,000 Gallons		\$ 57.00			\$ 78.65	
17	Increase					\$ 21.65	38%
18	10,000 Gallons		\$ 97.00			\$ 133.65	
19	Increase					\$ 36.65	38%
20	30,000 Gallons		\$ 257.00			\$ 353.65	
21	Increase					\$ 96.65	38%
22	Revenue Increase over Calculated Revenue					\$	\$ 159,525

## **Errata WP#1**

**Utility Plant in Service Listings from Dr. Harkins**

Double Diamond Utilities Co. / White Bluff  
Water Asset / Rate Base Listing

New, As needed	Old Bates Number			
DDU16-009345-DDU16009346	DDU16-009345-DDU16009346	1/5/1996	water bores (2)	\$ 1,000.00 50
DDU16-009347-DDU16009348	DDU16-009347-DDU16009348	1/1/1996	water line unit 40	\$ 4,510.00 50
DDU16-009647-009648	DDU009647-DDU009648	1/12/1996	water bore (3)	\$ 1,500.00 50
DDU16-009663	DDU009663 - DDU009663	1/12/1996	water line unit 39	\$ 4,230.00 50
DDU16-009646	DDU009646	1/31/1996	water bore	\$ 500.00 50
DDU16-009647-009648	DDU009647-DDU009648	2/29/1996	water bore	\$ 1,500.00 50
DDU16-009647-009648	DDU009647-DDU009648	2/29/1996	water line unit 33, 34, 35	\$ 9,090.00 50
DDU16-009649-009651	DDU009649-DDU009649	6/19/1996	water storage tank #2	\$ 81,617.96 50
DDU16-009655	DDU009655	6/30/1996	water line Unit 38	\$ 6,125.00 50
DDU16-009656	DDU009656	6/30/1996	water line unit 36	\$ 4,510.00 50
DDU16-009658-009660	DDU009658-DDU009660	7/31/1996	water and sewer bores	\$ 2,000.00 50
DDU16-009686-009687	DDU009686-DDU009687	11/9/1996	pipe - Rohan	\$ 3,280.96 50
DDU16-009349-DDU16009351	DDU009454-DDU009455	1/4/1997	bores	\$ 500.00 50
DDU16-009706-009708	DDU009484-DDU009485	1/4/1997	water line unit 40	\$ 7,475.00 50
DDU16-009667-009668	DDU009465 - DDU009466	1/8/1997	water line unit 41	\$ 4,875.00 50
DDU16-009669-009670	DDU009467-DDU009468	1/15/1997	pipng	\$ 7,551.52 50
DDU16-009671	DDU009469	1/16/1997	raw water intake	\$ 389.88 20
DDU16-009709-009711	DDU009507-DDU009509	1/22/1997	pipng	\$ 274.49 50
DDU16-009673-009675	DDU009471 - DDU009473	2/7/1997	pipe - Unit 41	\$ 331.66 50
DDU16-009352-DDU16009353	DDU009349-DDU16009351	2/28/1997	tee and gate valves - Unit 40	\$ 1,034.21 50
DDU16-009354-DDU16009356	DDU16-009352-DDU16009353	2/28/1997	pipe Unit 40	\$ 4,817.34 50
DDU16-009680-009684	DDU009478 - DDU009482	2/28/1997	pipng	\$ 6,939.91 50
DDU16-009690-009691	DDU009488-DDU009489	3/29/1997	pipng	\$ 14,210.00 50
DDU16-009357-DDU16009358	DDU16-009357-DDU16009358	4/18/1997	valves - Unit 41	\$ 738.27 50
DDU16-009701-009702	DDU009497-DDU009498	4/23/1997	pipng - US Filter - Unit 40	\$ 318.26 50
DDU16-009716-009717	DDU009499-DDU009500	6/16/1997	pipe - Unit 41	\$ 636.51 50
DDU16-009704-009705	DDU009514-DDU009515	6/16/1997	pipe - Unit 41	\$ 1,686.54 50
DDU16-009704-009705	DDU009502-DDU009503	7/25/1997	valves, tees - Unit 41	\$ 175.20 50
DDU16-009721-009722	DDU009502-DDU009503	7/31/1997	bore	\$ 1,000.00 50
DDU16-009727-009729	DDU009519-DDU009520	7/31/1997	water line unit 41	\$ 2,705.00 50
DDU16-009688-009689	DDU009525-DDU009527	8/20/1997	gate valves - unit 41	\$ 1,277.16 50
DDU16-009754-009756	DDU009552-DDU009554	9/19/1997	valve box lid - US Filter	\$ 1,021.50 50
DDU16-009757-009759	DDU009486-DDU009487	10/4/1997	Water line Unit 40	\$ 518.29 50
DDU16-009837-009839	DDU009552-DDU009557	1/2/1998	pipe - Unit 42	\$ 3,690.00 50
DDU16-009359-DDU16009362	DDU009635-DDU009637	2/2/1998	waterline	\$ 188.68 50
DDU009582	DDU16-009363	3/8/1998	fittings on booster station	\$ 4,159.50 10
DDU16-009778	DDU16-009364	4/15/1998	backfill - Unit 42	\$ 2,183.75 50
DDU16-009792	DDU009576	4/15/1998	pipe - Unit 42	\$ 2,187.30 50
DDU16-009792	DDU009590	4/21/1998	pipe - Unit 42	\$ 675.48 50
DDU16-009776	DDU009574	4/23/1998	valves - Unit 42	\$ 114.25 50
DDU16-009806-009808	DDU009590	5/22/1998	backfill - Unit 42	\$ 9,620.00 50
DDU16-009806-009808	DDU009590	5/22/1998	backfill - Unit 42	\$ 9,620.00 50
DDU16-009806-009808	DDU009604-DDU009606	6/4/1998	backfill - Unit 42	\$ 317.34 50
DDU16-009806-009808	DDU009604-DDU009606	6/4/1998	pipng	\$ 9,620.00 50
DDU16-009821	DDU009619	6/26/1998	pipe - Unit 43	\$ 2,651.55 50
DDU16-009821	DDU009619	6/26/1998	pipe - Unit 43	\$ 2,651.55 50
DDU16-009821	DDU009619	7/13/1998	concrete - three invoices of \$113.21	\$ 169.82 50

Double Diamond Utilities Co. / White Bluff  
Water Asset / Rate Base Listing

New, As needed	Old Bates Number	Description	Amount
DDU16-009820	DDU009618	7/13/1998 valve - Unit 43	\$ 178,78.50
DDU16-009832	DDU009630	7/23/1998 gate valve, saddle	\$ 358.58.50
DDU16-009833	DDU009631	7/24/1998 valves - Unit 43	\$ 51.95.50
DDU16-009834	DDU009632-DDU009634	7/28/1998 bobcat - sewer and water pipe installation	\$ 13,117.50.20
DDU16-009842	DDU009640	7/31/1998 check and swing valves	\$ 195.20.50
DDU16-009843	DDU009641	8/19/1998 appurtenances - Unit 43	\$ 201.49.50
DDU16-009844	DDU009642-DDU009644	8/19/1998 bobcat	\$ 1,457.50.20
DDU16-009817-009819	DDU009615-DDU009617	9/7/1998 bobcat water and sewer pipe Unit 43	\$ 15,400.00.20
DDU16-009817-009819	DDU009615-DDU009617	9/7/1998 bobcat water and sewer pipe Unit 43	\$ 15,400.00.20
DDU16-009766-009772	DDU009564-DDU009570	10/2/1998 tees - Unit 42	\$ 621.31.50
DDU16-009766-009772	DDU009564-DDU009570	10/2/1998 valves - Unit 42	\$ 2,135.06.50
DDU16-009766-009772	DDU009564-DDU009570	10/2/1998 pipe - Unit 42	\$ 9,801.82.50
DDU16-010025-010027	DDU009823-DDU009825	1/9/1999 tees for well pumps	\$ 437.33.20
DDU16-009859-009863	DDU009657-DDU009661	2/4/1999 trench work - Unit 44	\$ 2,418.00.50
DDU16-010042-010045	DDU009714	2/7/1999 well #3 piping and meter	\$ 3,147.25.20
DDU16-009851-009855	DDU009840-DDU009843	2/10/1999 shingles for booster station	\$ 176.65.20
DDU16-009851-009855	DDU009840-DDU009843	2/10/1999 air compressor for booster station (2)	\$ 1,169.10.10
DDU16-009851-009855	DDU009749-DDU009751	3/8/1999 block for pump house #1	\$ 3,264.13.50
DDU16-009851-009855	DDU009649-DDU009653	3/15/1999 trench work - Unit 44	\$ 7,293.00.50
DDU16-009856	DDU009654	3/17/1999 concrete mix - Unit 44	\$ 63.64.20
DDU16-009851-009855	DDU009649-DDU009653	3/19/1999 trench work - Unit 44	\$ 3,549.00.50
DDU16-009859-009863	DDU009657-DDU009661	3/29/1999 trench work - Unit 44	\$ 5,674.50.50
DDU16-009954	DDU009752	4/8/1999 booster station piping	\$ 22,476.91.20
DDU16-009887-009889	DDU009685-DDU009687	4/14/1999 trench work - Unit 44	\$ 1,930.50.50
DDU16-009871	DDU009669	4/21/1999 well piping	\$ 1,998.05.20
DDU16-009874-009876	DDU009672-DDU009674	4/22/1999 piping	\$ 2,409.28.50
DDU16-009877-009878	DDU009675-DDU009676	4/23/1999 concrete - unit 44	\$ 56.61.50
DDU16-009883	DDU009681	5/5/1999 haul material for trench fill	\$ 565.00.50
DDU16-009893-009895	DDU009691-DDU009693	5/13/1999 drill and case well (Well No 3)	\$ 28,905.29.20
DDU16-009896-009898	DDU009694-DDU009696	5/17/1999 engineering	\$ 5,270.83.5
DDU16-009893-009895	DDU009691-DDU009693	5/19/1999 well pump, electrical (well No 3)	\$ 26,775.25.20
DDU16-009927-009931	DDU009725-DDU009729	6/7/1999 water line piping	\$ 518.93.50
DDU16-009932-009934	DDU009730-DDU009732	6/7/1999 new well uc-in	\$ 1,193.00.20
DDU16-009966-009970	DDU009764-DDU009768	6/8/1999 fence for booster station	\$ 139.30.20
DDU16-009971	DDU009769	6/8/1999 foundation for booster station	\$ 2,137.50.50
DDU16-009905-009908	DDU009703-DDU009706	6/16/1999 booster pumps (2X25 HP)	\$ 8,127.41.10
DDU16-009909-009911	DDU009707-DDU009709	6/30/1999 well piping	\$ 94.56.20
DDU16-009912-009914	DDU009710-DDU009712	6/30/1999 well piping	\$ 432.65.20
DDU16-009937	DDU009735	7/16/1999 hydro pneumatic pressure tank - 6000gallon	\$ 27,576.00.50
DDU16-009942-009943	DDU009740-DDU009741	7/28/1999 fence for new well	\$ 1,225.40.20
DDU16-009799	DDU009799	8/16/1999 appurtenances	\$ 148.00.20
DDU16-010011-010013	DDU009809-DDU009811	8/19/1999 booster pump repair	\$ 788.31.10
DDU16-010014-010016	DDU009812-DDU009814	8/20/1999 concrete blocking	\$ 132.61.50
DDU16-010017-010019	DDU009815-DDU009817	8/23/1999 road bores	\$ 1,500.00.50
DDU16-010020	DDU009818	8/25/1999 water piping	\$ 281.98.50

Double Diamond Utilities Co. / White Bluff  
Water Asset / Rate Base Listing

New, As needed	Old Bates Number	Description	Date	Amount
DDU16-009899	DDU009697	new well electrical	9/6/1999	\$ 4,132.00
DDU16-009904	DDU009702	engineering	9/6/1999	\$ 8,979.16
DDU16-010035-010037	DDU009833-DDU009835	sleeves for water and sewer mains	9/21/1999	\$ 4,584.00
DDU16-010038-010041	DDU009836-DDU009839	fence for booster station	9/25/1999	\$ 92.73
DDU16-009984	DDU009782	pipe and fittings for booster station	10/8/1999	\$ 158.01
DDU16-009988-009991	DDU009786-DDU009789	air compressor fittings	10/8/1999	\$ 630.00
DDU16-010029-010031	DDU009827-DDU009829	lumber for booster station	10/9/1999	\$ 224.67
DDU16-010032-010034	DDU009830-DDU009832	fence and gate at well #1	10/9/1999	\$ 350.00
DDU16-010051-010055	DDU009849-DDU009853	waco paving - haul trench fill for unit#45	10/30/1999	\$ 2,550.00
DDU16-010051-010055	DDU009849-DDU009853	waco paving - unit 45 water and wastewater	10/30/1999	\$ 2,919.00
DDU16-009992	DDU009790	booster station piping	11/8/1999	\$ 2,580.59
DDU16-009890	DDU009688	survey	12/5/1999	\$ 175.00
DDU16-010115-010116	DDU009913-14	water piping gst	1/11/2000	\$ 298.77
DDU16-010062-010064	DDU009860-DDU009862	water line piping	2/6/2000	\$ 247.77
DDU16-010057-010060	DDU009855-DDU009858	Repair to Well, pump	2/17/2000	\$ 8,624.33
DDU16-010082	DDU009880	water tank slab	6/8/2000	\$ 11,500.00
DDU16-010065	DDU009863	well #4 piping	8/6/2000	\$ 4,054.77
DDU16-010065	DDU009883	water piping	8/8/2000	\$ 844.84
DDU16-010091-010092	DDU009889-DDU009890	storage tank piping	8/9/2000	\$ 2,213.05
DDU16-010125-010126	DDU009923-9924	piping	8/12/2000	\$ 86.33
DDU16-010091-010095	DDU009889-DDU009894	well #4 piping	8/24/2000	\$ 2,564.25
DDU16-010091	DDU009889	water line piping, \$1511 + \$513.49	9/18/2000	\$ 2,024.60
DDU16-00934565-DDU16009376	DDU16-00934565-DDU16009376	storage tank, 250,000 gallons	9/29/2000	\$ 71,887.31
DDU16-010079-010081	DDU009877-DDU009879	water line piping	10/7/2000	\$ 1,962.45
DDU16-0100112-010014	DDU009910-DDU009912, DDU009946	repairs to well #2	10/14/2000	\$ 15,230.02
DDU16-010109	DDU009907	water piping gst	10/20/2000	\$ 214.09
DDU16-010110-010111	DDU009908-DDU009909	chlorone fittings	10/20/2000	\$ 593.68
DDU16-010097-010100	DDU009895-DDU009898	fence around storage tank	10/24/2000	\$ 468.59
DDU16-009377-DDU16009381	DDU16-009377-DDU16009381	piping for new storage tank	10/27/2000	\$ 3,188.79
DDU16-010117-010119	DDU009915-9917	well screen and piping	11/20/2000	\$ 10,123.92
DDU16-010127-010131	DDU009925-29	probes in storage tank	12/12/2000	\$ 2,229.55
DDU16-010132	DDU009930	fence at storage tank	12/21/2000	\$ 135.94
DDU16-010135	DDU009933	piping insulation at water plant	12/31/2000	\$ 400.00
DDU16-010134-010136	DDU009932-34	piping insulation at water plant	12/31/2000	\$ 1,452.00
DDU16-009382-DDU16009383	DDU16-009382-DDU16009383	piping	1/17/2001	\$ 1,246.01
DDU16-010153-010156	DDU009951-54	Water Well No. 4	2/22/2001	\$ 163,215.41
DDU16-010168-010177	DDU009966-75	piping	4/18/2001	\$ 1,467.48
DDU16-010179-010181	DDU009977-79	well controls	4/18/2001	\$ 3,310.54
DDU16-010160-010161	DDU009958-59	well #4 piping	8/3/2001	\$ 178.60
DDU16-010186-010188	DDU009984-86	light at well #4	8/15/2001	\$ 158.73
DDU16-010141-010143	DDU009939-41	well #4 piping	9/2/2001	\$ 903.01
DDU16-010169-010170	DDU009967-68	piping	11/4/2001	\$ 149.97
DDU16-010182-010185	DDU009980-83	concrete for well#4 fence	11/7/2001	\$ 156.73
DDU16-010190-010193	DDU009988-91	POLLWAT WELL WORK-WELL#1	5/27/2002	\$ 5,671.36
DDU16-009385	DDU16-009385	heavy equipment rental	5/29/2002	\$ 3,823.75

Double Diamond Utilities Co. / White Bluff  
Water Asset / Rate Base Listing

New, As needed	Old Bates Number			
DDU16 - 010198-010204	DDU009996-DDU010002	2/13/2003	WALLELE WELL #2 FOUND BADALTERNATR	\$ 755 72 20
DDU16 - 010198-010204	DDU009996-DDU010002	2/13/2003	WALLELE GENERATOR & TRNFRSWITCH-FINAL	\$ 1,295 00 20
DDU16 - 010205-010207	DDU010003-05	3/31/2003	WALLELE REPLACE STARTER-WELL #1	\$ 779 19 20
DDU16 - 010208-010211	DDU010006-09	4/6/2003	WALLELE REPLACE HS900CONTROLLER@ WELL	\$ 2,620 00 20
DDU16 - 010212-010215	DDU0010010-13	5/8/2003	Well No 3 Repair	\$ 7,852 83 20
DDU16 - 010216	DDU010014	9/29/2003	LONESTA PMP ADPT, UNION, GSKT, ETC	\$ 773 43 20
DDU16 - 010224-010227	DDU010022-25	3/31/2004	well #2 repair pump and motor	\$ 15,873 46 20
DDU010016-20 & DDU010027	DDU010016-20 & DDU010027	12/3/2004	well #4 pump and motor	\$ 28,525 50 20
DDU16 - 010234-010237	DDU010032-35	3/8/2005	POLLWAT PHASE MOTOR, PIPE, AIRLINE, ETC	\$ 12,594 83 20
DDU16 - 010230-010233	DDU010028-31	5/18/2005	Well No 4 repair	\$ 8,704 40 20
DDU16 - 010239-010242	DDU010037-40	1/3/2006	POLLWAT Service all Well #3	\$ 1,034 40 10
DDU16 - 010249-010251	DDU010047-49	3/7/2006	LONESTA Booster Pump	\$ 14,928 68 20
DDU16 - 010243-010246	DDU010041-44	3/28/2006	WALLELE Repair booster at Well #1	\$ 1,536 15 20
DDU16 - 010252-010254	DDU010050-52	7/31/2006	Well No 4 repair	\$ 14,581 95 20
DDU16 - 010255 - 010256	DDU010053-54	8/28/2006	LONESTA O-Ring, Plug, Gasket, Diaph, Etc	\$ 1,260 14 10
DDU16 - 010257-010259	DDU010055-57	12/20/2006	Well Electrical	\$ 3,550 00 20
DDU16 - 010305	DDU010103	2/7/2007	MCCLMECH Set pressure tank @ well#1/100ton crane	\$ 4,188 23 50
DDU16-009386-DDU16009387	DDU16-009386-DDU16009387	5/1/2007	United rental installation of 6 inch well line at well No 4	\$ 7,316 82 50
DDU16-009388-DDU16009389	DDU16-009388-DDU16009389	5/8/2007	J & S Pools 15' X 40' slab invoice No. 1002	\$ 4,800 00 50
DDU16 - 010272-010275	DDU010070-73	5/28/2007	SMITPUM Well #2 Pump Repair	\$ 6,883 92 10
DDU16-009390-DDU16009395	DDU16-009390-DDU16009395	6/6/2007	2006 John Deere Backhoe	\$ 38,362 05 15
DDU16 - 010289-010292	DDU010087-90	6/20/2007	BULLSTE 20,000 Gal Hydro pneumatic Tank BS1006562	\$ 31,535 00 50
DDU16 - 010293-010295	DDU010091-93	6/21/2007	J&SPOOL Beams for the Water Plant	\$ 1,000 00 50
DDU16-009398-DDU16009399	DDU16-009398-DDU16009399	8/13/2007	Consulting Environmental engineering for 20,000 pt	\$ 1,362 00 10
DDU16 - 010307 - 010311	DDU010105-109	8/27/2007	LONESTA Booster Pump, Ejector	\$ 1,126 21 10
DDU16 - 010312-010314	DDU010110-112	8/27/2007	WALLELE Well #2 Service Call	\$ 2,246 78 20
DDU16 - 010315-010318	DDU010113-116	8/31/2007	SMITPUM Parts, Labor-Water Well	\$ 19,203 28 10
DDU16 - 010319-010321	DDU010117-119	9/10/2007	CONSENV Installation of NewPressure Tank/Expandin	\$ 4,278 00 50
DDU16 - 010323	DDU010121	10/20/2007	WALLELE Well #2 Install Breaker-NewComprssr	\$ 3,822 77 20
DDU16 - 010327-010330	DDU010125-128	10/25/2007	SMITPUM Repair Berkeley	\$ 6,487 44 10
DDU16 - 010331-010333	DDU010129-131	10/30/2007	ACTSUPP Mtr Boxes, Bend, Rall Checks **	\$ 1,456 49 20
DDU16-009400-DDU16-009405	DDU16-009400-DDU16-009405	10/30/2007	Backyard fence invoice 071030a	\$ 1,600 00 20
DDU16-009407-DDU16-009409	DDU16-009407-DDU16-009409	6/30/2008	Performance Meter Mobile Drive	\$ 20,567 50 20
DDU16-009410-DDU16-009412	DDU16-009410-DDU16-009412	6/30/2008	Upgrade water meters	\$ 43,427 74 20
DDU16-009413-DDU16-009416	DDU16-009413-DDU16-009416	7/31/2008	New meters 9090	\$ 30,768 98 20
DDU16-009417-DDU16-009419	DDU16-009417-DDU16-009419	9/30/2008	New meters 9090	\$ 42,217 50 20
DDU009057 -DDU009058	DDU009057 -DDU009058	12/31/2009	WB PORTABLE GENERATOR	\$ 881 92 10
DDU009059 -DDU009060	DDU009059 -DDU009060	12/31/2009	WB ADAPTERS, HYDRANT METER WITH GATE VALVE	\$ 1,085 72 20
DDU009062 -DDU009064	DDU009062 -DDU009064	12/31/2009	WB O RING SET, DIAPHRAGM, GASKET AND FILTER	\$ 1,440 05 50
DDU009065 -DDU009066	DDU009065 -DDU009066	12/31/2009	WB WELL INSPECTIONS	\$ 11,830 00 50
DDU009067 -DDU009068	DDU009067 -DDU009068	12/31/2009	WB REPLACED CLARIFIER DRIVE GEAR BOX	\$ 12,500 00 50
DDU009069 -DDU009071	DDU009069 -DDU009071	12/31/2009	WB WELL #3 REPAIRS	\$ 13,085 82 50
DDU009072 -DDU009074	DDU009072 -DDU009074	12/31/2009	WB WELL #4 INSPECT AND REPAIR	\$ 45,966 05 50
DDU16-009489-DDU16-009490	DDU16-009489-DDU16-009490	3/9/2010	V Cast Clarifier repair	\$ 1,850 00 20
DDU009075 -DDU009076	DDU009075 -DDU009076	9/30/2010	GENERATOR, TRANSFER SWITCH BACKUP	\$ 5,093 48 10
DDU009079 -DDU009081	DDU009079 -DDU009081	9/30/2010	PIPE JOINS, CK VALVES, CABLE FOR WELL	\$ 35,527 65 50



