



Control Number: 46245



Item Number: 659

Addendum StartPage: 0

Public Utility Commission of Texas

Memorandum

TO: All Parties of Record

FROM: Heidi Graham, Water Utility Regulation Division (Staff Liaison)

DATE: March 8, 2018

RE: SOAH Docket No. 473-17-0119.WS, PUC Docket No. 46245; Application of Double Diamond Utility Company, Inc. for Water and Sewer Rate/Tariff Change
Number Running Memoranda and Workpapers

The attached memoranda and workpapers are filed in response to Double Diamond Utility Co., Inc.'s request dated March 6, 2018. The memoranda includes the communications that passed between the number running liaison for Staff of the Public Utility Commission of Texas (Staff) and the number running liaison for the State Office of Administrative Hearings in the above referenced docket. The workpapers are being provided in their native MS Excel format.

Graham, Heidi

From: Graham, Heidi
Sent: Monday, February 5, 2018 1:54 PM
To: 'Steven Arnold'
Subject: RE: 46245 Number Running

2018 MAR -8 PM 12:37

PUBLIC UTILITY COMMISSION
FILING CLERK

Judge Arnold,
I'm wondering what the response time for my clarification question is. I've emailed you twice with a question and I haven't heard from you. The first email was on 1/30/18 and the second one was on 2/1/18.

Heidi Graham
Manager
Water Utility Regulation Division
Public Utility Commission of Texas
(512) 936-7139

From: Steven Arnold [mailto:Steven.Arnold@soah.texas.gov]
Sent: Tuesday, January 30, 2018 3:40 PM
To: Graham, Heidi <Heidi.Graham@puc.texas.gov>
Subject: 46245 Number Running

WARNING: EXTERNAL SENDER. Always be cautious when clicking links or opening attachments. NEVER provide your user ID or password.

Attached is a revised first Number running memo. It is identical to what was sent earlier, except that redlines have been removed.

Docket No. 46245 Number Running Document

Set forth below are the ALJs' recommended revisions to the DDU applications for rate/tariff changes in this docket. *If a particular issue raised by the parties is not discussed, the ALJ recommends no revision to what is proposed by DDU in the applications.*

I. Revenue Requirement

A. Operations and Maintenance/General and Administrative Expenses

1. Other Revenues

The ALJ finds that \$3,600 should be added to White Bluff sewer's O&M expenses for monthly revenues received from Nextlink.

2. Other Volume Related Expenses

The ALJ recommends the Commission adopt Staff's proposed net addition of \$318 to DDU's other volume-related expenses for the White Bluff water system and a \$530 deduction from DDU's other volume-related expenses for the White Bluff sewer system.

3. Contract Work

The ALJ recommends the Commission adopt Staff's proposed reclassification of resort G&A security expenses from miscellaneous expenses to contract work.

4. Transportation expense

The ALJ recommends the Commission adopt Staff's recommendation to reclassify a vehicle lease expense (\$2,912 for both water and sewer) and a tool box expense for White Bluff water of \$850 to the depreciation schedule.

5. Professional services

The ALJ recommends the Commission adopt Staff's proposal to allow DDU to recover one-third of its wastewater permit renewal costs every year through its rates by normalizing the cost.

Further, the ALJ recommends the Commission allow DDU to recover the \$2,907 in costs for its CCN amendment related to the Cliffs incurred

during the test year through a rider to DDU's tariff that covers the cost and expires once the total cost is collected. This same cost should be removed from White Bluff expenses.

6. Insurance Expenses

The ALJ recommends the Commission adopt Staff's proposal to remove the umbrella policy premium cost from DDU's White Bluff expenses.

7. Salaries

The ALJ recommends that DDU's employee labor expenses for White Bluff be reduced to \$151,074, the amount of salaries actually paid to White Bluff employees during the test year.

8. Regulatory Fees

The ALJ recommends that the Prairieland Groundwater District fees paid by DDU for White Bluff be removed from DDU's revenue requirement and a pass-through provision be included in DDU's tariff pursuant to 16 Texas Administrative Code § 24.21(b)(2)(B)(iii).

Further, the ALJ recommends the Commission adopt Staff's recommendation to normalize DDU's expenses related to water test that occur every three years, such that DDU recovers one-third of the expenses through rates each year.

