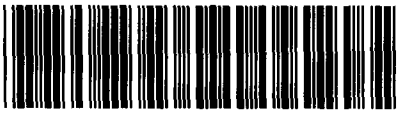

Control Number: 46245

Item Number: 594

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

APPLICATION OF DOUBLE DIAMOND UTILITY COMPANY, INC. FOR A RATE/TARIFF CHANGE	§ § § § § § § §	**BEFORE THE STATE OFFICE OF ADMINISTRATIVE HEARINGS**

DIRECT TESTIMONY OF

JOLIE MATHIS

WATER UTILITY REGULATION DIVISION

PUBLIC UTILITY COMMISSION OF TEXAS

SEPTEMBER 22, 2017

594

INTRODUCTION AND SCOPE OF TESTIMONY

Q. Please state your name and business address.

A. My name is Jolie Mathis and my business address is 1701 North Congress Avenue, Austin Texas.

Q. By whom are you employed and in what capacity?

A. I am employed by the Public Utility Commission of Texas ("Commission") as an Engineering Specialist in the Water Utilities Division.

Q. How long have you been employed by the Commission?

A. I have been employed by the Commission since August 1, 2007.

Q. What are your primary job responsibilities?

A. My responsibilities include reviewing water and sewer tariff changes, Certificates of Convenience and Necessity (CCN), utility rate applications, depreciation schedules and studies, and rate designs for which I make recommendations on utility plant in service and rate designs to ensure that customers are charged just and reasonable rates.

Q. Please state your qualifications and experience.

A. I graduated from Prairie View A&M University of Texas in 1993 with a Bachelor of Science degree in Electrical Engineering. I worked for 13 years as a Utility Engineering Specialist at the Missouri Public Service Commission in Jefferson City, Missouri, developing depreciation rate and reserve studies for electric, gas, water, sewer and several

small telephone companies. I have received formal training from Depreciation Programs, Inc. that includes the following courses: "Basic Depreciation Concepts," "Models used in Life and Salvage Analysis," "Forecasting Life and Salvage," and "Modeling and Life Analysis Using Simulation." I have also received training while attending the Annual Society of Depreciation Professionals Meeting in Colorado Springs, Colorado, and Albuquerque, New Mexico. I have completed the NARUC (National Association of Regulatory Utility Commissioners) Annual Regulatory Studies Program at Michigan State University, and attended and participated in numerous industry seminars in the electric, natural gas, water, sewer, and telecommunications areas.

Q. Have you filed testimony or worked on cases filed at this Commission?

A. Yes, I have filed testimony at this Commission, as well as the Missouri Public Service Commission. See **Attachment 1** for my list of case participation.

Q. Please state the scope of your testimony and the issues you address in this proceeding.

A. The purpose of my testimony is to make recommendations concerning depreciation and rate design, and pertain to the following issues from the Commission's preliminary order for this case:

1. What is the appropriate methodology to determine just and reasonable rates in this proceeding?

2. What are the just and reasonable rates for the utility that are sufficient, equitable, and consistent in application to each customer class and that are not unreasonable preferential, prejudicial, or discriminatory?

12. What is the original cost of the property used and useful in providing water service to the public at the time the property was dedicated to public use?

a. What is the amount, if any, of accumulated depreciation on such property?

18. Has the utility financed any of its plan with developer contributions? What is the amount, if any, of accumulated depreciation on that property?

27. What is the reasonable and necessary depreciation expense? For each class of property, what are the proper and adequate depreciation rates (including service lives and salvage values) and methods of depreciation?

36. What is the appropriate rate design for each rate class?

Q. Please explain the scope of your participation in the present proceeding.

A. My participation regarding this proceeding can be summarized as follows:

1. I reviewed the rate application including attachments filed by Double Diamond Utility Company, Inc. (DDU) on January 12, 2015, and all other information subsequently submitted by DDU.
2. I reviewed all the documents received during the formal discovery process, and the pre-filed testimonies of all the parties.
3. I developed depreciation schedules for the water and sewer systems for The Cliffs and

White Bluffs according to the Commission's rules and Texas Water Code from capital assets which were used and useful in providing water service. Commission Staff witnesses Jonathan Ramirez and Emily Sears used my calculations for annual depreciation, accumulated depreciation, and the net plant value, in calculating the utility's cost of service. The depreciation schedules that I developed are contained in **Attachment 2.**

4. Using the cost of service provided by Commission Staff witnesses Emily Sears and Jonathan Ramirez in their pre-filed testimony, I calculated the water and sewer rates. The rates I have designed are contained in **Attachment 3.**

RATE BASE AND DEPRECIATION

Q. What test year did you consider when preparing your testimony?

A. I used DDU's test year January 1, 2015 to December 31, 2015 and incorporated the revisions for original cost presented in DDU's testimony for the rate design and the depreciation calculations.

Q. **Do you have any recommendations or adjustments to the original water plant and equipment cost, annual depreciation, accumulated depreciation presented in the application?**

A. Yes, a summary is shown below. Detailed spreadsheets are contained in Attachment 2.

STAFF	Claimed Original Cost	Ver./Est. Original Cost	Annual Deprec.	Accum. Deprec.
TC Water	$1,610,546	$1,590,088	$75,905	$796,619
TC Sewer	$1,017,634	$1,006,547	$28,256	$433,466
WB Water	$3,791,953	$3,809,121	$111,209	$1,602,052
WB Sewer	$2,849,148	$2,841,046	$83,888	$1,199,496

Q. How do your numbers compare to DDU?

A. Please see the summary shown below.

COMPANY	Claimed Original Cost	Ver./Est. Original Cost	Annual Deprec.	Accum. Deprec.
TC Water	$1,612,546		$78,443	$826,559
TC Sewer	$1,017,635		$29,263	$442,907
WB Water	$3,791,956		$110,077	$1,603,728
WB Sewer	$2,847,336		$84,700	$1,205,081

Q. Why are there differences between the claimed original cost and the verified estimated original cost?

A. There were several accounts that were fully depreciated and no longer need to be included in the original cost. [1]

[1] See Attachment 2 for The Cliffs Water and Sewer and White Bluff Water and Sewer depreciation schedules.

RATE DESIGN

Q. **Can you explain the water rate increase that The Cliffs has proposed?**

A. Yes. The proposed rates for The Cliffs (Water) are:[2]

Minimum Bill includes 0 gallons		Gallonage Rates per 1,000 gallons	
Meter Size	Rate	Usage	Rate
¾ " or less	$40.00	0 - 3,000 gallons	$3.50
1"	$110.00	3,001 -10,000 gallons	$4.00
11/2"	$230.00	10,001 - 15,000 gallons	$6.50
2"	$395.00	15,001 - 20,000 gallons	$10.50

Q. **How many water customers did The Cliffs have at the end of the test year?**

A. According to the application, there were 287 active retail water connections.[3]

Q. **What customer usage did you use in your analysis and calculations?**

A. I used 24,723,000 gallons, which is the total water sold for the test year ending 12/31/2015.

Q. **Did you calculate the total water revenue that would be generated by the proposed base rates?**

A. Yes, I multiplied the total number of water customers for each meter size by the corresponding base rate times twelve months. Adding the values for all the meter sizes, the total revenue generated would be $214,860.

[2] Exhibit DDU-1 at DDU16-011252, Page 95 of 151 (The Cliffs Requested Water Rates / Water Revenue Proof)
[3] *Id.*

Q. Did you calculate the total water revenue that would be generated by the proposed gallonage charges?

A. Yes. I calculated the revenue generated by the gallonage charge by multiplying the requested gallonage rate listed in the notice and the total gallons billed in the test year. The total revenue that would be generated by the proposed gallonage rate is $206,625.

Q. What would be the total water revenue generated by The Cliffs' requested base rates and gallonage charges?

A. Adding the base rate revenue of $214,860 to the gallonage charge revenue of $206,625 gives a total generated revenue of $421,485.

Q. What water revenue requirement was requested in the application?

A. The Cliffs requested a revenue requirement of $426,113 in their corrected schedule.[4]

Q. What water revenue would be generated by The Cliffs' previous rates using the connection count and usage provided in its testimony?

A. The revenue generated by The Cliffs' previous rates would be $368,356.

Q. What water revenue requirement did you use to calculate your recommended rates?

A. I used the annual revenue requirement of $386,279 recommended by Staff witness Jonathan Ramirez.

Q. What are your recommended water rates for The Cliffs?

A. I am recommending the following water rates:

[4] *Id.*

Minimum Bill includes 0 gallons		Gallonage Rates per 1,000 gallons	
Meter Size	Rate	Usage	Rate
¾ " or less	$37	0 - 3,000 gallons	$3.50
1"	$92.50	3,001 -10,000 gallons	$4.00
11/2"	$185	10,001 - 15,000 gallons	$6.50
2"	$296	15,001 - 20,000 gallons	$10.50

Q. How did you calculate your recommended water rates?

A. I used the same methodology, connection count and usage for the calculation of my recommended rates that I used to determine the amount of revenue generated by The Cliffs previous and proposed rates.

Q. Can you explain the sewer rate increase that DDU has proposed for The Cliffs?

A. Yes. The proposed sewer rates for The Cliffs are:[5]

Minimum Bill includes 0 gallons		Gallonage Rates per 1,000 gallons	
Meter Size	Rate	Usage	Rate
3/4" or less	$72.00	0 - 3,000 gallons	
1"	$126.00	3,001 -10,000 gallons	$12.00
11/2"	$216.00		
2"	$324.00		
3"	$575.00		

Q. How many sewer customers did The Cliffs have at the end of the test year?

A. According to the application, there were 239 active retail sewer connections.[6]

[5] *Id.* at DDU16-011263 (The Cliffs Requested Sewer Rates / Sewer Revenue Proof)
[6] *Id.*

Q. What amount of customer collection did you use in your analysis and calculations?

A. I used 9,572,000 gallons, which is the total water sold for the test year ending 12/31/2015.

Q. Did you calculate the total sewer revenue that would be generated by the proposed base rates?

A. Yes, I multiplied the total number of sewer customers for each meter size by the corresponding base rate times twelve months. Adding the values for all the meter sizes, the total revenue generated would be $253,152.

Q. Did you calculate the total sewer revenue that would be generated by the proposed gallonage charges?

A. Yes. I calculated the revenue generated by the gallonage charge by multiplying the requested gallonage rate listed in the notice and the total gallons billed in the test year. The total revenue that would be generated by the proposed gallonage rate is $60,540.

Q. What would be the total sewer revenue generated by The Cliffs' requested base rates and gallonage charges?

A. Adding the base rate revenue of $253,152 to the gallonage charge revenue of $60,540 gives a total generated revenue of $313,692.

Q. What sewer revenue requirement was requested in the application?

A. The Cliffs requested a revenue requirement of $317,357 in their corrected schedule.[7]

[7] *Id.*

Q. What sewer revenue would be generated by The Cliffs' previous rates using the connection count and usage provided in its testimony?

A. The revenue generated by The Cliffs' previous rates would be $215,111.

Q. What sewer revenue requirement did you use to calculate your recommended rates?

A. I used the annual revenue requirement of $284,035 recommended by Staff witness Mr. Jonathan Ramirez.

Q. What are your recommended sewer rates for The Cliffs?

A. I am recommending the following rates:

Minimum Bill includes 0 gallons		Gallonage Rates per 1,000 gallons	
Meter Size	Rate	Usage	Rate
5/8"	$54.00	0 - 3,000 gallons	
1"	$135.00	3,001 -10,000 gallons	$12.00
11/2"	$270.00		
2"	$432.00		
3"	$810.00		

Q. How did you calculate your recommended sewer rates?

A. I used the same methodology, connection count and usage for the calculation of my recommended rates that I used to determine the amount of revenue generated by The Cliffs previous and proposed rates.

Q. Can you explain the water rate increase that DDU has proposed for White Bluff?

A. Yes. The proposed water rates for White Bluff are:[8]

[8] Exhibit DDU-2 at DDU16-011274 (White Bluff Requested Water Rates / Water Revenue Proof)

Minimum Bill includes 0 gallons		Gallonage Rates per 1,000 gallons	
Meter Size	Rate	Usage	Rate
3/4"	$39.00	0 - 3,000 gallons	$2.10
1"	$97.50	3,001 -10,000 gallons	$2.95
11/2"	$195.00	10,001 - 15,000 gallons	$3.90
2"	$312.00	15,001 - 20,000 gallons	$5.25
3"		20,001 +	$5.76

Q. How many water customers did White Bluff have at the end of the test year?

A. According to the application, there were 640 active retail water connections.[9]

Q. What customer usage did you use in your analysis and calculations?

A. I used 56,768,000 gallons, which is the total water sold for the test year ending 12/31/2015.

Q. Did you calculate the total water revenue that would be generated by the proposed base rates?

A. Yes, I multiplied the total number of water customers for each meter size by the corresponding base rate times twelve months. Adding the values for all the meter sizes, the total revenue generated would be $356,148.

Q. Did you calculate the total water revenue that would be generated by the proposed gallonage charges?

[9] *Id.*

A. Yes. I calculated the revenue generated by the gallonage charge by multiplying the requested gallonage rate listed in the notice and the total gallons billed in the test year. The total revenue that would be generated by the proposed gallonage rate is $212,216.

Q. What would be the total water revenue generated by White Bluff's requested base rates and gallonage charges?

A. Adding the base rate revenue of $356,148 to the gallonage charge revenue of $212,216 gives a total generated revenue of $568,364.

Q. What water revenue requirement was requested in the application?

A. White Bluff requested a revenue requirement of $568,761 in their corrected schedule.[10]

Q. What water revenue would be generated by White Bluff's previous rates using the connection count and usage provided in its testimony?

A. The revenue generated by White Bluff's previous rates would be $465,237.

Q. What water revenue requirement did you use to calculate your recommended rates?

A. I used the annual revenue requirement of $429,170 recommended by Staff witness Emily Sears.

Q. What are your recommended water rates for White Bluff?

A. I am recommending the following rates:

Minimum Bill includes 0 gallons		Gallonage Rates per 1,000 gallons	
Meter Size	Rate	Usage	Rate
3/4 "	$24.00	0 - 3,000 gallons	$2.10
1"	$60.00	3,001 -10,000 gallons	$2.95
11/2"	$120.00	10,001 - 15,000 gallons	$3.90
2"	$192.00	15,001 - 20,000 gallons	$5.25

[10] *Id.*

Q. How did you calculate your recommended water rates?

A. I used the same methodology, connection count and usage for the calculation of my recommended rates that I used to determine the amount of revenue generated by White Bluff's previous and proposed rates.