Double Diamond Utilities Co. / White Bluff  
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New, As needed	Old Bates Number							
DDU009083-DDU009087	DDU009083-DDU009087		2/28/2011	Service Call Well #1	\$	14,996.42	50	
DDU009088-DDU009093	DDU009088-DDU009093		2/28/2011	New Pump Cable	\$	24,038.92	10	
DDU009094-DDU009097	DDU009094-DDU009097		9/30/2011	Service Call Well #2	\$	16,625.07	50	
DDU009098-DDU009099	DDU009098-DDU009099		12/20/2011	RTU GPRS NEMA, M-100 M-200 WB, Well No. 1 SCADA	\$	1,779.95	20	
DDU009101-DDU009102	DDU009101-DDU009102		12/31/2011	Service Call Well #2	\$	4,368.98	50	
DDU00103-DDU00909104	DDU00103-DDU00909104		1/31/2012	GENERATOR	\$	1,383.44	10	
DDU009105-DDU009109	DDU009105-DDU009109		5/31/2012	WB REPLACE PUMP, MOTOR & CABLE	\$	29,973.34	10	
DDU009110-DDU009116	DDU009110-DDU009116		11/30/2012	6" Franklin 60hp submonitor/Startup - Well #2 WB	\$	16,192.36	50	
DDU009117-DDU009123	DDU009117-DDU009123		11/30/2012	Install new pipe 6" 60hp Submonitor/Startup - Well #1 WB	\$	25,299.09	50	
DDU16-009592-DDU16-009594	DDU16-009592-DDU16-009594		7/29/2015	Pump, Well No. 3	\$	15,092.55	10	
DDU16-009595-DDU16-009597	DDU16-009595-DDU16-009597		8/24/2015	Pump Replacement Well No. 2	\$	16,949.75	10	
DDU16-009598-DDU16-009600	DDU16-009598-DDU16-009600		12/3/2015	30 HP Motor Replacement, Well No. 1	\$	26,239.36	10	
DDU16-011009-011010	Documented	Land		Water Plant	\$	12,810.00		
DDU16-011011-011015	Documented	Land		WB 4 2.30AC Water Tanks	\$	17,700.00		
DDU16-011026-011030	Documented	Land		935 18 water tower & well	\$	2,500.00		
DDU16-011016-011020	Documented	Land		907 120 257AC Pump Station	\$	9,150.00		
					\$	1,536,747.15		

Double Diamond Utilities Co. / White Bluff  
Sewer Asset / Rate Base Listing

New. As needed

Old Bates Number

DDU16 - 009347	DDU009462	11/1/1996	pipe work unit 40	\$4,510.00	50
DDU16 - 009662	DDU009460	12/1/1996	pipe work unit 39	\$4,230.00	50
DDU16 - 009265	DDU16-009266	2/29/1996	pipe work unit 33, 34, 35, line work subdivision sections	\$9,090.00	50
DDU16 - 009267	DDU16-009268	6/30/1996	pipe work unit 38	\$3,795.00	50
DDU16 - 009269	DDU16-009270	6/30/1996	pipe work pipe work unit 37	\$5,105.00	50
DDU16 - 009271	DDU16-009272	6/30/1996	pipe work unit 36 and 38	\$10,536.00	50
DDU16 - 009656	DDU009454	7/31/1996	water and sewer bores	\$2,000.00	50
DDU16 - 009273	DDU16-009275	9/11/1996	pipe - Rohan	\$3,280.96	50
DDU16 - 009681	DDU009479-80	3/1/1997	sewer bore	\$500.00	50
DDU16 - 009351	DDU009484-9485	4/1/1997	bores	\$500.00	50
DDU16 - 009351	DDU009484-9485	4/1/1997	pipe work unit 40	\$7,475.00	50
DDU16 - 009706	DDU009504-9506	8/1/1997	pipe work unit 41	\$4,875.00	50
DDU16 - 009667	DDU009465-9466	1/15/1997	pipng	\$7,551.52	50
DDU16 - 009671	DDU009469	1/22/1997	pipng	\$460.36	50
DDU16 - 009507	DDU009507-9509	7/2/1997	pipe - pipe work unit 41	\$331.66	50
DDU16 - 009354	DDU009475	2/28/1997	tee and gate valves - pipe work unit 40	\$1,034.21	50
DDU16 - 009355	DDU16-009276-DDU16-009277	2/28/1997	pipe work unit 40	\$4,817.34	50
DDU16 - 009356	DDU009472 & DDU0476-9477	2/28/1997	pipng	\$6,939.91	50
DDU16 - 009357	DDU009478 & 9481-9482	3/29/1997	pipng	\$14,210.00	50
DDU16 - 009690	DDU009488-9489	4/18/1997	valves - pipe work unit 41	\$738.27	50
DDU16 - 009280	DDU16-009285	4/23/1997	purestream wrtp model pt-50-ts (50,000 gpd)	\$116,377.00	20
DDU16 - 009279	DDU16-009279	4/23/1997	pipng - US Filter - pipe work unit 40	\$318.26	50
DDU16 - 009358	DDU009490 & DDU009497-98	6/16/1997	pipe - pipe work unit 41, subd Sections	\$636.51	50
DDU16 - 009701	DDU009499-9500	6/16/1997	pipe - pipe work unit 41	\$1,686.54	50
DDU16 - 009704	DDU009502-9503	7/31/1997	Sewer bore	\$1,000.00	50
DDU16 - 009721	DDU009519-9521	8/20/1997	pipe work unit 41	\$2,705.00	50
DDU16 - 009725	DDU009523-24	8/20/1997	sewer plant pipng	\$415.24	20
DDU16 - 009688	DDU009486-9487	4/10/1997	pvc pipe - pipe work unit 41	\$375.09	50
DDU16 - 009738	DDU009536-9538	1/1/1998	pipe work unit 40	\$518.29	50
DDU16 - 009754	DDU009552-9554	2/1/1998	structure around pumps for noise control	\$1,200.00	20
DDU16 - 009749	DDU009547-9549	1/22/1998	pipe - pipe work unit 42	\$3,690.00	50
DDU16 - 009747	DDU009545-9546	1/22/1998	HACH meter for wrtp	\$908.05	10
DDU16 - 009753	DDU009551	1/30/1998	Sewer Building Roof	\$730.69	20
DDU16 - 009286	DDU16-009286-DDU16-009289	4/15/1998	slab for wrtp	\$545.00	20
DDU16 - 009363	DDU009582	4/15/1998	backfill - pipe work unit 42	\$2,183.75	50
DDU16 - 009364	DDU009583	4/21/1998	pipe - pipe work unit 42	\$2,187.30	50
DDU16 - 009741	DDU009539-9541	1/5/1998	pipe - pipe work unit 42	\$675.48	50
DDU16 - 009786	DDU009584 & DDU009590	5/22/1998	insulation at sewer plant building	\$727.44	20
DDU16 - 009776	DDU009574	4/6/1998	backfill - pipe work unit 42	\$9,620.00	50
DDU16 - 009806	DDU009604-9606	6/26/1998	pipng	\$317.34	50
DDU16 - 009813	DDU009611	7/16/1998	pipe - pipe work unit 43	\$2,651.55	50
DDU16 - 009814	DDU009612	7/23/1998	fiberglass tank at wrtp pumps, basins - lift station	\$8,025.66	50
				\$7,077.13	20

Double Diamond Utilities Co. / White Bluff  
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New, As needed

Old Bates Number

DDU16 - 009832	DDU009630	7/23/1998	gate valve, saddle		\$358.58	50
DDU16 - 009834-009836	DDU009632-9634	7/28/1998	bobcat - sewer and water pipe installation		\$13,117.50	20
DDU16 - 009811	DDU009609	7/8/1998	pump repair and float switch - lift station		\$315.98	10
DDU16 - 009844-009846	DDU009642-9644	8/19/1998	bobcat		\$1,457.50	20
DDU16 - 009843	DDU009641	8/19/1998	appurtenances - pipe work unit 43		\$201.49	50
DDU16 - 009817-009819	DDU009615-9617	7/9/1998	bobcat water and sewer pipe pipe work unit 43		\$15,400.00	50
DDU16 - 009766-009772	DDU009564-9570	2/10/1998	tees - pipe work unit 42		\$621.31	50
DDU16 - 009766-009772	DDU009564-9570	2/10/1998	valves - pipe work unit 42		\$2,135.06	50
DDU16 - 009766-009772	DDU009564-9570	2/10/1998	pipe - pipe work unit 42		\$9,801.82	50
DDU16 - 009812	DDU009610	7/10/1998	pump repair - lift station		\$588.45	10
DDU16 - 009859-009863	DDU009657-9661	4/2/1999	trench work - pipe work unit 44		\$2,418.00	50
DDU16 - 009851-009853	DDU009649-9651	3/15/1999	trench work - pipe work unit 44		\$7,293.00	50
DDU16 - 009854-009855	DDU009652-53	3/19/1999	trench work - pipe work unit 44		\$3,549.00	50
DDU16 - 009859-009863	DDU009657-9661	3/29/1999	trench work - pipe work unit 44		\$5,674.50	50
DDU16 - 009665	DDU009665-9667	4/16/1999	asbuilts for pipe work units 42 and 43		\$232.50	50
DDU16 - 009874-009876	DDU009672-74	4/22/1999	pipimg		\$2,409.28	50
DDU16 - 009880	DDU009678	5/5/1999	haul material for trench fill		\$565.00	50
DDU16 - 009815-009817	DDU009815-9817	8/23/1999	road bores		\$1,500.00	50
DDU16 - 010035-010037	DDU009833-9835	9/21/1999	sleeves for water and sewer mains		\$4,584.00	50
DDU16-009290-DDU16-009282	DDU16-009290-DDU16-009282	10/30/1999	waco paving - haul trench fill for pipe work unit 45		\$255.00	50
DDU16-009293-DDU16-009297	DDU16-009293-DDU16-009297	10/30/1999	waco paving - pipe work unit 45 water and wastewater		\$2,919.00	50
DDU16 - 009887-009889	DDU009685-87	5/11/1999	trench work - pipe work unit 44		\$1,930.50	50
DDU16 - 010057-010060	DDU009855-9858	2/17/2000	KYLHAR, 60 hp- 480 r motor, pump rpr		\$8,624.33	20
DDU16 - 010079-010081	DDU009877-79	7/10/2000	pipimg		\$1,962.45	50
DDU16 - 010138-010139	DDU009936-37	1/17/2001	pipimg		\$1,246.01	50
DDU16-009298	DDU16-009298	5/29/2002	heavy equipment rental		\$3,823.75	20
DDU16 - 010212-010215	DDU010010-13	8/5/2003	POLLWAT PHASE MOTOR, CHECK V.L.V, LABOR		\$7,852.83	20
DDU16 - 010230-010233	DDU010028-31	5/30/2005	POLLWAT 7CH8 STAGE,BREAK OUT PINS,LABOR#4		\$8,704.40	20
DDU16 - 010247-010248	DDU010045-46	6/5/2006	USABU Blower		\$1,417.45	20
DDU16 - 010252-010254	DDU010050-52	8/28/2006	Pull & Inspect, Motor, Pipe, Etc		\$14,581.95	20
DDU16 - 010257-010259	DDU010055-57	11/27/2006	WALLELE Electrical Bid		\$3,550.00	10
DDU16 - 010260-010262	DDU010058-60	12/16/2006	MCCLMECH Air Manifold- Fabricate& Install		\$4,551.80	10
DDU16 - 010267-010268	DDU010065-67	4/30/2007	MCCLMECH Repair Clarifier		\$1,150.00	10
DDU16 - 010264-010266	DDU010062-64	4/30/2007	MCCLMECH Pulley, Bushings, Belts, Installation		\$1,408.00	10
DDU16 - 010267-010271	DDU010065-69	4/30/2007	MCCLMECH Replace Chain Sprockets, Idler Shaft		\$2,642.00	10
DDU16 - 010276-010280	DDU010074-78	5/22/2007	crane to set equitization basin		\$3,192.39	50
DDU16 - 010276-010278	DDU010074-76	6/6/2007	2006 John Deere Backhoe		\$38,362.05	20
DDU16 - 010337-010339	DDU010135-137	12/6/2007	MCCLMECH Install New SubmersiblePumps in EQ		\$4,356.00	20
DDU16 - 010340-010342	DDU010138-140	12/7/2007	MCCLMECH Repair Catwalk onWastewater Plant		\$1,580.00	20
DDU16 - 010306-010308	DDU010104-106	7/30/2007	MCCLMECH Build & Install Air LiftPumps & Scrapes		\$14,500.00	20
DDU16 - 010295-010298	DDU010093-96	6/8/2007	EQ tank - southwest fluids - startup		\$4,800.83	50
DDU16-009299-DDU16-009300	DDU16-009299-DDU16-009300	6/8/2007	wwip improvements		\$18,200.00	50
DDU16-009301-DDU16-009309	DDU16-009301-DDU16-009309	6/8/2007	EQ tank - southwest fluids		\$29,363.90	50

Double Diamond Utilities Co. / White Bluff  
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New, As needed

Old Bates Number	DDU16 - 010334-010336	DDU16 - 010344-010346	DDU16 - 010347-010349	DDU16 - 010380	DDU16 - 010360-010362	DDU16 - 010366-010368	DDU16 - 010409-010411	DDU16-009302-DDU16-009343	DDU16 - 010421-010423	DDU16 - 010424-010426	DDU16 - 010394-010396	DDU16 - 010428	DDU009000-DDU009001	DDU009004-DDU009005	DDU009006-DDU009007	DDU009011-DDU009012	DDU009015-DDU009016	DDU009018-DDU009019	DDU009002-DDU009003	DDU009009-DDU009010	DDU009020-DDU009021	DDU009022-DDU009023	DDU009024-DDU009027	DDU009031-DDU009032	DDU009033-DDU009034	DDU009037-DDU009038	DDU009041-DDU009042	DDU009044-DDU009046	DDU009047-DDU009049	DDU009050-DDU009052	DDU009053-DDU009055	DDU16-009574 - DDU16-009576	DDU16-009582-DDU16-009585	DDU16-009578-DDU16-009581	DDU16-009586-DDU16-009589	DDU16-010999-011003	DDU16-011004-011008	DDU16-011021-011025	DDU16-010994-010998	
	DDU10132-34	DDU010142-144	DDU010145-147	DDU010178 & DDU010196 and DDU010201-206	DDU010158-160	DDU010161-163	DDU010164-166	DDU010207-209	DDU16-009302-DDU16-009343	DDU010219-221	DDU010222-224	DDU010192-194	DDU010226	DDU009000-DDU009001	DDU009004-DDU009005	DDU009006-DDU009007	DDU009011-DDU009012	DDU009015-DDU009016	DDU009018-DDU009019	DDU009002-DDU009003	DDU009009-DDU009010	DDU009020-DDU009021	DDU009022-DDU009023	DDU009024-DDU009027	DDU009031-DDU009032	DDU009033-DDU009034	DDU009037-DDU009038	DDU009041-DDU009042	DDU009044-DDU009046	DDU009047-DDU009049	DDU009050-DDU009052	DDU009053-DDU009055	DDU16-009574 - DDU16-009576	DDU16-009582-DDU16-009585	DDU16-009578-DDU16-009581	DDU16-009586-DDU16-009589	Documented	Documented	Documented	Documented
	11/10/2007	1/19/2008	1/22/2008	5/3/2008	3/16/2008	3/21/2008	4/26/2008	5/15/2008	8/1/2008	8/25/2008	8/27/2008	6/9/2008	10/21/2008	12/31/2009	12/31/2009	12/31/2009	12/31/2009	12/31/2009	12/31/2009	12/31/2009	12/31/2009	12/31/2009	4/30/2010	10/31/2010	10/31/2010	9/30/2011	12/31/2011	7/31/2012	8/31/2012	12/31/2012	12/31/2012	1/28/2013	8/25/2014	9/11/2014	11/12/2014					
	MCCLMECH Fabric & Install 3" AirPumpWaste Water	SDS Fabricate and Install Roof OverEQ Basin	Storage Building	crane at wrtp	WWTP Repairs-Sproket and Wheels	Mtr Contactors, New 480 V Discout	Emergency Repairs to Sewer Blowers	Emergency Repairs to Sewer Blowers	Ashbrook Simon Hartley wrtp	Repair Roof On EQ Basin	Fabricate Walkway BetweenWastewater Plants	New WWTP Set Up	Generator	WB FLOATS AND BASIN COVER	WB GRDR PUMPS/MODULE PIPES	WB HPCR PUMPS AND CONTROL BOXES	WB CONTROL FLOATS, HPCRS	WB LIDS/HPCR/HPD/STAND PUMPS	WB FLOAT SWITCHES/ GRINDER SITN	WB REPAIRS TO CLARIFIER WHEEL	WB REPLACE EQ BASIN	WB PLANT REPAIRS	V-CAST CLARIFIER WHEELS WB	INSTALL PROPANE LINES & TANK EMERGENCY GENE	BACK UP POWER	GENERATOR, TRANSFER SWITCH BACKUP	Water Tank	Air Valves WB	E One Pumps and Control Boxes	(4) E One Pumps and Control Boxes	E-One Pumps WB	E-One Pumps WB	Risers	Upgrade Chemical Feed Equipment.	Upgrade Chemical Feed Equipment	Upgrade Chemical Feed Equipment	Watkins A-960 TR1B 2.534ac sewer treatmnt	WB 7 n 1/2 It 119 pump station	Lois 17 and 18 Sewage Treatment plant	Cline A-134 TR 1A 25ac pump station
	\$2,876 00	\$2,922 75	\$3,997 53	\$18,615 00	\$1,742 81	\$1,450 00	\$1,050 00	\$1,230 00	\$436,650 00	\$2,500 00	\$4,215 00	\$1,250 00	\$905 36	\$1,163 69	\$2,219 13	\$3,615 00	\$4,849 60	\$5,173 27	\$5,519 67	\$1,565 00	\$4,679 00	\$13,554 00	\$331 30	\$1,204 98	\$5,093 48	\$9,020 00	\$3,891 59	\$6,659 75	\$6,564 96	\$5,016 38	\$9,847 44	\$968 04	\$7,410 82	\$7,306 56	\$10,907 26	\$3,870 00	\$3,625 00	\$14,960 00	\$12,280 00	\$1,142,299 53

Double Diamond Utilities Co  
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Old Bates Number	Old Bates Number	Description	Start Date	End Date	Amount
DDU16 - 009158	DDU010314-316	Pipe	4/3/1997	50	\$200.00
DDU16 - 009153	DDU010259, DDU16-009153	RO membranes	2/3/1995	20	\$21,211.59
DDU16 - 010463	DDU010261	trencher rental	2/26/1996	20	\$9,697.50
DDU16 - 010468-010472	DDU010266-270	vermeer heavy equipment rental	1/6/1997	20	\$9,697.50
DDU16 - 010476-010479	DDU010274-277	heavy equipment	1/22/1997	20	\$1,557.50
DDU16 - 010473	DDU010271	water line appurtenances	1/22/1997	50	\$4,148.00
DDU16 - 010480	DDU010278	4 " gate valve	1/24/1997	50	\$535.78
DDU16-009125-009127	DDU16-009125-DDU16-009127	12,490 feet PVC Pipe	1/30/1997	50	\$8,087.50
DDU16 - 010485	DDU010283	PVC Pipe, US Filter	2/4/1997	50	\$16,873.74
DDU16 - 009154	DDU010285	tap sleeve	2/5/1997	50	\$362.27
DDU16 - 009156	DDU010289	6" PVC	2/13/1997	50	\$286.43
DDU16 - 010493	DDU010291	fire hydrant	3/10/1997	20	\$1,534.88
DDU16 - 010498	DDU010296?	Utility Backfill	3/13/1997	50	\$4,265.00
DDU16 - 010495-010497	DDU010293-295	shows pvc phase X	3/19/1997	50	\$12,142.50
DDU16 - 010513	DDU010311	Equipment Rental, Utility Installation	3/25/1997	20	\$4,170.00
DDU16 - 010519	DDU010317	vermeer heavy equipment rental	4/24/1997	20	\$9,739.63
DDU16-009133-DDU16-009135	DDU16-009133-DDU16-009135	Backhoe Work	5/31/1997	20	\$520.00
DDU16 - 009161	DDU010340	Bores	5/31/1997	50	\$1,000.00
DDU16 - 010543	DDU010341	Electric panels, pumps	7/11/1997	20	\$7,453.99
DDU16 - 010545-010546	DDU010343-034	waterline valve caps	10/17/1997	50	\$1,021.88
DDU16 - 010550-010551	DDU010348-349	sand filters	2/27/1998	20	\$2,985.23
DDU16 - 009162-009171	DDU010350-359	Water Treatment Plant Expansion, Update RO	3/9/1998	20	\$75,767.68
DDU16 - 010562-010567	DDU010360-365	engineering	3/15/1998	5	\$1,388.00
DDU16 - 010568	DDU010366	engineering	5/14/1998	5	\$488.75
DDU16 - 010574-010580	DDU010372-378	pump repair	10/21/1998	10	\$7,365.02
DDU16 - 010581-010583	DDU010379-381	pump repair	10/30/1998	10	\$1,472.20
DDU16 - 010584-010588	DDU010382-386	engineering	11/12/1998	5	\$2,175.00
DDU16 - 010590-010592	DDU010388-390	engineering	1/20/1999	5	\$3,411.90
DDU16 - 010593-010594	DDU010391-392	PVC Pipe	5/25/1999	50	\$740.43
DDU16 - 010595-010597	DDU010393-395	pipe	5/25/1999	50	\$9,219.64
DDU16 - 010599-010600	DDU010397-398	sand for lines	6/7/1999	50	\$750.00
DDU16 - 010601-010603	DDU010399-401	rock saw	6/18/1999	10	\$2,250.00
DDU16-009128-DDU16-009132	DDU16-009128-DDU16-009132	pipe installation	7/1/1999	50	\$3,562.50
DDU16-009136-DDU16-009138	DDU16-009136-DDU16-009138	Road Crossing	2/2/2000	50	\$742.50
DDU16 - 010613-010622	DDU010411-420	pipe, valves	5/10/2000	50	\$964.65
DDU16 - 010623-010625	DDU010421-423	Water Line	6/2/2000	50	\$5,217.00
DDU16 - 010627-010630	DDU010425-428	RO skid / heater element	2/6/2001	10	\$1,482.39
DDU16 - 010631-010639	DDU010429-437	PROGWAT MEDIA REPLACEMENT	3/8/2001	10	\$2,496.63
DDU16 - 010631-010639	DDU010429-437	PROGWAT MEMBRANES	3/8/2001	10	\$11,691.00
DDU16-009172-DDU16-009205	DDU16-009172-DDU16-009205	RO unit and upgrade	6/18/2001	20	\$80,710.00
DDU16 - 010657-010668	DDU010455-466	RO electrical	6/26/2001	20	\$607.36