9. Miscellaneous Expenses

The ALJ recommends the Commission remove \$19,728 from White Bluff water and \$20,148 from White Bluff sewer for equipment lease expenses associated with automatic meter reading and the 50,000 gallon wastewater treatment plant.

The ALJ recommends the Commission remove \$500 from White Bluff sewer for a sewer tap fee expense.

See recommendation under 3. Contract Work for resort G&A security expenses.

B. Depreciation

The ALJ recommends the Commission adopt Staff's proposal to remove an \$80 "truck bed mat" from White Bluff's sewer depreciation schedule.

The ALJ recommends the Commission adopt Staff's proposal to disallow DDU's request for a known and measureable change to depreciation expense for White Bluff in the amount of \$46,156 and The Cliffs in the amount of \$24,724.

The ALJ recommends that Ms. Neddin's proposed adjustments to remove certain annual depreciation amounts from White Bluff's test-year depreciation expenses, as set forth in Tables NDH-14, NDH-15, NDH-16, and NDH-17 from WBRG witness Nelisa Heddin's direct testimony, be adopted by the Commission.

C. Taxes

The ALJ recommends the Commission adopt Staff's proposed adjustment to DDU's other tax expense for White Bluff by removing sales and title taxes for the 2014 Ford.

D. Return on Invested Capital

The original cost of a "75,000 gallon gst, field erect with pad" and "75,000 gallon gan, field erect mth pad" should be reflected on The Cliffs water depreciation schedule as \$16,565.

The ALJ recommends that the Commission adopt Staff's proposal to use a ratio of 1/12 of expenses to calculate cash working capital for The Cliffs utility systems.

The ALJ recommends that the Commission remove from White Bluff's invested capital all utility assets, except the net book value of those which the evidence shows were funded by DDU, as set forth in WBRG witness Nelisa Heddin's direct testimony at pages 19-20 and Tables NDH-1 and NDH-2.

The ALJ recommends that the Commission adopt Staff's proposed ADFIT deductions from DDU's invested capital, as set forth in the direct testimony of Staff witness Debi Loockerman at page 3, Table 1.

E. Return on Equity

The ALJ recommends a return on equity (ROE) of 9.84%; a cost of debt of 4.91%; a capital structure comprised of 47.27% debt and 52.73% equity; and an overall rate of return using the capital structure to determine a weighted average, consistent with the application form and reflected in the direct testimony of Staff witness Ms. Sears on page 27.

II. Rate Design

The ALJ recommends that rates be calculated in accordance with Staff's proposed methodology, which is agreed to by DDU.

Graham, Heidi

From: Steven Arnold <Steven.Arnold@soah.texas.gov>
Sent: Tuesday, February 6, 2018 7:02 AM
To: Graham, Heidi
Subject: RE: 46245 Number Running

WARNING: EXTERNAL SENDER. Always be cautious when clicking links or opening attachments. NEVER provide your user ID or password.

I want to apologize. The PFD is due 2/13/

Graham, Heidi

From: Graham, Heidi
Sent: Tuesday, February 6, 2018 2:14 PM
To: 'Steven Arnold'
Subject: 46245 Number Running

Judge Arnold,
Staff needs clarification on the following adjustments included in the Number Running Memo 01.

I Revenue Requirement

A. Depreciation

The ALJ recommends the Commission adopt Staff's proposal to disallow DDU's request for a known and measureable change to depreciation expense for White Bluff in the amount of \$46,156 and The Cliffs in the amount of \$24,724.

Staff has reviewed their testimony and is unable to locate where they proposed to disallow DDU's request for a known and measureable change to depreciation expense for White Bluff. Staff needs the location of their proposal in order to make the adjustment to the depreciation expense.

D. Return on Invested Capital

The ALJ recommends that the Commission remove from White Bluff's invested capital all utility assets, except the net book value of those which the evidence shows were funded by DDU, as set forth in WBRG witness Nelisa Heddin's direct testimony at pages 19-20 and Tables NDH-1 and NDH-2.