Q. Can you explain the sewer rate increase that DDU has proposed for White Bluff (Sewer)?

A. Yes. The proposed rates for White Bluff (Sewer) are:[11]

Minimum Bill includes 0 gallons		Gallonage Rates per 1,000 gallons	
Meter Size	Rate	Usage	Rate
5/8"	$56.65	0 - 3,000 gallons	
1"	$144.00	3,001 -10,000 gallons	$11.00
11/2"	$295.00		
2"	$465.00		

Q. How many sewer customers did White Bluff (Sewer) have at the end of the test year?

A. According to the application, there were 567 active retail sewer connections.[12]

Q. What amount of customer collection did you use in your analysis and calculations?

A. I used 19,823,000 gallons, which is the total water sold for the test year ending 12/31/2015.

[11] *Id.* at DDU16-011285 (White Bluff Requested Sewer Rates / Sewer Revenue Proof)
[12] *Id.*

Q. Did you calculate the total sewer revenue that would be generated by the proposed base rates?

A. Yes, I multiplied the total number of sewer customers for each meter size by the corresponding base rate times twelve months. Adding the values for all the meter sizes, the total revenue generated would be $465,180.

Q. Did you calculate the total sewer revenue that would be generated by the proposed gallonage charges?

A. Yes. I calculated the revenue generated by the gallonage charge by multiplying the requested gallonage rate listed in the notice and the total gallons billed in the test year. The total revenue that would be generated by the proposed gallonage rate is $106,887.

Q. What would be the total sewer revenue generated by White Bluff's requested base rates and gallonage charges?

A. Adding the base rate revenue of $465,180 to the gallonage charge revenue of $106,887 gives a total generated revenue of $572,067.

Q. What sewer revenue requirement was requested in the application?

A. White Bluff requested a revenue requirement of $572,130 in their corrected schedule.[13]

Q. What sewer revenue would be generated by White Bluff previous rates using the connection count and usage provided in its testimony?

A. The revenue generated by White Bluff's previous rates would be $412,543.

[13] *Id.*

Q. What sewer revenue requirement did you use to calculate your recommended rates?

A. I used the annual revenue requirement of $376,002 recommended by Staff witness Emily Sears.

Q. What are your recommended sewer rates for White Bluff?

A. I am recommending the following rates:

Minimum Bill includes 0 gallons		Gallonage Rates per 1,000 gallons	
Meter Size	Rate	Usage	Rate
5/8"	$33.00	0 - 3,000 gallons	
1"	$82.50	3,001 -10,000 gallons	$11.00
11/2"	$165.00	10,001 - 15,000 gallons	
2"	$264.00	15,001 - 20,000 gallons	

Q. How did you calculate your recommended sewer rates?

A. I used the same methodology, connection count and usage for the calculation of my recommended rates that I used to determine the amount of revenue generated by White Bluff's previous and proposed rates.

Q. Does this conclude your direct, prefiled testimony?

A. Yes, it does. I reserve the right to supplement the testimony during the course of the proceeding as new evidence is presented.

ATTACHMENT 1

Date Filed	Issue	Case Number	Exhibit	Applicant Name
12//1/1995		TO96147	Direct	ALLTEL Missouri, Inc.
3/7/1996		GA96130	Rebuttal	Missouri Pipeline Company
3/7/1996		GA9711	Rebuttal	Missouri Pipeline Company
1/10/1997		GM9770	Rebuttal	Atmos Energy Corp. & United Cities Gas
6/26/1997		GR97272	Direct	Associated Natural Gas
5/13/1999	Depreciation of Plant	HR99245	Direct	St. Joseph Light & Power Company
6/25/1999	Depreciation	WR99326	Direct	United Water Missouri, Inc.
4/3/2000	Amortization of Premature Retirement	SR2000282	Direct	Missouri-American Water Company
7/2/2001	Depreciation of Plant	EC20021	Direct	Union Electric Company d/b/a Ameren UE
12/6/2001	Depreciation of Plant	EC2002265	Direct	Utilicorp United Inc. d/b/a Missouri Public Service
12/6/2001	Depreciation of Plant	ER2001672	Direct	Utilicorp United Inc. d/b/a Missouri Public Service
1/22/2002	Depreciation of Plant	EC2002265	Surrebuttal	Utilicorp United Inc. d/b/a Missouri Public Service
3/1/2002	Depreciation of Plant	EC20021	Direct	Union Electric Company d/b/a Ameren UE
6/24/2002	Depreciation	EC20021	Surrebuttal	Union Electric Company d/b/a Ameren UE
4/15/2004	Depreciation	GR20040209	Direct	Missouri Gas Energy
6/14/2004	Depreciation Rates	GR20040209	Surrebuttal	Missouri Gas Energy
10/14/2004	Depreciation of Plant	HM20040618	Rebuttal	Trigen-Kansas City Energy Corp.
12/15/2006	Depreciation	ER20070002	Direct	Ameren UE
12/15/2006	Depreciation	GR20070003	Direct	Ameren UE
2/27/2007	Depreciation	ER20070002	Surrebuttal	Ameren UE
4/18/2008	Depreciation	34800	Direct Testimony	Entergy Gulf States, Inc.
10/21/2008	Depreciation	35763	Direct Testimony	Southwestern Public Service Co.

4/15/2009	Depreciation	37690	Direct Testimony	El Paso Electric
11/15/2010	Depreciation	38480	Direct Testimony	Texas-NewMexico
10/23/2015	Depreciation/rate design	44236	Direct Testimony	Custom Water Company
8/24/2016	Depreciation	45570	Direct Testimony	Monarch Utilities

PUBLIC UTILITY COMMISSION OF TEXAS

Utility Name: Double Diamond Utility Company THE CLIFFS (Water)
Docket Number: 46245
SOAH Docket Number: 473-17-0119
Date Examined: 20-Sep-17 2:23 PM
Date Referenced: 31-Dec-15

DEPRECIATION ANALYSIS

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*	% of plant paid for by developer	Amount of Developer Contribution
AB1086 TR 2-1 W1 Wesley Water Plant	Land	n/a	$17,920.00	100%	$17,920	n/a	n/a	n/a	n/a	17,920	80%	14,336
Meter, Pipe Gaskets TC	1-Dec-11	5	$[illegible]	0%	$0	5	4.08	$0	0		0%	0
Pump Well 6B, Pump Replacement, 601119 Regalu Motor	31-Dec-15	10	$58,381.60	100%	$58,382	10	0.00	35,829	0	58,382	0%	0
UNITRON compressator, air pressure[illegible] breaker	2-Jan-08	10	$1,420.00	0%	$0	10	9.98	$0	0		0%	0
PROGWAT Pump, Washers	29-May-08	10	$2,750.00	0%	$0	10	9.59	$0	0		0%	0
PROGWAT Neu Ether Housum	3-Aug-08	10	$11,857.00	0%	$0	10	9.41	$0	0		0%	0
PROGWAT Rebuilt Tostello Pump	22-Aug-08	10	$[illegible]	0%	$0	10	9.35	$0	0		0%	0
SMITPUM Motor, Pump and Assembly	27-Feb-07	10	$6,430.91	100%	$6,430	10	8.84	$643	4,500	630	9%	0
PROGWAT Rebuilt Pumps for Back Ups	28-Nov-07	10	$3,720.00	100%	$3,721	10	8.10	$372	3,012	708	0%	0
Turbine Master Meter	14-Mar-06	10	$427.47	100%	$427	10	7.63	$43	326	101	0%	0
TC ALL PIPE	1-Dec-09	10	$761.16	100%	$761	10	6.08	$76	483	278	0%	0
TC VALVES FOR SAND FILTER AIR LINES	1-Dec-09	10	$778.48	100%	$778	10	6.08	$78	472	304	0%	0
TC SET BASIN FOR ELECTRICAL GUTLER	1-Dec-09	10	$760.00	100%	$760	10	6.08	$76	474	306	0%	0
TC UNBOLTED FLANGES ON PIPING AT WATER PLANT	1-Dec-09	10	$810.00	100%	$810	10	6.08	$81	493	317	0%	0
TC LAKE PUMPS	1-Dec-09	10	$842.14	100%	$842	10	6.08	$84	512	330	0%	0
TC REPLACE CONCRETE AT MARINA	1-Dec-09	10	$[illegible]	100%	$896	10	6.08	$90	545	351	0%	0
TC CHANGED FLOATS, TIED IN BOOSTER PUMP	1-Dec-09	10	$1,012.50	100%	$1,013	10	6.08	$101	616	397	0%	0
TC r PUMP AND 1" PUMP	1-Dec-09	10	$1,017.00	100%	$1,018	10	6.08	$102	619	399	0%	0
TC BOOSTER PUMPS FOR WATER PLANT	1-Dec-09	10	$1,081.54	100%	$1,082	10	6.08	$108	645	416	0%	0
TC REINFORCED WATER LINES	1-Dec-09	10	$1,282.50	100%	$1,283	10	6.08	$128	780	503	0%	0
TC RAN 4" PIPING CHANGED OUT PUMP	1-Dec-09	10	$1,282.50	100%	$1,283	10	6.08	$128	780	503	0%	0
TC HEATER CONNECTIONS	1-Dec-09	10	$1,301.40	100%	$1,301	10	6.08	$130	846	545	0%	0
TC PUMP AND FEED TUBES	1-Dec-09	10	$1,307.86	100%	$1,308	10	6.08	$140	850	548	0%	0
TC WELDED 4" PLOY TIE	1-Dec-09	10	$1,512.00	100%	$1,512	10	6.08	$151	919	593	0%	0
TC TAPPING SLEEVE, SWING CK VALVE	1-Dec-09	10	$1,528.16	100%	$1,529	10	6.08	$153	930	599	0%	0
TC POLY TIE IN LAKE PUMPS	1-Dec-09	10	$2,400.00	100%	$2,400	10	6.08	$240	1,459	941	0%	0
TC POLY LINE TIE INTO LAKE PUMPS	1-Dec-09	10	$2,846.71	100%	$2,847	10	6.08	$285	1,809	1,037	0%	0
TC HEATING UNIT INSTALLATION	1-Dec-09	10	$2,764.43	100%	$2,765	10	6.08	$276	1,681	1,084	0%	0
TC LAKE PUMPS	1-Dec-09	10	$3,847.07	100%	$3,847	10	6.08	$385	2,339	1,508	0%	0
TC VALVES WITH ACTUATOR	1-Dec-09	10	$3,884.63	100%	$3,885	10	6.08	$389	2,362	1,522	0%	0
TC MEMBRANES	1-Dec-09	10	$4,000.00	100%	$4,000	10	6.08	$400	2,433	1,567	0%	0
TC PUMP	1-Dec-09	10	$4,139.00	100%	$4,139	10	6.08	$414	2,517	1,622	0%	0
TC REWIRED TRANSFORMER AT LAKE PUMP	1-Dec-09	10	$5,230.00	100%	$5,230	10	6.08	$524	3,180	2,053	0%	0
TC FILL DIRT AND TRACTOR WORK	1-Dec-09	10	$5,240.00	100%	$5,240	10	6.08	$524	3,247	2,093	0%	0
TC FEED PRESS CONTROL AT WATER PLANT	1-Dec-09	10	$5,240.00	100%	$5,240	10	6.08	$525	3,800	2,440	0%	0
TC UPGRADE 2 NEW 20HP LAKE PUMPS	1-Dec-09	10	$13,971.60	100%	$13,972	10	6.08	$1,397	8,496	5,476	0%	0
TC INSTALL WATER LINE 6"	1-Dec-09	10	$18,343.80	100%	$18,344	10	6.08	$1,834	11,154	7,190	0%	0
500 GALLON FLAT BOTTOM TANK	1-Jan-10	10	$1,199.43	100%	$1,199	10	6.00	$120	717	479	0%	0
MANIFOLD	1-Feb-10	10	$1,989.93	100%	$1,990	10	5.91	$199	1,179	813	0%	0
WATER PLANT PHONE SYSTEM-TC	1-Mar-10	10	$931.31	100%	$931	10	5.83	$93	485	346	0%	0
FEED TANK VALVE	1-Mar-10	10	$1,468.10	100%	$1,468	10	5.83	$157	815	654	0%	0
BOOSTER PUMPS & RO SY STEM-TC	1-Mar-10	10	$1,992.90	100%	$1,993	10	5.83	$199	1,104	788	0%	0
WATER PLANT RO SYSTEM-TC	1-Mar-10	10	$3,508.80	100%	$3,510	10	5.83	$351	2,048	1,462	0%	0
PUMP G, IMPELLER TRIM	1-Apr-10	10	$2,733.52	100%	$2,734	10	5.75	$273	1,572	1,162	0%	0

Utility Name: Double Diamond Utility Company THE CLIFFS (Water)
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DEPRECIATION ANALYSIS