Double Diamond Utilities Co  
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DDU16 - 010669-010671	DDU010467-469	PROGWAT PUMP MOTOR	7/20/2001	10	\$566.50
DDU16 - 010672	DDU010470	ACSALES Transformer for Lake pumps	8/8/2001	20	\$1,212.40
DDU16 - 010675-010680	DDU010473-478	filter repair	9/25/2001	10	\$1,051.28
DDU16 - 010691-010694	DDU010489-492	TRIPDPU VOLUTE CASE FOR BERKELEY PUMP	2/1/2002	20	\$1,072.79
DDU16 - 010695-010700	DDU010493-498	intake pump repair	5/1/2002	10	\$12,092.22
DDU16-009226-DDU16-009228	DDU16-009226-DDU16-009228	raw water intake pump	5/10/2002	20	\$28,343.10
DDU16 - 010705-010708	DDU010503-506	intake pump repair	6/6/2002	10	\$8,000.00
DDU16 - 010709-010712	DDU010507-510	intake pump	6/20/2002	20	\$4,751.00
DDU16 - 010714-010716	DDU010512-514	LYNNELE MOTORS FOR BOOSTER PUMPS	7/1/2002	10	\$2,644.55
DDU16 - 010717-010720	DDU010515-518	ROWEELE Water Pump Motor- Backup	7/29/2002	10	\$963.58
DDU16 - 010721-010723	DDU010519-521	TRIPDPU Parts for Berkley Pump	7/29/2002	10	\$1,390.74
DDU16-009230-DDU16-009231	DDU16-009230-DDU16-009231	REXEMIN 120V STARTER, ELEMENTS, CABLETIES	9/9/2002	20	\$402.93
DDU16 - 010724-010729	DDU010522-527	REXEMIN TRANSFORMER	9/10/2002	20	\$405.02
DDU16 - 010730-010732	DDU010528-530	ROWEELE BACKUP PUMP MOTORS-TREATMENT PLANT	11/25/2002	10	\$1,031.51
DDU16 - 010733-010736	DDU010531-534	ROWEELE RO WATER PUMP MOTOR	1/8/2003	10	\$767.11
DDU16 - 010738-010741	DDU010536-539	PROGWAT REPAIR TO RO & SAND FILTERS	2/14/2003	10	\$1,144.88
DDU16 - 010742-010746	DDU010540-544	DEIONIZATION SYS, FILTER, CARTRIDGE	4/28/2003	20	\$3,381.07
DDU16 - 010747-010749	DDU010545-547	PROGWAT SAND FOR SAND FILTERS AT WATER PLANT	5/6/2003	10	\$1,349.07
DDU16 - 010750-010751	DDU010548-549	RONNMAR REBUILD BOOSTER PUMP	6/15/2003	10	\$1,257.00
DDU16 - 010753	DDU010551	SMITPUM RPR#1 BOOSTER PUMP	8/25/2003	10	\$814.13
DDU16 - 010754	DDU010552	SMITPUM RPR#2 BOOSTER PUMP	8/25/2003	10	\$844.43
DDU16 - 010752	DDU010550	PROGWAT CLAMPS.VL.VS.SST HEADER FOR BOOSTER	8/25/2003	10	\$3,053.84
DDU16 - 010755-010758	DDU010553-556	pump electrical repair	8/29/2003	10	\$418.30
DDU16 - 010759-010762	DDU010557-560	SNDBLEST/COAT PRSSR VESSEL	12/11/2003	20	\$4,680.00
DDU16 - 010763-010765	DDU010561-563	MORRISUP WATER PIPE-600	8/23/2004	50	\$2,750.83
DDU16 - 010766-010768	DDU010564-566	BORDWEL TANK REPAIR	10/1/2004	50	\$1,403.27
DDU16 - 010769-010773	DDU010567-571	SUPETAN STORAGE TANK REPAIRS/RUPTURED TNK	5/20/2005	50	\$6,487.17
DDU16 - 010779-010781	DDU010577-579	water line 3", 4"	7/15/2005	50	\$11,589.00
DDU16 - 010785-010788	DDU010583-586	UTILSER TANK RENOVATION-APP #1	8/1/2005	50	\$14,850.00
DDU16 - 010789-010791	DDU010587-589	heavy equipment rental - trencher	8/15/2005	20	\$8,172.86
DDU16 - 010792	DDU010590	United Trencher Rental	9/16/2005	20	\$4,024.00
DDU16 - 010796-010798	DDU010594-596	water line	10/3/2005	50	\$2,572.50
DDU16 - 010799-010801	DDU010597-599	UTILCOM TANK #2 RENOVATION	10/14/2005	50	\$12,750.00
DDU16 - 010805	DDU010603	UNITREN compressor, air pavement breaker	1/2/2006	10	\$1,620.50
DDU16-009147-DDU16-009148	DDU16-009147-DDU16-009148	Backhoe Rental	1/7/2006	20	\$582.17
DDU16 - 010816-010818	DDU010614-616	PROGWAT Pump, Headers	5/29/2006	10	\$2,760.38
DDU16 - 010819-010820	DDU010617-618	PROGWAT New Filter Housing	8/3/2006	10	\$11,057.90
DDU16 - 010821-010823	DDU010619-621	PROGWAT Rebuilt Tonkaflo Pump	8/24/2006	10	\$935.28
DDU16 - 010824-010826	DDU010622-624	PROGWAT New Filter Housing for Reverse Osmosis	10/2/2006	20	\$3,577.66
DDU16 - 010841-010843	DDU010639-641	SMITPUM Motor, Pump and Assembly	2/27/2007	10	\$5,429.91
DDU16-009238-DD U16-009243	DDU16-009238-DD U16-009243	Installation 100,000 gal GST	4/11/2007	50	\$59,055.93

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DDU16 - 010844-010846	DDU010642-644	MORRISUP Tank Fill Lines for Ground Storage	5/9/2007	50	\$1,469.95
DDU16 - 010847-010851	DDU010645-649	J&JOILF Wiring	5/29/2007	20	\$5,463.50
DDU16 - 010852	DDU010650	MORRISUP Meter for Product Water	6/12/2007	20	\$4,535.68
DDU16 - 010853-010857	DDU010651-655	C&CCONC Slab for New Storage Tanks	6/13/2007	50	\$4,620.00
DDU16-009206-DDU16-009208	DDU16-009206-DDU16-009208	LAYNCHR Hydranautic CPA2 Elements/RO Membranes	6/21/2007	20	\$23,997.40
DDU16 - 010860-010861	DDU010658-659	RUSSTUR Pad Built for Storage Tank	7/11/2007	50	\$2,480.00
DDU16-009209-DDU16-009210	DDU16-009209-DDU16-009210	MORRISUP Raw Water Line	8/28/2007	50	\$8,581.95
DDU16 - 010869-010871	DDU010667-669	WALLELE Electrical Work on Flow Meters	9/5/2007	20	\$1,790.43
DDU16 - 010872-010874	DDU010670-672	USABLU Chemical Feed Pump	9/10/2007	5	\$394.48
DDU16-009220-DDU16-009221	DDU16-009220-DDU16-009221	Piping GST	9/19/2007	50	\$9,322.62
DDU16 - 010875-010877	DDU010673-675	USABLU Pressure Logger, Software, Gauge to Hose A	10/1/2007	7	\$659.01
DDU16 - 010878-010884	DDU010676-682	KOKOPEL Raw Water Intake Line	10/3/2007	50	\$6,868.46
DDU16 - 010885-010886	DDU010683-684	MORRISUP Raw Water Line	10/19/2007	50	\$1,082.50
DDU16 - 010887-010889	DDU010685-687	PROGWAT Rebuilt Pumps for Back Ups	11/26/2007	10	\$3,720.69
DDU16 - 010890-01092	DDU010688-690	UNITEQU Trencher	12/17/2007	20	\$1,368.14
DDU16 - 010893-010895	DDU010691-693	Trencher	12/31/2007	20	\$1,894.88
DDU16-009139-DDU16-009140	DDU16-009139-DDU16-009140	Backhoe Rental	2/22/2008	20	\$378.48
DDU16-009141-DDU16-009142	DDU16-009141-DDU16-009142	trencher rental	4/28/2008	20	\$2,409.66
DDU16-009143-DDU16-009144	DDU16-009143-DDU16-009144	Turbine Master Meter	5/14/2008	10	\$427.47
DDU16-009145-DDU16-009146	DDU16-009145-DDU16-009146	trencher rental	5/16/2008	20	\$1,692.07
DDU16-009149-DDU16-009150	DDU16-009149-DDU16-009150	Bobcat Rental	12/5/2008	20	\$2,074.52
DDU008564	DDU008564	Line work. tie into lake pumps	10/22/2009	20	\$1,200.00
DDU008569-70	DDU008569-70	TC FILL PIPE	12/1/2009	10	\$761.18
DDU008629-30	DDU008629-30	TC VALVES FOR SAND FILTER AIR LINES	12/1/2009	10	\$775.40
DDU008921-922	DDU008921-922	TC SET BASIN FOR ELECTRICAL GUTTER	12/1/2009	10	\$780.00
DDU008619-20	DDU008619-20	TC UNBOLTED FLANGES ON PIPING AT WATER PLANT	12/1/2009	10	\$810.00
DDU008586	DDU008586	TC LAKE PUMPS	12/1/2009	10	\$842.14
DDU008566-8568	DDU008566-8568	TC REPLACE CONCRETE AT MARINA	12/1/2009	10	\$896.40
DDU008617-618 & DDU008623	DDU008617-618 & DDU008623	TC CHANGED FLOATS, TIED IN BOOSTER PUMP	12/1/2009	10	\$1,012.50
DDU008582-83	DDU008582-83	TC 2" PUMP AND 1" PUMP	12/1/2009	10	\$1,017.55
DDU008640-41	DDU008640-41	TC BOOSTER PUMPS FOR WATER PLANT	12/1/2009	10	\$1,061.54
DDU008571-72	DDU008571-72	TC REINFORCED WATER LINES	12/1/2009	10	\$1,282.50
DDU008576-77 & DDU008621	DDU008576-77 & DDU008621	TC RAN 4" PIPING CHANGED OUT PUMP	12/1/2009	10	\$1,282.50
DDU008635-36	DDU008635-36	TC HEATER CONNECTIONS	12/1/2009	10	\$1,391.49
DDU008633-34	DDU008633-34	TC PUMP AND FEED TUBES	12/1/2009	10	\$1,397.99
DDU008621-22	DDU008621-22	TC WELDED 4" PLOY TIE	12/1/2009	10	\$1,512.00
DDU008617-618	DDU008617-618	TC TAPPING SLEEVE, SWING CK VALVE	12/1/2009	10	\$1,529.15
DDU008563-65	DDU008563-65	TC POLY TIE IN LAKE PUMPS	12/1/2009	10	\$2,400.00
DDU008589	DDU008589	TC POLY LINE TIE INTO LAKE PUMPS	12/1/2009	10	\$2,646.71
DDU008642	DDU008642	TC HEATING UNIT INSTALLATION	12/1/2009	10	\$2,764.83
DDU008584	DDU008584	TC LAKE PUMPS	12/1/2009	10	\$3,847.07

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DDU008625-27	DDU008625-27	TC VALVES WITH ACTUATOR	12/1/2009	10	\$3,884.63
DDU008644-45	DDU008644-45	TC MEMBRANES	12/1/2009	10	\$4,050.00
DDU008631-32	DDU008631-32	TC PUMP	12/1/2009	10	\$4,138.86
DDU008578-580	DDU008578-580	TC REWIRED TRANSFORMER AT LAKE PUMP	12/1/2009	10	\$5,239.26
DDU008919	DDU008919	TC FILL DIRT AND TRACTOR WORK	12/1/2009	10	\$5,340.00
DDU008638-39	DDU008638-39	TC FEED PRESS CONTROL AT WATER PLANT	12/1/2009	10	\$6,248.59
DDU008592-93	DDU008592-93	TC UPGRADE 2 NEW 20HP LAKE PUMPS	12/1/2009	10	\$13,971.66
DDU008573-74	DDU008573-74	TC INSTALL WATER LINE 6"	12/1/2009	10	\$18,343.80
DDU008596-8615	DDU008596-8615	Water Plant Electrical Strike Deductible for insurance	12/31/2009	20	\$10,000.00
DDU008658-59	DDU008658-59	500 GALLON FLAT BOTTOM TANK	1/1/2010	10	\$1,196.42
DDU008673-8674	DDU008673-8674	Stainless Steel Headers	1/14/2014	20	\$4,487.00
DDU008661-62	DDU008661-62	MANIFOLD	2/1/2010	10	\$1,989.33
DDU008663 or DDU008675	DDU008663 or DDU008675	WATER PLANT PHONE SYSTEM-TC	3/1/2010	10	\$831.31
DDU008677-78	DDU008677-78	FEED TANK VALVE	3/1/2010	10	\$1,569.10
DDU008663 or DDU008675	DDU008663 or DDU008675	BOSTER PUMPS & RO SYSTEM-TC	3/1/2010	10	\$1,892.29
DDU008665-667	DDU008665-667	WATER PLANT RO SYSTEM-TC	3/1/2010	10	\$3,509.60
DDU008680-682	DDU008680-682	PUMP G, IMPELLER TRIM	4/1/2010	10	\$2,733.52
DDU008689-691	DDU008689-691	WIRING, WATER EYE AND INTERNET-TC	5/1/2010	10	\$826.44
DDU008686-688	DDU008686-688	WATER PLANT STORAGE ROOM LIGHTS-TC	5/1/2010	10	\$1,407.56
DDU008683-685	DDU008683-685	TC-UPGRADE SYSTEM	5/1/2010	10	\$1,560.11
DDU008692-696	DDU008692-696	WATER PLANT BOOSTER PUMPS-TC	5/1/2010	10	\$9,956.14
DDU008700-702	DDU008700-702	FILTRATE TANK FLOAT REPLACEMENT	6/1/2010	10	\$254.08
DDU008706-708	DDU008706-708	WATER PLANT	6/1/2010	10	\$372.16
DDU008697-699	DDU008697-699	CALLIBRATION OF FLOW METERS-TC	6/1/2010	10	\$549.63
DDU008703-705	DDU008703-705	ACID INJECT PUMP/CHLORINE PUMP/TUBING-TC	6/1/2010	10	\$2,341.64
DDU008709-710	DDU008709-710	INSTALLATION OF NEW ELECTRIC VALVE	7/1/2010	10	\$368.94
DDU008668-671	DDU008668-671	ALLEN BRADLEY 3P480VAC DRIVE	7/1/2010	10	\$4,376.28
DDU008724-726	DDU008724-726	SENSORS	8/1/2010	10	\$212.22
DDU008751-753	DDU008751-753	BUSHINGS, UNION BALL, CHECK VALVE	10/1/2010	10	\$281.08
DDU008754	DDU008754	26 Gallon Air Compressor	1/1/2011	10	\$238.65
DDU008793-795	DDU008793-795	Calibration of Flow meters	1/1/2011	10	\$512.50
DDU008796-798	DDU008796-798	Membranes, End Caps	2/1/2011	10	\$21,263.60
DDU008812-814	DDU008812-814	Electrical Actuator	3/1/2011	10	\$393.21
DDU008809-811	DDU008809-811	Electric Over Air Valves	3/1/2011	10	\$485.64
DDU008815-817	DDU008815-817	Install Man Breaker Booster Pane	3/1/2011	10	\$593.30
DDU008806-808	DDU008806-808	Flowmeter	3/1/2011	10	\$1,623.45
DDU008803-805	DDU008803-805	Membranes	3/1/2011	10	\$4,215.00
DDU008799-802	DDU008799-802	Adapters, Seals, Head Assembly	3/1/2011	10	\$7,536.37
DDU008821-823	DDU008821-823	Elect Valve Actuator Fill Tank	4/1/2011	10	\$690.64
DDU008836-840	DDU008836-840	Reducer, Gland Pack	5/1/2011	10	\$216.49
DDU008836-840	DDU008836-840	PVC Pipe, Gland Pack	5/1/2011	10	\$424.46



**Double Diamond Utilities Co  
The Cliffs (Water)**

New, As needed	Old Bates Number					
DDU008824-826	DDU008824-826	Work on Ater Analyzer		5/1/2011	10	\$1,386.81
DDU008827-829	DDU008827-829	Ejector Pump		5/1/2011	10	\$1,612.93
DDU008830-832	DDU008830-832	Volute, Wear Ring, O-Ring		5/1/2011	10	\$1,688.08
DDU008833-835	DDU008833-835	Goulds Pump, Pump Floats Switch		5/1/2011	10	\$1,757.16
DDU008841-843	DDU008841-843	PLC's & HMI		5/1/2011	10	\$2,000.00
DDU008789-790	DDU008789-790	TC Repair Lake Pump		5/31/2011	10	\$871.70
DDU008846-848	DDU008846-848	Checkvalves		6/1/2011	10	\$386.32
DDU008856-859	DDU008856-859	Fabricate RO# 1, Header		6/1/2011	10	\$920.83
DDU008860-863	DDU008860-863	Rotating Assembly		6/1/2011	10	\$4,713.21
DDU008844	DDU008844	Submittal of US Protocol to TCEQ		6/1/2011	10	\$6,210.00
DDU00849-851	DDU00849-851	Media, Vitec 30000 Antiscalant		6/1/2011	10	\$7,280.93
DDU008852-855	DDU008852-855	Membranes		6/1/2011	10	\$18,626.83
DDU008864-865	DDU008864-865	Membrane System		8/1/2011	10	\$1,545.50
DDU008872-874	DDU008872-874	Samples		9/1/2011	10	\$480.00
DDU008875	DDU008875	TC Watereye Subscription-		11/1/2011	10	\$3,768.47
DDU008892-895	DDU008892-895	Codeline Pressure Vessels TC		12/1/2011	10	\$913.23
DDU008896-898	DDU008896-898	Turbidimeter Kit TC		12/1/2011	10	\$956.58
DDU008908-910	DDU008908-910	Meter, Pipe Gaskets TC		12/1/2011	5	\$992.05
DDU008903-906	DDU008903-906	Case, Wearing Ring TC		12/1/2011	10	\$1,382.00
DDU008881-884	DDU008881-884	Sandfilter Media Change TC		12/1/2011	10	\$2,120.58
DDU008899-902	DDU008899-902	Turbidity Calibration Contract TC		12/1/2011	10	\$2,721.42
DDU008888-891	DDU008888-891	Snap rings, Thermometer TC		12/1/2011	10	\$2,908.43
DDU008885-887	DDU008885-887	Chemical Injection Pumps TC		12/1/2011	10	\$3,045.19
DDU008945-947	DDU008945-947	Fire Hydrant @ Bay Hill Ct. TC		2/1/2012	10	\$1,194.73
DDU008924-926	DDU008924-926	HYDRANT, STEM, VALVE, FITTINGS		2/1/2012	10	\$2,618.85
DDU008931-933	DDU008931-933	RO 3 & 4 VFD Replacement		4/1/2012	10	\$1,731.35
DDU008928-930	DDU008928-930	RO 3 & 4 Power Flex 400 Line Reactor		4/1/2012	10	\$5,434.14
DDU008935-937	DDU008935-937	WATEREYE SUG. JAN-JUN 2012 TC		5/1/2012	10	\$2,190.10
DDU008938-940	DDU008938-940	REPLACEMENT OF FOULED MEDIA IN SAND FILTERS TC		5/1/2012	10	\$8,065.71
DDU16-009634-DDU16-009638	DDU16-009634-DDU16-009638	WB REPLACE PUMP, MOTOR AND CABLE		5/31/2012	20	\$29,973.34
DDU008941-943	DDU008941-943	Micron Filters, Anti Sealant TC		7/1/2012	10	\$6,274.32
DDU16-009615-DDU16-009621	DDU16-009615-DDU16-009621	Install new pipe 6" 60hp Submonitor/Start up - Well #1 WB		11/30/2012	50	\$17,817.55
DDU008981-83 & DDU008977-80	DDU008981-83 & DDU008977-80	membranes		9/1/2013	10	\$3,844.96
DDU008972-80	DDU008972-80	Membranes		9/1/2013	10	\$3,845.29
DDU008972-80	DDU008972-80	Powerflex 400 to repair VFD		9/1/2013	10	\$4,728.36
DDU008967-70	DDU008967-70	Barge and crew for lake pump repair		9/1/2013	10	\$4,800.00
DDU008963-65	DDU008963-65	Replace #4 lake pump		9/1/2013	10	\$6,057.21
DDU16-009601-DDU16-009602	DDU16-009601-DDU16-009602	2014 Ford F150 #6893		5/14/2015	5	\$29,952.72
DDU008994-8998	DDU008994-8998	Pump & 20HP Motor		12/1/2015	10	\$12,669.40
DDU16-009622-DDU16-009632	DDU16-009622-DDU16-009632	Pump Well #3, Pump Replacement, 60HP Hitachi Motor		12/31/2015	10	\$58,281.66



Double Diamond Utilities Co  
The Chiffs (Sewer)  
New, As needed

Old Bates Number	Description	2/26/1996	20	\$	9,697.50
DDU16 - 010463	trencher rental	2/26/1996	20	\$	9,697.50
DDU16 - 010465	engineering master plan	6/30/1996	5	\$	420.50
DDU16 - 010468	vermeer heavy equipment rental	1/6/1997	20	\$	9,697.50
DDU16 - 010476-010479	heavy equipment	1/22/1997	20	\$	1,557.50
DDU16 - 010473	PVC Pipe 6, 4, 3, 2"	1/22/1997	50	\$	4,147.87
DDU16-009125-DDU16-009127	12,940 feet PVC Pipe	1/30/1997	50	\$	8,087.50
DDU16 - 010485	sewer line	2/4/1997	50	\$	16,873.00
DDU16 - 010489-010490	4" Gate Valve Sewer	2/7/1997	50	\$	191.79
DDU16 - 010498	bobtail heavy equipment rental	3/19/1997	20	\$	4,265.00
DDU16 - 010495-010497	shows pvc phase X	3/19/1997	50	\$	12,142.50
DDU16 - 010513	Equipment Rental, Utility Installation	3/25/1997	20	\$	4,170.00
DDU16 - 010516-010518	Pipe	4/3/1997	50	\$	200.00
DDU16-009134-DDU16-009135	Backhoe work	5/31/1997	20	\$	520.00
DDU16 - 010539-010540	shows heavy equipment	5/31/1997	20	\$	1,040.00
DDU16 - 010542	sewer bore	5/31/1997	50	\$	1,500.00
DDU16 - 010570-010573	HACH unit	6/24/1998	5	\$	410.52
DDU16 - 010599-010600	sand for lines	6/7/1999	50	\$	750.00
DDU16 - 010601-010603	rock saw	6/18/1999	20	\$	2,250.00
DDU16-009128-DDU16-009133	pipe installation	7/1/1999	50	\$	3,562.50
DDU16-009136-DDU16-009138	Road Crossing	2/2/2000	50	\$	742.50
DDU16 - 010623-010625	sewer line	6/2/2000	50	\$	5,042.00
DDU16 - 010685	TRIPDPU Simplex lift station	6/4/2001	20	\$	6,440.88
DDU16 - 010669-010671	PROGWAT PUMP MOTOER	7/20/2001	20	\$	566.50
DDU16 - 010681-010683	USFILGA Blowers, 5hp Motors	10/29/2001	20	\$	3,461.56
DDU16 - 010724-010729	REXEMIN 120V STARTER, ELEMENTS, CABLETIES	9/9/2002	10	\$	402.93
DDU16 - 010724-010729	REXEMIN TRANSFORMER	9/10/2002	10	\$	405.02
DDU16 - 010774-010776	RONNMAR SEWER TNK RFRBSH-200K TNK	11/24/2003	10	\$	1,500.00
DDU16 - 010783	KOPFKEY SEWER TANK LID	5/30/2005	10	\$	931.75
DDU16 - 010796-010798	sewer line	10/3/2005	50	\$	2,572.50
DDU16 - 010806-010809	blowers at wwtp	3/14/2006	10	\$	1,197.81
DDU16 - 010803-010805	USABLU Blower for Sewer Plant	5/29/2006	10	\$	1,717.73
DDU16 - 010813-010815	NORMPLU Sewer Line Repair Lot #90	8/1/2006	50	\$	1,295.00
DDU16 - 010821-010823	PROGWAT Rebuilt Tonkalfo Pump	8/24/2006	10	\$	935.28
DDU16 - 010828-010831	MCCLMECH Air Drop Pipes	1/26/2007	20	\$	1,280.00
DDU16 - 010839	USABLU Core Sample, Pump	2/7/2007	20	\$	1,959.96
DDU16 - 010835-010838	USABLU Portable Sampler	2/8/2007	10	\$	1,514.52
DDU16 - 010832-010834	MCCMECH Installed Walkway and Hand Rails	2/12/2007	20	\$	3,659.00
DDU16 - 010869-010871	WALLELE Electrical Work on Flow Meters	9/5/2007	10	\$	1,790.43
DDU16 - 010872-010874	USABLU Chemical Feed Pump	9/10/2007	20	\$	394.48
DDU16 - 010875-010877	USABLU Pressure Logger, Software, Gauge to Hose A	10/1/2007	10	\$	659.01
DDU16 - 010890-010892	UNITEQU Trencher	12/17/2007	20	\$	1,368.14