The ALJ has asked Staff to make adjustments to White Bluff's depreciation schedule, which will result in the net plant value being adjusted. The resulting net plant value on the depreciation schedule would then be used to calculate White Bluff's return on invested capital. This particular adjustment appears to ask Staff to use the net plant value recommended by Nelisa Heddin rather than the net plant value in White Bluff's adjusted depreciation schedule to calculate the return on invested capital. Please verify that this is the ALJ's intent.

Heidi Graham
Manager
Water Utility Regulation Division
Public Utility Commission of Texas
(512) 936-7139

Graham, Heidi

From: Steven Arnold <Steven.Arnold@soah.texas.gov>
Sent: Tuesday, February 6, 2018 9:58 AM
To: Graham, Heidi
Subject: 46245 Number Running
Attachments: 46256 (17-0119.WS) Liaison Memo 02.doc

WARNING: EXTERNAL SENDER. Always be cautious when clicking links or opening attachments. NEVER provide your user ID or password.

Attached is Liaison Memo No. 02 containing a response to the question posed in Staff's February 1 email.

MEMORANDUM

TO: Heidi Graham
Public Utility Commission of Texas

FROM: Steven D. Arnold
Administrative Law Judge
State Office of Administrative Hearings

DATE: February 6, 2018

RE: SOAH Docket No. 473-17-0119.WS, Application of Double Diamond Utility Company, Inc., for Water and Sewer Rate/Tariff Change; PUC Docket No. 46245 - Liaison Memo No. 02

I have provided the ALJs with the questions from Staff Number Running Memo No. 1. Their responses appear below the questions, which were copied from the original memo.

Staff needs clarification on the following adjustment included in the Number Running Memo 01. Nextlink is a local internet service Provider for high speed Internet & voice. Nextlink installed an antenna for cellular service to White Bluff's elevated water storage tank. According to their general ledger, DDU receives payment/revenue in the amount of \$300 monthly for a total of \$3,600 annually from Nextlink. Staff's testimony recommended adding this amount to White Bluff's other water revenues. Staff needs clarification that the ALJ intends to add \$3,600 in water revenue to White Bluff's sewer O & M expenses.

I. Revenue Requirement

A. Operations and Maintenance/General and Administrative Expenses

1. Other Revenues

The ALJ finds that \$3,600 should be added to White Bluff sewer's O&M expenses for monthly revenues received from Nextlink.

Correction: The ALJ's recommendation is that \$3,600 for the annual revenues received from Nextlink should be added to White Bluff water's other revenue account.

Graham, Heidi

From: Steven Arnold <Steven.Arnold@soah.texas.gov>
Sent: Tuesday, February 6, 2018 3:43 PM
To: Graham, Heidi
Subject: 42465 Number RUnning
Attachments: 46256 (17-0119.WS) Liaison Memo 03.doc

WARNING: EXTERNAL SENDER. Always be cautious when clicking links or opening attachments. NEVER provide your user ID or password.

Attached is is Liaison Memo No. 03 containing a response to the question posed in Staff's February 6 email.

MEMORANDUM

TO: Heidi Graham
Public Utility Commission of Texas

FROM: Steven D. Arnold
Administrative Law Judge
State Office of Administrative Hearings

DATE: February 6, 2018

RE: SOAH Docket No. 473-17-0119.WS, Application of Double Diamond Utility Company, Inc., for Water and Sewer Rate/Tariff Change; PUC Docket No. 46245 - Liaison Memo No. 03

I have provided the ALJ with the questions from Staff Number Running email of February 6, 2018. The responses appear below the questions, which were copied from the original memo.

I Revenue Requirement

A. Depreciation

The ALJ recommends the Commission adopt Staff's proposal to disallow DDU's request for a known and measureable change to depreciation expense for White Bluff in the amount of \$46,156 and The Cliffs in the amount of \$24,724.

Staff has reviewed their testimony and is unable to locate where they proposed to disallow DDU's request for a known and measureable change to depreciation expense for White Bluff. Staff needs the location of their proposal in order to make the adjustment to the depreciation expense.