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*	% of plant paid for by developer	Amount of Developer Contribution
WIRING,WATER EYE AND INTERNET-TC	1-May-10	10	$829.44	100%	$829	10	5.67	$83	488	358	0%	0
WATER PLANT STORAGE ROOM LIGHTS-TC	1-May-10	10	$1,407.56	100%	$1,408	10	5.67	$141	798	610	0%	0
TC-UPGRADE SYSTEM	1-May-10	10	$1,980.11	100%	$1,980	10	5.67	$198	884	676	0%	0
WATER PLANT BOOSTER PUMPS-TC	1-May-10	10	$9,956.14	100%	$9,956	10	5.67	$996	5,642	4,314	0%	0
FILTRATE TANK FLOAT REPLACEMENT	1-Jun-10	10	$254.08	100%	$254	10	5.58	$25	142	112	0%	0
WATER PLANT	1-Jun-10	10	$372.19	100%	$372	10	5.58	$37	208	164	0%	0
CALLIBRATION OF FLOW METERS-TC	1-Jun-10	10	$549.53	100%	$550	10	5.58	$55	307	243	0%	0
ACID INJECT PUMP/CHLORINE PUMP/TUBING-TC	1-Jun-10	10	$2,341.64	100%	$2,342	10	5.58	$234	1,307	1,034	0%	0
INSTALLATION OF NFW ELECTRIC VALVE	1-Jul-10	10	$368.94	100%	$369	10	5.50	$37	203	166	0%	0
ALLEN BRADLEY 3P480VAC DRIVE	1-Jul-10	10	$4,376.28	100%	$4,376	10	5.50	$438	2,407	1,969	0%	0
SENSORS	1-Aug-10	10	$212.22	100%	$212	10	5.42	$21	115	97	0%	0
BUSHINGS, UNION BALL CHECK VALVE	1-Oct-10	10	$281.08	100%	$281	10	5.25	$28	148	134	0%	0
20 Ligton Air Compressor	1-Jan-11	10	$238.65	100%	$239	10	5.00	$24	119	119	0%	0
Calibranon of Flow meters	1-Jan-11	10	$512.50	100%	$513	10	5.00	$51	256	256	0%	0
Membranes, End Caps	1-Feb-11	10	$21,263.80	100%	$21,264	10	4.91	$2,126	10,444	10,820	0%	0
Electrical Aqlustor	1-Mar-11	10	$393.21	100%	$393	10	4.84	$39	190	203	0%	0
Electric Oper Air Valves	1-Mar-11	10	$485.84	100%	$486	10	4.84	$49	235	251	0%	0
Install Main Breaker Booster Pane	1-Mar-11	10	$693.30	100%	$693	10	4.84	$69	287	306	0%	0
Flowmeter	1-Mar-11	10	$1,623.45	100%	$1,623	10	4.84	$162	785	839	0%	0
Membranes	1-Mar-11	10	$4,215.00	100%	$4,215	10	4.84	$422	2,038	2,177	0%	0
Adapters, Seals, Head Assembly	1-Mar-11	10	$7,536.37	100%	$7,536	10	4.84	$754	3,644	3,893	0%	0
Elect Valve Acuator Fill Tank	1-Apr-11	10	$691.64	100%	$691	10	4.75	$69	328	363	0%	0
Reducer, Gland Pack	1-May-11	10	$216.49	100%	$216	10	4.67	$22	101	115	0%	0
PVC Pipe, Gland Pack	1-May-11	10	$424.48	100%	$424	10	4.67	$42	198	226	0%	0
Work on Ater Analyzer	1-May-11	10	$1,386.61	100%	$1,387	10	4.67	$139	647	739	0%	0
Ejector Pump	1-May-11	10	$1,612.93	100%	$1,613	10	4.67	$161	753	860	0%	0
Volute, Wear Ring, O-Ring	1-May-11	10	$1,688.09	100%	$1,688	10	4.67	$169	788	900	0%	0
Goulds Pump, Pump F1091 SK Inch	1-May-11	10	$1,757.16	100%	$1,757	10	4.67	$176	820	937	0%	0
PLC's & HMI	1-May-11	10	$2,000.80	100%	$2,000	10	4.67	$200	934	1,066	0%	0
TC Repair Lake Pump	31-May-11	10	$871.70	100%	$872	10	4.59	$87	400	472	0%	0
Checkvalves	1-Jun-11	10	$388.33	100%	$388	10	4.58	$39	177	209	0%	0
Fabricate ROOI, Header	1-Jun-11	10	$920.83	100%	$921	10	4.58	$92	422	499	0%	0
Submittal of US Protocol to TCEQ	1-Jun-11	10	$4,713.21	100%	$4,713	10	4.58	$471	2,160	2,553	0%	0
Media, Vitec 30000 Annecalent	1-Jun-11	10	$8,210.80	100%	$8,210	10	4.58	$821	2,846	3,364	0%	0
Media, Vitec 30000 Annecalent	1-Jun-11	10	$7,280.83	100%	$7,281	10	4.58	$728	3,337	3,944	0%	0
Membranes	1-Jun-11	10	$18,626.83	100%	$18,627	10	4.58	$1,863	8,537	10,090	0%	0
Membrane System	1-Aug-11	10	$1,546.80	100%	$1,546	10	4.42	$155	683	863	0%	0
Samples	1-Sep-11	10	$480.00	100%	$480	10	4.33	$48	208	272	0%	0
TC Watereye Submrption-	1-Nov-11	10	$3,766.47	100%	$3,766	10	4.16	$377	1,589	2,199	0%	0
Codeline Pressure Vessels TC	1-Dec-11	10	$913.22	100%	$913	10	4.08	$91	373	540	0%	0
Turbidmeter Kit TC	1-Dec-11	10	$956.58	100%	$957	10	4.08	$96	390	568	0%	0
Case, Wiring Rng TC	1-Dec-11	10	$1,362.00	100%	$1,362	10	4.08	$136	564	818	0%	0
Sandfilter Walls Change TC	1-Dec-11	10	$2,120.58	100%	$2,121	10	4.08	$212	866	1,255	0%	0
Turbidity Calibration Contract TC	1-Dec-11	10	$2,721.42	100%	$2,721	10	4.08	$272	1,111	1,610	0%	0
Snap rings, Thermometer TC	1-Dec-11	10	$2,908.43	100%	$2,908	10	4.08	$291	1,187	1,721	0%	0
Chemical Injection Pumps TC	1-Dec-11	10	$3,046.19	100%	$3,045	10	4.08	$305	1,243	1,802	0%	0
F11.9 Hydmnt 9 Bay Hill Cr TC	1-Feb-12	10	$1,194.73	100%	$1,195	10	3.91	$119	467	727	0%	0

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HYDRANT STEM VALVE, FITTINGS	1-Feb-12	10	$2,818.85	100%	$2,819	10	3.91	$282	1,025	1,594	0%	0
RO 3 & 4 VFD Replacement	1-Apr-12	10	$1,731.35	100%	$1,731	10	3.75	$173	649	1,082	0%	0
RO 3 & 4 Pinner Flu 400 Line Reactor	1-Apr-12	10	$5,434.14	100%	$5,434	10	3.75	$543	2,037	3,397	0%	0
WATERFVE 5I1G JAN-JUN 2012 TC	1-May-12	10	$2,190.10	100%	$2,190	10	3.67	$219	803	1,387	0%	0
REPLACEMENT OF FOULED MEDIA IN SAND FILTERS TC	1-May-12	10	$8,066.71	100%	$8,066	10	3.67	$807	2,957	5,109	0%	0
Micron Filters, Anti Scalfant TC	1-Jul-12	10	$6,274.32	100%	$6,274	10	3.50	$627	2,195	4,079	0%	0
membranes	1-Sep-13	10	$3,844.98	100%	$3,845	10	2.33	$384	896	2,949	0%	0
Membranes	1-Sep-13	10	$3,845.29	100%	$3,845	10	2.33	$385	896	2,949	0%	0
Pow erflex 400 to repair VFD	1-Sep-13	10	$4,726.39	100%	$4,726	10	2.33	$473	1,102	3,627	0%	0
Barge and crew for lake pump repair	1-Sep-13	10	$4,800.00	100%	$4,800	10	2.33	$480	1,118	3,682	0%	0
Replace 84 lake pump	1-Sep-13	10	$6,057.21	100%	$6,057	10	2.33	$606	1,411	4,646	0%	0
Pump & 20HP Motor	1-Dec-15	10	$12,699.40	100%	$12,699	10	0.08	$1,267	104	12,595	0%	0
BORDWFL TANK REPAIR	1-Oct-04	50	$1,403.27	100%	$1,403	50	11.25	$28	316	1,088	0%	0
SUPETAN STORAGE TANK REPAIRS/RUPTURED TNK	20-May-05	50	$6,487.17	100%	$6,487	50	10.61	$130	1,377	5,110	0%	0
UNLSER TANK RENOVATION-APP #1	1-Aug-05	50	$14,850.00	100%	$14,850	50	10.41	$297	3,093	11,757	0%	0
UTILCOM TANK #2 RENOVATION	14-Oct-05	50	$12,750.00	100%	$12,750	50	10.21	$255	2,604	10,146	0%	0
Installation 100,000 gal GST	11-Apr-07	50	$59,058.94	100%	$59,059	50	8.72	$1,181	10,303	48,753	0%	0
MORRISUP Tank Fill Lines for Ground Storage	9-May-07	50	$1,469.95	100%	$1,470	50	8.65	$29	254	1,216	0%	0
CACCONC Slab for New Storage Tanks	13-Jun-07	50	$4,620.00	100%	$4,620	50	8.55	$92	790	3,830	0%	0
RUSSTUR Pad [Knit for Storage Tank	11-Jul-07	50	$2,480.00	100%	$2,480	50	8.47	$50	420	2,060	0%	0
Piping GST	19-Sep-07	50	$9,322.62	100%	$9,323	50	8.26	$186	1,544	7,778	0%	0
MORRISUP Tank Fill Lines for Ground Storage Invoice No		50		100%	$0	50		-			0%	0
75,000 gallon gst, field erect with pad	1-Jan-86	50	$15,585.00	100%	$15,585	50	30.00	$311	9,336	6,227	60%	4,982
75,000 gallon gen. field erect mth pad	1-Jan-86	50	$15,585.00	100%	$15,585	50	30.00	$311	9,336	6,227	60%	4,982
water line appurtenances	22-Jan-97	50	$4,148.00	100%	$4,148	50	18.94	$83	1,971	2,577	80%	2,062
4 " gate valve	24-Jan-97	50	$536.78	100%	$536	50	18.93	$11	203	333	80%	266
12,490 feet PVC Pipe	30-Jan-97	50	$8,087.50	100%	$8,088	50	18.92	$162	3,060	5,028	80%	4,022
PVC Pipe, US Filter	4-Feb-97	50	$16,873.74	100%	$16,874	50	18.90	$337	6,379	10,495	80%	8,396
tap sleeve	5-Feb-97	50	$362.27	100%	$362	50	18.90	$7	137	225	80%	180
6" PVC	13-Feb-97	50	$286.43	100%	$286	50	18.88	$6	108	178	80%	143
Utility Backfill	13-Mar-97	50	$4,265.50	100%	$4,265	50	18.80	$85	1,604	2,661	80%	2,129
shows pvc phase X	19-Mar-97	50	$12,142.50	100%	$12,143	50	18.78	$243	4,562	7,581	80%	6,065
Pipe	3-Apr-97	50	$200.00	100%	$200	50	18.74	$4	75	125	80%	100
Bores	31-May-97	50	$1,000.00	100%	$1,000	50	18.58	$20	372	628	80%	503
waterline valve caps	17-Oct-97	50	$1,021.85	100%	$1,022	50	n/a	n/a	n/a	1,022	80%	818
PVC Pipe	28-May-99	50	$740.43	100%	$740	50	18.60	$15	246	495	80%	396
pmc	25-May-99	50	$9,219.84	100%	$9,220	50	18.60	$184	3,061	6,158	80%	4,927
sand for lines	7-Jun-99	50	$750.00	100%	$750	50	18.57	$15	249	501	80%	401
mpe install.	1-Jul-99	50	$3,562.50	100%	$3,563	50	18.50	$71	1,176	2,387	80%	1,909
Road Crossing	2-Feb-00	50	$742.50	100%	$743	50	18.01	$15	236	506	80%	405
pmc, valves	10-May-00	50	$964.65	100%	$965	50	17.84	$19	302	663	80%	530
Water Line	2-Jun-00	50	$5,217.00	100%	$5,217	50	17.58	$104	1,625	3,592	80%	2,873
MORRISUP WATER PIPE-600	22-Aug-04	50	$2,750.63	100%	$2,751	50	11.35	$55	625	2,126	0%	0
water line 3, 4"	15-Jul-05	50	$11,589.00	100%	$11,589	50	10.46	$232	2,426	9,164	80%	7,331
water line	3-Oct-05	50	$2,572.50	100%	$2,573	50	10.24	$51	527	2,046	80%	1,636
MORRISUP Raw Water Line	28-Aug-07	50	$8,581.95	100%	$8,582	50	8.34	$172	1,432	7,150	0%	0
KOKOPEL Raw Water Intake Line	3-Oct-07	50	$6,868.48	100%	$6,868	50	8.24	$137	1,132	5,736	0%	0

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MORR1SUP Raw Water Line	19-Oct-07	50	$1,092.90	100%	$1,093	50	8.20	$22	178	905	0%	0
install new pipe 6" 80hp Submonitor/Start up - Well #1 WB	30-Nov-12	50	$17,817.66	100%	$17,818	50	3.06	$356	1,099	16,719	0%	0
Total Pipe Installed	1-Jan-65	50	$561,788.00	100%	$561,785	50	31.00	$11,236	348,283	213,532	80%	170,826
trencher rental	28-Feb-06	20	$9,697.80	100%	$9,698	20	19.84	$485	9,622	76	80%	61
venneer heavy Coulpmcln rental	6-Jan-07	20	$9,697.56	100%	$9,698	20	18.98	$485	9,204	494	80%	395
heavy equipment	22-Jan-07	20	$1,557.50	0%	$0	20	18.94	$0	0		80%	0
fire hydrant	10-Mar-07	20	$1,534.68	0%	$0	20	18.81	$0	0		80%	0
Equipment Rental, Utility Installation	25-Mar-07	20	$4,170.00	100%	$4,170	20	18.77	$209	3,913	257	80%	205
venneer heavy equipment rental	24-Apr-07	20	$9,739.83	100%	$9,740	20	n/a	n/a	n/a	9,740	80%	7,792
Backhoe Work	31-May-07	20	$520.00	100%	$520	20	18.58	$26	485	37	80%	29
Electric panels, pumps	11-Jul-07	20	$7,453.99	100%	$7,454	20	18.47	$373	6,865	589	0%	0
sand filters	27-Feb-06	20	$2,985.23	100%	$2,985	20	17.84	$149	2,663	322	0%	0
Water Treatment Plant Expansion, Update RO	9-Mar-06	20	$75,787.66	100%	$75,788	20	17.81	$3,788	67,480	8,287	0%	0
RO unit and upgrade	18-Jun-01	20	$80,710.00	100%	$80,710	20	14.54	$4,036	58,657	22,053	0%	0
RO electrical	26-Jun-01	20	$607.36	100%	$607	20	14.51	$30	441	167	0%	0
ACSALES Transformer for Lake pumps	8-Aug-01	20	$1,212.40	100%	$1,212	20	14.40	$61	873	340	0%	0
TR1PDPU VOLUTE CASE FOR BERKELY PUMP	1-Feb-02	20	$1,072.79	100%	$1,073	20	13.91	$54	746	327	0%	0
raw water intake pump	10-May-02	20	$28,343.10	100%	$28,343	20	13.64	$1,417	19,334	9,009	0%	0
intake pump	20-Jun-02	20	$4,751.00	100%	$4,751	20	13.53	$238	3,214	1,537	0%	0
REXEM1N 120V STARTER, ELEMENTS, CABLETIES	9-Sep-02	20	$402.93	100%	$403	20	13.31	$20	268	135	0%	0
REXEMIN TRANSFORMER	10-Sep-02	20	$405.02	100%	$405	20	13.31	$20	269	136	0%	0
DEIONIZATION SYS, FILTER, CARTRIDGE	28-Apr-03	20	$3,381.07	100%	$3,381	20	12.66	$169	2,144	1,237	0%	0
SNDBLST/COAT PRSSR VESSEL	11-Dec-03	20	$4,080.00	100%	$4,080	20	12.05	$234	2,821	1,859	0%	0
heavy equipment rental - trencher	18-Aug-05	20	$8,172.86	100%	$8,173	20	10.38	$409	4,240	3,933	80%	3,146
United Trencher Rental	16-Sep-05	20	$4,024.00	100%	$4,024	20	10.29	$201	2,070	1,954	80%	1,563
Backhoe Rental	7-Jan-06	20	$582.17	100%	$582	20	9.98	$29	290	292	80%	233
PROGWAT New Filter Housing for Reverse Osmosis	3-Oct-06	20	$3,577.66	100%	$3,578	20	9.25	$179	1,654	1,924	0%	0
J&JOILF Wiring	29-May-07	20	$5,463.80	100%	$5,464	20	8.59	$273	2,347	3,117	0%	0
MORRISUP Meter for Product Water	12-Jun-07	20	$4,536.66	100%	$4,536	20	8.55	$227	1,940	2,596	0%	0
LAYNCHR Hydranautic CPA2 Elements/R0 Membranes	21-Jun-07	20	$23,987.40	100%	$23,987	20	8.53	$1,200	10,233	13,754	0%	0
WALLELE Electrical Work on Flow MeterS	5-Sep-07	20	$1,790.41	100%	$1,790	20	8.32	$90	745	1,046	0%	0
UNITEQU Trencher	17-Dec-07	20	$1,366.14	100%	$1,366	20	8.04	$68	550	816	60%	655
Trencher	31-Dec-07	20	$1,894.88	100%	$1,895	20	8.00	$95	758	1,137	80%	910
Backhoe Rental	22-Feb-08	20	$378.48	100%	$378	20	7.85	$19	149	230	0%	0
trencher rental	28-Apr-08	20	$2,408.88	100%	$2,410	20	7.67	$120	925	1,486	0%	0
trencher rental	16-May-08	20	$1,982.07	100%	$1,982	20	7.62	$85	645	1,047	0%	0
Bobcat Rental	5-Dec-08	20	$2,074.52	100%	$2,075	20	7.07	$104	733	1,341	0%	0
Law work, fir alto lake pumps	22-Oct-09	20	$1,200.00	100%	$1,200	20	6.19	$60	371	829	0%	0
Water Plant Electical Strike Deductible for Insurance	31-Dec-09	20	$10,000.00	100%	$10,000	20	6.00	$500	2,999	7,001	0%	0
WB REPLACE PUMP, MOTOR AND CABLE	31-May-13	20	$29,973.34	100%	$29,973	20	3.58	$1,499	5,371	24,602	0%	0
Stainless Steel feeders	14-Jan-14	20	$4,487.00	100%	$4,487	20	1.96	$224	440	4,047	0%	0
2014 Ford F150 99893	14-May-15	5	$29,962.72	100%	$29,963	5	0.63	$5,991	3,799	26,164	0%	0
												0
												0
			$1,010,548		$4,000,000			$75,995	$704,019	$783,489		$264,286

