

Control Number: 46245



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

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

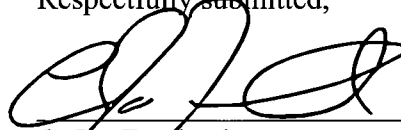
To: Double Diamond Utility Company, Inc., by and through its attorney of record, John Carlton, The Carlton Law Firm, P.L.L.C., 2705 Bee Cave Road, Suite 200, Austin, Texas, 78746

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

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

Dated: September 12, 2017

Respectfully submitted,



C. Joe Freeland
State Bar No. 07417500
Mathews & Freeland, LLP
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Austin, Texas 78759
(512) 404-7800
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ATTORNEYS FOR
WHITE BLUFF RATEPAYERS GROUP

583
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CERTIFICATE OF SERVICE

I certify that a copy of the foregoing document was served on all parties of record in this proceeding on September 12, 2017, by hand-delivery, facsimile, electronic mail, and/or First Class Mail.



C. Joe Freeland

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

**WBRG'S FOURTH REQUEST FOR INFORMATION TO
DOUBLE DIAMOND UTILITY COMPANY, INC.**

DEFINITIONS

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

INSTRUCTIONS

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

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

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

**WBRG'S FOURTH REQUEST FOR INFORMATION TO
DOUBLE DIAMOND UTILITY COMPANY, INC.**

- WBRG 4-1** Admit or deny. Double Diamond Properties Construction Company (DDC) is an affiliate of Double Diamond Utility Company, Inc. (DDU).
- WBRG 4-2** If DDC is an affiliate of DDU, please explain why DDC was not identified as an affiliate in Double Diamond's response to WBRG 1-25.
- WBRG 4-3** Double Diamond's Consolidated Financial Statements on page DDU003577 states that "Costs that are directly identifiable with land development projects are capitalized." Please describe the costs relating to the White Bluff development that have been capitalized for purposes of determining the cost of lots sold at White Bluff.
- WBRG 4-4** Please provide all ledger entries for the Balance Sheet Asset Account "Inventory" made during 1996.
- WBRG 4-5** Please provide complete tax returns, including all supporting work papers for Double Diamond for the years 1991, 1996, 1999, and 2015.
- WBRG 4-6** For the Note Payable listed on page DDU003586 from First Financial Bank secured with Utility Assets and a maturity date of July 7, 2017, please provide a copy of the note and a detailed listing of payments on the note. If the note has been refinanced or extended, please provide a copy of the new note.
- WBRG 4-7** Regarding the note referenced in WBRG 4-6, please provide the general ledger entries made to account for the funds received from the note.
- WBRG 4-8** Admit or deny. The value of the assets listed in the 2015 Depreciation and Amortization Report (DDU16-015470 – DDU16-015475) cannot be reconciled to the values of the assets listed in Exhibit DDU-6C. If your answer is anything other than an unqualified admit, please provide a reconciliation between the 2015 Depreciation and Amortization Report and Exhibit DDU-6C.
- WBRG 4-9** Please provide Statement of Operations for Double Diamond – Delaware, Inc., Double Diamond, Inc., Double Diamond Utilities Company, and Double Diamond Properties Construction Company for each year from 1991 to present.
- WBRG 4-10** Please provide Income Statements for Double Diamond – Delaware, Inc., Double Diamond, Inc., Double Diamond Utilities Company, and Double Diamond Properties Construction Company for each year from 1991 to present.
- WBRG 4-11** Please provide Balance Sheets for Double Diamond – Delaware, Inc., Double Diamond, Inc., Double Diamond Utilities Company, and Double Diamond Properties Construction Company for each year from 1991 to present.