ALJ Response: The known and measurable change to depreciation for White Bluff is set forth on page 6 of DDU Exhibit 2 (the White Bluff application), Schedule I-1, Revenue Requirement Summary, Column E (K & M Changes), Line 25, Acct. No. 403. The known and measurable change to depreciation for The Cliffs is set forth on page 6 of DDU Exhibit 1 (The Cliffs application), Schedule I-1, Revenue Requirement Summary, Column E (K & M Changes), Line 25, Acct. No. 403. It was WBRG's recommendation, not Staff's, that these changes be disallowed (*see* WBRG's Initial Brief at pages 6-7).

D. Return on Invested Capital

The ALJ recommends that the Commission remove from White Bluff's invested capital all utility assets, except the net book value of those which the evidence shows were funded by DDU, as set forth in WBRG witness Nelisa Heddin's direct testimony at pages 19-20 and Tables NDH-1 and NDH-2.

The ALJ has asked Staff to make adjustments to White Bluff's depreciation schedule, which will result in the net plant value being adjusted. The resulting net plant value on the depreciation schedule would then be used to calculate White Bluff's return on invested capital. This particular adjustment appears to ask Staff to use the net plant value recommended by Nelisa Heddin rather than the net plant value in White Bluff's adjusted depreciation schedule to calculate the return on invested capital. Please verify that this is the ALJ's intent

ALJ Response: Yes, the recommendation is that net plant value should be adjusted to remove the net book value of all utility assets from invested capital except those identified by Ms. Heddin as having been paid for by DDU.

Graham, Heidi

From: Graham, Heidi
Sent: Thursday, February 8, 2018 4:19 PM
To: 'Steven Arnold'
Subject: RE: 46245 Number Running
Attachments: 46245 Financial Worksheets - The Cliffs.xlsx; 46245 Financial Worksheets - White Bluff.xlsx; 46245 Depreciation Worksheets - The Cliffs & White Bluff.xlsx; 46245 Rate Worksheets - The Cliffs & White Bluff.xlsx

Judge Arnold,
Staff has made the requested adjustments and the resulting worksheets are attached. Please let me know if there are any questions or concerns.

Heidi Graham
Manager
Water Utility Regulation Division
Public Utility Commission of Texas
(512) 936-7139

Graham, Heidi

From: Steven Arnold <Steven.Arnold@soah.texas.gov>
Sent: Thursday, February 8, 2018 5:05 PM
To: Graham, Heidi
Subject: Re: 46245 Number Running

WARNING: EXTERNAL SENDER. Always be cautious when clicking links or opening attachments. NEVER provide your user ID or password.

Thank you.

Sent from my iPhone

Graham, Heidi

From: Steven Arnold <Steven.Arnold@soah.texas.gov>
Sent: Monday, February 12, 2018 11:22 AM
To: Graham, Heidi
Cc: Wendy Harvel
Subject: Docket No. 46245 Number Running
Attachments: 46256 (17-0119.WS) Liaison Memo 04.doc

WARNING: EXTERNAL SENDER. Always be cautious when clicking links or opening attachments. NEVER provide your user ID or password.

Heidi,

Enclosed is Liaison Memo 04 with a question from the ALJ regarding the number running schedules you provided. Please provide Wendy Harvel with a copy of your response in addition to me.

MEMORANDUM

TO: Heidi Graham
Public Utility Commission of Texas

FROM: Steven D. Arnold
Administrative Law Judge
State Office of Administrative Hearings

DATE: February 6, 2018

RE: SOAH Docket No. 473-17-0119.WS, Application of Double Diamond Utility Company, Inc., for Water and Sewer Rate/Tariff Change; PUC Docket No. 46245 - Liaison Memo No. 04

The ALJ has one question regarding the number running schedules you provided. The schedules refer to Staff Adjustments throughout. Should that be a reference to PFD Adjustments instead?

Graham, Heidi

From: Graham, Heidi
Sent: Monday, February 12, 2018 12:00 PM
To: 'Steven Arnold'
Cc: Wendy Harvel
Subject: RE: Docket No. 46245 Number Running
Attachments: 46245 The Cliffs (Water & Sewer Worksheets).xlsx; 46245 White Bluff (Water & Sewer Worksheets).xlsx

Judge Arnold,
Staff has removed the heading "Staff Adjustments" from the schedules. The revised schedules are attached.