PUBLIC UTILITY COMMISSION OF TEXAS

Utility Name: Double Diamond Utility Company THE CLIFFS (Sewer)
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AB1686 TR 2-1 W J Wesley Wastewater Plant		n/a	$17,920.00	100%	$17,920.00			--	0	17,920	80%	14,336
E-One Pum Packa e	1-Dec-12	10	$6,314.13	100%	$6,314.13	10	3.08	$831	2,561	5,753	0%	0
(2)30 FLOAT SWITHCES AT LIFT STATION	1-Aug-10	10	$1,044.94	100%	$1,044.94	10	n/a	n/a	1,045	0	0%	0
r Sewage air valves TC	1-Dec-11	10	$2,980.84	100%	$2,980.84	10	4.08	$298	1,221	1,770	0%	0
3 PHASE PUMP PANEL-TC	1-Apr-10	10	$1,896.84	100%	$1,896.84	10	5.75	$187	996	708	0%	0
blowers at wwtp	14-Mar-08	10	$1,197.81	0%	$0.00	10	9.80	$0	0		0%	
Check Valves TC	1-Dec-11	10	$1,243.66	100%	$1,243.66	10	4.08	$124	508	736	0%	0
CONTROL BOX AND INSTALLATION-TC	1-Apr-10	10	$2,927.15	100%	$2,927.15	10	5.75	$293	1,683	1,244	0%	0
Guider Pump-Float Marina Lift Station TC	1-Mar-12	10	$3,383.17	100%	$3,383.17	10	3.83	$338	1,297	2,086	0%	0
GP FOR LIFT STATION TC	1-Apr-10	10	$4,389.26	100%	$4,389.26	10	5.75	$437	2,512	1,857	0%	0
GP SPYGLASS FOR POOL #2 TC	1-Apr-10	10	$4,296.30	100%	$4,296.30	10	5.75	$429	2,464	1,822	0%	0
GRINDER PUMP-TC	1-Nov-10	10	$3,082.37	100%	$3,082.37	10	5.16	$305	1,576	1,476	0%	0
Grundfous 2014P Pump	29-Jun-15	10	$7,351.80	100%	$7,351.80	10	0.51	$735	372	6,979	0%	0
LIFT STATION MARINA/CLIFFS DRIVE	1-Mar-12	10	$3,434.40	100%	$3,434.40	10	3.83	$343	1,316	2,118	0%	0
PROGWAT Rebuilt Tortuglio Pump	24-Aug-06	10	$935.28	100%	$935.28	10	9.36	$94	875	61	0%	0
Pump at Sewer Plant	26-Jun-15	10	$5,317.80	100%	$5,317.80	10	0.51	$532	274	5,044	0%	0
REDUCERS, MOTOR-TC	1-Mar-12	10	$2,400.00	100%	$2,400.00	10	3.83	$240	920	1,480	0%	0
REPLACING WIRING	1-Jan-10	10	$10,593.83	100%	$10,593.83	10	6.00	$1,059	6,352	4,242	0%	0
ROOTS BLOWER, REPLACEMENT	1-Nov-10	10	$1,635.37	100%	$1,635.37	10	5.16	$164	844	791	0%	0
Secondary clarifier weir	1-Jul-14	10	$6,285.92	100%	$6,285.92	10	1.50	$629	943	5,343	0%	0
IC EX TENSION RISERS, FIBERGLASS EXTENSION RISERS	1-Dec-09	10	$1,750.81	100%	$1,750.81	10	6.09	$175	1,065	686	0%	0
TC PANELS	1-Dec-09	10	$2,636.94	100%	$2,636.94	10	6.09	$264	1,603	1,033	0%	0
TC REPAIR TO SEWER PLANT BLOWER MOTOR	1-Dec-09	10	$2,409.64	100%	$2,409.64	10	6.09	$241	1,465	944	0%	0
Turbon Master MI	14-May-08	10	$427.47	100%	$427.47	10	7.63	$43	326	101	0%	0
USABLU Blower for Sewer Plant	29-May-06	10	$1 717 73	100%	$1,717.73	10	9.59	$172	1,647	70	0%	0
USABLU Portable Sampler	8-Feb-07	10	$1,514.52	100%	$1,514.52	10	8.89	$151	1,347	168	0%	0
USABLU Pressure Logger Software, Gauge to Hose A	1-Oct-07	10	$850.01	100%	$850.01	10	8.25	$86	644	115	0%	0
WALLELE Electrical Work on New Meters	5-Sep-07	10	$1,790.43	100%	$1,790.43	10	n/a	n/a	1,790	0	0%	0
WORK ON SEWER LIFT S IAI-ION-PC	1-May-10	10	$1,284.26	100%	$1,284.26	10	5.67	$128	728	556	0%	0
Backhoe Rental	28-Feb-08	20	$378.48	100%	$378.48	20	7.85	$18	148	230	0%	0
Backhoe work	31-May-07	20	$520.00	100%	$520.00	20	18.58	$26	483	37	80%	29
Bobcat Rental	5-Dec-08	20	$2,074.52	100%	$2,074.52	20	7.07	$104	733	1,341	0%	0
Bobcat Rental	12-May-08	20	$2,074.52	100%	$2,074.52	20	7.84	$104	792	1,282	0%	0
bobtail heavy equipment rental	19-Mar-07	20	$4,265.00	100%	$4,265.00	20	18.76	$213	4,008	259	80%	207
Equipment Rental, Utility Installation	26-Mar-07	20	$4,170.00	100%	$4,170.00	20	18.77	$209	3,913	257	80%	206
heavy equipment	22-Jan-07	20	$1,567.50	100%	$1,567.50	20	18.94	$78	1,475	83	80%	66
Lift Station Electrical	23-Apr-09	20	$2,032.28	100%	$2,032.28	20	6.59	$102	980	1,353	0%	0
MCCLMECH Air Drop Pipes	26-Jan-07	20	$1,260.00	100%	$1,260.00	20	8.83	$64	571	709	0%	0
MCCMECH Installed Walkway and Hand Rail.	12-Feb-07	20	$3,659.00	100%	$3,659.00	20	8.68	$183	1,625	2,034	0%	0
PROGWAT PUMP MOTOER	20-Jul-01	20	$666.50	100%	$666.50	20	14.45	$28	408	157	0%	0
rock saw	18-Jun-99	20	$2,250.00	100%	$2,250.00	20	16.54	$113	1,860	390	80%	312
RSCEQUI Backhoe Rental (1/14 - 2/11)	4-Feb-08	20	$582.17	100%	$582.17	20	7.90	$29	230	352		0
RSCEQUI Backhoe Rental (12/17-1/14)	1-Jul-08	20	$582.17	100%	$582.17	20	7.50	$29	218	364		0
shows heavy equipment	31-May-07	20	$1,040.00	100%	$1,040.00	20	18.58	$52	966	74	80%	59
Trencher	31-Dec-07	20	$1,894.88	100%	$1,894.88	20	8.00	$95	758	1,137		0
Trencher	29-Apr-08	20	$2,409.66	100%	$2,409.66	20	7.67	$120	925	1,485		0
Trencher	16-May-08	20	$1,692.07	100%	$1,692.07	20	7.62	$85	645	1,047		0
trencher rental	26-Feb-08	20	$3,097.20	0%	$0.00	20	19.94	$0	0		80%	
TRIPOPU Simplex lift station	4-Jun-01	20	$6,440.86	100%	$6,440.86	20	14.57	$322	4,893	1,748	80%	1,398
UNIIOU transfer	17-Dec-07	20	$1,368.14	100%	$1,368.14	20	8.04	$68	550	818		0
USABLU Chemical Feed Pump	10-Sep-07	20	$394.48	100%	$394.48	20	8.31	$20	164	231		0

Utility Name: Double Diamond Utility Company THE CLIFFS (Sewer)
Docket Number: 46345
SOAH Docket Number: 473-17-0119
Date Examined: 20-Sep-17 2:31 PM
Date Referenced: 31-Dec-15

DEPRECIATION ANALYSIS

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*	% of plant paid for by developer	Developer $
USABLU Core Sample, Pump	7-Feb-07	20	$1,939.86	100%	$1,939.86	20	8.90	$98	872	1,068		0
USFILGA Blowers, 3hp Motors	29-Oct-01	20	$3,461.56	100%	$3,461.56	20	14.17	$173	2,453	1,008		0
Ventaer heavy equipment rental	5-Jan-07	20	$9,697.50	100%	$9,697.50	20	18.98	$485	9,204	494	80%	395
12,940 feet PVC Pipe	30-Jan-97	20	$8,087.50	100%	$8,087.50	20	18.92	$404	7,649	438	80%	351
4" Gate Valve Sewer	7-Feb-97	20	$191.79	0%	$0.00	20	18.88	$0	0		80%	
Cpsco Plant 25,000 gpd	1-Jan-85	50	$86,214.89	100%	$86,214.89	50	31.00	$1,724	53,445	32,770	80%	26,216
NORMPLU Sewer Line Repair Lot 861/	1-Aug-06	50	$1,295.00	100%	$1,295.00	50	9.42	$26	244	1,051	0%	0
Pipe	3-Apr-97	50	$200.00	100%	$200.00	50	18.74	$4	75	125	80%	100
gate installation	1-Jul-99	50	$3,562.50	100%	$3,962.50	50	16.50	$71	1,178	2,367	80%	1,909
PVC Pipe 6,4 3, 2"	22-Jan-97	50	$4,147.87	100%	$4,147.87	50	18.94	$83	1,571	2,577	80%	2,061
Road Crossing	2-Feb-00	50	$742.50	100%	$742.50	50	16.91	$15	236	506	80%	405
sand for lines	7-Jun-99	50	$750.00	100%	$750.00	50	16.57	$15	249	501	80%	401
sewer bore	31-May-97	50	$1,500.00	100%	$1,500.00	50	18.58	$30	558	942	80%	754
sewer line	4-Feb-97	50	$16,873.00	100%	$16,873.00	50	18.90	$337	6,379	10,494	80%	8,395
sewer line	2-Jan-00	50	$5,042.00	100%	$5,042.00	50	16.58	$101	1,671	3,471	80%	2,777
sewer line	3-Oct-05	50	$2,572.50	100%	$2,572.50	50	10.24	$51	527	2,046	80%	1,636
shows per phase X	19-Mar-97	50	$12,142.50	100%	$12,142.50	50	18.78	$243	4,562	7,581	80%	6,065
Total Pipe Installed	1-Jan-96	50	$703,723.00	100%	$703,723.00	50	20.00	$14,074	281,451	422,272	0%	0
			$1,047,654		$1,048,547			$18,394	$433,499	$573,891		$50,979

PUBLIC UTILITY COMMISSION OF TEXAS

Utility Name: Double Diamond WHITE BLUFF (Water)
Docket Number: 48345
SOAH Docket Number: 473-17-5119
Date Examined: 20-Sep-17 2:56 PM
Date Reviewed: 31-Dec-15