- WBRG 4-12** Page 155 of 166 of Exhibit DDU-4E contains entries for Amortization of Deferred Loan. Please explain the nature of these entries, such as for what loan is repayment being deferred and what is the basis of the amortization calculation?
- WBRG 4-13** Please provide copies of the current effective water and sewer tariff for Double Diamond that is applicable within the White Bluff Subdivision, and provide copies of all previous tariffs applicable within the White Bluff Subdivision.
- WBRG 4-14** Admit or Deny. Attachment A, which is part of a document contained in the Commission's Interchange under Docket No. 44056, was prepared by Double Diamond and submitted to the Texas Natural Resource Conservation Commission. If the answer is anything other than an unqualified Admit, please the basis for your inability to admit.
- WBRG 4-15** Please provide copies of all studies, reports, and other documents regarding Double Diamond's determination of list prices for lots in the White Bluff subdivision.
- WBRG 4-16** Does Double Diamond still own and operate the water system in Oakwood Subdivision in Henderson County, which was included in DDU's December 8, 1997, rate change application? If not, please provide copies of the agreement transferring the system to another, and all filings made with the Public Utility Commission or predecessor agency regarding the sale or transfer.
- WBRG 4-17** If Double Diamond has sold or transferred a water or sewer utility system in Texas to another entity, not associated with Double Diamond, since 1995, please identify the system, the date of the sale or transfer, and provide copies of all filings made with the Public Utility Commission or predecessor agency regarding the sale or transfer.
- WBRG 4-18** Admit or Deny. On July 10, 1995, Double Diamond, Inc., submitted an application to the Texas Natural Resource Conservation Commission (Application No. 30885-R) to increase rates in the White Bluff subdivision.
- WBRG 4-19** Admit or Deny. Double Diamond, Inc., has never submitted an application to the Public Utility Commission or predecessor agency seeking approval of the sale, transfer, or merger of the utility providing service in the White Bluff subdivision to Double Diamond Utilities pursuant to Texas Water Code §13.301. If you deny, please provide a copy of the application.

Attachment A

TEXAS NATURAL RESOURCE CONSERVATION COMMISSION

From: DD

Utility Name: Double Diamond Utilities Co.
 Docket Number: 31939-R
 Date Examined: 2/1/98
 Date Referenced: 31-Dec-96

Sewer DEPRECIATION ANALYSIS

Sewer System

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Ver./Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant
Land	01-Jan-01	n/a		100%	0	n/a	n/a	n/a	n/a	
The Cliffs										
Masonry	01-Jan-93	30	48,600	50%	24,300	30	4.00	810	3,258	0
Plant										
100 gpd package plant	01-Jan-86	50	103,309	100%	103,309	50	11.00	2,066	22,724	0
1000 gal mix tank	01-Jan-86	50	104,524	100%	104,524	50	8.00	2,090	22,091	0
Digester Modif.	01-Jan-01	50		100%	0	50		0	0	0
Collection System										
Marina: 2 lift stations	01-Jan-94	20	45,949	100%	45,949	20	3.00	2,297	10,888	0
Pro Shop	01-Jan-94	50	30,843	50%	15,422	50	3.00	308	3,925	0
Phase II	01-Jan-94	50	132,000	50%	66,000	50	3.00	1,320	3,957	0
Phase III	01-Feb-95	50	72,777	50%	36,389	50	1.91	728	4,393	0
Phase IV	01-Feb-95	50	72,342	50%	36,171	50	1.91	723	4,384	0
Phase V	01-Jul-95	50	39,058	50%	19,529	50	1.33	391	58	0
Phase VI	01-Jul-95	50	37,048	50%	18,524	50	1.50	370	55	0
Condo Rd.	01-Jun-96	50	4,437	50%	2,219	50	0.58	26	26	0
Phase VII	01-May-96	50	54,110	50%	27,055	50	0.67	361	361	0
Phase VIII	01-May-96	50	144,734	50%	72,367	50	0.67	967	967	0
Phase IX	01-Jun-96	50	111,490	50%	55,745	50	0.58	658	658	0
Phase X, Sec 1	01-Apr-97	50	101,830	50%	50,915	50	0.55	509	509	0
Phase X, Sec 2	01-Sep-97	50	271,155	50%	135,578	50	0.67	70	0	0
Lift Stations	01-Apr-97	20	49,852	100%	49,852	20	0.25	0	0	0
Fenestration	01-Jan-86	50	39,552	50%	19,776	50	11.00	396	4,350	0
Items to be capitalized										
Pumps: 4- 1hp	22-Apr-96	10	3,850	100%	3,850	10	0.69	267	3,583	3,583
Pumps: 4- 1hp	01-Jan-96	10	3,809	100%	3,809	10	1.00	381	3,809	3,428
Pumps: 1- 1hp	28-Feb-96	10	974	100%	974	10	0.84	97	97	877
Pumps: 3- 1hp	11-Sep-96	10	2,892	100%	2,892	10	0.38	38	88	2,804
Pumps: 2- 2hp	08-Oct-96	10	2,126	100%	2,126	10	0.23	49	49	2,077
Pumps: 4- 1hp	08-Oct-96	10	3,804	100%	3,804	10	0.23	87	87	3,717
2- Duplex Alternating Control	08-Oct-96	10	1,152	100%	1,152	10	0.23	26	26	1,126
Alternating Control Panel	08-Oct-96	10	719	100%	719	10	0.23	17	17	702
Float Brackets	08-Oct-96	10	113	100%	113	10	0.23	3	3	110
12- Mercury Float Switches	08-Oct-96	10	444	100%	444	10	0.23	10	10	434
Alarm w/ Float Switches	01-Jan-96	10	539	100%	539	10	1.00	54	54	485
1" Check Valve	28-Feb-96	50	54	100%	54	50	0.84	54	54	0
Blower	21-May-96	5	2,394	100%	2,394	5	0.61	294	294	2,100