Double Diamond Utilities Co  
The Cliffs (Sewer)  
New, As needed

Old Bates Number

DDU16 - 010893-010895	DDU010691-693	Trencher	12/31/2007	20	\$ 1,894.88
DDU16 - 010896	DDU010694	RSCEQUI Backhoe Rental (1/14 - 2/11)	2/4/2008	20	\$ 582.17
DDU16-009139-DDU16-009140	DDU16-009139-DDU16-009140	Backhoe Rental	2/25/2008	20	\$ 378.48
DDU16 - 010906	DDU010704	Trencher	4/28/2008	20	\$ 2,409.66
DDU16 - 010908-010910	DDU010706-708	Bobcat Rental	5/12/2008	20	\$ 2,074.52
DDU16-009143-DDU16-009144	DDU16-009143-DDU16-009144	Turban Master MI	5/14/2008	10	\$ 427.47
DDU16-009145-DDU16-009146	DDU16-009145-DDU16-009146	Trencher	5/16/2008	20	\$ 1,692.07
DDU16-009147-DDU16-009148	DDU16-009147-DDU16-009148	RSCEQUI Backhoe Rental (12/17-1/14)	7/1/2008	20	\$ 582.17
DDU16-009149-DDU16-009150	DDU16-009149-DDU16-009150	Bobcat Rental	12/5/2008	20	\$ 2,074.52
DDU008656	DDU008656	Lift Station Electrical	4/23/2009	20	\$ 2,032.29
DDU008647-48	DDU008647-48	TC EXTENSION RISERS, FIBERGLASS EXTENSION RISERS	12/1/2009	10	\$ 1,750.81
DDU16-009141-DDU16-009142	DDU16-009141-DDU16-009142, DDU008652-654	TC REPAIR TO SEWER PLANT BLOWER MOTOR	12/1/2009	10	\$ 2,409.64
DDU008649-50	DDU008649-50	TC PANELS	12/1/2009	10	\$ 2,635.94
DDU008783-84	DDU008783-84	REPLACING WIRING	1/1/2010	10	\$ 10,593.83
DDU008762-64	DDU008762-64	3 PHASE PUMP PANEL-TC	4/1/2010	10	\$ 1,666.84
DDU008765-768	DDU008765-768	CONTROL BOX AND INSTALLATION-TC	4/1/2010	10	\$ 2,927.15
DDU008769-770	DDU008769-770	GP SPYGLASS FOR POOL #2 TC	4/1/2010	10	\$ 4,286.30
DDU008771-72	DDU008771-72	GP FOR LIFT STATION TC	4/1/2010	10	\$ 4,369.26
DDU008773-775	DDU008773-775	WORK ON SEWER LIFT STATION-TC	5/1/2010	10	\$ 1,284.28
DDU008776-778	DDU008776-778	(2) 30' FLOAT SWITCHES AT LIFT STATION	8/1/2010	10	\$ 1,044.94
DDU008785-787	DDU008785-787	ROOTS BLOWER, REPLACEMENT	11/1/2010	10	\$ 1,635.37
DDU008779-781	DDU008779-781	GRINDER PUMP-TC	11/1/2010	10	\$ 3,052.37
DDU008915-917	DDU008915-917	Check Valves TC	12/1/2011	10	\$ 1,243.86
DDU008912-914	DDU008912-914	2" Sewage air Valves TC	12/1/2011	10	\$ 2,990.84
DDU008958-961	DDU008958-961	REDUCERS, MOTOR-TC	3/1/2012	10	\$ 2,400.00
DDU16-009125-DDU16-009127	DDU16-009125-DDU16-009127	Gunder Pump-Float Marina Lift Station TC	3/1/2012	10	\$ 3,383.17
DDU008949-951	DDU008949-951	LIFT STATION MARINA/CLIFFS DRIVE	3/1/2012	10	\$ 3,434.40
DDU008952-8956	DDU008952-8956	E-One Pump Package	12/1/2012	7	\$ 8,314.13
DDU008987-8990	DDU008987-8990	Secondary clarifier weir	7/1/2014	10	\$ 6,285.92
DDU008996-8998	DDU008996-8998	Pump at Sewer Plant	6/26/2015	10	\$ 5,317.80
DDU008994-8995	DDU008994-8995	Grundfos 20HP Pump	6/29/2015	10	\$ 7,351.60
DDU16 - 010993	Documented	AB1086 TR 2-1 W J Wesley Wastewater Plant	Land	n/a	\$ 17,920.00
					\$ 231,767.36

## **Errata WP#2**

**Trended Utility Plant in Service data from Dr. Harkins**

12/31/2007

Date of Reference

	Trended Assets		Current Cost	Current Cost	Current Cost	Service Life	Trended Annual Depreciation	Trended Accumulated Depreciation	Trended Net Plant *
Treatment	1/1/1991	Well No. 1	\$ 100,000.00	\$ 100,000.00	\$ 100,000.00	n 20	2609	\$44,375	\$ 7,806
Treatment	1/1/1996	Well No. 2	\$ 125,000.00	\$ 125,000.00	\$ 125,000.00	n 20	3356	\$40,287	\$ 26,827
Storage Tank	1/1/1991	58,000 gallon gst, field erect with base	\$ 60,000.00	\$ 60,000.00	\$ 60,000.00	n 50	420	\$7,152	\$ 13,873
		Pipe 2" - 49,078 feet * 12.38	\$ 607,585.64						
		Pipe 4" - 214,561 ft *13.74	\$ 2,948,068.14						
		Pipe 6" - 82,263 ft *15.41	\$ -1,267,672.83						
Line	1/1/1996	Total Pipe Installed	\$ 4,823,326.61	\$ 4,823,326.61	\$ 4,823,326.61	n 50	43976	\$527,957	\$ 1,670,858

\* Match with columns below

White Bluff Water

<b>Pipe Costs Invoiced</b>	
\$ 500.00	\$ 9,620.00
\$ 9,090.00	\$ 2,651.55
\$ 1,500.00	\$ 15,400.00
\$ 1,000.00	\$ 178.78
\$ 10,635.00	\$ 358.58
\$ 5,105.00	\$ 51.95
\$ 3,795.00	\$ 13,117.50
\$ 2,000.00	\$ 195.20
\$ 3,280.96	1457.5
\$ 4,510.00	\$ 201.49
\$ 4,230.00	\$ 56.61
\$ 1,500.00	\$ 7,293.00
\$ 7,551.52	\$ 63.64
\$ 274.49	\$ 3,549.00
\$ 6,939.91	\$ 5,674.50
\$ 4,817.34	\$ 2,418.00
\$ 1,034.21	\$ 1,930.50
\$ 14,210.00	\$ 232.50
\$ 7,475.00	\$ 2,409.28
\$ 500.00	\$ 565.00
\$ 518.29	\$ 518.93
\$ 738.27	\$ 146.41
\$ 318.26	\$ 1,500.00
\$ 1,686.54	\$ 281.98
\$ 636.51	\$ 4,584.00
\$ 331.66	\$ 2,919.00
\$ 175.20	\$ 255.00
\$ 2,705.00	\$ 247.77
\$ 1,000.00	\$ 1,962.45
\$ 4,875.00	\$ 844.84
\$ 1,277.16	\$ 2,024.60
\$ 375.09	\$ 149.97
\$ 1,021.50	\$ 1,467.48
\$ 3,690.00	\$ <b>206,485.00</b>
\$ 188.68	
\$ 9,801.82	
\$ 2,135.06	
\$ 621.31	
\$ 114.25	

	* Current HW Index	Install HW Index	HW Line No.	Invoiced	Trended Original Cost
Well No. 1	596	311	17		\$ 52,181.21
Well No. 2	596	320	17		\$ 67,114.09
58,000 gallon gst, field erect with base	722	253	23		\$ 21,024.93
Pipe 2" - 49,078 feet * 12.38					
Pipe 4" - 214,561 ft *13.74					
Pipe 6" - 82,263 ft *15.41					
Total Pipe Installed	379	189	38	\$ 206,485.00	\$ 2,198,815.08

12/31/2007

Trended Assets	Current Cost	Used and Useful Original Cost	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant	Current HW Index	Install HW Index	HW Line No.	Tap fees/Invoiced	Trended Cost
1/1/1996 grinder station receiving tank and pump (520 total), \$2,766 each	1 \$ 1,438,320.00	\$1,438,320.00	n 20	\$ 3,912	\$47,087	\$ 31,356	596	338	17	\$ 737,248.32	\$ 78,443.22
1/1/1996 Tap fees trended (\$2,500*520)	1 \$ 1,300,000.00	\$ 1,300,000.00	n 20				596	338	17	\$ 737,248.32	
1/1/1996 Pipe 2" - 192347 feet * 12.38	\$ 2,384,255.86										
1/1/1996 Pipe 4" - 102815ft * 13.74	\$ 1,412,678.10										
1/1/1996 Total Pipe Installed	1 \$ 3,793,933.96	\$ 3,793,933.96	n 50	\$ 3,563.11	\$390,933.11	\$ 1,237,409.64	379	189	38	\$ 263,556.40	\$ 1,628,405

Pipe Cost Invoiced	Annual Depreciation	Accumulated Depreciation	Net Plant	Current HW Index	Install HW Index	HW Line No.	Tap fees/Invoiced	Trended Cost
\$ 1,686.54	\$ 317.34	\$ 3,549.00	\$ 3,549.00	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 9,090.00	\$ 331.66	\$ 2,183.75	\$ 2,183.75	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 10,635.00	\$ 806.40	\$ 2,187.30	\$ 2,187.30	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 3,795.00	\$ 175.20	\$ 675.48	\$ 675.48	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 5,105.00	\$ 2,705.00	\$ 114.25	\$ 2,409.28	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 2,000.00	\$ 1,000.00	\$ 9,620.00	\$ 56.61	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 3,280.96	\$ 4,875.00	\$ 2,651.55	\$ 565.00	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 4,510.00	\$ 1,949.50	\$ 315.98	\$ 1,930.50	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 4,230.00	\$ 375.09	\$ 15,400.00	\$ 1,500.00	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 7,551.52	\$ 415.24	\$ 588.45	\$ 4,584.00	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 460.36	\$ 145.94	\$ 178.78	\$ 2,919.00	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 1,034.21	\$ 1,200.00	\$ 169.82	\$ 255.00	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 4,817.34	\$ 727.44	\$ 8,025.66	\$ 8,624.33	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 6,939.91	\$ 159.74	\$ 358.58	\$ 24,850.79	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 500.00	\$ 730.69	\$ 7,077.10	\$ 1,962.45	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 14,210.00	\$ 908.05	\$ 51.95	\$ 1,246.01	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 7,475.00	\$ 184.77	\$ 13,117.50	\$ 149.97	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 500.00	\$ 545.00	\$ 195.20	\$ 3,823.75	596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 518.29	\$ 3,690.00	\$ 201.49		596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 738.27	\$ 9,801.82	\$ 1,457.50		596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 318.26	\$ 621.31	\$ 56.61		596	338	17	\$ 737,248.32	\$ 78,443.22
	\$ 2,135.06	\$ 7,293.00		596	338	17	\$ 737,248.32	\$ 78,443.22
\$ 636.51	\$ 989.75	\$ 63.64		596	338	17	\$ 737,248.32	\$ 78,443.22
			\$ 263,556.40	596	338	17	\$ 737,248.32	\$ 78,443.22



Cliffs Water

Cliffs Water

Double Diamond Utilities

Date of Reference 12/31/2007

Trended Assets	Current Cost	Used and Useful Original Cost	Service Life	Trended Accumulated Depreciation	Trended Net
1/1/1985 75,000 gallon gst, field erect with pad	\$ 65,000.00	\$ 65,000.00	50	\$ 292.27	\$ 9,271.82
1/1/1985 75,000 gallon gst, field erect with pad	\$ 65,000.00	\$ 65,000.00	50	\$ 337.77	\$ 9,271.82
1/1/1985 Pipe 2" - 9,725 feet * 12.38	\$ 120,395.50				
1/1/1985 Pipe 3" - 2,774 ft * 12.77	\$ 35,423.98				
1/1/1985 Pipe 4" - 50,207 ft * 13.74	\$ 689,844.18				
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				
<b>1/1/1985 Total Pipe Installed</b>	<b>\$ 1,810,758.37</b>	<b>\$ 1,810,758.37</b>	<b>50</b>	<b>\$ 1,258,703.28</b>	<b>\$ 303,240.53</b>

\* Align for indices and calculations

Current HW Index	Install HW Index	HW Line No.	Invoiced	Trended Orig. Cost-Invoiced
722	184	23		\$ 16,565
722	184	23		\$ 16,565
379	146	38	\$ 135,763.53	\$ 567,785

Pipe Cost Invoiced	Trended Net
\$ 9,697.50	\$ 5,217.00
\$ 9,697.50	\$ 2,750.83
\$ 4,148.00	\$ 11,589.00
\$ 1,557.50	\$ 8,172.86
\$ 535.78	\$ 4,024.00
\$ 6,496.88	\$ 1,368.14
\$ 362.27	\$ 1,894.88
\$ 286.43	\$ 2,572.50
\$ 4,265.00	
\$ 12,142.50	
\$ 4,170.00	
\$ 200.00	
\$ 9,739.63	
\$ 1,000.00	
\$ 1,021.88	
\$ 16,873.74	
\$ 9,219.64	
\$ 740.43	
\$ 3,562.50	
\$ 742.50	
\$ 750.00	
\$ 964.65	
	\$ 135,763.53

12/31/2007

Trended Assets	Current Cost	Used and Useful Original Cost	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant	Current HW Index	Install HW Index	HW Line No	Tap fee/Invoiced	Trended Cost - Invoiced/Tap Fees
1/1/1985	\$ 140,000.00	\$ 140,000.00	n	\$ 74.00	\$ 39,577.65	\$ 45,537	531	327	16		\$ 86,214.69
	\$ 427,110.00										
	\$ 369,857.51										
	\$ 703,446.78										
	\$ 33,008.22										
	\$ 7,946.12										
	\$ 58,115.61										
1/1/1996	\$ 1,599,484.24	\$ 1,599,484.24	n	\$ 34,074.47	\$ 188,970.78	\$ 534,753.64	379	189	38	\$ 93,908.61	\$ 703,723
	\$ 564,264.00	\$ 564,264.00	n	1539	\$ 18,472.76	\$ 12,301	596	338	17	\$ 289,228.19	\$ 30,773.88
1/1/1996	\$ 510,000.00	\$ 510,000.00	n	20			596	338	17	\$ 289,228.19	
1/1/1996	\$ 9,306.00	\$ 9,306.00	n	20	\$ 287	\$ 3,440.06	531	327	16		\$ 5,730.81
1/1/1996	\$ 5,645.00	\$ 5,645.00	n	20	\$ 274	\$ 2,086.73	531	327	16		\$ 3,476.30
1/1/1996	\$ 5,645.00	\$ 5,645.00	n	20	\$ 274	\$ 2,086.73	531	327	16		\$ 3,476.30
1/1/1996	\$ 5,645.00	\$ 5,645.00	n	20	\$ 274	\$ 2,086.73	531	327	16		\$ 3,476.30
1/1/1996	\$ 9,524.00	\$ 9,524.00	n	20	\$ 293	\$ 3,530.64	531	327	16		\$ 5,865.06
1/1/1996	\$ 5,645.00	\$ 5,645.00	n	20	\$ 274	\$ 2,086.73	531	327	16		\$ 3,476.30

\$ 1,368.14
\$ 1,894.88
\$ 582.17
\$ 582.17
\$ 378.48
\$ 2,409.66
\$ 2,074.52
\$ 1,692.07
<b>\$ 93,908.61</b>

Pipe Cost Invoiced	
\$ 9,697.50	
\$ 9,697.50	
\$ 1,557.50	
\$ 4,147.87	
\$ 6,496.88	
\$ 16,873.00	
\$ 191.79	
\$ 4,265.00	
\$ 12,142.50	
\$ 4,170.00	
\$ 200.00	
\$ 1,040.00	
\$ 520.00	
\$ 750.00	
\$ 3,562.50	
\$ 5,042.00	
\$ 2,572.50	

## **Errata WP#3**

**Exhibit DDU-25 from SOAH Docket No. 582-09-4288 (TCEQ Docket No. 2009-0505-UCR) entitled “Identification of Parent Company Contributed Assets” for DDU Water Utility Plant in Service**

Double Diamond Utilities Co  
SOAH Docket No 5822-09-4288  
TCEQ Docket No 2009-0505-UCR  
Identification of Parent Company Contributed Assets (The Retreat)

Date of Reference 12/31/2007

Category	Date	Item	Used and Useful	Original Cost	Used and Useful Original Cost	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant
Land	6/23/2001	Well #1	1	25,760.00	25,760.00	n			25,760
Land	6/23/2001	Well #2	1	31,680.00	31,680.00	n			31,680
Land	6/23/2001	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	6	546.00	248
Line	4/19/2002	pipe	1	9,650.23	9,650.23	y	189	5,076.23	4,574
Line	4/19/2002	pipe	1	982.98	982.98	y	20	3,132.00	877
Line	4/26/2002	pipe	1	8,039.55	8,039.55	n	181	8,814.00	7,133
Line	5/8/2002	pipe	1	1,566.16	1,566.16	y	30	3,132.00	1,566
Line	5/13/2002	pipe	1	7,076.09	7,076.09	y	38	3,798.00	3,278
Line	5/14/2002	water valves	1	18,771.13	18,771.13	y	318	18,891.00	11,863
Line	5/21/2002	pipe	1	31,353.31	31,353.31	y	50	6,270.00	25,083
Line	5/24/2002	concrete blocking	1	141.44	141.44	y	3	6,588.00	126
Line	5/30/2002	water and sewer main	1	10,991.78	10,991.78	y	220	5,122.00	9,765
Line	6/13/2002	manholes	1	97.69	97.69	y	2	531.00	8
Engineering	6/18/2002	water and sewer engineering	1	9,600.00	9,600.00	y	5	1920.00	7,680
Line	6/18/2002	manholes	1	7,837.50	7,837.50	y	50	5,662.00	2,175
Line	6/24/2002	pipe	1	4,565.00	4,565.00	y	91	4,800.00	2,235
Line	7/10/2002	manholes	1	2,200.00	2,200.00	y	44	2,400.00	200
Line	7/13/2002	pipe	1	116.15	116.15	y	2	513.00	397
Line	7/16/2002	manholes	1	4,001.25	4,001.25	y	40	4,400.00	399
Line	7/29/2002	pipe	1	4,592.50	4,592.50	y	42	4,800.00	308
Storage Tank	8/7/2002	17,000 gallons	1	15,776.00	15,776.00	y	50	3,155.00	12,621
Line	8/8/2002	pipe	1	5,570.00	5,570.00	y	50	3,000.00	2,570
Line	8/19/2002	storage tank, 100,000 gallons	1	1,457.50	1,457.50	y	29	1,337.00	1,121
Storage Tank	8/23/2002	100,000 gallons	1	50,683.81	50,683.81	n	50	388.00	45,295
Line	8/28/2002	lines	1	10,003.13	10,003.13	y	200	51,069.00	8,934
Engineering	8/31/2002	GCN	1	420.00	420.00	n	44	5,820.00	5,400
Line	9/2/2002	heavy equipment	1	1,147.13	1,147.13	n	57	5,100.00	3,953
Line	9/9/2002	lines	1	7,205.00	7,205.00	y	50	3,600.00	3,605
Structures	9/13/2002	paint well house	1	250.00	250.00	n	20	800.00	550
Line	9/17/2002	lines	1	8,635.00	8,635.00	y	50	7,773.00	862
Line	9/18/2002	lines	1	560.74	560.74	y	50	3,300.00	2,739
Line	9/27/2002	lines	1	30,428.00	30,428.00	y	60	53,200.00	22,778
Line	9/30/2002	lines	1	18,645.00	18,645.00	y	50	31,800.00	13,155
Line	10/8/2002	lines	1	12,897.50	12,897.50	y	50	23,300.00	10,403
Line	10/16/2002	storage	1	13,030.64	13,030.64	y	50	23,300.00	10,269
Line	10/25/2002	lines	1	15,922.50	15,922.50	y	50	15,922.50	0
Line	10/25/2002	lines	1	2,839.02	2,839.02	y	50	5,678.00	2,839
Small Treatment	10/26/2002	insulation	1	111.46	111.46	y	10	558.00	447
Treatment	10/31/2002	well #1	1	173,141.72	173,141.72	n	20	8,657.00	164,485
Line	10/31/2002	pipe	1	226.52	226.52	y	50	521.00	295
Line	11/5/2002	pipe	1	2,585.00	2,585.00	y	50	1,292.00	1,293
Line	11/6/2002	pipe	1	6,951.07	6,951.07	n	50	3,475.00	3,476
Storage Tank	12/25/2002	tank pad	1	7,120.00	7,120.00	n	50	3,560.00	3,560
Line	12/31/2002	pipe and sleeves	1	18,814.88	18,814.88	y	50	9,407.00	9,408
Storage Tank	12/11/2002	tank parts	1	161.63	161.63	n	50	808.00	647
Line	12/12/2002	shelves	1	2,442.00	2,442.00	y	50	2,442.00	0
Line	12/12/2002	fluid trench riser	1	5,735.63	5,735.63	y	30	5,735.63	0
Pump	12/18/2002	booster station	1	4,650.00	4,650.00	n	10	4,650.00	0
Pump	12/18/2002	booster pumps (2)	1	5,328.07	5,328.07	n	10	5,328.07	0
Line	12/19/2002	risers	1	1,708.22	1,708.22	y	50	854.00	854

DDU012738

DDU-25  
DDU16 - 011310

Date of Reference: 12/31/2007

Double Diamond Utilities Co  
SOAH Docket No 582-09-4288  
TCEQ Docket No 2009-0505-UJR  
Identification of Parent Company Contributed Assets (The Retreat)