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Ver./Est. Original Cost	Economic Life, yrs	Annual Depreciation Life	Annual Depreciation	Accum. Depreciation	Net Plant*	% of plant paid for by developer	Developer $
WB 4 2 30AC Water Tanks	Land		$17,700.00	100%	$17,700.00	n/a	n/a	n/a	n/a	17,700	80%	14,160
807 120 257AC Pump Station	Land		$9,150.00	100%	$9,150.00	Land				9,150	80%	7,320
Water Plant	Land		$12,810.00	100%	$12,810.00	Land				12,810	0%	0
8X8 18 water tower & well	Land		$2,500.00	100%	$2,500.00	Land				2,500	0%	0
SWTP/LM Well #2 Pump Repair	28-May-07	10	$9,883.82	100%	$9,883.82	10	9.89	$999	5,918	999	0%	0
SWTP/LM Pump, Labop-Water Well	31-Aug-07	10	$19,203.39	100%	$19,203.39	10	8.53	$1,630	16,004	3,199	0%	0
New Pump Cable	28-Feb-11	10	$24,086.82	100%	$24,086.82	10	4.84	$2,404	11,539	12,409	0%	0
GENERATOR	31-Jan-12	10	$1,385.44	100%	$1,385.44	10	3.92	$139	542	843	0%	0
WB RELACE PUMP, MOTOR & CABLE	31-May-12	10	$29,973.34	100%	$29,973.34	10	3.69	$2,697	10,742	19,231	0%	0
Pump, Well No 3	28-Jul-16	10	$16,082.66	100%	$16,082.66	10	0.42	$1,608	640	14,482	0%	0
Pump Replacement Well No 2	24-Aug-15	10	$16,949.75	100%	$16,949.75	10	0.38	$1,695	595	16,361	0%	0
30 HP Motor Replacement, Well No 1	3-Dec-15	10	$28,289.39	100%	$28,289.39	10	0.08	$2,634	261	28,059	0%	0
LONESTA Booster Pump	7-Mar-08	10	$1,061.40	0%	$0.00	10	8.82	$0	0		0%	
LONESTA O-Ring, Plug, Gasket, Clinch Bic	28-Aug-08	10	$1,260.14	0%	$0.00	10	8.34	$0	0		0%	
Consulting Environmental engineering for 20,000	13-Aug-07	10	$1,362.00	100%	$1,362.00	10	8.38	$136	1,142	220	0%	0
LONESTA Booster Pump, Booster	27-Aug-07	10	$1,123.21	100%	$1,123.21	10	8.34	$112	937	186	0%	0
water storage tank #2	16-Jun-99	50	$81,817.99	100%	$81,817.99	50	18.53	$1,632	31,993	49,824	0%	0
water piping gal	11-Jan-00	50	$236.77	100%	$236.77	50	16.97	$5	93	203	0%	0
storage tank, 250,000 gallons	28-Sep-00	50	$71,997.31	100%	$71,997.31	50	15.25	$1,439	21,829	40,958	0%	0
piping for new storage tank	27-Oct-00	50	$3,186.76	100%	$3,186.76	50	15.18	$64	968	3,221	0%	0
84,000 gallon gst, field erect with base	1-Jan-01	50	$21,024.93	100%	$21,024.93	50	25.00	$420	10,511	10,514	80%	8,411
hydropneumatic pressure tank - 6000gallon	16-Jul-99	50	$27,678.00	100%	$27,678.00	50	16.46	$552	8,078	18,599	0%	0
Hydropneumatic pressure tank Ctr well#1/100hp	7-Feb-07	50	$4,186.23	100%	$4,186.23	50	8.80	$84	745	3,443	0%	0
CONSERV Installation of HydroPressure Tank#2	10-Sep-07	50	$4,278.09	100%	$4,278.09	50	8.31	$86	711	3,567	0%	0
turbo hoses (2)	8-Jan-08	50	$1,000.00	100%	$1,000.00	50	19.99	$20	400	600	80%	480
water line unit 40	11-Jan-00	50	$4,510.00	100%	$4,510.00	50	19.97	$90	1,801	2,709	80%	2,167
water bore (3)	13-Jan-00	50	$1,501.00	100%	$1,501.00	50	19.97	$30	599	901	80%	721
water line unit 39	18-Jan-00	50	$4,230.00	100%	$4,230.00	50	19.87	$85	1,689	2,541	80%	2,033
water bore	31-Jan-00	50	$600.00	100%	$600.00	50	19.82	$10	199	361	80%	241
water bore	28-Feb-00	50	$1,800.00	100%	$1,800.00	50	19.64	$36	565	905	80%	724
water line unit 33, 34, 35	29-Feb-00	50	$9,000.00	100%	$9,000.00	50	19.64	$182	3,638	5,494	80%	4,397
water line Unit 38	30-Jan-00	50	$6,126.00	100%	$6,126.00	50	19.50	$123	2,399	3,726	80%	2,980
water line unit 36	20-Jan-00	50	$4,510.00	100%	$4,510.00	50	19.50	$90	1,759	2,751	80%	2,201
water and sewer bores	31-Jul-00	50	$2,000.00	100%	$2,000.00	50	19.42	$40	777	1,223	80%	979
pipe - Refuge	9-Nov-00	50	$3,260.88	100%	$3,260.88	50	19.14	$65	1,286	2,025	80%	1,620
bores	4-Jan-07	50	$500.00	100%	$500.00	50	18.98	$10	190	310	80%	248
water line unit 40	4-Jan-07	50	$7,473.00	100%	$7,473.00	50	18.98	$150	2,839	4,634	80%	3,709
water line unit 41	8-Jan-07	50	$4,875.00	100%	$4,875.00	50	18.98	$98	1,850	3,025	80%	2,420
piping	15-Jan-07	50	$7,351.85	100%	$7,351.85	50	18.98	$148	2,803	4,548	80%	3,791
piping	22-Jan-07	50	$274.49	100%	$274.49	50	18.84	$5	104	171	80%	136
pipe-Unit 41	7-Feb-07	50	$331.66	100%	$331.66	50	18.68	$7	125	206	80%	165
tee and gate valves - Units 40	28-Feb-07	50	$1,024.21	100%	$1,024.21	50	18.64	$21	380	645	80%	516
pipe Units 40	28-Feb-07	50	$4,817.34	100%	$4,817.34	50	18.64	$89	1,815	3,003	80%	2,402
piping	28-Feb-07	50	$8,804.81	100%	$8,804.81	50	18.64	$139	2,814	4,325	80%	3,460
piping	26-Mar-07	50	$14,210.00	100%	$14,210.00	50	18.76	$284	5,331	8,879	80%	7,103
valves 9 Unit 41	16-Apr-07	50	$736.27	100%	$736.27	50	18.76	$15	276	460	80%	370
piping - US Filter - Unit 40	23-Apr-07	50	$318.29	100%	$318.29	50	18.68	$6	119	199	80%	159
pipe - Unit 41	16-Jun-07	50	$839.61	100%	$839.61	50	18.54	$15	236	400	80%	320
pipe - Unit 41	16-Jun-07	50	$1,686.54	100%	$1,686.54	50	18.54	$34	625	1,061	80%	849
valves, lines Unit 41	28-Jul-07	50	$175.20	100%	$175.20	50	18.42	$4	66	111	80%	88
bore	31-Jul-07	50	$1,000.00	100%	$1,000.00	50	18.42	$20	368	632	80%	505
water line mj 41	31-Jul-07	50	$2,708.60	100%	$2,708.60	50	18.42	$54	998	1,709	80%	1,367
pole valves - unit 41	25-Aug-07	50	$1,277.16	100%	$1,277.16	50	18.26	$26	469	808	80%	646
valve box lid - US Filter	18-Sep-07	50	$1,021.50	100%	$1,021.50	50	18.26	$20	375	646	80%	516
Water line Unit 40	4-Oct-07	50	$518.29	100%	$518.29	50	18.24	$10	189	329	80%	263
pipe - Unit 42	3-Jan-08	50	$3,600.00	100%	$3,600.00	50	17.99	$72	1,329	2,272	80%	1,820
waterline	2-Feb-08	50	$188.60	100%	$188.60	50	17.91	$4	68	121	80%	97
backfill - Unit 42	18-Apr-08	50	$2,185.76	100%	$2,185.76	50	17.71	$44	774	1,410	80%	1,128
pipe - Unit 42	15-Apr-08	50	$2,187.30	100%	$2,187.30	50	17.71	$44	775	1,413	80%	1,130
pipe - Unit 42	21-Apr-08	50	$675.48	100%	$675.48	50	17.69	$14	239	436	80%	348
valves - Unit 42	21-Apr-08	50	$114.25	100%	$114.25	50	17.69	$2	40	74	80%	59

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Utility Name: Docket Number: SOAH Docket Number: Date Examined: Date Reviewed:

Docket Demand WHITE BLUFF (Water)
4240
473-17-0119
20-Sep-17 2:56 PM
31-Dec-15

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Ver./Est. Original Cost	Economic Life, yrs	Actual Depree. Life	Annual Depree.	Accum. Depree.	Net Plant*	% of plant paid for by developer	Developer $
backfill - Unit 42	22-May-98	50	$6,630.00	100%	$6,630.00	50	17.51	$102	3,388	6,252	65%	4,096
backfill - Unit 42	22-May-98	50	$6,630.00	100%	$6,630.00	50	17.51	$102	3,388	6,252	65%	4,096
piping	4-Jun-98	50	$317.34	100%	$317.34	50	17.47	$6	112	209	65%	136
pipe - Unit 43	26-Jun-98	50	$2,861.36	100%	$2,861.36	50	17.51	$63	826	1,723	65%	1,378
pipe - Unit 43	26-Jun-98	50	$2,861.36	100%	$2,861.36	50	17.51	$63	826	1,723	65%	1,378
concrete - Drive invoices of 5113.21	13-Jul-98	50	$166.82	100%	$166.82	50	17.47	$3	99	110	65%	88
valve - Unit 43	15-Jul-98	50	$178.78	100%	$178.78	50	17.47	$4	62	118	65%	93
gate valve, saddle	23-Jul-98	50	$368.64	100%	$368.64	50	17.44	$7	129	234	65%	187
vaves - Unit 43	21-Jul-98	50	$51.66	100%	$51.66	50	17.44	$1	19	34	65%	27
check and swing valves	31-Jul-98	50	$169.20	100%	$169.20	50	17.42	$4	66	127	65%	102
gate/flangeless - Unit 43	18-Aug-98	50	$201.48	100%	$201.48	50	17.37	$4	70	132	65%	105
tees / Un 42	2-Oct-98	50	$421.31	100%	$421.31	50	17.26	$12	214	407	65%	326
valves - Unit 42	2-Oct-98	50	$2,135.08	100%	$2,135.08	50	17.25	$43	736	1,398	65%	1,119
pipe - Unit 43	2-Oct-98	50	$6,601.82	100%	$6,601.82	50	17.25	$186	3,361	6,421	65%	5,137
trench work - Unit 44	4-Feb-99	50	$2,418.00	100%	$2,418.00	50	16.99	$48	$17	1,891	65%	1,280
trench work - Unit 44	18-Mar-99	50	$7,260.00	100%	$7,260.00	50	16.89	$146	2,450	4,845	65%	3,874
trench work - Unit 44	18-Mar-99	50	$3,548.00	100%	$3,548.00	50	16.79	$71	1,191	2,368	65%	1,895
trench work - Unit 44	26-Mar-99	50	$5,674.50	100%	$5,674.50	50	16.79	$113	1,902	3,773	65%	3,018
trench work - Unit 44	14-Apr-99	50	$1,920.80	100%	$1,920.80	50	16.71	$38	645	1,285	65%	1,028
piping	22-Apr-99	50	$2,468.70	100%	$2,468.70	50	16.69	$49	804	1,665	65%	1,284
concrete - unit 44	23-Apr-99	50	$64.61	100%	$64.61	50	16.69	$1	18	36	65%	30
heat material for trench fil	6-May-99	50	$568.00	100%	$568.00	50	16.66	$11	188	377	65%	301
water line piping	7-Jun-99	50	$518.89	100%	$518.89	50	16.57	$10	172	347	65%	278
concrete washing	26-Aug-99	50	$132.61	100%	$132.61	50	16.39	$3	45	89	65%	71
weld bores	23-Aug-99	50	$1,800.00	100%	$1,800.00	50	16.39	$36	481	1,809	65%	887
water piping	26-Aug-99	50	$261.66	100%	$261.66	50	16.35	$5	82	180	65%	162
sleeves for water and sewer mains	21-Sep-99	50	$4,584.00	100%	$4,584.00	50	16.28	$92	1,482	3,092	65%	2,475
video paving - haul trench 011 for unit45	30-Oct-99	50	$266.00	100%	$266.00	50	16.17	$5	82	173	65%	136
W200 paving - 11911.45 11.21er 2&6water/water	30-Oct-99	50	$2,819.00	100%	$2,819.00	50	16.17	$56	844	1,675	65%	1,680
water line piping	8-Feb-00	50	$247.77	100%	$247.77	50	15.90	$5	79	169	65%	139
water pressing	8-Feb-00	50	$644.84	100%	$644.84	50	15.90	$17	260	585	65%	466
piping	13-Aug-00	50	$98.33	100%	$98.33	50	15.38	$2	27	80	65%	48
water line piping, 61511 -, $53.49	18-Sep-00	50	$2,084.80	100%	$2,084.80	50	15.29	$40	618	1,405	65%	1,125
water line piping	7-Oct-00	50	$1,662.45	100%	$1,662.45	50	15.23	$33	598	1,388	65%	1,060
piping	17-Jan-01	50	$1,248.01	100%	$1,248.01	50	14.95	$25	373	873	65%	698
piping	19-Apr-01	50	$1,467.48	100%	$1,467.48	50	14.70	$29	432	1,036	65%	829
piping	4-Nov-01	50	$149.97	100%	$149.97	50	14.18	$3	42	108	65%	86
block for pump house lift	6-Mar-98	50	$3,286.13	100%	$3,286.13	50	16.82	$66	1,666	2,188	0%	0
foundation for booster station	6-Jun-98	50	$2,137.50	100%	$2,137.50	50	16.56	$43	706	1,429	0%	0
booster station piping	6-Nov-98	50	$2,580.00	100%	$2,580.00	50	16.15	$52	833	1,747	0%	0
Amer tank slab	6-Jun-08	50	$11,500.00	100%	$11,500.00	50	15.86	$230	3,578	7,921	0%	0
storage tank piping	9-Aug-00	50	$2,213.08	100%	$2,213.08	50	15.59	$44	681	1,532	0%	0
water piping tool	20-Oct-00	50	$214.00	100%	$214.00	50	15.30	$4	65	149	0%	0
concrete for well 184 fence	7-Nov-01	50	$188.73	100%	$188.73	50	14.19	$3	44	112	0%	0
Unwed rental installation of 6 mth weilfld a pl ne	1-Nov-07	50	$7,348.68	100%	$7,348.68	50	8.87	$148	1,299	6,048	0%	0
J E S Pads 18 X 40 slab invoice no 1082	8-May-07	50	$4,800.00	100%	$4,800.00	50	8.85	$96	830	3,970	0%	0
BULLSITE 20,000 Gal Hydropneumatic Tank BS	20-Jun-07	50	$31,536.00	100%	$31,536.00	50	8.53	$631	5,381	26,154	0%	0
JESPOOL Booms for the Water Plant	21-Jun-07	50	$1,000.00	100%	$1,000.00	50	8.53	$20	171	829	0%	0
WB O RING SET, DIAPHRAGM, GASKET	31-Dec-09	50	$1,440.00	100%	$1,440.00	50	6.00	$29	173	1,267	0%	0
WB WELL INSPECTION	31-Dec-09	50	$11,850.00	100%	$11,850.00	50	6.00	$237	1,419	10,431	0%	0
WB REPLACED CLAMFER DRIVE GEAR	31-Dec-09	50	$12,500.00	100%	$12,500.00	50	6.00	$250	1,500	11,000	0%	0
WB WELL 82 REPAIRS	31-Dec-09	50	$13,088.82	100%	$13,088.82	50	6.00	$262	1,570	11,518	0%	0
WB WELL 84 INSPECT AND REPAIR	31-Dec-09	50	$45,884.08	100%	$45,884.08	50	6.00	$918	5,818	40,461	0%	0
PIPE JOINS OX VALVES, CABLE FOR WEL	30-Sep-10	50	$36,827.88	100%	$36,827.88	50	5.25	$711	3,731	31,796	0%	0
Service Call Well #1	28-Feb-11	50	$14,988.43	100%	$14,988.43	50	4.84	$300	1,451	13,545	0%	0
Service Call Well #2	30-Sep-11	50	$16,625.97	100%	$16,625.97	50	4.25	$333	1,414	15,211	0%	0
Service Call Well #2	31-Dec-11	50	$4,398.99	100%	$4,398.99	50	4.00	$87	380	4,019	0%	0
8" Fusible PVC submersible/Startup - Well #2	30-Nov-12	50	$16,182.38	100%	$16,182.38	50	3.08	$324	999	15,184	6%	0
Install new pipe 6"PVC Submersible/Startup	30-Nov-12	50	$25,288.00	100%	$25,288.00	50	3.08	$506	1,560	23,728	6%	0
Total Pipe Installed	1-Jan-98	50	$2,188,818.08	100%	$2,188,818.08	50	20.00	$43,876	878,406	1,310,409	60%	1,062,536
Raw water intake	16-Jan-97	20	$388.88	100%	$388.88	20	18.96	$19	369	20	0%	0
sub-cat-sewer and water plantestallation	28-Jul-98	20	$13,117.50	100%	$13,117.50	20	17.43	$656	11,430	1,888	80%	1,380
Retest	19-Aug-99	20	$1,467.50	100%	$1,467.50	20	17.37	$73	1,288	182	80%	164
Retest water and sewer pipe Unit 43	7-Sep-99	20	$15,400.00	100%	$15,400.00	20	17.31	$770	13,332	2,068	80%	1,654