Heidi Graham
Manager
Water Utility Regulation Division
Public Utility Commission of Texas
(512) 936-7139

Graham, Heidi

From: Steven Arnold <Steven.Arnold@soah.texas.gov>
Sent: Tuesday, February 13, 2018 10:51 AM
To: Graham, Heidi
Cc: Wendy Harvel
Subject: Docket No. 46245 - Number Running
Attachments: 46256 (17-0119.WS) Liaison Memo 05.doc

WARNING: EXTERNAL SENDER. Always be cautious when clicking links or opening attachments. NEVER provide your user ID or password.

Attached is Liaison Memo 05, with one additional question. Please copy Wendy Harvel with your reply.

MEMORANDUM

TO: Heidi Graham
Public Utility Commission of Texas

FROM: Steven D. Arnold
Administrative Law Judge
State Office of Administrative Hearings

DATE: February 13, 2018

RE: SOAH Docket No. 473-17-0119.WS, Application of Double Diamond Utility Company, Inc., for Water and Sewer Rate/Tariff Change; PUC Docket No. 46245 - Liaison Memo No. 05

The ALJ has one further question regarding the number running schedules you provided. On February 8, 2018, you provided four spreadsheets reflecting Staff's number running (Financial Worksheets – The Cliffs; Financial Worksheets – White Bluff; Depreciation Worksheet – The Cliffs and White Bluff; and Rate Worksheets – The Cliffs and White Bluff). On February 12, 2018, you provided two new spreadsheets (The Cliffs – Water & Sewer Worksheets and White Bluff – Water & Sewer Worksheets). Please advise which worksheets should be attached to the PFD to accurately reflect Staff's number running.

Graham, Heidi

From: Graham, Heidi
Sent: Tuesday, February 13, 2018 2:37 PM
To: 'Steven Arnold'
Cc: Wendy Harvel
Subject: Re: 46245 (17-0119.WS) Liaison Memo 05
Attachments: 46245 - Double Diamond - The Cliffs & White Bluff Approved Rates.xlsx; 46245 Depreciation Worksheets - The Cliffs & White Bluff.xlsx; 46245 The Cliffs (Water & Sewer Worksheets).xlsx; 46245 White Bluff (Water & Sewer Worksheets).xlsx

Judge Arnold,

I apologize for the confusion. The email we sent you on January 12, 2018 did not include all of the spreadsheets. All of the spreadsheets that reflect the number running are now attached.

Heidi Graham
Manager
Water Utility Regulation Division
Public Utility Commission of Texas
(512) 936-7139

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - The Cliffs - Water
TEST YEAR END 31-Dec-15

Staff Schedule I
Revenue Requirement

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total
REVENUE REQUIREMENT	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
Operations and Maintenance	\$ 454,860	\$ 61,871	\$ 516,731	\$ -	\$ 516,731
Depreciation and Amortization Expense	\$ 83,982	\$ 23,724	\$ 107,706	\$ (23,733)	\$ 83,973
Taxes Other Than Income	\$ 19,884	\$ 631	\$ 20,515	\$ (1,247)	\$ 19,268
Federal Income Taxes	\$ -	\$ 10,747	\$ 10,747	\$ 476	\$ 11,223
Return on Invested Capital	\$ (21,396)	\$ 114,487	\$ 93,091	\$ (15,430)	\$ 77,661
TOTAL	\$ 537,330	\$ 211,460	\$ 748,790	\$ (39,934)	\$ 708,856
Other Revenues - Taps, Recon, late fee, Etc.	\$ -	\$ -	\$ (5,321)	\$ -	\$ (5,321)
Revenue Requirement Used to Set Rates	\$ 537,330	\$ -	\$ 743,469	\$ (39,934)	\$ 703,535

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - The Cliffs - Water
TEST YEAR END 31-Dec-15

Attachment JR-2 Staff Schedule I
Revenue Requirement

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total
REVENUE REQUIREMENT	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
Operations and Maintenance	\$ 260,326	\$ 25,824	\$ 286,150	\$ -	\$ 286,150
Depreciation and Amortization Expense	\$ 45,823	\$ 32,620	\$ 78,443	\$ (32,620)	\$ 45,823
Taxes Other Than Income	\$ 10,849	\$ (304)	\$ 10,545	\$ (686)	\$ 9,859
Federal Income Taxes	\$ -	\$ 5,576	\$ 5,576	\$ 84	\$ 5,660
Return on Invested Capital	\$ 15,032	\$ 33,269	\$ 48,301	\$ (9,132)	\$ 39,169
TOTAL	\$ 332,030	\$ 96,985	\$ 429,015	\$ (42,354)	\$ 386,661
Other Revenues - Taps, Recon, late fee, Etc.			\$ (2,903)		\$ (2,903)
Revenue Requirement Used to Set Rates	\$ 332,030	\$ 94,082	\$ 426,112	\$ (42,354)	\$ 383,758