White Bluff

Wood Bldg	01-Jul-97	15	48,600	100%	48,600	15	0.50	0	0	0
50,000 gpd package plant	01-Jul-97	50	184,000	100%	184,000	50	0.50	0	0	0
Collection System	31-Dec-96	50	210,000	100%	210,000	50	0.00	0	0	0
Items to be capitalized										
Pumps: 2- 1hp	11-Jan-96	10	1,840	100%	1,840	10	0.97	179	179	1,661
Pumps: 1- 1hp	22-Feb-96	10	931	100%	931	10	0.86	80	80	785
Pumps: 1- 1hp	28-Feb-96	10	931	100%	931	10	0.84	78	78	853
Pumps: 1- 1hp	26-Mar-96	10	920	100%	920	10	0.77	71	71	850
Pumps: 2- 1hp	15-Apr-96	10	1,840	100%	1,840	10	0.71	63	63	1,709
Pumps: 5- 1hp	25-Apr-96	10	4,601	100%	4,601	10	0.68	315	315	4,286
Pumps: Repair	26-Apr-96	10	537	100%	537	10	0.68	37	37	500
Pumps: 3	13-Jun-96	10	2,793	100%	2,793	10	0.55	154	154	2,639
Pumps: 4- 1hp	17-Jul-96	10	3,724	100%	3,724	10	0.46	170	170	3,554
Pumps: 3- 1hp	12-Aug-96	10	2,793	100%	2,793	10	0.39	103	103	2,689
Pumps: 1- 2hp	15-Aug-96	10	931	100%	931	10	0.38	35	35	896
Pumps: 6- 1hp	11-Sep-96	10	5,521	100%	5,521	10	0.30	168	168	5,353
Pumps: 2	03-Oct-96	10	1,840	100%	1,840	10	0.24	45	45	1,795
Pumps: 2- 1hp	22-Oct-96	10	1,840	100%	1,840	10	0.19	35	35	1,805
Pumps: 1 - 1hp	13-Nov-96	10	920	100%	920	10	0.13	12	12	908
Pumps: 2 - 1hp	19-Nov-96	10	1,840	100%	1,840	10	0.11	21	21	1,819
Pumps: Repair	25-Nov-96	10	616	100%	616	10	0.10	6	6	610
2- 1" check valve	11-Jan-96	50	17	100%	17	50	0.97	0	0	17
1- 1" check valve	22-Feb-96	50	9	100%	9	50	0.86	0	0	9
1- 1" check valve	28-Feb-96	50	9	100%	9	50	0.84	0	0	9
1- 1" check valve	26-Mar-96	50	9	100%	9	50	0.77	0	0	9
2- 1" check valve	25-Apr-96	50	17	100%	17	50	0.68	0	0	17
3- 1" check valve	25-Apr-96	50	43	100%	43	50	0.68	1	1	43
3- 1" Check Valves	13-Jun-96	50	26	100%	26	50	0.55	0	0	26
4- 1" check valve	17-Jul-96	50	35	100%	35	50	0.45	0	0	35
3- 1" check valve	12-Aug-96	50	26	100%	26	50	0.39	0	0	26
6- 1" check valve	11-Sep-96	50	52	100%	52	50	0.30	0	0	52
2- 1" check Valves	03-Oct-96	50	17	100%	17	50	0.24	0	0	17
2- 1" check valve	22-Oct-96	50	17	100%	17	50	0.19	0	0	17
1- 1" check valve	13-Nov-96	50	9	100%	9	50	0.13	0	0	9
2- 1" check valve	19-Nov-96	50	17	100%	17	50	0.11	0	0	17
2- Fiberglass Tanks	11-Jan-96	50	1,851	100%	1,851	50	0.97	36	36	1,815
1- Fiberglass Tanks	22-Feb-96	50	390	100%	390	50	0.86	7	7	383
1- Fiberglass Tanks	28-Feb-96	50	390	100%	390	50	0.84	7	7	383
1- Fiberglass Tanks	26-Mar-96	50	390	100%	390	50	0.77	6	6	384
2- Fiberglass Tanks	15-Apr-96	50	779	100%	779	50	0.74	11	11	768
5- Fiberglass Tanks	25-Apr-96	50	1,894	100%	1,894	50	0.68	26	26	1,868
3- Fiberglass Tanks	13-Jun-96	50	1,169	100%	1,169	50	0.55	13	13	1,156
4- Fiberglass Tanks	17-Jul-96	50	1,559	100%	1,559	50	0.46	14	14	1,545
3- Fiberglass Tanks	12-Aug-96	50	1,169	100%	1,169	50	0.39	9	9	1,160
6- Fiberglass Tanks	11-Sep-96	50	2,273	100%	2,273	50	0.30	14	14	2,259
2- Fiberglass Tanks	03-Oct-96	50	758	100%	758	50	0.24	4	4	754
2- Fiberglass Tanks	22-Oct-96	50	758	100%	758	50	0.19	3	3	755