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Utility Name: Double Diamond WHITE BLUFF (Water)
Docket Number: 46249
SOAH Docket Number: 473-17-0119
Date Examined: 20-Sep-17 2:58 PM
Date Reviewed: 31-Dec-15

DEPRECIATION ANALYSIS

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*	% of plant paid for by developer	Developer $
Install water and sewer pipe Unit 43	7-Sep-99	20	$15,400.00	100%	$15,400.00	20	17.31	$770	13,332	2,068	60%	1,854
concrete mix - Unit 44	17-Mar-99	20	$83.64	100%	$83.64	20	16.79	$3	45	10	80%	8
heavy equipment rental	20-May-02	20	$3,823.75	100%	$3,823.75	20	13.50	$191	2,580	1,229	80%	980
Sewer for well pumps	8-Jan-99	20	$437.33	100%	$437.33	20	16.97	$22	371	66	0%	0
well #3 piping and meter	7-Feb-99	20	$3,147.29	100%	$3,147.29	20	16.90	$157	2,658	489	0%	0
booster station piping	8-Apr-99	20	$22,478.91	100%	$22,478.91	20	16.73	$1,124	18,909	3,674	0%	0
well piping	21-Apr-99	20	$1,886.06	100%	$1,886.06	20	16.70	$109	1,809	330	0%	0
drill and case well (Well No. 3)	13-May-99	20	$26,805.79	100%	$26,805.79	20	16.64	$1,446	24,042	4,883	0%	0
well pump, electrical (well No 3)	19-May-99	20	$20,778.39	100%	$20,778.39	20	16.62	$1,339	22,248	4,527	0%	0
new well tie-in	7-Jun-99	20	$1,193.00	100%	$1,193.00	20	16.57	$60	988	205	0%	0
well piping	30-Jul-99	20	$94.58	100%	$94.58	20	16.50	$5	78	17	0%	0
well piping	30-Jun-99	20	$432.88	100%	$432.88	20	16.60	$22	367	76	0%	0
appurtenances	18-Aug-99	20	$1,448.00	100%	$1,448.00	20	16.39	$87	121	27	0%	0
new well electrical	8-Sep-99	20	$4,132.00	100%	$4,132.00	20	16.32	$207	3,371	761	0%	0
pipe and fittings for booster station	8-Oct-99	20	$158.01	100%	$158.01	20	16.23	$8	128	30	0%	0
Repair to Well, pump	17-Feb-00	20	$8,624.33	100%	$8,624.33	20	15.87	$431	6,843	1,782	0%	0
well #4 piping	6-Aug-00	20	$4,064.77	100%	$4,064.77	20	15.49	$203	3,122	943	0%	0
well #4 piping	24-Aug-00	20	$2,584.25	100%	$2,584.25	20	15.39	$129	1,989	596	0%	0
repairs to well #2	14-Oct-00	20	$15,230.02	100%	$15,230.02	20	15.21	$762	11,684	3,546	0%	0
well screen and piping	20-Nov-00	20	$10,123.92	100%	$10,123.92	20	15.11	$506	7,648	2,475	0%	0
primer in storage tank	12-Dec-00	20	$2,228.83	100%	$2,228.83	20	15.06	$111	1,678	543	0%	0
fence at storage tank	21-Dec-00	20	$135.94	100%	$135.94	20	15.03	$7	102	34	0%	0
Water Well No. 4	22-Feb-01	20	$193,316.41	100%	$193,316.41	20	14.85	$9,181	121,211	42,006	0%	0
well cottage	16-Apr-01	20	$3,318.64	100%	$3,318.64	20	14.75	$166	2,494	877	0%	0
well #4 piping	3-Aug-01	20	$178.80	100%	$178.80	20	14.41	$9	129	50	0%	0
SCH at well #4	15-Aug-01	20	$154.73	100%	$154.73	20	14.39	$8	114	41	0%	0
well #4 piping	2-Sep-01	20	$903.01	100%	$903.01	20	14.33	$46	647	256	0%	0
ROLLWAY WELL WORK - WELL#1	27-Mar-02	20	$6,871.36	100%	$6,871.36	20	13.80	$344	3,956	1,616	0%	0
WALLELE WELL #2 FOUND SADALTERNAT	13-Feb-03	20	$786.72	100%	$786.72	20	12.86	$39	487	299	0%	0
WALLELE GENERATOR & TRANSFERSWITCH	13-Feb-03	20	$1,396.00	100%	$1,396.00	20	12.86	$69	864	491	0%	0
WALLELE REPLACE STARTER-WELL #1	13-Feb-03	20	$778.18	100%	$778.18	20	12.86	$39	502	277	0%	0
WALLELE REPLACE H5000CONTROLLER	6-Apr-05	20	$2,620.00	100%	$2,620.00	20	12.74	$131	1,686	952	0%	0
Well No. 3 Repair	6-May-03	20	$7,662.20	100%	$7,662.20	20	12.66	$383	4,986	2,698	0%	0
LONESTA PmP, ADPT, UNION, GSKT, ETC	26-Sep-03	20	$773.43	100%	$773.43	20	12.29	$39	474	300	0%	0
well #2 repair pump and motor	31-Mar-04	20	$15,873.48	100%	$15,873.48	20	11.76	$794	9,329	6,547	0%	0
well #4 pump and motor	1-Dec-04	20	$29,826.00	100%	$29,826.00	20	11.07	$1,491	18,795	12,730	0%	0
ROLLWAY PHASE MOTOR, PIPE, AIRLINE, ETC	9-Mar-05	20	$12,504.83	100%	$12,504.83	20	10.81	$625	6,810	5,784	0%	0
Well No 4 repair	18-May-05	20	$8,704.40	100%	$8,704.40	20	10.62	$435	4,662	4,082	0%	0
ROLLWAY Service at Well #3	3-Jan-06	20	$14,029.66	100%	$14,029.66	20	9.99	$749	7,487	7,471	0%	0
WALLELE Repair booster at Well #1	29-Mar-06	20	$1,536.13	100%	$1,536.13	20	9.76	$77	750	786	0%	0
Well No 4 repair	31-Jul-06	20	$14,581.84	100%	$14,581.84	20	9.43	$729	6,867	7,715	0%	0
Well Equipment	20-Dec-06	20	$3,850.60	100%	$3,850.60	20	8.03	$179	1,809	1,847	0%	0
WALLELE Well #2 Sample Coil	27-Aug-07	20	$2,349.78	100%	$2,349.78	20	8.54	$112	807	1,309	0%	0
WALLELE Well #2 Install Breaker-New Compone	26-Oct-07	20	$3,822.77	100%	$3,822.77	20	8.29	$191	1,547	2,288	0%	0
ACTSUPP Mr Boom, Bond, Rod Chrgs	29-Oct-07	20	$1,468.49	100%	$1,468.49	20	8.17	$73	586	882	0%	0
Performance Meter Mobile Drive	30-Jan-08	20	$20,587.80	100%	$20,587.80	20	7.80	$1,029	7,719	12,883	0%	0
Upgrade water meters	30-Jan-08	20	$43,427.74	100%	$43,427.74	20	7.80	$2,171	16,286	27,139	0%	0
New meters 5/8X3	31-Jul-08	20	$30,788.98	100%	$30,788.98	20	7.42	$1,539	11,410	19,380	0%	0
New meters 5/8X3	26-Sep-08	20	$42,217.50	100%	$42,217.50	20	7.25	$2,111	15,305	26,914	0%	0
Well ADAPTERS, HYDRANT METER Well G	31-Dec-08	20	$1,085.72	100%	$1,085.72	20	6.00	$54	326	760	0%	0
V Belt Clarifier repair	9-Mar-10	20	$1,860.00	100%	$1,860.00	20	5.81	$93	538	1,322	0%	0
RTU GR60 NIMA, IM-60 M-300 WB, Well #4	20-Dec-11	20	$1,778.95	100%	$1,778.95	20	4.00	$89	356	1,421	0%	0
Well No 2	1-Jan-99	20	$67,114.99	100%	$67,114.99	20	20.00	$3,356	67,115	0	0%	0
2008 John Deere Backhoe	6-Jun-07	18	$38,392.05	100%	$38,392.05	18	8.57	$2,007	21,818	16,446	0%	0
SMITPUM Ranger Berkeley	28-Oct-97	10	$8,487.44	100%	$8,487.44	10	8.19	$848	8,309	1,178	0%	0
WB PORTABLE GENERATOR	31-Dec-08	10	$881.92	100%	$881.92	10	6.00	$88	529	353	0%	0
GENERATOR, TRANSFER SWITCH BACKUP	30-Sep-10	10	$5,283.48	100%	$5,283.48	10	5.25	$509	2,675	2,419	0%	0
Lumber for booster station	8-Oct-99	20	$224.67	100%	$224.67	20	16.23	$11	182	42	60%	34
shingles for booster station	19-Feb-99	20	$178.85	100%	$178.85	20	16.89	$9	149	37	0%	0
fence for booster station	8-Jun-99	20	$139.30	100%	$139.30	20	16.68	$7	115	24	0%	0
ferry for new well	28-Jul-99	20	$1,226.40	100%	$1,226.40	20	16.43	$61	1,006	219	0%	0
fence for booster station	26-Sep-99	20	$92.73	100%	$92.73	20	16.27	$5	76	17	0%	0
fence and gate at well #8	8-Oct-99	20	$360.00	100%	$360.00	20	16.23	$18	294	66	0%	0
ten, around storage tank	24-Oct-99	20	$486.59	100%	$486.59	20	15.16	$24	356	113	0%	0

Utility Name: Double Diamond WHITE BLUFF (Water)
Docket Number: 46245
SOAH Docket Number: 473-17-0119
Date Examined: 22-Sep-17 9:04 AM
Date Referenced: 31-Dec-15

DEPRECIATION ANALYSIS

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*	% of plant paid for by developer	Developer $
Backyard fence 1111/01Ce 071030a	30-Oct-87	20	$1,600.00	100%	$1,600.00	20	8.17	$80	654	946	0%	0
												0
Capitalized Expenses												0
New CL2 Pump/Booster Pump 1/2 HP 7 GPM at Well No 2	27-Nov-15	10	$942.60	100%	$942.60	10	0.09	$94	9	934	0%	0
Starter Panel for Well No 4	19-Sep-15	20	$8,711.30	100%	$8,711.30	20	0.28	$436	123	8,588	0%	0
Rebuild Booster Pump & Recondition Motor at Water Plant No 1	21-Aug-15	10	$2,167.03	100%	$2,167.03	10	0.36	$217	78	2,089	0%	0
Install new Subtrol Motor Protector Well No 4	28-Jul-15	20	$1,598.33	100%	$1,598.33	20	0.42	$80	34	1,565	0%	0
Machine work on 25 HP Booster Pump Motor at Water Plant No 1	29-Jun-15	10	$2,252.00	100%	$2,252.00	10	0.51	$225	114	2,138	0%	0
New CL2 Pump/Booster Pump 1/2 HP 7 GPM at Well No 1	10-Jun-15	10	$942.60	100%	$942.60	10	0.56	$94	53	890	0%	0
New CL2 pump/Booster Pump 1/2 HP 7 GPM at Water Plant No 2	26-May-15	10	$962.35	100%	$962.35	10	0.60	$96	58	905	0%	0
Replaced two recharge batteries & Timer Control Alternator at Well No 4 & Booster Pump	18-May-15	10	$534.86	100%	$534.86	10	0.62	$53	33	502	0%	0
Replace meter head assy on 6-inch meter at Well No 4	26-Mar-15	20	$1,360.00	100%	$1,360.00	20	0.76	$68	51	1,309	0%	0
			[illegible]		[illegible]			[illegible]	[illegible]	[illegible]		[illegible]

PUBLIC UTILITY COMMISSION OF TEXAS

Utility Name: Double Diamond White Bluff Sewer
Docket Number: 46545
SOAH Docket Number 473-17-0119
Date Examined: 20-Sep-17 3:04 PM
Date Reviewed: 31-Dec-15