A Depreciation

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - The Cliffs Subdivision - Water
TEST YEAR END 31-Dec-15

Attachment JR-2 Staff Schedule II
O&M Expense

OPERATIONS AND MAINTENANCE EXPENSE		Test Year	Company	Company	Adjustments	Adjusted
		Total	Adjustments	Requested	To Company	Total
Acct. No.	ACCOUNT	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
610	PURCHASED WATER			\$0		\$0
615	POWER EXPENSE-PRODUCTION ONLY	\$18,275		\$18,275		\$18,275
618	OTHER VOLUME RELATED EXPENSES	\$21,107		\$21,107		\$21,107
601-1	EMPLOYEE LABOR	\$61,126	\$25,824	\$86,950		\$86,950
620	MATERIALS	\$1,636		\$1,636		\$1,636
631-636	CONTRACT WORK	\$12,110		\$12,110		\$12,110
650	TRANSPORTATION EXPENSES	\$15,924		\$15,924		\$15,924
664	OTHER PLANT MAINTENANCE	\$65,828		\$65,828		\$65,828
601-2	OFFICE SALARIES			\$0		\$0
601-3	MANAGEMENT SALARIES			\$0		\$0
604	EMPLOYEE PENSIONS & BENEFITS			\$0		\$0
615	PURCHASED POWER-OFFICE ONLY			\$0		\$0
670	BAD DEBT EXPENSE			\$0		\$0
676	OFFICE SERVICES & RENTALS			\$0		\$0
677	OFFICE SUPPLIES & EXPENSES	\$6,088		\$6,088		\$6,088
678	PROFESSIONAL SERVICES	\$21,231		\$21,231		\$21,231
684	INSURANCE	\$11,243		\$11,243		\$11,243
666	REGULATORY EXPENSE (RATE CASE)			\$0		\$0
667	REGULATORY EXPENSE (OTHER)	\$3,326		\$3,326		\$3,326
675	MISCELLANEOUS	\$22,432		\$22,432		\$22,432
TOTAL		\$260,326	\$25,824	\$286,150	\$0	\$286,150

*Rounding

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - The Cliffs Subdivision - Water
TEST YEAR END 31-Dec-15

Attachment JR-2 Staff Schedule III
Invested Capital

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total
INVESTED CAPITAL	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
Plant in Service	\$ 1,612,546		\$ 1,612,546	\$ -	\$ 1,612,546
Accumulated Depreciation	\$ (826,559)		\$ (826,559)	\$ -	\$ (826,559)
Net Plant in Service	\$ 785,987	\$ -	\$ 785,987	\$ -	\$ 785,987
Working Cash Allowance	\$ 35,769		\$ 35,769	\$ (11,923)	\$ 23,846
Materials and Supplies			\$ -		
Prepayments			\$ -		
Customer Advances Construction			\$ -		
Developer Contribution in Aid of Construction	\$ (248,421)		\$ (248,421)	\$ -	\$ (248,421)
Customer Deposits			\$ -		
Regulatory Assets			\$ -		
Accumulated DFIT			\$ -	\$	(39,859)
Regulatory Liabilities			\$ -		
TOTAL INVESTED CAPITAL (RATE BASE)	\$ 573,335	\$ -	\$ 573,335	\$ (11,923)	\$ 521,553
RATE OF RETURN			8.42%		7.51%
RETURN ON INVESTED CAPITAL	\$ 15,032	\$ 33,243	\$ 48,275	\$ (9,106)	\$ 39,169

D. Return on
Invested
Capital

D. Return on
Invested
Capital

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - The Cliffs Subdivision - Water
TEST YEAR END 31-Dec-15