1- Fiberglass Tanks	13-Nov-96	50	379	100%	379	50	0.13	1	1	379
2- Fiberglass Tanks	19-Nov-96	50	758	100%	758	50	0.41	2	2	758
2- Fiberglass Covers	11-Jan-96	50	346	100%	346	50	0.37	7	7	346
1- Fiberglass Covers	22-Feb-96	50	179	100%	179	50	0.36	3	3	179
1- Fiberglass Covers	28-Feb-96	50	179	100%	179	50	0.34	3	3	179
1- Fiberglass Covers	26-Mar-96	50	168	100%	168	50	0.77	3	3	168
2- Fiberglass Covers	15-Apr-96	50	336	100%	336	50	0.71	5	5	336
5- Fiberglass Covers	25-Apr-96	50	839	100%	839	50	0.68	11	11	839
3- Fiber Glass Covers	13-Jun-96	50	536	100%	536	50	0.55	6	6	536
4- Fiberglass Covers	17-Jul-96	50	714	100%	714	50	0.46	7	7	714
3- Fiberglass Covers	12-Aug-96	50	536	100%	536	50	0.39	4	4	536
6- Fiberglass Covers	11-Sep-96	50	981	100%	981	50	0.30	6	6	975
2- Fiber Glass Covers	03-Oct-96	50	327	100%	327	50	0.24	2	2	325
2- Fiber Glass Covers	22-Oct-96	50	327	100%	327	50	0.19	1	1	326
1- Fiber Glass Covers	13-Nov-96	50	163	100%	163	50	0.13	0	0	163
2- Fiber Glass Covers	19-Nov-96	50	327	100%	327	50	0.11	0	0	326
2- Alarm Panels	11-Jan-96	10	271	100%	271	10	0.97	26	26	244
1- Alarm Panels	22-Feb-96	10	141	100%	141	10	0.86	12	12	129
1- Alarm Panels	28-Feb-96	10	141	100%	141	10	0.84	12	12	123
1- Alarm Panels	26-Mar-96	10	130	100%	130	10	0.77	10	10	120
2- Alarm Panels	15-Apr-96	10	260	100%	260	10	0.71	18	18	241
5- Alarm Panels	25-Apr-96	10	650	100%	650	10	0.68	24	24	605
3- Alarm Panels	13-Jun-96	10	422	100%	422	10	0.55	23	23	399
4- Alarm Panels	17-Jul-96	10	520	100%	520	10	0.46	24	24	496
3- Alarm Panels	12-Aug-96	10	390	100%	390	10	0.39	15	15	375
6- Alarm Panels	11-Sep-96	10	779	100%	779	10	0.30	24	24	766
2- Alarm Panels	03-Oct-96	10	260	100%	260	10	0.24	6	6	253
2- Alarm Panels	22-Oct-96	10	260	100%	260	10	0.19	5	5	255
1- Alarm Panels	13-Nov-96	10	130	100%	130	10	0.13	2	2	128
2- Alarm Panels	19-Nov-96	10	260	100%	260	10	0.11	3	3	257
5- float switches	11-Jan-96	10	260	100%	260	10	0.97	25	25	235
5- float switches	15-Aug-96	10	238	100%	238	10	0.36	9	9	229
5- float switches	19-Nov-96	10	233	100%	233	10	0.11	3	3	230
5- float switches	11-Sep-96	10	796	100%	796	10	0.30	24	24	772
Grinding Impeller	11-Sep-96	10	249	100%	249	10	0.30	8	8	241
Elbow	03-Oct-96	50	19	100%	19	50	0.02	0	0	19
3-Elbows	22-Nov-96	50	58	100%	58	50	0.11	0	0	58
Total:			15,990,738		15,410,750		0.11	11	11	15,006,819