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Ver./Est. Original Cost	Economic Life, yrs	Actual Depreciation Life	Annual Depreciation	Accum. Depreciation	Net Plant*	% of plant paid for by developer	Developer $
pipe work unit 40	11-Jan-96	50	$4,510.00	100%	4,510	50	19.67	$89	1,801	2,709	60%	2,167
pipe work unit 39	12-Jan-96	50	$4,230.00	100%	4,230	50	19.67	$85	1,689	2,541	60%	2,033
pipe work unit 33, 34, 35, line work subdivision sections	29-Feb-96	50	$9,090.00	100%	9,090	50	19.84	$182	3,606	5,484	60%	4,387
pipe work unit 38	30-Jun-96	50	$3,795.00	100%	3,795	50	19.50	$76	1,480	2,315	60%	1,852
pipe work pipe work unit 37	30-Jun-96	50	$5,105.00	100%	5,105	50	19.50	$102	1,991	3,114	60%	2,491
pipe work unit 36 and 38	30-Jun-96	90	$10,536.00	100%	10,536	50	19.50	$211	4,109	6,427	80%	5,141
water and sewer bores	31-Jul-96	50	$2,000.00	100%	2,000	50	19.42	$40	777	1,223	60%	979
pipe - Rohan	9-Nov-96	50	$3,280.96	100%	3,281	50	19.14	$66	1,256	2,025	60%	1,620
sewer bore	3-Jan-97	50	$500.00	100%	500	50	18.99	$10	190	310	60%	248
bores	4-Jan-97	50	$500.00	100%	500	50	18.99	$10	190	310	60%	248
pipe work unit 40	4-Jan-97	50	$7,475.00	100%	7,475	50	18.99	$150	2,839	4,636	60%	3,709
pipe work unit 41	8-Jan-97	50	$4,875.00	100%	4,875	50	18.98	$98	1,850	3,025	60%	2,420
piping	15-Jan-97	50	$7,551.52	100%	7,552	50	18.96	$151	2,863	4,688	60%	3,751
piping	22-Jan-97	50	$460.36	100%	460	50	18.94	$9	174	286	60%	229
pipe - pipe work unit 41	7-Feb-97	50	$331.66	100%	332	50	18.88	$7	126	206	60%	165
tee and gate valves - pipe work unit 40	28-Feb-97	50	$1,034.21	100%	1,034	50	18.84	$21	380	645	60%	516
pipe work unit 40	28-Feb-97	90	$4,817.34	100%	4,817	50	18.84	$96	1,815	3,003	60%	2,402
piping	28-Feb-97	50	$6,939.91	100%	6,940	50	18.84	$139	2,614	4,325	60%	3,460
piping	29-Mar-97	88	$14,210.00	100%	14,210	50	18.76	$284	5,331	8,879	60%	7,103
valves - pipe work unit 41	16-Apr-97	50	$738.27	100%	738	50	18.70	$15	276	462	60%	370
puretreme wwtp model pt-50-ts (50,000 gpd)	23-Apr-97	20	$116,377.00	100%	116,377	20	18.68	$5,819	108,746	7,631	80%	6,105
piping - US Filter - pipe work unit 40	23-Apr-97	50	$318.36	100%	318	50	18.68	$6	119	199	60%	159
pipe - pipe work unit 41, subd. Sections	16-Jun-97	50	$636.51	100%	637	50	18.54	$13	236	400	60%	320
pipe - pipe work unit 41	16-Jun-97	50	$1,686.54	100%	1,687	50	18.54	$34	625	1,061	60%	849
Sewer bore	31-Jul-97	50	$1,000.00	100%	1,000	50	18.42	$20	368	632	60%	506
pipe work unit 41	31-Jul-97	50	$2,705.00	100%	2,705	50	18.42	$54	998	1,709	60%	1,367
sewer plant piping	20-Aug-97	20	$415.24	100%	415	20	18.36	$21	381	34	80%	27
pvc pipe - pipe work unit 41	29-Aug-97	50	$375.09	100%	375	50	18.36	$8	138	237	60%	190
pipe work unit 40	4-Oct-97	50	$518.29	100%	518	50	18.24	$10	189	329	60%	263
structure around pumps for sewer control	1-Jan-98	20	$1,200.00	100%	1,200	20	18.00	$60	1,080	120	80%	96
pipe - pipe work unit 42	2-Jan-98	50	$3,690.00	100%	3,690	50	17.99	$74	1,328	2,362	60%	1,890
HACH meter for wwtp	22-Jan-98	10	$908.05	100%	908	10	17.94	-	908	0	60%	0
Sewer Building Roof	22-Jan-98	20	$730.69	100%	731	20	17.94	$37	656	76	80%	60
slab for wwtp	30-Jan-98	20	$545.00	100%	545	20	17.92	$27	489	57	80%	45
backfill - pipe work unit 42	16-Apr-98	50	$2,183.75	100%	2,184	50	17.71	$44	774	1,410	60%	1,128
pipe - pipe work unit 42	16-Apr-98	90	$2,187.30	100%	2,187	50	17.71	$44	776	1,413	60%	1,130
pipe - pipe work unit 42	21-Apr-98	50	$675.48	100%	675	50	17.69	$14	238	436	60%	349
insulation at sewer plant building	1-May-98	20	$727.44	100%	727	20	17.67	$36	643	85	80%	68
backfill - pipe work unit 42	22-May-98	90	$9,620.00	100%	9,620	50	17.61	$192	3,388	6,232	80%	4,986
piping	4-Jun-98	50	$317.34	100%	317	50	17.57	$6	112	206	60%	165
pipe - pipe work unit 43	26-Jun-98	50	$2,651.55	100%	2,652	50	17.51	$53	929	1,723	60%	1,378
fiberglass tank at wwtp	16-Jul-98	90	$8,025.64	100%	8,026	50	17.46	$161	2,802	5,223	60%	4,179
pumps, basins - lift station	23-Jul-98	20	$7,077.13	100%	7,077	20	17.44	$354	6,171	906	80%	725
gate valve, saddle	23-Jul-98	90	$358.58	100%	359	50	17.44	$7	126	234	60%	187
bobcat - sewer and water pipe installation	28-Jul-98	20	$13,117.50	100%	13,118	20	17.43	$656	11,430	1,688	80%	1,350
pump repair and float switch - lift station	7-Aug-98	10	$315.98	100%	316	10	17.40	-	316	0	80%	0
bobcat	19-Aug-98	20	$1,457.50	100%	1,458	20	17.37	$73	1,268	192	80%	154
appurtenances - pipe work unit 43	19-Aug-98	50	$201.49	100%	201	50	17.37	$4	70	132	60%	106
bobcat water and sewer pipe pipe work unit 43	7-Sep-98	50	$15,400.00	100%	15,400	50	17.31	$308	5,335	10,067	60%	8,054

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Utility Name: Double Diamond White Bluff Sewer
Docket Number: 46245
SOAH Docket Number: 473-17-0119
Date Examined: 20-Sep-17 3:04 PM
Date Reviewed: 31-Oct-18

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Ver./Est. Original Cost	Economic Life, yrs	Actual Depres. Life	Annual Depres.	Accum. Depres.	Net Plant*	% of plant paid for by developer	Developer $
secs - pipe work unit 42	2-Oct-96	50	$621.31	100%	621	50	17.25	$12	214	407	60%	326
valves - pipe work unit 42	2-Oct-96	50	$2,135.06	100%	2,135	50	17.25	$43	736	1,399	60%	1,119
pipe - pipe work unit 42	2-Oct-96	50	$9,801.82	100%	9,802	50	17.25	$196	3,381	6,421	60%	5,137
pump repair - lift station	7-Oct-96	10	$588.45	100%	588	10	17.23	-	588	0	60%	0
trench work - pipe work unit 44	4-Feb-98	50	$2,418.00	100%	2,418	50	16.90	$48	817	1,601	60%	1,280
trench work - pipe work unit 44	15-Mar-98	50	$7,293.00	100%	7,293	50	16.80	$146	2,460	4,843	60%	3,874
trench work - pipe work unit 44	18-Mar-98	50	$3,549.00	100%	3,549	50	16.79	$71	1,191	2,359	60%	1,888
trench work - pipe work unit 44	28-Mar-98	50	$5,674.50	100%	5,675	50	16.76	$113	1,902	3,773	60%	3,018
asbuilts for pipe work units 42 and 43	16-Apr-98	50	$232.50	100%	233	50	16.71	$5	78	155	60%	124
piping	23-Apr-98	50	$2,409.28	100%	2,409	50	16.69	$48	804	1,605	60%	1,284
haul material for trench fill	5-May-98	50	$565.00	100%	565	50	16.66	$11	188	377	60%	301
road bores	28-Aug-98	50	$1,500.00	100%	1,500	50	16.36	$30	491	1,009	60%	807
sleeves for water and sewer mains	21-Sep-98	50	$4,584.00	100%	4,584	50	16.26	$92	1,492	3,092	60%	2,473
waco paving - haul trench fill for pipe work unit 45	30-Oct-98	50	$255.00	100%	255	50	16.17	$5	82	173	60%	138
waco paving - pipe work unit 45 water and wastewater	30-Oct-98	50	$2,919.00	100%	2,919	50	16.17	$58	944	1,975	60%	1,580
trench work - pipe work unit 44	5-Nov-98	50	$1,930.50	100%	1,931	50	16.15	$38	624	1,307	60%	1,046
KYLEHAR 60 hp- 480 r motor, pump rpr	17-Feb-00	20	$8,624.33	100%	8,624	20	18.87	$431	6,843	1,782	80%	1,426
piping	7-Oct-00	50	$1,962.45	100%	1,962	50	16.23	$39	588	1,385	60%	1,082
piping	17-Jan-01	50	$1,246.01	100%	1,246	50	14.95	$25	373	873	60%	699
heavy equipment rental	29-May-02	20	$3,823.75	100%	3,824	20	13.59	$191	2,598	1,225	68%	980
POLLWAT PHASE MOTOR, CHECK VLV, LABOR	9-May-03	20	$7,852.83	100%	7,853	20	12.05	$393	4,988	2,866	9%	0
POLLWAT 7CHN STAGE,BREAK OUT PINS,LABOR#4	30-May-05	20	$8,704.40	100%	8,704	20	10.59	$435	4,608	4,097	9%	0
USABLU Blower	8-May-06	20	$1,417.45	100%	1,417	20	9.65	$71	684	733	60%	587
Pull & Inspect, Motor, Pipe, Etc	28-Aug-06	20	$14,581.95	100%	14,582	20	9.34	$729	6,811	7,771	60%	6,217
WALLELE Electrical Bid	27-Nov-06	10	$3,550.00	0%	0	10	9.09	$0	0		60%	0
MCCLMECH Air Manifold- Fabricated& Install	18-Dec-06	10	$4,551.80	0%	0	10	9.04	$0	0		60%	0
MCCLMECH Repair Clarifier	30-Apr-07	10	$1,150.00	100%	1,150	10	8.67	$115	997	153	60%	122
MCCLMECH Pulley, Bushings, Belts, Installation	30-Apr-07	10	$1,408.00	100%	1,408	10	8.67	$141	1,221	187	60%	150
MCCLMECH Replace Chain Sprockets, Idler Shaft	30-Apr-07	10	$2,642.00	100%	2,642	10	8.67	$264	2,291	351	60%	281
crane to set equilization basin	22-May-07	50	$3,192.39	100%	3,192	50	8.61	$64	550	2,643	0%	0
2006 John Deere Backhoe	8-Jun-07	20	$38,362.05	100%	38,362	20	8.57	$1,918	16,437	21,925	0%	0
MCCLMECH Install New SubmersiblePumps in EQ	12-Jun-07	20	$4,356.00	100%	4,356	20	8.55	$218	1,863	2,493	0%	0
MCCLMECH Repair Catwalk atWastewater Plant	12-Jul-07	20	$1,580.00	100%	1,580	20	8.47	$79	669	911	80%	729
MCCLMECH Build & Install Air LiftPumps & Scrapes	30-Jul-07	20	$14,500.00	100%	14,500	20	8.42	$725	6,105	8,394	80%	6,715
EQ tank - southwest ponds - startup	6-Aug-07	50	$4,800.83	100%	4,801	50	8.40	$96	807	3,994	0%	0
wwtp improvements	6-Aug-07	50	$18,200.00	100%	18,200	50	8.40	$364	3,068	15,142	0%	0
EQ tank - southwest ponds	6-Aug-07	50	$29,363.90	100%	29,364	50	8.40	$587	4,935	24,429	80%	19,543
MCCLMECH Fabric & Install 3" AirPumpWaste Water	11-Oct-07	20	$2,876.00	100%	2,876	20	8.22	$144	1,182	1,694	0%	0
SDS Fabricate and Install Roof OverEQ Basin	18-Jan-08	20	$2,922.75	100%	2,923	20	7.95	$146	1,161	1,761	0%	0
Storage Building	22-Jan-08	20	$3,997.53	100%	3,998	20	7.94	$200	1,587	2,411	0%	0
crane at wwtp	5-Mar-08	20	$18,615.00	100%	18,615	20	7.82	$931	7,280	11,335	0%	0
WWTP Repairs-Sproket and Wheels	16-Mar-08	10	$1,742.81	100%	1,743	10	7.79	$174	1,368	385	80%	308
Mtr Contactors, New 480 V Discount	21-Mar-08	10	$1,450.00	100%	1,450	10	7.78	$145	1,128	322	80%	258
Emergency Repairs to Sewer Blowers	28-Apr-08	10	$1,050.00	100%	1,050	10	7.68	$105	806	244	80%	195
Emergency Repairs to Sewer Blowers	15-May-08	10	$1,230.00	100%	1,230	10	7.63	$123	938	292	80%	233
Ashbrook Simon Hartley wwtp	1-Aug-08	20	$436,650.00	100%	436,650	20	7.41	$21,833	161,888	274,762	0%	0
Repair Roof On EQ Basin	25-Aug-08	20	$2,500.00	100%	2,500	20	7.35	$125	918	1,581	0%	0
Fabricate Walkway Between Wastewater Plants	27-Aug-08	20	$4,215.00	100%	4,215	20	7.34	$211	1,549	2,667	0%	0
New WWTP Set Up	5-Sep-08	20	$1,250.00	100%	1,250	20	7.32	$63	457	793	80%	634
Generator	21-Oct-08	10	$905.34	100%	905	10	7.19	$91	651	254	80%	203
WB FLOATS AND BASIN COVER	31-Dec-08	20	$1,163.69	100%	1,164	20	6.00	$58	349	815	80%	652
WB GRDR PUMPS/ MODULE PIPES	31-Dec-08	20	$2,219.13	100%	2,219	20	6.00	$111	666	1,554	80%	1,243

Utility Name: Double Diamond White Bluff Sewer
Docket Number: 4[illegible]
SOAH Docket Number: 473-17-0119
Date Examined: 20-Sep-17 3:04 PM
Date Referenced: 31-Dec-15