Attachment JR-2 Staff Schedule IV
Taxes Other Than FIT

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total
TAXES OTHER THAN FIT	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
Non-Revenue Related					
Ad Valorem Taxes	\$ 865	\$ 33	\$ 898	\$	\$ 898
Total Property	\$ 865	\$ 33	\$ 898	\$	\$ 898
Payroll Taxes					
FICA			\$ 5,391	\$ (0)	\$ 5,391
MEDICARE			\$ 1,261	\$ (0)	\$ 1,261
MEDICARE-Affordable Care Act				\$ -	\$ -
FUTA			\$ 147	\$ (67)	\$ 80
SUTA			\$ 473	\$ (215)	\$ 258
Total Payroll	\$ 7,608	\$ (336)	\$ 7,272	\$ (282)	\$ 6,990
Other Taxes					
Other taxes and Licenses	\$ 1,971		\$ 1,971	\$	\$ 1,971
Total Other Taxes	\$ 1,971		\$ 1,971	\$ -	\$ 1,971
TOTAL TAXES OTHER THAN INCOME	\$ 10,444	\$ (303)	\$ 10,141	\$ (282)	\$ 9,859

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - The Cliffs - Water
TEST YEAR END 31-Dec-15

Attachment JR -2 Staff Schedule V
Federal Income Taxes

	Test Year Total	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total
	(a)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
FEDERAL INCOME TAXES				
Return	Total	\$ 93,091	\$ (15,430)	\$ 77,661
Less			\$ -	
Interest Included in Return		\$ 37,018	\$ (13,027)	\$ 23,991
Plus			\$ -	
Other Adjustments			\$ -	
TAXABLE COMPONENT OF RETURN		\$ 56,073	\$ (2,403)	\$ 53,670
TAX RATE		16%		25%
TAX FACTOR		$(1/(1-TR))*(TR)$	0.14	0.33333333
FEDERAL INCOME TAX BEFORE ADJUSTMENTS		\$ 10,746	\$ 7,144	\$ 17,890
LESS				
Surtax Exemption		\$ -	\$ (6,667.00)	\$ (6,667.00)
TOTAL FEDERAL INCOME TAXES		\$ 10,746	\$ 477	\$ 11,223
Allocation Factor		(Cliffs Sewer NI/Total Cliffs NI)	52%	50%
Allocated to The Cliffs - Water		\$ 5,576	\$ 84	\$ 5,660

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - The Cliffs - Water
TEST YEAR END 31-Dec-15

Attachment JR-2 Staff Schedule VI
Payroll Taxes

		Tax Rate	Taxable Wages	Adjusted Total
PAYROLL TAXES - THE CLIFFS WATER				(e)=(c)*(d)
FICA	All Wages	6.20%	\$ 86,950	\$ 5,391
MEDICARE	All Wages	1.45%	\$ 86,950	\$ 1,261
MEDICARE-Affordable Care Act		0.00%	\$ 86,950	\$ -
FUTA	Wages to \$7000	0.60%	\$ 13,391	\$ 80
SUTA	Wages to \$9000	1.50%	\$ 17,217	\$ 258
TOTAL PAYROLL				\$ 6,990

		Tax Rate	Taxable Wages	Staff Adjusted Total
PAYROLL TAXES - THE CLIFFS SEWER				(e)=(c)*(d)
FICA		6.20%	\$ 86,950	\$ 5,391
MEDICARE		1.45%	\$ 86,950	\$ 1,261
MEDICARE-Affordable Care Act		0.00%	\$ 86,950	\$ -
FUTA		0.60%	\$ 7,434	\$ 45
SUTA		1.50%	\$ 9,558	\$ 143
TOTAL PAYROLL				\$ 6,840

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - The Cliffs Subdivision - Sewer
TEST YEAR END 31-Dec-15