Category	date	item	Used and Useful	Original Cost	Used and Useful Original Cost	shared	Parent	Utility	Total	Parent	Utility	Total
Line	12/19/2002	power	1	\$ 713.57	\$ 713.57	n	80%	20%	100%	513	128	642
Line	12/23/2002	utilities	1	\$ 3,575.00	\$ 3,575.00	y	80%	20%	100%	2,573	643	3,216
Structures	1/2/2003	pump house	1	\$ 1,589.79	\$ 1,589.79	n	80%	20%	100%	954	239	1,193
Structures	1/6/2003	wellhouse roof	1	\$ 150.00	\$ 150.00	n	80%	20%	100%	90	23	113
Line	1/8/2003	fittings	1	\$ 5,117.45	\$ 5,117.45	y	80%	20%	100%	3,686	922	4,608
Storage Tank	1/8/2003	Erect Water Storage Tank	1	\$ 11,875.00	\$ 11,875.00	n	80%	20%	100%	8,554	2,138	10,692
Treatment	1/15/2003	Concrete for WTP	1	\$ 168.09	\$ 168.09	n	80%	20%	100%	121	30	151
Electrical	1/23/2003	electrical for pump station	1	\$ 15,764.00	\$ 15,764.00	n	80%	20%	100%	9,496	2,374	11,870
Structures	1/27/2003	pump house metal work	1	\$ 130.00	\$ 130.00	n	80%	20%	100%	78	20	98
Storage Tank	1/27/2003	hoisting service to set tank	1	\$ 380.00	\$ 380.00	n	80%	20%	100%	274	69	343
Line	1/28/2003	wrp piping	1	\$ 138.61	\$ 138.61	n	80%	20%	100%	100	15	115
Structures	1/31/2003	paint booster pump house	1	\$ 450.00	\$ 450.00	n	80%	20%	100%	271	18	289
Treatment	2/6/2003	wrp appurtenances	1	\$ 130.50	\$ 130.50	n	80%	20%	100%	79	10	89
Line	2/6/2003	pipe and fittings	1	\$ 5,292.69	\$ 5,292.69	y	80%	20%	100%	3,819	1,5	4,774
Line	2/7/2003	pipe	1	\$ 2,609.26	\$ 2,609.26	y	80%	20%	100%	1,883	71	2,354
Treatment	2/11/2003	flume sand at well	1	\$ 111.80	\$ 111.80	n	80%	20%	100%	68	17	85
Treatment	2/19/2003	flume sand at well	1	\$ 9,174.93	\$ 9,174.93	n	80%	20%	100%	5,554	1,149	6,703
Line	2/24/2003	pipe and fittings	1	\$ 1,555.38	\$ 1,555.38	y	80%	20%	100%	1,124	11	1,404
Line	2/27/2003	pipe and fittings	1	\$ 61.52	\$ 61.52	y	80%	20%	100%	44	11	55
Heavy Equipment	4/11/2003	heavy equipment rental	1	\$ 11,471.25	\$ 11,471.25	y	80%	20%	100%	7,008	1,752	8,760
Fence	4/22/2003	fence for well	1	\$ 3,513.67	\$ 3,513.67	n	80%	20%	100%	2,151	538	2,689
Heavy Equipment	5/29/2003	wrp fence	1	\$ 4,120.00	\$ 4,120.00	n	80%	20%	100%	2,539	635	3,174
Heavy Equipment	6/10/2003	heavy equipment rental	1	\$ 2,867.81	\$ 2,867.81	y	80%	20%	100%	1,771	443	2,214
Meters	6/13/2003	water meter and vaults	1	\$ 3,609.00	\$ 3,609.00	y	80%	20%	100%	2,230	557	2,787
Line	7/20/2003	fittings	1	\$ 345.76	\$ 345.76	y	80%	20%	100%	252	63	315
Line	7/29/2003	pipe	1	\$ 91.75	\$ 91.75	y	80%	20%	100%	17	17	34
Engineering	11/18/2003	engineering	1	\$ 900.00	\$ 900.00	n	80%	20%	100%	127	32	159
Engineering	12/3/2003	well site survey	1	\$ 435.00	\$ 435.00	n	80%	20%	100%	127	32	159
Line	1/12/2004	pipe	1	\$ 8,531.04	\$ 8,531.04	y	80%	20%	100%	1,571	781	2,352
Line	1/15/2004	wrpk main	1	\$ 10,000.00	\$ 10,000.00	n	80%	20%	100%	1,842	366	2,208
Line	1/27/2004	pipe	1	\$ 39,636.98	\$ 39,636.98	y	80%	20%	100%	21,218	7,304	28,522
Hydrants	1/30/2004	hydrants	1	\$ 7,325.55	\$ 7,325.55	n	80%	20%	100%	3,870	1,178	5,048
Line	2/2/2004	water main	1	\$ 50,000.00	\$ 50,000.00	n	80%	20%	100%	31,870	9,218	41,088
Tools	2/6/2004	appurtenances	1	\$ 445.67	\$ 445.67	y	80%	20%	100%	329	82	411
Line	2/17/2004	Drill	1	\$ 194.20	\$ 194.20	y	80%	20%	100%	118	54	172
Line	2/13/2004	fittings	1	\$ 293.42	\$ 293.42	y	80%	20%	100%	217	54	271
Engineering	3/1/2004	plan submittal - well #2	1	\$ 1,800.00	\$ 1,800.00	n	80%	20%	100%	1,234	566	1,800
Line	3/10/2004	wrpk main	1	\$ 32,000.00	\$ 32,000.00	n	80%	20%	100%	23,649	8,351	32,000
Hydrants	3/22/2004	hydrants	1	\$ 18,863.42	\$ 18,863.42	y	80%	20%	100%	12,240	6,623	18,863
Line	3/23/2004	pipe	1	\$ 12,000.00	\$ 12,000.00	y	80%	20%	100%	8,875	3,125	12,000
Line	4/5/2004	watermain	1	\$ 27,530.00	\$ 27,530.00	n	80%	20%	100%	20,377	7,153	27,530
Line	4/12/2004	pipe	1	\$ 1,298.00	\$ 1,298.00	y	80%	20%	100%	961	240	1,201
Line	4/19/2004	appurtenances	1	\$ 465.36	\$ 465.36	y	80%	20%	100%	345	86	431
Line	4/23/2004	watermain	1	\$ 32,950.00	\$ 32,950.00	n	80%	20%	100%	23,649	9,301	32,950
Electrical	5/7/2004	power to well #2	1	\$ 61,350.68	\$ 61,350.68	n	80%	20%	100%	50,148	11,202	61,350
Treatment	8/9/2004	electric trench for well #2	1	\$ 1,300.00	\$ 1,300.00	n	80%	20%	100%	1,079	221	1,300
Treatment	8/31/2004	well #2	1	\$ 205,669.00	\$ 205,669.00	n	80%	20%	100%	171,381	34,288	205,669
Treatment	9/7/2004	well service	1	\$ 5,208.91	\$ 5,208.91	n	80%	20%	100%	4,346	862	5,208
Electrical	9/13/2004	wrp pressure switch	1	\$ 474.64	\$ 474.64	n	80%	20%	100%	396	78	474

Double Diamond Utilities Co  
SOAH Docket No. 582-09-4288  
TCEQ Docket No. 2009-0505-JCR  
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	Parent Utility	Total Utility	Parent	Total
Treatment	10/18/2004	COXCECA EMERGENCY WELL TIE IN	1	\$ 1,500.00	\$ 1,500.00	n	20	\$ 75.00	0%	100%	1,260	1,260
Line	10/26/2004	fitting	1	\$ 1,012.39	\$ 1,012.39	y	50	\$ 20.25	80%	100%	190	948
Line	1/17/2005	water main	1	\$ 19,000.00	\$ 19,000.00	n	88	\$ 215.91	80%	100%	14,302	3,576
Line	1/24/2005	fitting	1	\$ 11,098.27	\$ 11,098.27	y	80	\$ 138.73	80%	100%	1,358	2,089
Line	1/27/2005	fitting	1	\$ 40,706.62	\$ 40,706.62	y	50	\$ 814.13	80%	100%	31,660	7,865
Line	2/9/2005	fitting	1	\$ 6,337.00	\$ 6,337.00	y	50	\$ 126.74	80%	100%	1,194	5,971
Line	2/13/2005	fitting	1	\$ 7,346.17	\$ 7,346.17	y	50	\$ 146.92	80%	100%	1,385	6,924
Line	2/13/2005	water main	1	\$ 26,785.00	\$ 26,785.00	n	80	\$ 334.81	80%	100%	20,206	5,051
Line	3/9/2005	water main	1	\$ 32,869.00	\$ 32,869.00	n	50	\$ 657.38	80%	100%	24,815	6,204
Line	3/17/2005	fitting	1	\$ 6,748.43	\$ 6,748.43	y	50	\$ 134.97	80%	100%	1,274	6,369
Line	3/18/2005	fitting	1	\$ 2,884.00	\$ 2,884.00	y	50	\$ 57.68	80%	100%	2,178	545
Line	3/18/2005	fitting	1	\$ 11,330.00	\$ 11,330.00	y	50	\$ 226.60	80%	100%	2,140	2,723
Line	3/20/2005	fitting	1	\$ 14,033.75	\$ 14,033.75	y	50	\$ 280.68	80%	100%	2,651	10,698
Line	3/20/2005	fitting	1	\$ 14,471.50	\$ 14,471.50	y	50	\$ 289.43	80%	100%	2,735	13,674
Line	4/8/2005	fitting	1	\$ 15,973.50	\$ 15,973.50	y	50	\$ 319.47	80%	100%	3,020	15,101
Line	4/15/2005	fitting	1	\$ 15,450.00	\$ 15,450.00	y	50	\$ 309.00	80%	100%	2,922	14,612
Line	4/21/2005	fitting	1	\$ 1,536.00	\$ 1,536.00	y	50	\$ 30.72	80%	100%	1,163	291
Line	4/22/2005	fitting	1	\$ 7,776.50	\$ 7,776.50	y	50	\$ 155.53	80%	100%	1,472	7,358
Line	4/23/2005	fitting	1	\$ 1,294.52	\$ 1,294.52	y	50	\$ 25.89	80%	100%	980	245
Line	4/29/2005	fitting	1	\$ 6,952.50	\$ 6,952.50	y	50	\$ 139.05	80%	100%	2,655	1,316
Line	4/29/2005	hydrant	1	\$ 2,025.00	\$ 2,025.00	y	50	\$ 40.50	80%	100%	1,403	801
Line	5/6/2005	hydrant	1	\$ 4,250.00	\$ 4,250.00	y	50	\$ 85.00	80%	100%	3,219	3,015
Line	5/13/2005	fitting	1	\$ 2,781.00	\$ 2,781.00	y	50	\$ 55.62	80%	100%	2,108	527
Line	5/23/2005	fitting and appurtenances	1	\$ 2,847.89	\$ 2,847.89	y	50	\$ 56.96	80%	100%	49	540
Hydrants	5/27/2005	hydrant	1	\$ 750.00	\$ 750.00	n	80	\$ 93.75	80%	100%	12	131
Fence	6/28/2005	fence at well#2	1	\$ 590.00	\$ 590.00	n	36	\$ 16.39	0%	100%	630	630
Treatment	7/5/2005	water treatment plant repair	1	\$ 406.48	\$ 406.48	n	20	\$ 20.32	0%	100%	356	356
Line	7/13/2005	fitting	1	\$ 2,133.66	\$ 2,133.66	y	50	\$ 42.67	80%	100%	406	2,028
Line	7/21/2005	fitting	1	\$ 1,737.43	\$ 1,737.43	y	50	\$ 34.75	80%	100%	350	1,652
Treatment	1/2/2006	ILMVERS REPAIR&INSTALL DEEP WELL#2	1	\$ 3,220.44	\$ 3,220.44	n	20	\$ 161.02	0%	100%	899	2,899
Treatment	1/31/2006	LANELOY WATER WELL PIPING SIMULATING	1	\$ 1,409.00	\$ 1,409.00	n	20	\$ 70.45	0%	100%	1,274	1,274
Treatment	2/2/2006	ILMVERS MATERIALS&REPAIR WTR WELL	1	\$ 18,294.25	\$ 18,294.25	n	20	\$ 914.71	0%	100%	16,548	16,548
Line	3/15/2006	fitting	1	\$ 45,936.75	\$ 45,936.75	y	50	\$ 918.74	80%	100%	8,857	44,286
Heavy Equipment	3/30/2006	heavy equipment rental	1	\$ 15,265.00	\$ 15,265.00	y	20	\$ 763.25	80%	100%	11,140	2,785
Line	4/12/2006	fitting	1	\$ 4,823.44	\$ 4,823.44	y	20	\$ 241.17	80%	100%	350	860
Heavy Equipment	5/30/2006	heavy equipment rental	1	\$ 16,608.55	\$ 16,608.55	y	50	\$ 332.17	80%	100%	12,830	3,207
Line	6/15/2006	fitting and appurtenances	1	\$ 9,095.63	\$ 9,095.63	y	20	\$ 454.78	80%	100%	6,698	1,675
Heavy Equipment	6/17/2006	heavy equipment rental	1	\$ 6,305.48	\$ 6,305.48	y	50	\$ 126.11	80%	100%	4,888	1,222
Treatment	6/20/2006	concrete	1	\$ 13,656.25	\$ 13,656.25	y	20	\$ 682.81	80%	100%	10,084	2,521
Line	7/10/2006	fitting	1	\$ 150.34	\$ 150.34	y	50	\$ 3.01	80%	100%	117	29
Heavy Equipment	7/18/2006	heavy equipment rental	1	\$ 3,324.71	\$ 3,324.71	n	50	\$ 66.49	80%	100%	2,582	646
Treatment	7/19/2006	thrust blocking	1	\$ 27,312.50	\$ 27,312.50	y	20	\$ 1,365.63	80%	100%	20,261	5,065
Line	8/1/2006	fitting	1	\$ 331.41	\$ 331.41	n	50	\$ 6.63	80%	100%	242	302
Line	8/1/2006	fitting	1	\$ 172.33	\$ 172.33	y	50	\$ 3.45	80%	100%	134	33
Line	8/1/2006	fitting and appurtenances	1	\$ 5,013.21	\$ 5,013.21	y	50	\$ 100.26	80%	100%	3,898	974

DDU012740  
DDU16 - 011312

Double Diamond Utilities Co  
 SOAH Docket No. 582-09-4288  
 TCEQ Docket No. 2009-0505-JCR  
 Identification of Parent Company Contributed Assets (The Retreat)

Category	Date of Reference	date	item	Used and Useful	Original Cost	Used and Useful Original Cost	shared	12/31/2007			Total	Utility	Parent	Total
								Parent	Utility	Total				
Line		8/23/2006	fittings	1	\$ 1,513.24	\$ 1,513.24	Y	80%	20%	100%	1,178	294	1,472	
Line		8/25/2006	plumbing and repairmanances	1	\$ 1,469.79	\$ 1,469.79	Y	80%	20%	100%	1,144	286	1,430	
Heavy Equipment		8/29/2006	Heavy Equipment	1	\$ 1,515.94	\$ 1,515.94	Y	80%	20%	100%	1,132	283	1,414	
Treatment		10/2/2006	WALLEE New Starter Panel for Pump 2	1	\$ 2,163.00	\$ 2,163.00	n	0%	100%	100%	-	2,028	2,1	
Vehicle		10/12/2006	2007 Chevy Silverado	1	\$ 8,409.72	\$ 8,409.72	Y	0%	100%	100%	-	6,945	6,	
Treatment		4/30/2007	Repair Water Well	1	\$ 1,631.00	\$ 1,631.00	n	0%	100%	100%	-	1,576	1,	
Treatment		7/2/2007	WALLEE Well #1-Check Well #1 & Replace Submotor	1	\$ 3,345.93	\$ 3,345.93	n	0%	100%	100%	-	3,263	3,263	
Treatment		8/27/2007	POLLWAT Motor Head Check Valve, Airline, Wrap Tap	1	\$ 7,378.39	\$ 7,378.39	n	0%	100%	100%	-	7,251	7,251	
					\$ 17,000.04	\$ 17,000.04					\$ 945,846	\$ 540,059	\$ 1,485,905	

DDU012741

DDU16 - 011313

Double Diamond Utilities Co  
SOAH Docket No. 582-09-4288  
TCCQ Docket No. 2009-05-0UCR  
Identification of Parent Company Contributed Assets (The Cliffs)

Category	Date	Item	Used and Useful	Original Cost	Used and Useful Original Cost	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant
Land	12/31/2007	AB1086 TR 2-1 W J Wesley Water							
Land	2/9/1995	Plant	1	\$ 48,645.00	\$ 48,645.00	20	\$ 2,432.25	\$ 48,645.00	\$ 48,645.00
Treatment	2/9/1995	RO membranes	n	\$ 21,211.59	\$ 21,211.59	20	\$ 1,060.58	\$ 21,211.59	\$ 21,211.59
Line	2/28/1996	transfer rental	n	\$ 9,697.50	\$ 9,697.50	20	\$ 484.88	\$ 9,697.50	\$ 9,697.50
Line	1/6/1997	transfer heavy equipment rental	n	\$ 9,697.50	\$ 9,697.50	20	\$ 484.88	\$ 9,697.50	\$ 9,697.50
Line	1/22/1997	water line apparatus	y	\$ 4,148.00	\$ 4,148.00	50	\$ 82.96	\$ 4,148.00	\$ 4,148.00
Line	1/22/1997	heavy equipment	y	\$ 1,557.50	\$ 1,557.50	20	\$ 77.88	\$ 1,557.50	\$ 1,557.50
Line	1/24/1997	4" gate valve	n	\$ 535.78	\$ 535.78	50	\$ 10.72	\$ 535.78	\$ 535.78
Line	1/30/1997	12" ASD flat PVC pipe	n	\$ 6,486.88	\$ 6,486.88	50	\$ 129.74	\$ 6,486.88	\$ 6,486.88
Line	2/4/1997	PVC pipe, US Filter	n	\$ 16,873.74	\$ 16,873.74	50	\$ 337.47	\$ 16,873.74	\$ 16,873.74
Line	2/5/1997	US Filter	n	\$ 362.27	\$ 362.27	50	\$ 7.25	\$ 362.27	\$ 362.27
Line	2/13/1997	line hydrant	n	\$ 286.43	\$ 286.43	50	\$ 5.73	\$ 286.43	\$ 286.43
Hydrant	3/10/1997	line hydrant	n	\$ 1,534.88	\$ 1,534.88	20	\$ 76.74	\$ 1,534.88	\$ 1,534.88
Line	3/13/1997	US Filter	n	\$ 4,265.00	\$ 4,265.00	50	\$ 85.30	\$ 4,265.00	\$ 4,265.00
Line	3/19/1997	US Filter	n	\$ 12,142.50	\$ 12,142.50	50	\$ 242.85	\$ 12,142.50	\$ 12,142.50
Line	3/25/1997	Equipment Rental, Utility Installation	y	\$ 4,170.00	\$ 4,170.00	20	\$ 208.50	\$ 4,170.00	\$ 4,170.00
Line	4/3/1997	Pipe	y	\$ 200.00	\$ 200.00	50	\$ 4.00	\$ 200.00	\$ 200.00
Line	4/24/1997	transfer heavy equipment rental	y	\$ 9,739.63	\$ 9,739.63	20	\$ 486.98	\$ 9,739.63	\$ 9,739.63
Line	5/31/1997	Boiler	n	\$ 1,000.00	\$ 1,000.00	50	\$ 20.00	\$ 1,000.00	\$ 1,000.00
Engineering	7/7/1997	engineering master plan	y	\$ 420.50	\$ 420.50	50	\$ 8.41	\$ 420.50	\$ 420.50
Electrical	7/11/1997	Electric panels, pumps	n	\$ 7,453.99	\$ 7,453.99	20	\$ 372.70	\$ 7,453.99	\$ 7,453.99
Line	10/17/1997	waterline valve caps	n	\$ 1,021.88	\$ 1,021.88	20	\$ 51.09	\$ 1,021.88	\$ 1,021.88
Treatment	2/27/1998	sand filters	n	\$ 2,985.23	\$ 2,985.23	20	\$ 149.26	\$ 2,985.23	\$ 2,985.23
Treatment	3/9/1998	Water Treatment Plant Expansion, Update RO	n	\$ 75,767.68	\$ 75,767.68	20	\$ 3,788.38	\$ 75,767.68	\$ 75,767.68
Engineering	3/15/1998	engineering	n	\$ 1,388.00	\$ 1,388.00	5	\$ 277.60	\$ 1,388.00	\$ 1,388.00
Engineering	5/29/1998	engineering	n	\$ 488.75	\$ 488.75	5	\$ 97.75	\$ 488.75	\$ 488.75
Pumps	10/23/1998	pump repair	n	\$ 7,365.02	\$ 7,365.02	10	\$ 736.50	\$ 7,365.02	\$ 7,365.02
Pumps	10/30/1998	pump repair	n	\$ 1,472.20	\$ 1,472.20	10	\$ 147.22	\$ 1,472.20	\$ 1,472.20
Engineering	11/12/1998	engineering	n	\$ 2,175.00	\$ 2,175.00	5	\$ 435.00	\$ 2,175.00	\$ 2,175.00
Engineering	1/20/1999	engineering	n	\$ 3,411.90	\$ 3,411.90	5	\$ 682.38	\$ 3,411.90	\$ 3,411.90
Line	5/25/1999	pipe	n	\$ 9,219.64	\$ 9,219.64	50	\$ 184.39	\$ 9,219.64	\$ 9,219.64
Line	5/25/1999	PVC pipe	y	\$ 740.43	\$ 740.43	50	\$ 14.81	\$ 740.43	\$ 740.43
Line	6/18/1999	sand for lines	y	\$ 750.00	\$ 750.00	50	\$ 15.00	\$ 750.00	\$ 750.00
Tools	6/18/1999	rock saw	y	\$ 2,250.00	\$ 2,250.00	10	\$ 225.00	\$ 2,250.00	\$ 2,250.00
Line	7/1/1999	pipe installation	y	\$ 3,562.50	\$ 3,562.50	50	\$ 71.25	\$ 3,562.50	\$ 3,562.50
Line	7/2/2000	pipe installation	y	\$ 742.50	\$ 742.50	50	\$ 14.85	\$ 742.50	\$ 742.50
Line	5/10/2000	pipe valve	n	\$ 964.65	\$ 964.65	50	\$ 19.29	\$ 964.65	\$ 964.65
Line	6/2/2000	water line	n	\$ 5,217.00	\$ 5,217.00	50	\$ 104.34	\$ 5,217.00	\$ 5,217.00
Tools	2/6/2001	RO acid/ heater element	n	\$ 1,482.39	\$ 1,482.39	10	\$ 148.24	\$ 1,482.39	\$ 1,482.39
Small Treatment	3/8/2001	PROGWAT MEMBRANES	n	\$ 11,691.00	\$ 11,691.00	10	\$ 1,169.10	\$ 11,691.00	\$ 11,691.00
Small Treatment	3/8/2001	PROGWAT MEDIA REPLACEMENT	n	\$ 2,496.63	\$ 2,496.63	10	\$ 249.66	\$ 2,496.63	\$ 2,496.63
Treatment	6/18/2001	RO unit and upgrade	n	\$ 79,698.09	\$ 79,698.09	20	\$ 3,984.90	\$ 79,698.09	\$ 79,698.09
Treatment	6/26/2001	RO electrical	n	\$ 607.36	\$ 607.36	20	\$ 30.37	\$ 607.36	\$ 607.36
Pumps	7/20/2001	PROGWAT PUMP MOTOR	y	\$ 566.50	\$ 566.50	10	\$ 56.65	\$ 566.50	\$ 566.50
Electrical	8/4/2001	ACSALES transformer for lake pumps	n	\$ 1,212.40	\$ 1,212.40	20	\$ 60.62	\$ 1,212.40	\$ 1,212.40
Small Treatment	9/25/2001	filter repair	n	\$ 1,051.28	\$ 1,051.28	10	\$ 105.13	\$ 1,051.28	\$ 1,051.28
Electrical	1/12/2002	TRIPPOLI VOLUTE CASE FOR BERKEY	n	\$ 1,072.79	\$ 1,072.79	20	\$ 53.64	\$ 1,072.79	\$ 1,072.79
Pumps	5/1/2002	intake pump repair	n	\$ 12,092.22	\$ 12,092.22	20	\$ 604.61	\$ 12,092.22	\$ 12,092.22
Treatment	5/10/2002	raw water intake pump	n	\$ 28,343.10	\$ 28,343.10	20	\$ 1,417.16	\$ 28,343.10	\$ 28,343.10
Pumps	6/6/2002	intake pump repair	n	\$ 8,000.00	\$ 8,000.00	20	\$ 400.00	\$ 8,000.00	\$ 8,000.00
Treatment	6/20/2002	intake pump	n	\$ 4,751.00	\$ 4,751.00	20	\$ 237.55	\$ 4,751.00	\$ 4,751.00
Pumps	7/11/2002	LYNHEE MOTORS FOR ROOSTER	n	\$ 2,644.55	\$ 2,644.55	10	\$ 264.46	\$ 2,644.55	\$ 2,644.55
Pumps	7/29/2002	TRIPPOLI parts for Berkey Pump	n	\$ 1,390.74	\$ 1,390.74	10	\$ 139.07	\$ 1,390.74	\$ 1,390.74