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TEXAS NATURAL RESOURCE CONSERVATION COMMISSION

From: DD
To: EP & DP

Utility Name: Double Diamond Utilities Co.
Docket Number: 31938
Date Examined: 22 Apr 98
Date Referenced: 31-Dec-96

**Water
DEPRECIATION
ANALYSIS**

Revised 8/21/97

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Ver./Est. Original Cost	Economic Life, yrs	Actual Deprec. Life	Annual Deprec.	Accum. Deprec.	Net Plant
The Cliffs										
Land	01-Jan-01	n/a		100%	0	n/a	n/a	n/a	n/a	
Structures:										
Cony	01-Jan-93	30	48,600	50%	24,300	30	300	310	3,238	21,062
d	01-Jan-01	15		100%	0	15		0	0	
Plant										
Sand Filters	01-Jan-93	10	5,635	100%	5,635	10	300	56	2,252	3,383
Sand Filters	01-Jan-93	10	5,635	100%	5,635	10	300	56	2,252	3,383
Sand Filters	01-Jan-93	10	5,635	100%	5,635	10	300	56	2,252	3,383
Sand Filters	01-Jan-94	10	5,705	100%	5,705	10	300	57	1,710	3,995
Sand Filters	01-Nov-97	10	6,198	100%	6,198	10	0.84	0	0	6,198
Sand Filters	01-Nov-97	10	6,198	100%	6,198	10	0.84	0	0	6,198
Sand Filters	01-Nov-97	10	6,198	100%	6,198	10	0.84	0	0	6,198
Sand Filters	01-Nov-97	10	6,198	100%	6,198	10	0.84	0	0	6,198
RO Unit	01-Nov-97	10	69,185	100%	69,185	10	0.84	0	0	69,185
Pumps for RO Unit	01-Nov-97	10	6,000	100%	6,000	10	0.84	0	0	6,000
Engineering for Plant	01-Nov-97	10	4,000	100%	4,000	10	0.84	0	0	4,000
Pumps:										
Booster, 40HP	01-Jan-94	5	9,909	100%	9,909	5	300	1,982	5,941	3,968
Booster, 40HP	01-Jan-94	5	9,909	100%	9,909	5	300	1,982	5,941	3,968
5" Raw Water	01-Nov-97	5	50,550	10%	5,055	5	0.84	0	0	5,055
Hypochlorinator	01-Jan-94	5	430	100%	430	5	300	36	258	172
PH adjustment	01-Jan-94	5	430	100%	430	5	300	36	258	172
RO Chem Feed	01-Jan-98	5	430	100%	430	5	300	36	258	172
Tanks:										
Pressure	01-Jan-86	50	6,500	100%	6,500	50	300	180	1,430	5,070
Ground Storage	01-Jan-86	50	67,310	100%	67,310	50	300	186	14,805	52,505
Ground Storage	01-Jan-86	50	95,836	100%	95,836	50	300	191	21,080	74,756
Distribution System										
Pro Shop	01-Jan-94	50	30,843	50%	15,422	50	300	368	92	11,497
Phase II	01-Jan-94	50	132,000	50%	66,000	50	300	320	395	62,643
Phase III	01-Feb-95	50	72,777	50%	36,389	50	1.91	723	1,398	34,996
Phase IV	01-Feb-95	50	72,342	50%	36,171	50	1.91	723	1,382	34,787
Phase V	01-Jul-95	50	39,058	50%	19,529	50	1.50	39	58	18,942
Phase VI	01-Jul-95	50	37,048	50%	18,524	50	1.50	37	55	17,967
Condo Rd.	01-Jun-96	50	4,437	50%	2,219	50	0.58	26	26	2,193
Phase VII	01-May-96	50	54,110	50%	27,055	50	0.67	361	361	26,694