DEPRECIATION ANALYSIS

Description	Acquired Date	Claimed Economic Life, yrs	Claimed Original Cost	% Used & Useful	Ver./Est. Original Cost	Economic Life, yrs	Actual Depreciation Life	Annual Depreciation	Accum. Depreciation	Net Plant*	% of plant paid for by developer	Developer $
WB HPGR PUMPS AND CONTROL BOXES	31-Dec-09	20	$3,615.00	100%	3,615	20	8.00	$181	1,084	2,531	0%	0
WB CONTROL FLOATS, HPGRS	31-Dec-09	20	$4,849.60	100%	4,850	20	8.00	$242	1,455	3,395	0%	0
WB LIDS/HPGR/HPD/STAND PUMPS	31-Dec-09	20	$5,173.27	100%	5,173	20	8.00	$259	1,552	3,622	0%	0
WB FLOAT SWITCHES/ GRINDER STTN	31-Dec-09	20	$5,519.67	100%	5,520	20	8.00	$276	1,656	3,864	0%	0
WB REPAIRS TO CLARIFIER WHEEL	31-Dec-09	50	$1,565.00	100%	1,565	50	8.00	$31	188	1,377	0%	0
WB REPLACE EQ BASIN	31-Dec-09	50	$4,679.00	100%	4,679	50	8.00	$94	561	4,118	0%	0
WB PLANT REPAIRS	31-Dec-09	50	$13,554.00	100%	13,554	50	8.00	$271	1,626	11,928	0%	0
V-CAST CLARIFIER WHEELS WB	30-Apr-10	50	$1,850.00	100%	1,850	50	8.67	$37	210	1,640	0%	0
INSTALL PROPANE LINES & TANK EMERGENCY GENE.	31-Oct-10	10	$331.30	100%	331	10	8.17	$33	171	160	80%	128
BACK UP POWER	31-Oct-10	10	$1,204.96	100%	1,205	10	8.17	$120	623	582	80%	466
GENERATOR, TRANSFER SWITCH BACKUP	31-Oct-10	10	$5,093.48	100%	5,093	10	8.17	$509	2,631	2,462	80%	1,970
Water Tank	30-Sep-11	50	$9,020.00	100%	9,020	50	4.25	$180	767	8,253	0%	0
Air Valves WB	31-Dec-11	20	$3,891.59	100%	3,892	20	4.00	$195	778	3,113	0%	0
E One Pumps and Control Boxes	31-Jul-12	20	$6,659.75	100%	6,660	20	3.42	$333	1,139	5,522	80%	4,418
(4) E One Pumps and Control Boxes	31-Aug-12	20	$6,564.96	100%	6,565	20	3.33	$329	1,094	5,471	0%	0
E-One Pumps WB	31-Dec-12	20	$5,016.38	100%	5,016	20	3.00	$251	752	4,264	0%	0
E-One Pumps WB	31-Dec-12	20	$9,847.44	100%	9,847	20	3.00	$492	1,478	8,371	0%	0
Kiepry	28-Jan-13	20	$968.04	100%	968	20	2.92	$48	141	827	80%	661
Upgrade Chemical Feed Equipment	25-Aug-14	20	$7,410.82	100%	7,411	20	1.35	$371	900	6,511	0%	0
Upgrade Chemical Feed Equipment	11-Sep-14	20	$7,306.56	100%	7,307	20	1.30	$366	478	6,830	0%	0
Upgrade Chemical Feed Equipment	12-Nov-14	20	$10,907.26	100%	10,907	20	1.13	$545	618	10,289	80%	8,231
Watkins A-960 TR1B 2.534ac sewer treatment	3-Jan-00	Land	$3,870.00	100%	3,870	Land	15.99			3,870	80%	3,096
WB 7 x 1-2 k 119 pump station		Land	$3,625.00	100%	3,625	Land				3,625	80%	2,900
Lots 17 and 18 Sewage Treatment plant	29-Jan-97	Land	$14,960.08	100%	14,960	Land	19.92			14,960	80%	11,968
Clint A-134 TR 1A .25ac pump station	3-Jan-00	Land	$12,280.00	100%	12,280	Land	15.99			12,280	80%	9,824
total pipe installed	1-Jan-98		$1,628,405.00	100%	1,628,405	50	20.00	$32,568	651,273	977,132	0%	0
grinder station	1-Jan-98		$78,443.00	100%	78,443	20	20.00	$3,922	78,432	11	99%	9
			$2,849,147.53		$2,841,045.73			$53,867.58	$1,199,495.60	1,641,550		$181,455.22

Utility Name: Double Diamond Utility Company THE CLIFFS (Water)
Docket Number 46245
SOAH Docket N 473-17-0119

APPLICANT'S REQUESTED RATES				
Use For Multi-Tiered Rates				
Minimum Bill				
(includes				
5/8"			$40.00	
3/4"			$40.00	
1"			$110.00	
1 1/2"			230.00	
2"			395.00	
3"				
4"				
6"				
Gallonage Rates				
0	to	3,000	3.50	
3,001	to	10000	4.00	*Add Gallonage Rates*
10001	to	15,000	6.50	
15001	to	20,000	10.50	
20001	to		14.45	
No. of Meters				*Add Connections*
5/8"				
3/4"			258	
1"			13	
1 1/2"			1	
2"			15	
3"			-	
4			-	
6			-	
Total			287	
Gallons Billed				
0	to	3000	5,260,000	*Add Usage*
3001	to	10000	6,142,000	
10001	to	15000	2,655,000	
15001	to	20000	1,958,000	
20001	to	0	8,708,000	
Total			24,723,000	
REVENUE				
Base Rate				
5/8"			$ -	
3/4"			$ 123,840	
1"			$ 17,160	
1 1/2"			$ 2,760	
2"			$ 71,100	
3"			$ -	
4			$ -	
6			$ -	
Charge			$ 214,860	
Volumetric Revenue				
0	to	3000	18,410	
3001	to	10000	24,568	
10001	to	15000	17,258	
15001	to	20000	20,559	
20001	to	0	125,831	
Charge			$206,625	
Total Revenue Generated			421,485	
Noticed Revenue Requirement				

STAFF'S REQUESTED RATES			
Use For Multi-Tiered Rates			
Minimum Bill			
(includes			
5/8"			$37.00
3/4"			$37.00
1"			$92.50
1 1/2"			$185.00
2"			$296.00
3"			
4"			
6"			
Gallonage Rates			
0	to	3,000	3.50
3,001	to	10000	4.00
10001	to	15,000	6.50
15001	to	20,000	10.50
20001	to		14.45
No. of Meters			
5/8"			-
3/4"			258
1"			13
1 1/2"			1
2"			15
3"			-
4			-
6			
Total			287
Gallons Billed			
0	to	3000	5260000
3001	to	10000	6,142,000
10001	to	15000	2,655,000
15001	to	20000	1,958,000
20001	to	0	8,708,000
Total			24,723,000
REVENUE			
Base Rate			
5/8"			$ -
3/4"			$ 114,552
1"			$ 14,430
1 1/2"			$ 2,220
2"			$ 53,280
3"			$ -
4			$ -
6			$ -
Charge			$ 184,482
Volumetric Revenue			
0	to	3000	18,410
3001	to	10000	24,568
10001	to	15000	17,258
15001	to	20000	20,559
20001	to	0	125,831
Charge			$206,625
Total Revenue Generated			391,107
Staff Revenue Requirement			$ 386,279

Utility Name: Double Diamond Utility Company THE CLIFFS (Sewer)
Docket Number 46245
SOAH Docket N 473-17-0119

APPLICANT'S REQUESTED RATES				
Use For Multi-Tiered Rates				
Minimum Bill				
(includes				
5/8"				
3/4"			$72.00	
1"			$126.00	
1 1/2"			216.00	
2"			324.00	
3"			575.00	
4"				
6"				
Gallonage Rates				
0	to	3,000		
3,001	to		12.00	*Add Gallonage Rates*
1	to			
1	to			
1	to			
No. of Meters				*Add Connections*
5/8"			-	
3/4"			220	
1"			4	
1 1/2"			1	
2"			14	
3"			-	
4			-	
6				
Total			239	
Gallons Billed				
0	to	3000	4527000	*Add Usage*
3001	to	0	5,045,000	
1	to	0		
1	to	0		
1	to	0		
Total			9,572,000	
REVENUE				
Base Rate				
5/8"			$ -	
3/4"			$ 190,080	
1"			$ 6,048	
1 1/2"			$ 2,592	
2"			$ 54,432	
3"			$ -	
4			$	
6			$ -	
Charge			$ 253,152	
Volumetric Revenue				
0	to	3000	-	
3001	to	0	60,540	
1	to	0	-	
1	to	0	-	
1	to	0	-	
Charge			$60 540	
Total Revenue Generated			313,692	
Noticed Revenue Requirement				

STAFF'S REQUESTED RATES			
Use For Multi-Tiered Rates			
Minimum Bill			
(includes			
5/8"			
3/4"			$54.00
1"			$135.00
1 1/2"			$270.00
2"			$432.00
3"			$810.00
4"			
6"			
Gallonage Rates			
0	to	3,000	
3,001	to		12.00
1	to		
1	to		
1	to		
No. of Meters			
5/8"			
3/4"			220
1"			4
1 1/2"			1
2"			14
3"			-
4			-
6			-
Total			239
Gallons Billed			
0	to	3000	4527000
3001	to	0	5,045,000
1	to	0	
1	to	0	
1	to	0	
Total			9,572,000
REVENUE			
Base Rate			
5/8"			$ -
3/4"			$ 142,560
1"			$ 6,480
1 1/2"			$ 3,240
2"			$ 72,576
3"			$ -
4			$ -
6			$ -
Charge			$ 224,856
Volumetric Revenue			
0	to	3000	-
3001	to	0	60,540
1	to	0	-
1	to	0	-
1	to	0	-
Charge			$60,540
Total Revenue Generated			285,396
Staff Revenue Requirement			$ 284,035

Utility Name: Double Diamond WHITE BLUFF (Water)
Docket Number 46245
SOAH Docket N 473-17-0119

APPLICANT'S REQUESTED RATES				
Use For Multi-Tiered Rates				
Minimum Bill				
(includes				
5/8"				
3/4"			$39.00	
1"			$97.50	
1 1/2"			195.00	
2"			312.00	
3"				
4"				
6"				
Gallonage Rates				
0	to	3,000	2.10	
3,001	to	10000	2.95	*Add Gallonage Rates*
10001	to	15000	3.90	
15001	to	20000	5.25	
20001	to		5.76	
No. of Meters				*Add Connections*
5/8"			-	
3/4"			606	
1"			18	
1 1/2"			6	
2"			10	
3"			-	
4			-	
6			-	
Total			640	
Gallons Billed				
0	to	3000	15658000	*Add Usage*
3001	to	10000	15,417,000	
10001	to	15000	6,370,000	
15001	to	20000	4,489,000	
20001	to	0	14,834,000	
Total			56,768,000	
REVENUE				
Base Rate				
5/8"			$ -	
3/4"			$ 283,608	
1"			$ 21,060	
1 1/2"			$ 14,040	
2"			$ 37,440	
3"			$ -	
4			$ -	
6			$ -	
Charge			$ 356,148	
Volumetric Revenue				
0	to	3000	32,882	
3001	to	10000	45,480	
10001	to	15000	24,843	
15001	to	20000	23,567	
20001	to	0	85,444	
Charge			$212,216	
Total Revenue Generated			568,364	
Noticed Revenue Requirement				

STAFF'S REQUESTED RATES			
Use For Multi-Tiered Rates			
Minimum Bill			
(includes			
5/8"			
3/4"			$24.00
1"			$60.00
1 1/2"			$120.00
2"			$192.00
3"			
4"			
6"			
Gallonage Rates			
0	to	3,000	2.10
3,001	to	10000	2.95
10001	to	15000	3.90
15001	to	20000	5.25
20001	to		5.76
No. of Meters			
5/8"			
3/4"			606
1"			18
1 1/2"			6
2"			10
3"			-
4			-
6			-
Total			640
Gallons Billed			
0	to	3000	15658000
3001	to	10000	15,417,000
10001	to	15000	6,370,000
15001	to	20000	4,489,000
20001	to	0	14,834,000
Total			56,768,000
REVENUE			
Base Rate			
5/8"			$ -
3/4"			$ 174,528
1"			$ 12,960
1 1/2"			$ 8,640
2"			$ 23,040
3"			$ -
4			$ -
6			$ -
Charge			$ 219,168
Volumetric Revenue			
0	to	3000	32,882
3001	to	10000	45,480
10001	to	15000	24,843
15001	to	20000	23,567
20001	to	0	85,444
Charge			$212,216
Total Revenue Generated			431,384
Staff Revenue Requirement			$ 429,170

Utility Name: Double Diamond White Bluff Sewer
Docket Number: 46245
SOAH Docket Num 473-17-0119

APPLICANT'S REQUESTED RATES				
Use For Multi-Tiered Rates				
Minimum Bill				
(includes				
5/8"				
3/4"			$56.65	
1"			$144.00	
1 1/2"			295 00	
2"			465.00	
3"				
4"				
6"				
Gallonage Rates				
0	to	3,000		
3,001	to		11 00	*Add Gallonage Rates*
1	to			
1	to			
1	to			
No. of Meters				*Add Connections*
5/8"			-	
3/4"			540	
1"			11	
1 1/2"			5	
2"			11	
3"			-	
4			-	
6			-	
Total			567	
Gallons Billed				
0	to	3000	10106000	*Add Usage*
3001	to	0	9,717,000	
1	to	0		
1	to	0		
1	to	0		
Total			19,823,000	
REVENUE				
Base Rate				
5/8"			$ -	
3/4"			$ 367,092	
1"			$ 19,008	
1 1/2"			$ 17,700	
2"			$ 61,380	
3"			$ -	
4			$ -	
6			$ -	
Charge			$ 465,180	
Volumetric Revenue				
0	to	3000	-	
3001	to	0	106,887	
1	to	0	-	
1	to	0	-	
1	to	0	-	
Charge			$106,887	
Total Revenue Generated			572,067	
Noticed Revenue Requirement				

STAFF'S REQUESTED RATES			
Use For Multi-Tiered Rates			
Minimum Bill			
(includes			
5/8"			
3/4"			$33 00
1"			$82 50
1 1/2"			$165.00
2"			$264 00
3"			
4"			
6"			
Gallonage Rates			
0	to	3,000	
3,001	to		11 00
1	to		
1	to		
1	to		
No. of Meters			
5/8"			-
3/4"			540
1"			11
1 1/2"			5
2"			11
3"			-
4			-
6			-
Total			567
Gallons Billed			
0	to	3000	10106000
3001	to	0	9,717,000
1	to	0	
1	to	0	
1	to	0	
Total			19,823,000
REVENUE			
Base Rate			
5/8"			$ -
3/4"			$ 213,840
1"			$ 10,890
1 1/2"			$ 9,900
2"			$ 34,848
3"			$ -
4			$ -
6			$ -
Charge			$ 269,478
Volumetric Revenue			
0	to	3000	-
3001	to	0	106,887
1	to	0	-
1	to	0	-
1	to	0	-
Charge			$106,887
Total Revenue Generated			376,365
Noticed Revenue Requirement			$ 378,002