Category	Utility	Percent	Total	Utility	Percent	Total
Land	20%	38.916	100%	9,729	100%	48,645
Treatment	80%	6,011	100%	1,503	100%	7,514
Line	80%	3,161	100%	790	100%	3,951
Line	80%	484.88	100%	121.22	100%	606.10
Line	80%	908.01	100%	227.01	100%	1,135.02
Line	80%	683.38	100%	170.84	100%	854.22
Line	80%	1,419.34	100%	354.83	100%	1,774.17
Line	80%	3,081.71	100%	770.43	100%	3,852.14
Line	80%	78.03	100%	19.51	100%	97.54
Line	80%	63.36	100%	15.84	100%	79.20
Line	80%	838.03	100%	209.51	100%	1,047.54
Hydrant	80%	286.43	100%	71.61	100%	358.04
Line	80%	4,265.00	100%	1,066.25	100%	5,331.25
Line	80%	12,142.50	100%	3,035.63	100%	15,178.13
Line	80%	2,288.85	100%	572.21	100%	2,861.06
Line	80%	43.00	100%	10.75	100%	53.75
Line	80%	5,797.37	100%	1,449.34	100%	7,246.71
Line	80%	233.84	100%	58.46	100%	292.30
Line	80%	233.84	100%	58.46	100%	292.30
Line	80%	44.10	100%	11.03	100%	55.13
Line	80%	372.70	100%	93.18	100%	465.88
Line	80%	308.63	100%	77.16	100%	385.79
Line	80%	1,488.38	100%	372.07	100%	1,860.45
Line	80%	3,788.38	100%	947.07	100%	4,735.45
Line	80%	1,388.00	100%	347.00	100%	1,735.00
Line	80%	488.75	100%	122.19	100%	610.94
Line	80%	7,365.02	100%	1,841.26	100%	9,206.28
Line	80%	1,472.20	100%	368.05	100%	1,840.25
Line	80%	2,175.00	100%	543.75	100%	2,718.75
Line	80%	3,411.90	100%	852.98	100%	4,264.88
Line	80%	9,219.64	100%	2,304.91	100%	11,524.55
Line	80%	740.43	100%	185.11	100%	925.54
Line	80%	750.00	100%	187.50	100%	937.50
Line	80%	2,250.00	100%	562.50	100%	2,812.50
Line	80%	3,562.50	100%	890.63	100%	4,453.13
Line	80%	742.50	100%	185.63	100%	928.13
Line	80%	964.65	100%	241.16	100%	1,205.81
Line	80%	5,217.00	100%	1,304.25	100%	6,521.25
Line	80%	1,482.39	100%	370.60	100%	1,852.99
Line	80%	11,691.00	100%	2,922.75	100%	14,613.75
Line	80%	2,496.63	100%	624.16	100%	3,120.79
Line	80%	79,698.09	100%	19,924.52	100%	99,622.61
Line	80%	607.36	100%	151.84	100%	759.20
Line	80%	566.50	100%	141.63	100%	708.13
Line	80%	1,212.40	100%	303.10	100%	1,515.50
Line	80%	1,051.28	100%	262.82	100%	1,314.10
Line	80%	1,072.79	100%	268.20	100%	1,340.99
Line	80%	12,092.22	100%	3,023.06	100%	15,115.28
Line	80%	28,343.10	100%	7,085.78	100%	35,428.88
Line	80%	8,000.00	100%	2,000.00	100%	10,000.00
Line	80%	4,751.00	100%	1,187.75	100%	5,938.75
Line	80%	2,644.55	100%	661.14	100%	3,305.69
Line	80%	1,390.74	100%	347.69	100%	1,738.43

DDU012742  
DDU16 - 011314



Double Diamond Utilities Co  
SOAH Docket No. 582-09-4288  
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	Share?	12/31/2007			
							Parent	Utility	Total	Total
Pumps	7/29/2002	ROWELEE Water Pump Motor- Backup	1	\$ 963.58	\$ 963.58	n	0%	100%	100%	441
Electrical	9/9/2002	REXEMIN 120V STARTER, ELEMENTS, CABLETIES	1	\$ 403.93	\$ 403.93	y	0%	100%	100%	296
Electrical	9/10/2002	REXEMIN TRANSFORMER	1	\$ 405.02	\$ 405.02	y	0%	100%	100%	297
Pumps	11/25/2002	ROWELEE BACKUP PUMP MOTORS-TREATMENT PLANT	1	\$ 1,031.51	\$ 1,031.51	n	0%	100%	100%	441
Pumps	1/8/2003	ROWELEE RO WATER PUMP MOTOR	1	\$ 767.11	\$ 767.11	n	0%	100%	100%	441
Pumps	2/14/2003	PROGWAT REPAIR TO RO & SAND FILTERS	1	\$ 1,144.88	\$ 1,144.88	n	0%	100%	100%	441
Treatment	4/28/2003	DEIONIZATION SYS, FILTER, CARTRIDGE	1	\$ 3,381.07	\$ 3,381.07	n	0%	100%	100%	441
Treatment	5/16/2003	PROGWAT SAND FOR SAND FILTERS AT WATER PLANT	1	\$ 1,349.07	\$ 1,349.07	n	0%	100%	100%	441
Pumps	6/15/2003	RONNIMAR REBUILD BOOSTER PUMP	1	\$ 1,257.00	\$ 1,257.00	n	0%	100%	100%	441
Pumps	8/25/2003	FOR BOOSTER	1	\$ 3,053.84	\$ 3,053.84	n	0%	100%	100%	441
Pumps	8/25/2003	SMITPUM RPR#2 BOOSTER PUMP	1	\$ 844.43	\$ 844.43	n	0%	100%	100%	441
Pumps	8/25/2003	SMITPUM RPR#1 BOOSTER PUMP	1	\$ 814.13	\$ 814.13	n	0%	100%	100%	441
Pumps	8/29/2003	pump electrical repair	1	\$ 418.30	\$ 418.30	n	0%	100%	100%	441
Storage Tank	12/11/2003	SNDBLIST/COAT PRESS VESSEL	1	\$ 4,680.00	\$ 4,680.00	n	0%	100%	100%	441
Line	8/23/2004	PROGWAT WATER PIPE 600	1	\$ 2,750.83	\$ 2,750.83	n	0%	100%	100%	441
Storage Tank	10/1/2004	BONDWEL TANK REPAIR	1	\$ 1,403.27	\$ 1,403.27	n	0%	100%	100%	441
Storage Tank	5/20/2005	SUPETAN STORAGE TANK	1	\$ 6,487.17	\$ 6,487.17	n	0%	100%	100%	441
Line	7/15/2005	REPAIRS/RUPTURED TANK	1	\$ 11,589.00	\$ 11,589.00	n	0%	100%	100%	441
Storage Tank	8/1/2005	UTILSER TANK RENOVATION-APP #1	1	\$ 14,850.00	\$ 14,850.00	n	0%	100%	100%	441
Line	8/15/2005	UTILSER TANK RENOVATION- trenching	1	\$ 8,172.86	\$ 8,172.86	n	0%	100%	100%	441
Line	9/16/2005	UTILSER TANK RENOVATION- trenching	1	\$ 4,024.00	\$ 4,024.00	y	0%	100%	100%	441
Line	10/3/2005	UTILSER TANK RENOVATION- trenching	1	\$ 2,572.50	\$ 2,572.50	y	0%	100%	100%	441
Storage Tank	10/14/2005	UTILSER TANK #2 RENOVATION	1	\$ 12,750.00	\$ 12,750.00	n	0%	100%	100%	441
Tools	1/2/2006	breaker	1	\$ 1,620.50	\$ 1,620.50	n	0%	100%	100%	441
Pumps	1/31/2006	SMITPUM BOOSTER PUMP	1	\$ 919.08	\$ 919.08	n	0%	100%	100%	441
Pumps	5/29/2006	PROGWAT Pump, Headers	1	\$ 2,760.38	\$ 2,760.38	n	0%	100%	100%	441
Pumps	8/3/2006	PROGWAT New Filter Housing	1	\$ 11,057.90	\$ 11,057.90	n	0%	100%	100%	441
Pumps	8/24/2006	PROGWAT Rebuilt Tank/Filter Housing for	1	\$ 935.28	\$ 935.28	y	0%	100%	100%	441
Treatment	10/2/2006	Reverse Osmosis	1	\$ 3,577.66	\$ 3,577.66	n	0%	100%	100%	441
Treatment	2/20/2007	Ultrafiltration Unit	0.1	\$ 27,746.95	\$ 27,746.95	n	0%	100%	100%	441
Pumps	2/27/2007	SMITPUM Motor, Pump and Assembly	1	\$ 5,429.91	\$ 5,429.91	n	0%	100%	100%	441
Storage Tank	4/11/2007	Installation 100,000 gal GST	1	\$ 66,169.00	\$ 66,169.00	n	0%	100%	100%	441
Storage Tank	5/19/2007	MORRISUP Tank fill Lines for Ground Storage	1	\$ 1,469.95	\$ 1,469.95	n	0%	100%	100%	441
Electrical	5/29/2007	8-DJLF Wiring for New UF System	1	\$ 5,463.50	\$ 5,463.50	n	0%	100%	100%	441
Meter	6/12/2007	MORRISUP Meter for Product Water	1	\$ 4,535.68	\$ 4,535.68	n	0%	100%	100%	441
Storage Tank	6/13/2007	C&C CONC Slab for New Storage Tanks	1	\$ 4,620.00	\$ 4,620.00	n	0%	100%	100%	441
Treatment	6/21/2007	LAVINCHR Hydraulic CPA2 Elements/RO Membranes	1	\$ 23,997.40	\$ 23,997.40	n	0%	100%	100%	441
Storage Tank	7/11/2007	RUSSTUR Pad Built for Storage Tank	1	\$ 2,480.00	\$ 2,480.00	n	0%	100%	100%	441

DDU012743  
DDU16 - 011315

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

Category	Date of Reference	Item	Used and Useful	Original Cost	Used and Useful Original Cost	shared?	Service Life	Annual Depreciation	Accumulated Depreciation	Net Book Value	Parent %	Utility %	Total %	Parent	Utility	Total
Line	8/28/2007	MORRISUP Raw Water Line	1	\$ 8,581.95	\$ 8,581.95	n	50	\$ 171.64	\$ 56,722	\$ 8,523.17	100%	100%	100%	-	8,523	8,523
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%	0%	100%	-	1,762	1,762
Pumps	9/10/2007	USABLU Chemical Feed Pump	1	\$ 394.48	\$ 394.48	y	5	\$ 78.90	\$ 394.48	\$ 0.00	0%	0%	100%	-	370	370
Computer	10/1/2007	USABLU Pressure Logger, Software, Gauge to Hose A	1	\$ 659.01	\$ 659.01	y	7	\$ 94.14	\$ 23.47	\$ 635.54	0%	0%	100%	-	635	635
Line	10/9/2007	KODPEL Raw Water Intake Line	1	\$ 6,868.46	\$ 6,868.46	n	50	\$ 137.37	\$ 31.50	\$ 6,836.96	0%	0%	100%	-	6,837	6,837
Line	10/19/2007	MORRISUP Raw Water Line	1	\$ 1,082.50	\$ 1,082.50	n	50	\$ 21.65	\$ 4.38	\$ 1,078.12	0%	0%	100%	-	1,078	1,078
Pumps	11/26/2007	PROGWAT Rebuilt Pumps for Back Ups	1	\$ 3,720.69	\$ 3,720.69	n	10	\$ 372.07	\$ 35.68	\$ 3,685.01	0%	0%	100%	-	3,685	3,685
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%	1,092	273	1,366
Line	12/31/2007	Trencher	1	\$ 1,894.88	\$ 1,894.88	y	20	\$ 94.74	\$ -	\$ 1,894.88	80%	20%	100%	1,516	379	1,895
		<b>Sub Total</b>		\$ 961,039.84	\$ 711,317.32			\$ 32,599.99	\$ 187,801.18	\$ 523,516.14				\$ 123,937	\$ 399,579	\$ 523,516
		<b>Trended Assets</b>														
	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	\$ 365.68	\$ 634.32	80%	20%	100%	41	593	634
Storage Tank	1/1/1986	75,000 gallon galv. field erect with pad	1	\$ 65,000.00	\$ 65,000.00	n	50	\$ 338.30	\$ 7,492.27	\$ 57,507.73	80%	20%	100%	1,855	5,643	7,498
Storage Tank	1/1/1985	75,000 gallon galv. field erect with pad	1	\$ 65,000.00	\$ 65,000.00	n	50	\$ 338.30	\$ 7,492.27	\$ 57,507.73	80%	20%	100%	1,855	5,643	7,498
	1/1/1985	Pipe 2" - 9,725 feet * 12.38		\$ 120,395.50												
	1/1/1985	Pipe 3" - 2,774 ft * 12.77		\$ 35,423.98												
	1/1/1985	Pipe 4" - 50,207 ft * 13.74		\$ 277,644.18												
	1/1/1985	Pipe 6" - 45,083 ft * 15.41		\$ 694,729.03												
	1/1/1985	Pipe 8" - 6,896 ft * 21.83		\$ 150,539.68												
	1/1/1985	Pipe 12" - 4,200 ft * 28.53		\$ 119,826.00												
	1/1/1985	<b>Total Pipe Installed</b>	1	\$ 1,398,558.37	\$ 1,398,558.37	n	50	\$ 8,433.69	\$ 262,755.33	\$ 1,135,802.94	80%	20%	100%	190,255	47,564	237,819
		<b>Grand Total</b>		\$ 1,398,558.37	\$ 1,398,558.37			\$ 42,103.93	\$ 405,536.68	\$ 780,088.14				\$ 329,195	\$ 450,893	\$ 780,088

DDU012744

DDU16 - 011316

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?	Parent	Utility	Total
Land	WB 4 TR2 2.30AC Water Tanks	1	\$ 71,410.00	\$ 71,410.00	n	100%	14,282	71,410
Land	907 120 257AC Pump Station	1	\$ 18,900.00	\$ 18,900.00	n	20%	3,780	18,900
Land	936 18 water tower & well	1	\$ 15,880.00	\$ 15,880.00	n	0%	15,880	15,880
Line	1/31/1996 water bore	1	\$ 900.00	\$ 500.00	n	80%	76	381
Line	2/29/1996 water line unit 33, 34, 35	1	\$ 9,090.00	\$ 9,090.00	y	80%	1,387	6,937
Line	2/29/1996 water bore	1	\$ 1,500.00	\$ 1,500.00	n	80%	916	1,145
Line	5/1/1996 water bore #1	1	\$ 1,000.00	\$ 1,000.00	n	80%	153	767
Storage Tank	water storage tank #2	1	\$ 81,617.96	\$ 81,617.96	n	0%	62,781	62,781
Line	6/30/1996 water line unit 36 and 38	1	\$ 40,635.00	\$ 10,635.00	y	80%	1,637	8,187
Line	6/30/1996 water line Unit 37	1	\$ 5,175.00	\$ 5,105.00	y	80%	3,144	3,930
Line	6/30/1996 water line Unit 38	1	\$ 3,795.00	\$ 3,795.00	y	80%	2,337	584
Line	7/31/1996 water and sewer bores	1	\$ 2,000.00	\$ 2,000.00	y	80%	1,234	309
Line	9/1/1996 pipe - Italian	1	\$ 3,280.36	\$ 3,280.96	y	80%	2,031	508
Line	11/1/1996 water line unit 40	1	\$ 4,510.00	\$ 4,230.00	y	80%	2,802	700
Line	12/1/1996 water line unit 39	1	\$ 4,230.00	\$ 4,230.00	y	80%	2,634	3,292
Line	12/1/1996 water bore #1	1	\$ 4,500.00	\$ 1,500.00	n	80%	934	233
Line	1/15/1997 pipe	1	\$ 7,551.52	\$ 7,551.52	y	80%	4,716	1,179
Treatment	raw water intake	1	\$ 389.88	\$ 389.88	n	20%	141	176
Line	1/22/1997 pipe	1	\$ 274.89	\$ 274.49	n	80%	35	176
Line	2/28/1997 water line unit 40	1	\$ 6,939.91	\$ 6,939.91	y	80%	4,348	2,144
Line	2/28/1997 pipe and gate valves Unit 40	1	\$ 4,812.34	\$ 4,812.34	y	80%	3,018	5,435
Line	2/28/1997 pipe and gate valves Unit 40	1	\$ 1,034.21	\$ 1,034.21	y	80%	755	3,773
Line	3/29/1997 pipe	1	\$ 14,210.00	\$ 14,210.00	y	80%	648	162
Line	4/1/1997 water line unit 40	1	\$ 7,475.00	\$ 7,475.00	y	80%	4,694	8,921
Line	4/1/1997 bores	1	\$ 500.00	\$ 500.00	y	80%	314	392
Line	4/10/1997 Water line Unit 40	1	\$ 518.29	\$ 518.29	y	80%	326	407
Line	4/18/1997 valves - Unit 41	1	\$ 738.27	\$ 738.27	y	80%	464	580
Line	4/23/1997 pipe 156 filter Unit 40	1	\$ 318.26	\$ 318.26	y	80%	116	116
Line	6/16/1997 pipe - Unit 41	1	\$ 1,686.54	\$ 1,686.54	y	80%	200	200
Line	6/16/1997 pipe - Unit 41	1	\$ 331.66	\$ 331.66	y	80%	1,065	1,331
Line	7/25/1997 valves, lines - Unit 41	1	\$ 636.51	\$ 636.51	y	80%	402	100
Line	7/25/1997 valves, lines - Unit 41	1	\$ 175.20	\$ 175.20	y	80%	52	262
Line	7/31/1997 water line unit 42	1	\$ 2,705.00	\$ 2,705.00	y	80%	111	28
Line	7/31/1997 water line unit 41	1	\$ 1,000.00	\$ 1,000.00	partial	100%	1,713	2,141
Line	8/1/1997 gate valves - Unit 41	1	\$ 4,875.00	\$ 4,875.00	y	80%	633	158
Line	8/20/1997 pipe - Unit 41	1	\$ 1,277.16	\$ 1,277.16	n	20%	3,087	792
Line	8/20/1997 valve bore lid - US Effter	1	\$ 375.09	\$ 375.09	y	80%	772	3,859
Line	9/19/1997 water bore lid - US Effter	1	\$ 1,021.50	\$ 1,021.50	n	20%	810	202
Line	2/1/1998 pipe - Unit 42	1	\$ 3,690.00	\$ 3,690.00	y	80%	238	59
Line	2/1/1998 waterline	1	\$ 188.68	\$ 188.68	n	20%	649	162
Line	2/10/1998 pipe - Unit 42	1	\$ 9,801.82	\$ 9,801.82	y	80%	592	2,958
Line	2/10/1998 valves - Unit 42	1	\$ 2,135.06	\$ 2,135.06	y	80%	121	30
Line	2/10/1998 lines - Unit 42	1	\$ 621.31	\$ 621.31	y	80%	1,572	7,862
Engineering	water and sewer master plan engineering	1	\$ 989.75	\$ 989.75	y	20%	343	1,713
Line	3/15/1998 piping	1	\$ 317.34	\$ 317.34	y	80%	100	498
Line	4/15/1998 pipe - Unit 42	1	\$ 2,187.30	\$ 2,187.30	y	80%	204	256
Line	4/15/1998 backfill - Unit 42	1	\$ 2,183.75	\$ 2,183.75	y	80%	1,410	1,762
Line	4/21/1998 pipe - Unit 42	1	\$ 675.48	\$ 675.48	y	80%	1,407	1,759
Line	4/23/1998 valves - Unit 42	1	\$ 114.25	\$ 114.25	y	80%	436	109
Line	4/23/1998 backfill - Unit 42	1	\$ 9,629.09	\$ 9,629.09	y	80%	74	92
Engineering	6/11/1998 booster pumps engineering	1	\$ 12,374.86	\$ 12,374.86	n	20%	6,216	7,770
Line	6/26/1998 pipe - Unit 43	1	\$ 2,651.55	\$ 2,651.55	y	80%	1,370	1,713
Line	7/9/1998 fobcat water and sewer pipe unit 43	1	\$ 15,400.00	\$ 15,400.00	y	20%	6,477	8,097
Line	7/13/1998 pipe - Unit 43	1	\$ 178.78	\$ 178.78	y	80%	116	29

DDU012745  
DDU16 - 011317

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

12/31/2007

Category	Date of Reference	Item	Used and Useful	Original Cost	Used and Useful Original Cost shared?	Service Life	Annual Depreciation	Accumulated Depreciation	Net Book
Treatment	7/13/1998	concrete - three invoices of \$113.21	1	\$ 169.82	\$ 169.82	Y	3	\$33.56	\$ 136.26
Engineering	7/14/1998	booster pumps engineering	1	\$ 9,661.00	\$ 9,661.00	n	5	\$1,932.20	\$ 7,728.80
Line	7/13/1998	gate valve, saddle	1	\$ 358.58	\$ 358.58	Y	50	\$ 7.17	\$ 351.41
Line	7/24/1998	valves - Unit 43	1	\$ 51.95	\$ 51.95	Y	50	\$ 1.04	\$ 50.91
Line	7/28/1998	booster - sewer and water pipe installation	1	\$ 13,117.50	\$ 13,117.50	Y	20	\$ 656.38	\$ 12,461.12
Line	7/31/1998	check and swing valves	1	\$ 195.20	\$ 195.20	Y	50	\$ 3.90	\$ 191.30
Small Treatment	8/3/1998	fittings on booster station	1	\$ 4,159.50	\$ 4,159.50	n	10	\$ 415.95	\$ 3,743.55
Line	8/19/1998	boobax	1	\$ 1,457.50	\$ 1,457.50	Y	20	\$ 72.88	\$ 1,384.62
Line	8/19/1998	apparatus - Unit 43	1	\$ 201.49	\$ 201.49	Y	50	\$ 4.03	\$ 197.46
Line	2/25/1999	concrete blocking - Unit 44	1	\$ 56.61	\$ 56.61	Y	50	\$ 1.13	\$ 55.48
Line	3/15/1999	trench work - Unit 44	1	\$ 7,293.00	\$ 7,293.00	Y	50	\$ 145.86	\$ 7,147.14
Line	3/17/1999	concrete tank - Unit 44	1	\$ 63.64	\$ 63.64	Y	20	\$ 3.18	\$ 60.46
Line	3/19/1999	trench work - Unit 44	1	\$ 3,549.00	\$ 3,549.00	Y	50	\$ 70.98	\$ 3,478.02
Line	3/29/1999	trench work - Unit 44	1	\$ 5,674.50	\$ 5,674.50	Y	50	\$ 113.49	\$ 5,561.01
Engineering	4/1/1999	survey	1	\$ 62.50	\$ 62.50	Y	5	\$ 12.50	\$ 50.00
Line	4/2/1999	trench work - Unit 44	1	\$ 2,418.00	\$ 2,418.00	Y	50	\$ 48.36	\$ 2,369.64
Line	4/2/1999	concrete - unit 44	1	\$ 56.61	\$ 56.61	Y	50	\$ 1.13	\$ 55.48
Line	5/5/1999	material for trench fill	1	\$ 565.00	\$ 565.00	Y	50	\$ 11.30	\$ 553.70
Engineering	5/12/1999	survey	1	\$ 175.00	\$ 175.00	Y	5	\$ 35.00	\$ 140.00
Treatment	5/13/1999	drill and case well (Well No. 3)	1	\$ 28,905.29	\$ 28,905.29	n	20	\$ 1,445.26	\$ 27,460.03
Engineering	5/17/1999	engineering	1	\$ 5,270.83	\$ 5,270.83	n	5	\$ 1,054.17	\$ 4,216.66
Pump	5/19/1999	well pump, electrical (well No. 3)	1	\$ 26,775.25	\$ 26,775.25	n	20	\$ 1,338.76	\$ 25,436.49
Engineering	6/9/1999	engineering	1	\$ 8,979.16	\$ 8,979.16	n	5	\$ 1,795.83	\$ 7,183.33
Electrical	6/9/1999	new well electrical	1	\$ 4,132.00	\$ 4,132.00	n	20	\$ 206.60	\$ 3,925.40
Pump	6/16/1999	booster pumps (2X25 HP)	1	\$ 8,127.41	\$ 8,127.41	n	10	\$ 812.74	\$ 7,314.67
Treatment	6/30/1999	well piping	1	\$ 432.65	\$ 432.65	n	20	\$ 21.63	\$ 411.02
Treatment	6/30/1999	well piping	1	\$ 94.56	\$ 94.56	n	20	\$ 4.73	\$ 89.83
Treatment	7/2/1999	well #3 piping and meter	1	\$ 3,147.25	\$ 3,147.25	n	20	\$ 157.36	\$ 2,989.89
Treatment	7/6/1999	new well tie-in	1	\$ 1,193.00	\$ 1,193.00	n	20	\$ 59.65	\$ 1,133.35
Line	7/6/1999	hydro pneumatic pressure tank - 6000	1	\$ 518.93	\$ 518.93	n	50	\$ 25.95	\$ 492.98
Storage Tank	7/16/1999	gallon	1	\$ 27,576.00	\$ 27,576.00	n	50	\$ 551.52	\$ 27,024.48
Fence	7/28/1999	fence for new well	1	\$ 1,225.40	\$ 1,225.40	n	20	\$ 61.27	\$ 1,164.13
Treatment	8/3/1999	block for pump house #1	1	\$ 3,264.13	\$ 3,264.13	n	50	\$ 65.28	\$ 3,198.85
Small Treatment	8/3/1999	air compressor for booster station (2)	1	\$ 1,169.10	\$ 1,169.10	n	10	\$ 116.91	\$ 1,052.19
Pump	8/4/1999	booster station piping	1	\$ 22,476.91	\$ 22,476.91	n	20	\$ 1,123.85	\$ 21,353.06
Treatment	8/6/1999	foundation for booster station	1	\$ 1,137.50	\$ 1,137.50	n	50	\$ 22.75	\$ 1,114.75
Fence	8/6/1999	fence for booster station	1	\$ 139.30	\$ 139.30	n	20	\$ 6.97	\$ 132.33
Small Treatment	8/10/1999	air compressor fittings	1	\$ 630.00	\$ 630.00	n	10	\$ 63.00	\$ 567.00
Pump	8/10/1999	pipe and fittings for booster station	1	\$ 158.01	\$ 158.01	n	20	\$ 7.90	\$ 150.11
Line	8/10/1999	water pipe for booster station	1	\$ 146.41	\$ 146.41	n	50	\$ 7.32	\$ 139.09
Pump	8/11/1999	booster station piping	1	\$ 2,580.59	\$ 2,580.59	n	50	\$ 129.03	\$ 2,451.56
Treatment	8/16/1999	apparatus	1	\$ 148.00	\$ 148.00	n	20	\$ 7.40	\$ 140.60
Pump	8/19/1999	booster pump repair	1	\$ 788.31	\$ 788.31	n	10	\$ 78.83	\$ 709.48
Treatment	8/20/1999	concrete blocking	1	\$ 132.61	\$ 132.61	n	50	\$ 6.63	\$ 125.98
Line	8/23/1999	trench work	1	\$ 1,500.00	\$ 1,500.00	Y	50	\$ 30.00	\$ 1,470.00
Line	8/25/1999	water pipe	1	\$ 281.98	\$ 281.98	Y	50	\$ 5.64	\$ 276.34
Pump	9/4/1999	timers for well pumps	1	\$ 437.33	\$ 437.33	n	20	\$ 21.87	\$ 415.46