Phase VIII	01-May-96	50	144,734	50%	72,367	50	0.67	967	967	7,400
Phase IX	01-Jun-96	50	111,490	50%	55,745	50	0.58	650	650	5,095
Phase X, Sec 1	01-Apr-97	50	101,830	50%	50,915	50	0.25	0	0	30,915
Phase X, Sec 2	01-Sep-97	50	271,155	50%	135,578	50	0.57	0	0	25,578
Compressor	01-Jan-94	10	2,714	100%	2,714	10	0.00	2,714	2,714	1,500
Electrical Controls	01-Nov-97	30	2,500	100%	2,500	30	0.84	0	0	2,500
Fencing	01-Jan-86	50	39,552	50%	19,776	50	1.00	396	630	15,426
System Repairs										
Pump Repair	26-Jun-96	10	3,465	100%	3,465	10	0.51	178	178	3,287
Pump Repair	24-Apr-96	10	2,934	100%	2,934	10	0.69	202	202	2,732
White Bluff										
Plant A Bldg	01-Jul-90	30	8,000	100%	8,000	30	6.50	267	1,734	6,266
Plant B Bldg	01-Jul-96	20	10,000	100%	10,000	20	0.50	251	251	9,749
Well A	01-Jul-90	30	6,000	100%	6,000	30	6.50	200	1,300	4,700
Well B	01-Jul-96	30	10,000	100%	10,000	30	0.50	167	167	9,833
Gas Chlorinator - A	01-Jul-90	10	500	100%	500	10	6.50	150	325	175
Gas Chlorinator - B	01-Jul-96	10	2,700	100%	2,700	10	0.50	35	35	2,665
Standpipe A	01-Jul-90	50	48,000	100%	48,000	50	6.50	960	6,240	41,758
Standpipe B	01-Jul-96	50	83,600	100%	83,600	50	0.50	833	833	82,767
Distrib. System Phase I	31-Dec-93	50	414,000	100%	414,000	50	3.00	2,280	24,846	389,154
Distrib. System Phase II	31-Dec-96	50	69,000	100%	69,000	50	0.00	0	0	69,000
John Deere Tractor	01-Sep-94	10	12,500	10%	1,250	10	0.63	125	292	958
Oakwood										
Plant Bldg	01-Jul-83	30	8,500	100%	8,500	30	13.50	282	3,826	4,674
Well	01-Jul-83	30	48,000	100%	48,000	30	13.50	1,600	2,605	26,395
2- 20 hp booster pumps	01-Jul-83	5	4,000	100%	4,000	5	13.50	400	400	0
Gas Chlorinator	01-Jul-83	10	3,000	100%	3,000	10	13.50	300	300	0
Ground Storage: 42,000 gal.	01-Jul-83	50	12,000	100%	12,000	50	13.50	240	3,241	8,759
Pressure Tank: 10,000 gal.	01-Jul-83	50	5,000	100%	5,000	50	13.50	100	1,350	3,650
Distrib. System	01-Jul-83	50	68,069	100%	68,069	50	13.50	1,361	18,383	49,686
Total			\$2,352,350		\$1,175,617			\$32,348	\$469,304	\$1,546,312

Developer CIAC	Org Cost	Ver. Est. Cost	Annual Dep.	Accum. Dep.	Net Cost
The Cliffs	\$1,533,082	\$907,598	\$17,112	\$77,390	\$830,208
White Bluff	\$664,300	\$653,050	\$11,272	\$36,100	\$616,228
Oakwood	\$148,569	\$148,569	\$3,585	\$55,405	\$93,164
Total	\$2,345,951	\$1,709,217	\$31,968	\$168,924	\$1,546,293