DDU012746  
DDU16 - 011318

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	Item	Used and Useful	Original Cost	Used and Useful Original Cost	Share?	Depreciation	Accumulated Depreciation	Book Value
Fence	9/10/1999	fence and gate at well #1	1	\$ 350.00	\$ 350.00	n	20	\$ 0.00	\$ 350.00
Structure	9/10/1999	lumber for booster station	1	\$ 224.67	\$ 224.67	n	20	\$ 0.00	\$ 224.67
Line	9/21/1999	sleeves for water line at well #1	1	\$ 4,584.00	\$ 4,584.00	y	20	\$ 0.00	\$ 4,584.00
Fence	9/25/1999	fence for booster station	1	\$ 92.73	\$ 92.73	n	20	\$ 0.00	\$ 92.73
Treatment	10/27/1999	shingles for booster station	1	\$ 176.65	\$ 176.65	n	20	\$ 0.00	\$ 176.65
Line	10/30/1999	water piping - lift 45 water line	1	\$ 2,919.00	\$ 2,919.00	y	20	\$ 0.00	\$ 2,919.00
Line	10/30/1999	water piping - haul trench fill for unit	1	\$ 255.88	\$ 255.88	y	20	\$ 0.00	\$ 255.88
Pump	2/17/2000	Repair to Well pump	1	\$ 8,624.33	\$ 8,624.33	n	20	\$ 0.00	\$ 8,624.33
Heavy Equip	4/4/2000	2000 John Deere Backhoe	1	\$ 24,850.79	\$ 24,850.79	y	45	\$ 12,225.00	\$ 12,625.79
Line	6/2/2000	water line piping	1	\$ 247.77	\$ 247.77	n	20	\$ 0.00	\$ 247.77
Treatment	6/8/2000	well #4 piping	1	\$ 4,054.77	\$ 4,054.77	n	20	\$ 0.00	\$ 4,054.77
Line	7/10/2000	water line piping	1	\$ 1,962.45	\$ 1,962.45	y	20	\$ 0.00	\$ 1,962.45
Storage Tank	8/16/2000	water tank slab	1	\$ 11,500.00	\$ 11,500.00	n	20	\$ 0.00	\$ 11,500.00
Line	8/16/2000	water piping	1	\$ 844.84	\$ 844.84	n	20	\$ 0.00	\$ 844.84
Treatment	8/24/2000	well #4 piping	1	\$ 2,564.25	\$ 2,564.25	n	20	\$ 0.00	\$ 2,564.25
Storage Tank	9/8/2000	storage tank piping	1	\$ 2,213.05	\$ 2,213.05	n	20	\$ 0.00	\$ 2,213.05
Line	9/18/2000	water line piping	1	\$ 2,024.60	\$ 2,024.60	n	20	\$ 0.00	\$ 2,024.60
Storage Tank	9/29/2000	storage tank, 250,000 gallons	1	\$ 71,887.31	\$ 71,887.31	n	20	\$ 0.00	\$ 71,887.31
Treatment	10/14/2000	repairs to well #2	1	\$ 15,230.02	\$ 15,230.02	n	20	\$ 0.00	\$ 15,230.02
Pump	10/20/2000	chlorine fittings	1	\$ 593.68	\$ 593.68	n	20	\$ 0.00	\$ 593.68
Storage Tank	10/20/2000	water piping gst	1	\$ 214.09	\$ 214.09	n	20	\$ 0.00	\$ 214.09
Fence	10/27/2000	fence around storage tank	1	\$ 468.59	\$ 468.59	n	20	\$ 0.00	\$ 468.59
Storage Tank	10/27/2000	piping for new storage tank	1	\$ 3,188.79	\$ 3,188.79	n	20	\$ 0.00	\$ 3,188.79
Storage Tank	11/1/2000	water piping gst	1	\$ 298.77	\$ 298.77	n	20	\$ 0.00	\$ 298.77
Treatment	11/20/2000	well screen and piping	1	\$ 10,123.92	\$ 10,123.92	n	20	\$ 0.00	\$ 10,123.92
Line	12/8/2000	piping	1	\$ 86.33	\$ 86.33	n	20	\$ 0.00	\$ 86.33
Storage Tank	12/12/2000	probes in storage tank	1	\$ 2,229.55	\$ 2,229.55	n	20	\$ 0.00	\$ 2,229.55
Fence	12/21/2000	fence at storage tank	1	\$ 135.94	\$ 135.94	n	20	\$ 0.00	\$ 135.94
Small Treatme	12/31/2000	piping insulation at water plant	1	\$ 1,452.00	\$ 1,452.00	n	20	\$ 0.00	\$ 1,452.00
Small Treatme	12/31/2000	piping insulation at water plant	1	\$ 400.00	\$ 400.00	n	20	\$ 0.00	\$ 400.00
Line	1/17/2001	piping	1	\$ 1,246.01	\$ 1,246.01	y	20	\$ 0.00	\$ 1,246.01
Treatment	2/19/2001	well #4 piping	1	\$ 903.01	\$ 903.01	n	20	\$ 0.00	\$ 903.01
Treatment	2/22/2001	Water Well No 4	1	\$ 163,215.41	\$ 163,215.41	n	20	\$ 0.00	\$ 163,215.41
Treatment	3/6/2001	well #4 piping	1	\$ 178.60	\$ 178.60	n	20	\$ 0.00	\$ 178.60
Engineering	4/4/2001	water system engineering	1	\$ 28,964.71	\$ 28,964.71	n	20	\$ 0.00	\$ 28,964.71
Line	4/11/2001	piping	1	\$ 266.97	\$ 266.97	y	20	\$ 0.00	\$ 266.97
Line	4/18/2001	well controls	1	\$ 3,310.54	\$ 3,310.54	n	20	\$ 0.00	\$ 3,310.54
Line	4/18/2001	concrete for well #4	1	\$ 1,467.48	\$ 1,467.48	n	20	\$ 0.00	\$ 1,467.48
Treatment	7/11/2001	light at well #4	1	\$ 158.73	\$ 158.73	n	20	\$ 0.00	\$ 158.73
Treatment	8/15/2001	POLLWAT WELL WORK-WELL#1	1	\$ 5,671.36	\$ 5,671.36	n	20	\$ 0.00	\$ 5,671.36
Treatment	5/27/2002	Heavy equipment rental	1	\$ 3,823.75	\$ 3,823.75	y	20	\$ 0.00	\$ 3,823.75
Heavy Equip	5/29/2002	2002 Chevy 1500 Truck	1	\$ 8,641.03	\$ 8,641.03	y	20	\$ 0.00	\$ 8,641.03
Vehicle	8/15/2002	WALLEE GENERATOR & TRNER	1	\$ 1,295.00	\$ 1,295.00	n	20	\$ 0.00	\$ 1,295.00
Electrical	2/13/2003	WALLEE WELL #2 FOUND BAD	1	\$ 755.72	\$ 755.72	n	20	\$ 0.00	\$ 755.72
Electrical	2/13/2003	WALLEE WELL #2 FOUND BAD	1	\$ 779.19	\$ 779.19	n	20	\$ 0.00	\$ 779.19
Electrical	3/31/2003	WALLEE REPLACE STARTER-WELL #1	1	\$ 2,620.00	\$ 2,620.00	n	20	\$ 0.00	\$ 2,620.00
Electrical	6/4/2003	WALLEE REPLACE H5900	1	\$ 7,852.83	\$ 7,852.83	n	20	\$ 0.00	\$ 7,852.83
Electrical	8/5/2003	WALLEE REPLACE WELL	1	\$ 1,731.00	\$ 1,731.00	n	20	\$ 0.00	\$ 1,731.00
Treatment	8/5/2003	Well No 3 Repair	1	\$ 7,852.83	\$ 7,852.83	n	20	\$ 0.00	\$ 7,852.83

Parent	Utility	Total	Parent	Utility	Total
0%	100%	100%	-	205	205
0%	100%	100%	-	131	131
80%	20%	100%	3,060	765	3,825
0%	100%	100%	-	54	54
0%	100%	100%	-	104	104
80%	20%	100%	1,953	488	2,442
80%	20%	100%	171	43	213
0%	100%	100%	-	5,229	5,229
0%	100%	100%	-	12,019	12,019
80%	20%	100%	168	42	210
0%	100%	100%	-	2,521	2,521
80%	20%	100%	1,335	334	1,669
0%	100%	100%	-	9,797	9,797
80%	20%	100%	576	144	720
0%	100%	100%	-	1,621	1,621
0%	100%	100%	-	1,889	1,889
80%	20%	100%	1,384	346	1,730
0%	100%	100%	-	61,453	61,453
0%	100%	100%	-	9,735	9,735
0%	100%	100%	-	-	-
0%	100%	100%	-	183	183
0%	100%	100%	-	300	300
0%	100%	100%	-	2,731	2,731
0%	100%	100%	-	256	256
0%	100%	100%	-	6,522	6,522
80%	20%	100%	59	15	74
0%	100%	100%	-	1,443	1,443
0%	100%	100%	-	88	88
0%	100%	100%	-	435	435
0%	100%	100%	-	120	120
80%	20%	100%	858	215	1,073
0%	100%	100%	-	592	592
0%	100%	100%	-	107,253	107,253
0%	100%	100%	-	118	118
80%	20%	100%	104	26	130
0%	100%	100%	-	2,200	2,200
80%	20%	100%	1,017	254	1,271
0%	100%	100%	-	136	136
0%	100%	100%	-	108	108
0%	100%	100%	-	4,083	4,083
80%	20%	100%	2,203	551	2,754
0%	100%	100%	-	1,999	1,999
0%	100%	100%	-	979	979
0%	100%	100%	-	571	571
0%	100%	100%	-	594	594
0%	100%	100%	-	2,020	2,020
0%	100%	100%	-	6,122	6,122

DDU012747  
DDU16 - 011319

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	Accumulated Depreciation	Net Book Value	Parent	Utility	Total	Parent	Utility	Total
Pump	9/29/2003	LONESTA PMP,ADPT,UNION,GSKT,ETC	1	\$ 773.43	\$ 773.43	n	20	\$ 698	0%	100%	100%	0%	100%	609
Treatment	3/12/2004	Well #4 pump and motor	1	\$ 28,525.50	\$ 28,525.50	n	20	\$ 23,698	0%	100%	100%	0%	100%	23,098
Treatment	3/31/2004	Well #2 repair pump and motor	1	\$ 15,873.46	\$ 15,873.46	n	20	\$ 12,894	0%	100%	100%	0%	100%	12,894
Vehicle	1/1/2005	2005 Chevy Truck	1	\$ 9,646.50	\$ 9,646.50	y	7	\$ 5,516	0%	100%	100%	0%	100%	5,516
Treatment	5/18/2005	Well No. 4 repair	1	\$ 8,704.40	\$ 8,704.40	n	20	\$ 7,563	0%	100%	100%	0%	100%	7,563
Treatment	8/3/2005	POLLWAT PHASE MOTOR,PIPE,AIR LINE,ETC	1	\$ 12,594.83	\$ 12,594.83	n	20	\$ 11,077	0%	100%	100%	0%	100%	11,077
Treatment	3/1/2006	POLLWAT Service all Well #3	1	\$ 14,928.68	\$ 14,928.68	n	20	\$ 13,559	0%	100%	100%	0%	100%	13,559
Pump	3/28/2006	WALLELE Repair booster at Well #1	1	\$ 1,536.15	\$ 1,536.15	n	20	\$ 1,401	0%	100%	100%	0%	100%	1,401
Pump	7/3/2006	LONESTA Booster Pump	1	\$ 1,034.40	\$ 1,034.40	n	20	\$ 880	0%	100%	100%	0%	100%	880
Treatment	7/31/2006	Well No. 4 repair	1	\$ 14,581.95	\$ 14,581.95	n	20	\$ 13,547	0%	100%	100%	0%	100%	13,547
Small Treatment Electrical	8/28/2006	LONESTA O-Ring, Plug, Gasket, Diaph, Etc	1	\$ 1,260.14	\$ 1,260.14	n	10	\$ 1,091	0%	100%	100%	0%	100%	1,091
Pump	12/20/2006	Well Electrical	1	\$ 3,550.00	\$ 3,550.00	n	20	\$ 3,367	0%	100%	100%	0%	100%	3,367
Pump	5/28/2007	SMITPUM Well #2 Pump Repair	1	\$ 6,883.92	\$ 6,883.92	n	10	\$ 6,475	0%	100%	100%	0%	100%	6,475
Heavy Equip	6/6/2007	2006 John Deere Backhoe	1	\$ 38,362.05	\$ 38,362.05	y	15	\$ 36,905	0%	100%	100%	0%	100%	36,905
Storage Tank	6/20/2007	BULLSTE 20,000 Gal Hydro pneumatic Tank BS1006562	1	\$ 31,535.00	\$ 31,535.00	n	50	\$ 29,300	0%	100%	100%	0%	100%	31,200
Treatment	6/21/2007	J&SPOOL Beams for the Water Plant	1	\$ 1,000.00	\$ 1,000.00	n	50	\$ 989	0%	100%	100%	0%	100%	989
Storage Tank	7/2/2007	MCCLEMECH Set pressure tank @ well #1/100ton crane	1	\$ 4,188.23	\$ 4,188.23	n	50	\$ 4,146	0%	100%	100%	0%	100%	4,146
Treatment	8/27/2007	WALLELE Well #2 Service Call	1	\$ 2,246.78	\$ 2,246.78	n	20	\$ 2,208	0%	100%	100%	0%	100%	2,208
Pump	8/27/2007	LONESTA Booster Pump, Elector	1	\$ 1,126.21	\$ 1,126.21	n	10	\$ 1,087	0%	100%	100%	0%	100%	1,087
Pump	8/31/2007	SMITPUM Parts, Labor-Water Well	1	\$ 19,203.28	\$ 19,203.28	n	10	\$ 18,561	0%	100%	100%	0%	100%	18,561
Storage Tank	10/9/2007	CONSENSV Installation of New Pressure Tank/Expandin	1	\$ 4,278.00	\$ 4,278.00	n	50	\$ 4,259	0%	100%	100%	0%	100%	4,259
Electrical	10/20/2007	WALLELE Well #2 Install Breaker-New Compsr	1	\$ 3,822.77	\$ 3,822.77	n	20	\$ 3,785	0%	100%	100%	0%	100%	3,785
Pump	10/25/2007	SMITPUM Repair Berkeley	1	\$ 6,487.44	\$ 6,487.44	n	20	\$ 6,368	0%	100%	100%	0%	100%	6,368
Meter	10/30/2007	ACTISUPP Mtr Boxes, Bend, Ball Checks	1	\$ 1,456.49	\$ 1,456.49	n	20	\$ 1,444	0%	100%	100%	0%	100%	1,444
				\$ 1,204,306.84	\$ 1,204,306.84			\$ 331,428.21			\$ 204,012	\$ 668,867	\$ 872,879	
<b>Trended Assets</b>							<b>Trended Annual Depreciation</b>	<b>Trended Net Plant *</b>						
Treatment	1/1/1991	Well No. 1	1	\$ 100,000.00	\$ 100,000.00	n	20	\$ 26,099	\$ 44,375	\$ 7,806	100%	80%	20%	7,806
Treatment	1/1/1996	Well No. 2	1	\$ 125,000.00	\$ 125,000.00	n	20	\$ 33,556	\$ 40,287	\$ 26,827	100%	0%	100%	26,827
Storage Tank	1/1/1991	58,000 gallon gas, field erect with base	1	\$ 60,000.00	\$ 60,000.00	n	50	\$ 7,152	\$ 13,873	100%	80%	20%	2,775	13,873
		Pipe 2' - 49,078 feet * 12.38		\$ 607,985.64										
		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	1	\$ 4,823,326.61	\$ 4,823,326.61	n	50	\$ 34,718	\$ 416,807	\$ 1,319,097	100%	80%	20%	1,319,097
		<b>Grand Total</b>					<b>\$ 98,649</b>	<b>\$ 2,240,482</b>				<b>\$ 1,276,632</b>	<b>\$ 963,849</b>	<b>\$ 2,240,482</b>

\* Match with columns below

DDU012748  
DDU16 - 011320

## **Errata WP#4**

**Exhibit DDU-29 from SOAH Docket No. 582-09-6122 (TCEQ Docket No. 2009-1264-UCR) entitled “Identification of Parent Company Contributed Assets” for DDU Sewer Utility Plant in Service**



















## **Errata WP#5**

**Revised and Corrected Utility Plant in Service Listings for  
Current Applications**



WHITE BLUFF WATER

New, As needed	Old Rate Number	Item	Date of Installation	[C]	[D.1]	[D.2]	Depreciation		[F]	[F] - [D] [F] - [D] (Net Book Value \$)	% Parent	% DDU	
							Years in Service	Months					
DDU16-010101-011015	Documented	WB 4.2 30AC Water Tanks	Land		\$ 17,700.00							80%	
DDU16-010101-011020	Documented	907 120 257AC Pump Station	Land		\$ 9,150.00							80%	
DDU16-010101-011030	Documented	Water Plant	Land		\$ 12,810.00							100%	
DDU16-010101-011040	Documented	955 18 water tower & well	Land		\$ 2,500.00							100%	
DDU16-010272-010273	DDU16-010272-010273	SMITPDM Well #2 Pump Repair	5/28/2007	10	\$ 6,883.92		8	7	3	688	\$ 5,913.00	\$ 970.92	0%
DDU16-010315-010318	DDU16-010315-010318	SMITPDM Parts Labor-Water Well	8/5/2007	10	\$ 19,203.28		8	4	-	1,920	\$ 16,001.00	\$ 3,202.28	0%
DDU16-009988-DDU16-009993	DDU16-009988-DDU16-009993	New Pump Cable	2/28/2011	10	\$ 24,038.92		4	10	3	2,404	\$ 11,630.00	\$ 12,408.92	0%
DDU16-0103-DDU16-0109104	DDU16-0103-DDU16-0109104	GENERATOR	1/31/2012	10	\$ 1,383.44		3	11	-	138	\$ 540.00	\$ 843.44	0%
DDU16-009105-DDU16-009109	DDU16-009105-DDU16-009109	WB RELAGE PUMP MOTOR & CABLE	5/31/2012	10	\$ 29,973.34		3	7	-	2,997	\$ 10,741.00	\$ 19,232.34	0%
DDU16-009392-DDU16-009594	DDU16-009392-DDU16-009594	Pump, Well No. 3	7/29/2015	10	\$ 15,092.55		-	5	2	1,509	\$ 640.00	\$ 14,452.55	0%
DDU16-009395-DDU16-009597	DDU16-009395-DDU16-009597	Pump Replacement Well No. 2	8/24/2015	10	\$ 16,949.75		-	4	7	1,695	\$ 599.00	\$ 16,350.75	0%
DDU16-009598-DDU16-009600	DDU16-009598-DDU16-009600	30 HP Motor Replacement, Well No. 1	12/5/2015	10	\$ 26,239.56		-	-	28	2,624	\$ 201.00	\$ 26,038.56	0%
DDU16-010249-010251	DDU16-010249-010251	LONESTA Booster Pump	3/7/2006	10	\$ 1,034.40		9	9	24	103	\$ 1,011.00	\$ 23.40	0%
DDU16-010255-010256	DDU16-010255-010256	LONESTA O-Ring, Plug, Gasket, Diaph, Etc.	8/28/2006	10	\$ 1,260.14		9	4	3	126	\$ 1,177.00	\$ 83.14	0%
DDU16-009598-DDU16-009599	DDU16-009598-DDU16-009599	Consulting Environmental engineering for 20,000	8/15/2007	10	\$ 1,362.00		8	4	18	136	\$ 1,140.00	\$ 222.00	0%
DDU16-010307-010311	DDU16-010307-010311	LONESTA Booster Pump Ejector	8/27/2007	10	\$ 1,126.21		8	4	4	113	\$ 943.00	\$ 183.21	0%
DDU16-009647-009648	DDU16-009647-009648	water storage tank #2	6/19/1996	30	\$ 81,617.96		19	6	12	1,632	\$ 31,876.00	\$ 49,741.96	0%
DDU16-010115-010116	DDU16-010115-010116	water piping gst.	1/1/2000	30	\$ 298.77		15	11	20	6	\$ 96.00	\$ 202.77	0%
DDU16-009346-009376	DDU16-009346-009376	storage tank, 250,000 gallons	9/29/2000	30	\$ 71,887.31		15	3	2	1,438	\$ 21,933.00	\$ 49,954.31	0%
DDU16-009377-DDU16-009381	DDU16-009377-DDU16-009381	piping for new storage tank	10/27/2000	30	\$ 3,188.79		15	2	4	64	\$ 971.00	\$ 2,217.79	0%
DDU16-009646	DDU16-009646	50,000 gallon gst, field erect with base	1/1/1991	50	\$ 21,024.93		24	11	30	420	\$ 10,499.00	\$ 10,525.93	80%
DDU16-009975	DDU16-009975	hydraulic pressure tank - 6000gallon	7/16/1999	50	\$ 27,576.00		16	5	15	552	\$ 9,986.00	\$ 18,490.00	0%
DDU16-010305	DDU16-010305	MCC/MECH Soc pressure tank for well#1/1000	3/7/2007	50	\$ 4,188.23		8	10	24	84	\$ 1,477.00	\$ 3,441.23	0%
DDU16-010319-010321	DDU16-010319-010321	CONSERV installation of New Pressure Tank/BS	9/10/2007	50	\$ 4,278.00		8	3	21	86	\$ 714.00	\$ 3,564.00	0%
DDU16-009345-DDU16-009346	DDU16-009345-DDU16-009346	water bores (2)	1/5/1996	30	\$ 1,000.00		19	11	26	20	\$ 400.00	\$ 600.00	20%
DDU16-009347-DDU16-009348	DDU16-009347-DDU16-009348	Distribution System (main)	1/1/1996	30	\$ 4,510.00		19	11	20	90	\$ 1,797.00	\$ 2,713.00	80%
DDU16-009647-009648	DDU16-009647-009648	water line unit 40	1/1/1996	30	\$ 1,500.00		19	11	19	30	\$ 599.00	\$ 901.00	80%
DDU16-009461-DDU16-009463	DDU16-009461-DDU16-009463	water line unit 39	1/1/1996	30	\$ 4,230.00		19	11	19	85	\$ 1,697.00	\$ 2,533.00	80%
DDU16-009646	DDU16-009646	water line unit 39	1/1/1996	30	\$ 3,000.00		11	-	10	30	\$ 199.00	\$ 301.00	70%
DDU16-009647-009648	DDU16-009647-009648	water bore	2/29/1996	30	\$ 1,500.00		10	2	2	30	\$ 595.00	\$ 905.00	0%
DDU16-009445-DDU16-009446	DDU16-009445-DDU16-009446	water line unit 33, 34, 35	2/29/1996	30	\$ 9,090.00		10	2	2	182	\$ 3,610.00	\$ 5,480.00	0%
DDU16-009655	DDU16-009655	Distribution System (main)	6/30/1996	50	\$ 6,125.00		6	1	123	6	\$ 2,399.00	\$ 3,726.00	0%
DDU16-009451	DDU16-009451	Distribution System (main)	6/30/1996	50	\$ 4,510.00		6	1	1	90	\$ 1,755.00	\$ 2,755.00	0%
DDU16-009656	DDU16-009656	Distribution System (main)	7/31/1996	50	\$ 2,000.00		5	-	40	40	\$ 777.00	\$ 1,223.00	0%
DDU16-009657-009658	DDU16-009657-009658	water line unit 36	3/28/99	50	\$ 3,280.96		1	22	5	66	\$ 1,263.00	\$ 2,017.96	0%
DDU16-009471-DDU16-009485	DDU16-009471-DDU16-009485	pipe - Robin	1/4/1997	50	\$ 500.00		11	27	10	10	\$ 190.00	\$ 310.00	0%
DDU16-009544-DDU16-009551	DDU16-009544-DDU16-009551	water line unit 40	1/4/1997	50	\$ 7,475.00		11	27	150	150	\$ 2,848.00	\$ 4,627.00	80%
DDU16-009646-009648	DDU16-009646-009648	water line unit 41	1/4/1997	50	\$ 4,875.00		11	23	88	88	\$ 1,860.00	\$ 3,015.00	80%
DDU16-009647-009648	DDU16-009647-009648	water line unit 41	1/4/1997	50	\$ 7,551.52		11	16	151	151	\$ 2,862.00	\$ 4,689.52	80%
DDU16-009649	DDU16-009649	piping	3/21/02	50	\$ 274.40		11	6	5	5	\$ 95.00	\$ 179.40	80%
DDU16-009650-009651	DDU16-009650-009651	Distribution System (main)	1/22/1997	50	\$ 331.60		10	24	7	7	\$ 132.00	\$ 199.60	80%
DDU16-009652-009653	DDU16-009652-009653	pipe - Unit 41	2/7/1997	50	\$ 1,034.21		10	3	21	21	\$ 396.00	\$ 638.21	80%
DDU16-009654-009655	DDU16-009654-009655	pipe and gate valves - Unit 40	2/28/1997	50	\$ 4,817.34		10	3	96	96	\$ 1,808.00	\$ 3,009.34	80%
DDU16-009352-DDU16-009353	DDU16-009352-DDU16-009353	Distribution System (main)	2/28/1997	50	\$ 6,939.91		10	3	139	139	\$ 2,618.00	\$ 4,321.91	80%
DDU16-009354-DDU16-009356	DDU16-009354-DDU16-009356	pipe Unit 40	2/28/1997	50	\$ 14,210.00		9	2	284	5	\$ 5,327.00	\$ 8,883.00	80%
DDU16-009646-009648	DDU16-009646-009648	piping	3/29/1997	50	\$ 738.27		8	13	5	15	\$ 281.00	\$ 457.27	80%
DDU16-009484-DDU16-009489	DDU16-009484-DDU16-009489	valves - Unit 41	4/18/1997	50	\$ 318.26		8	8	6	6	\$ 112.00	\$ 206.26	80%
DDU16-009357-DDU16-009358	DDU16-009357-DDU16-009358	piping - US Filler - Unit 40	4/23/1997	50	\$ 318.26		8	8	6	6	\$ 112.00	\$ 206.26	80%

WHITE BLUFF WATER

Old Bates Number	Item	[A]	[B]	[C]	[D.1]	[D.2]	Adjusted Original Cost for Customer (CAC)	Depreciation			Accumulated (\$) (Reserve)	Net Book Value (\$) (B) = (DHF) - Reserve	% Percent	
								Years in Service	Months	Days				
				Service Life (in years)	Original Cost when installed	Customer CAC amount			β1 = (D1/C)	β2 = (D1/C)	β3 = (D1/C)			
DDU16-00969-009700	Distribution System (main)	pipe - Unit 41	6/16/1997	50	\$ 636.51	\$	636.51	18	6	15	13	\$ 241.00	\$ 395.51	80%
DDU16-00971-009702	Distribution System (main)	pipe - Unit 41	6/16/1997	50	\$ 1,686.54	\$	1,686.54	18	6	15	34	\$ 630.00	\$ 1,056.54	80%
DDU16-00971-009717	Distribution System (main)	gate valve - Unit 41	7/25/1997	50	\$ 175.20	\$	175.20	18	5	6	4	\$ 74.00	\$ 101.20	80%
DDU16-00974-009705	Distribution System (main)	water line unit 41	7/17/1997	50	\$ 1,000.00	\$	1,000.00	18	5	5	20	\$ 368.00	\$ 632.00	80%
DDU16-00974-009705	Distribution System (main)	gate valve - unit 41	8/20/1997	50	\$ 2,705.00	\$	2,705.00	18	5	5	54	\$ 965.00	\$ 1,740.00	80%
DDU16-00972-009729	Distribution System (main)	gate valve - unit 41	9/19/1997	50	\$ 1,277.16	\$	1,277.16	18	11	29	20	\$ 366.00	\$ 911.16	80%
DDU16-00984-009849	Distribution System (main)	gate valve - unit 41	10/4/1997	50	\$ 518.20	\$	518.20	18	10	27	10	\$ 182.00	\$ 336.20	80%
DDU16-00984-009854	Distribution System (main)	water line Unit 40	1/21/1998	50	\$ 3,690.00	\$	3,690.00	11	29	74	4	\$ 1,331.00	\$ 2,359.00	80%
DDU16-00985-009857	Distribution System (main)	water line Unit 42	2/2/1998	50	\$ 188.68	\$	188.68	8	16	5	4	\$ 72.00	\$ 116.68	80%
DDU16-00985-009857	Distribution System (main)	backfill - Unit 42	4/15/1998	50	\$ 2,183.75	\$	2,183.75	8	16	5	44	\$ 779.00	\$ 1,404.75	80%
DDU16-00985-009857	Distribution System (main)	pipe - Unit 42	4/21/1998	50	\$ 675.48	\$	675.48	8	10	5	14	\$ 248.00	\$ 427.48	80%
DDU16-00985-009857	Distribution System (main)	pipe - Unit 42	4/21/1998	50	\$ 1,114.25	\$	1,114.25	8	8	8	2	\$ 35.00	\$ 79.25	80%
DDU16-00985-009857	Distribution System (main)	pipe - Unit 42	4/21/1998	50	\$ 9,620.00	\$	9,620.00	7	9	9	192	\$ 3,381.00	\$ 6,239.00	80%
DDU16-00985-009857	Distribution System (main)	pipe - Unit 42	4/21/1998	50	\$ 3,177.34	\$	3,177.34	6	27	6	6	\$ 105.00	\$ 3,072.34	80%
DDU16-00985-009857	Distribution System (main)	pipe - Unit 43	6/26/1998	50	\$ 2,651.55	\$	2,651.55	6	5	5	53	\$ 928.00	\$ 1,723.55	80%
DDU16-00985-009857	Distribution System (main)	pipe - Unit 43	6/26/1998	50	\$ 169.82	\$	169.82	6	5	5	3	\$ 52.00	\$ 117.82	80%
DDU16-00985-009857	Distribution System (main)	concrete - three invoices of \$113.21	7/13/1998	50	\$ 178.78	\$	178.78	5	18	5	4	\$ 70.00	\$ 108.78	80%
DDU16-00985-009857	Distribution System (main)	pipe - Unit 43	7/23/1998	50	\$ 358.58	\$	358.58	5	8	7	5	\$ 122.00	\$ 236.58	80%
DDU16-00985-009857	Distribution System (main)	gate valve, saddle	7/24/1998	50	\$ 51.95	\$	51.95	5	7	5	1	\$ 17.00	\$ 34.95	80%
DDU16-00985-009857	Distribution System (main)	check and swing valves	7/31/1998	50	\$ 195.20	\$	195.20	5	5	5	4	\$ -70.00	\$ 125.20	80%
DDU16-00985-009857	Distribution System (main)	pipe - Unit 43	8/19/1998	50	\$ 201.49	\$	201.49	4	12	4	4	\$ 69.00	\$ 132.49	80%
DDU16-00985-009857	Distribution System (main)	pipe - Unit 42	10/21/1998	50	\$ 621.31	\$	621.31	2	29	12	12	\$ 207.00	\$ 414.31	80%
DDU16-00985-009857	Distribution System (main)	pipe - Unit 42	10/21/1998	50	\$ 2,135.06	\$	2,135.06	2	29	43	43	\$ 742.00	\$ 1,393.06	80%
DDU16-00985-009857	Distribution System (main)	pipe - Unit 42	9/8/1998	50	\$ 9,801.82	\$	9,801.82	2	29	196	196	\$ 3,380.00	\$ 6,421.82	80%
DDU16-00985-009857	Distribution System (main)	pipe - Unit 44	2/4/1999	50	\$ 2,418.00	\$	2,418.00	10	27	16	46	\$ 811.00	\$ 1,607.00	80%
DDU16-00985-009857	Distribution System (main)	trench work - Unit 44	3/15/1999	50	\$ 7,293.00	\$	7,293.00	9	12	5	71	\$ 1,192.00	\$ 6,101.00	80%
DDU16-00985-009857	Distribution System (main)	trench work - Unit 44	3/29/1999	50	\$ 5,674.50	\$	5,674.50	9	2	5	113	\$ 1,894.00	\$ 3,780.50	80%
DDU16-00985-009857	Distribution System (main)	trench work - Unit 44	4/14/1999	50	\$ 1,930.50	\$	1,930.50	8	17	5	39	\$ 652.00	\$ 1,278.50	80%
DDU16-00985-009857	Distribution System (main)	trench work - Unit 44	4/22/1999	50	\$ 2,409.28	\$	2,409.28	8	8	8	48	\$ 801.00	\$ 1,608.28	80%
DDU16-00985-009857	Distribution System (main)	concrete - unit 44	5/27/1999	50	\$ 56.61	\$	56.61	7	26	1	1	\$ 17.00	\$ 39.61	80%
DDU16-00985-009857	Distribution System (main)	haul material for trench fill	6/7/1999	50	\$ 565.00	\$	565.00	6	24	10	10	\$ 166.00	\$ 399.00	80%
DDU16-00985-009857	Distribution System (main)	concrete blocking	8/20/1999	50	\$ 132.61	\$	132.61	4	11	3	3	\$ 49.00	\$ 83.61	80%
DDU16-00985-009857	Distribution System (main)	load boxes	8/23/1999	50	\$ 1,300.00	\$	1,300.00	4	8	3	30	\$ 491.00	\$ 1,009.00	80%
DDU16-00985-009857	Distribution System (main)	water piping	8/25/1999	50	\$ 281.98	\$	281.98	4	6	3	6	\$ 98.00	\$ 183.98	80%
DDU16-00985-009857	Distribution System (main)	steeves for water and sewer mains	9/21/1999	50	\$ 4,584.00	\$	4,584.00	3	10	5	92	\$ 1,497.00	\$ 3,087.00	80%
DDU16-00985-009857	Distribution System (main)	haul trench fill for unit 45	10/30/1999	50	\$ 255.00	\$	255.00	2	1	5	5	\$ 81.00	\$ 174.00	80%
DDU16-00985-009857	Distribution System (main)	water paving - unit 45 water and wastewater	2/6/2000	50	\$ 2,919.00	\$	2,919.00	2	1	58	58	\$ 938.00	\$ 1,981.00	80%
DDU16-00985-009857	Distribution System (main)	water piping	8/8/2000	50	\$ 247.77	\$	247.77	10	25	5	5	\$ 79.00	\$ 168.77	80%
DDU16-00985-009857	Distribution System (main)	water piping	8/12/2000	50	\$ 844.84	\$	844.84	4	23	5	17	\$ 262.00	\$ 582.84	80%
DDU16-00985-009857	Distribution System (main)	water line piping, \$1511 + \$513.49	9/18/2000	50	\$ 86.33	\$	86.33	15	4	19	2	\$ 31.00	\$ 55.33	80%
DDU16-00985-009857	Distribution System (main)	water line piping	10/7/2000	50	\$ 2,024.60	\$	2,024.60	15	3	13	40	\$ 611.00	\$ 1,413.60	80%
DDU16-00985-009857	Distribution System (main)	water line piping	1/17/2001	50	\$ 1,962.45	\$	1,962.45	15	2	24	39	\$ 594.00	\$ 1,368.45	80%
DDU16-00985-009857	Distribution System (main)	water piping	4/18/2001	50	\$ 1,246.01	\$	1,246.01	14	11	14	25	\$ 374.00	\$ 872.01	80%
DDU16-00985-009857	Distribution System (main)	water piping	4/18/2001	50	\$ 1,467.48	\$	1,467.48	14	8	13	29	\$ 426.00	\$ 1,041.48	80%
DDU16-00985-009857	Distribution System (main)	water piping	1/14/2001	50	\$ 149.97	\$	149.97	14	1	27	3	\$ 42.00	\$ 107.97	80%
DDU16-00985-009857	Distribution System (main)	block for pump house #1	3/8/1999	50	\$ 3,264.13	\$	3,264.13	16	9	23	65	\$ 1,093.00	\$ 2,171.13	0%
DDU16-00985-009857	Distribution System (main)	conduit for booster station	6/8/1999	50	\$ 2,137.50	\$	2,137.50	16	6	23	43	\$ 712.00	\$ 1,425.50	0%
DDU16-00985-009857	Distribution System (main)	booster station piping	1/18/1999	50	\$ 1,580.50	\$	1,580.50	16	1	23	52	\$ 840.00	\$ 740.50	0%
DDU16-00985-009857	Distribution System (main)	water tank slab	6/8/2000	50	\$ 11,500.00	\$	11,500.00	15	4	23	230	\$ 3,579.00	\$ 7,921.00	0%
DDU16-00985-009857	Distribution System (main)	storage tank piping	8/9/2000	50	\$ 2,213.03	\$	2,213.03	15	6	23	44	\$ 677.00	\$ 1,536.03	0%
DDU16-00985-009857	Distribution System (main)	water piping gas	10/20/2000	50	\$ 214.09	\$	214.09	15	2	11	5	\$ 61.00	\$ 153.09	0%
DDU16-00985-009857	Distribution System (main)	concrete for well#4 fence	1/17/2001	50	\$ 156.73	\$	156.73	14	1	24	3	\$ 42.00	\$ 114.73	0%



WHITE BLUFF WATER

New, As needed	Old Meter Number	Item	Date of Installation	Service Life (yr)	[D.1]	Customer CAC amount	Adjusted Original Cost for Customer CAC	Time in Service		Depreciation		Accumulated (P)	(Q) - (D)(F) Net Book Value (\$)	% Parent	% DDU
								Year in Service	Months	Days	(E) - (D)(C) Annual (\$)				
DDU16-010234-010237	DDU010032-25	334 Meters and Service (taps no)	3/8/2005	20	\$ 12,594.83		\$ 12,594.83	10	9	23	\$ 630	\$ 6,813.00	\$ 5,781.83	0%	100%
DDU16-010236-010233	DDU010038-31	334 Meters and Service (taps no)	5/18/2005	20	\$ 8,704.40		\$ 8,704.40	10	7	13	\$ 435	\$ 4,620.00	\$ 4,084.40	0%	100%
DDU16-010238-010234	DDU010037-40	334 Meters and Service (taps no)	1/2/2006	20	\$ 14,928.68		\$ 14,928.68	9	11	28	\$ 746	\$ 7,452.00	\$ 7,475.68	0%	100%
DDU16-010239-010236	DDU010034-44	334 Meters and Service (taps no)	3/28/2006	20	\$ 1,536.15		\$ 1,536.15	9	9	3	\$ 77	\$ 752.00	\$ 784.15	0%	100%
DDU16-010242-010254	DDU010050-52	334 Meters and Service (taps no)	7/17/2006	20	\$ 14,581.95		\$ 14,581.95	9	5	-	\$ 729	\$ 6,866.00	\$ 7,715.95	0%	100%
DDU16-010257-010259	DDU010055-57	334 Meters and Service (taps no)	12/07/2006	20	\$ 3,550.00		\$ 3,550.00	7	4	4	\$ 178	\$ 1,607.00	\$ 1,943.00	0%	100%
DDU16-010312-010314	DDU010101-12	334 Meters and Service (taps no)	8/27/2007	20	\$ 2,246.78		\$ 2,246.78	4	4	4	\$ 112	\$ 935.00	\$ 1,311.78	0%	100%
DDU16-010321-010323	DDU010129-131	334 Meters and Service (taps no)	10/26/2007	20	\$ 1,822.77		\$ 1,822.77	2	11	5	\$ 191	\$ 1,566.00	\$ 2,256.77	0%	100%
DDU16-009407-DDU16-009409	DDU16-009407-DDU16-009409	334 Meters and Service (taps no)	10/26/2007	20	\$ 1,456.40		\$ 1,456.40	2	1	1	\$ 73	\$ 586.00	\$ 869.49	0%	100%
DDU16-009413-DDU16-009412	DDU16-009413-DDU16-009412	334 Meters and Service (taps no)	6/5/2008	20	\$ 20,567.50		\$ 20,567.50	6	1	1	\$ 1,038	\$ 7,212.00	\$ 12,855.50	0%	100%
DDU16-009416-DDU16-009416	DDU16-009416-DDU16-009416	334 Meters and Service (taps no)	6/5/2008	20	\$ 43,427.74		\$ 43,427.74	6	1	1	\$ 2,171	\$ 16,286.00	\$ 27,141.74	0%	100%
DDU16-009417-DDU16-009419	DDU16-009417-DDU16-009419	334 Meters and Service (taps no)	7/17/2008	20	\$ 30,768.98		\$ 30,768.98	5	3	1	\$ 538	\$ 11,407.00	\$ 19,361.98	0%	100%
DDU16-009419-DDU16-009419	DDU16-009419-DDU16-009419	334 Meters and Service (taps no)	9/30/2008	20	\$ 42,217.50		\$ 42,217.50	7	3	1	\$ 2,111	\$ 15,304.00	\$ 26,913.50	0%	100%
DDU16-009489-DDU16-009490	DDU16-009489-DDU16-009490	334 Meters and Service (taps no)	12/17/2009	20	\$ 1,085.72		\$ 1,085.72	5	9	22	\$ 93	\$ 324.00	\$ 761.72	0%	100%
DDU16-009498-DDU16-009499	DDU16-009498-DDU16-009499	334 Meters and Service (taps no)	3/9/2010	20	\$ 1,850.00		\$ 1,850.00	5	9	22	\$ 93	\$ 341.00	\$ 1,509.00	0%	100%
DDU16-009498-DDU16-009499	DDU16-009498-DDU16-009499	334 Meters and Service (taps no)	12/26/2011	20	\$ 1,779.95		\$ 1,779.95	4	11	30	\$ 89	\$ 359.00	\$ 1,420.95	0%	100%
DDU16-009498-DDU16-009499	DDU16-009498-DDU16-009499	334 Meters and Service (taps no)	1/17/1996	20	\$ 67,114.09		\$ 67,114.09	19	11	30	\$ 3,356	\$ 67,111.00	\$ 3.09	0%	100%
DDU16-009390-DDU16-009395	DDU16-009390-DDU16-009395	343 Shop Tools	6/6/2007	15	\$ 38,362.05		\$ 38,362.05	8	6	25	\$ 2,557	\$ 21,912.00	\$ 16,450.05	0%	100%
DDU16-010327-010330	DDU010153-128	345 Heavy Equipment	10/25/2007	10	\$ 6,887.44		\$ 6,887.44	8	2	6	\$ 649	\$ 5,311.00	\$ 1,576.44	0%	100%
DDU009057-DDU009058	DDU009057-DDU009058	345 Heavy Equipment	12/31/2009	10	\$ 881.92		\$ 881.92	5	3	1	\$ 88	\$ 528.00	\$ 353.92	0%	100%
DDU009075-DDU009076	DDU009075-DDU009076	345 Heavy Equipment	9/30/2010	10	\$ 5,093.48		\$ 5,093.48	5	3	1	\$ 509	\$ 2,673.00	\$ 2,420.48	0%	100%
DDU16-010029-010031	DDU009827-DDU009829	348 Fencing	10/9/1999	20	\$ 224.67		\$ 224.67	16	2	22	\$ 11	\$ 178.00	\$ 46.67	80%	20%
DDU16-010042-010045	DDU009840-DDU009843	348 Fencing	2/10/1999	20	\$ 176.65		\$ 176.65	16	10	21	\$ 9	\$ 152.00	\$ 24.65	0%	100%
DDU16-009966-009970	DDU009764-DDU009768	348 Fencing	6/8/1999	20	\$ 139.30		\$ 139.30	16	6	23	\$ 7	\$ 116.00	\$ 23.30	0%	100%
DDU16-009942-009943	DDU009740-DDU009741	348 Fencing	7/28/1999	20	\$ 1,225.40		\$ 1,225.40	16	5	3	\$ 61	\$ 1,002.00	\$ 223.40	0%	100%
DDU16-010038-010041	DDU009836-DDU009839	348 Fencing	9/25/1999	20	\$ 92.73		\$ 92.73	16	3	6	\$ 5	\$ 81.00	\$ 11.73	0%	100%
DDU16-010032-010034	DDU009830-DDU009832	348 Fencing	10/9/1999	20	\$ 350.00		\$ 350.00	16	2	22	\$ 18	\$ 292.00	\$ 58.00	0%	100%
DDU16-010097-010100	DDU009895-DDU009898	348 Fencing	10/24/2000	20	\$ 468.59		\$ 468.59	15	2	7	\$ 23	\$ 349.00	\$ 119.59	0%	100%
DDU16-009403-DDU16-009405	DDU16-009403-DDU16-009405	348 Fencing	10/30/2007	20	\$ 1,600.00		\$ 1,600.00	8	2	1	\$ 80	\$ 654.00	\$ 946.00	0%	100%
					\$ 3,791,956.26		\$ 3,791,956.26				\$ 110,077.00	\$ 1,603,728.00	\$ 2,188,228.26		
					\$ 3,791,956.26		\$ 3,791,956.26				\$ 110,077.00	\$ 1,603,728.00	\$ 2,188,228.26		

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