Attachment JR- 3 Staff Schedule I
Revenue Requirement

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total	
REVENUE REQUIREMENT	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)	
Operations and Maintenance	\$ 194,534	\$ 36,047	\$ 230,581	\$ -	\$ 230,581	
Depreciation and Amortization Expense	\$ 38,159	\$ (8,896)	\$ 29,263	\$ 8,887	\$ 38,150	A Depreciation
Taxes Other Than Income	\$ 9,035	\$ 935	\$ 9,970	\$ (561)	\$ 9,409	
Federal Income Taxes	\$ -	\$ 5,171	\$ 5,171	\$ 392	\$ 5,563	
Return on Invested Capital	\$ (36,428)	\$ 81,218	\$ 44,790	\$ (6,297)	\$ 38,493	
TOTAL	\$ 205,300	\$ -	\$ 319,775	\$ 2,420	\$ 322,195	
Other Revenues - Taps, Recon, late fee, Etc.			\$ (2,418)	\$ -	\$ (2418)	
Revenue Requirement Used to Set Rates	\$ 205,300	\$ 114,475	\$ 317,357	\$ 2,420	\$ 319,777	

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - The Cliffs Subdivision - Sewer
TEST YEAR END 31-Dec-15

Attachment JR-3 Staff Schedule II
O&M Expense

OPERATIONS AND MAINTENANCE EXPENSE		Test Year	Company	Company	Adjustments	Adjusted
Acct. No.	ACCOUNT	Total	Adjustments	Requested	To Company	Total
		(a)	To Test Year	Total	Request	(e)=(c)+(d)
		(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
610	PURCHASED WATER			\$0		\$0
615	POWER EXPENSE-PRODUCTION ONLY	\$3,292		\$3,292		\$3,292
618	OTHER VOLUME RELATED EXPENSES	\$373		\$373		\$373
601-1	EMPLOYEE LABOR	\$50,903	\$36,047	\$86,950		\$86,950
620	MATERIALS	\$1,363		\$1,363		\$1,363
631-636	CONTRACT WORK	\$10,084		\$10,084		\$10,084
650	TRANSPORTATION EXPENSES	\$13,261		\$13,261		\$13,261
664	OTHER PLANT MAINTENANCE	\$57,231		\$57,231		\$57,231
601-2	OFFICE SALARIES			\$0		\$0
601-3	MANAGEMENT SALARIES			\$0		\$0
604	EMPLOYEE PENSIONS & BENEFITS			\$0		\$0
615	PURCHASED POWER-OFFICE ONLY			\$0		\$0
670	BAD DEBT EXPENSE			\$0		\$0
676	OFFICE SERVICES & RENTALS			\$0		\$0
677	OFFICE SUPPLIES & EXPENSES	\$5,069		\$5,069		\$5,069
678	PROFESSIONAL SERVICES	\$3,028		\$3,028		\$3,028
684	INSURANCE	\$9,363		\$9,363		\$9,363
666	REGULATORY EXPENSE (RATE CASE)			\$0		\$0
667	REGULATORY EXPENSE (OTHER)	\$21,886		\$21,886		\$21,886
675	MISCELLANEOUS	\$18,681		\$18,681		\$18,681
	TOTAL	\$194,534	\$36,047	\$230,581	\$0	\$230,581

*Rounding

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - The Cliffs - Sewer
TEST YEAR END 31-Dec-15

Attachment JR-3 Staff Schedule III
Invested Capital

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total	
	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)	
INVESTED CAPITAL						
Plant in Service	\$ 1,017,635		\$ 1,017,635	\$ -	\$ 1,017,635	
Accumulated Depreciation	\$ (442,907)		\$ (442,907)	\$ -	\$ (442,907)	
Net Plant in Service	\$ 574,728	\$ -	\$ 574,728	\$ -	\$ 574,728	
Working Cash Allowance	\$ 28,823		\$ 28,823	\$ (9,608)	\$ 19,215	D. Return on Invested Capital
Materials and Supplies			\$ -			
Prepayments			\$ -			
Customer Advances Construction			\$ -			
Developer Contribution in Aid of Construction	\$ (71,898)		\$ (71,898)	\$ -	\$ (71,898)	
Customer Deposits			\$ -			
Regulatory Assets			\$ -			
Accumulated DFIT			\$ -		\$ (9,495)	D. Return on Invested Capital
Regulatory Liabilities			\$ -			
TOTAL INVESTED CAPITAL (RATE BASE)	\$ 531,653		\$ 531,653	\$ (9,608)	\$ 512,550	
RATE OF RETURN			8.42%		7.51%	
RETURN ON INVESTED CAPITAL	\$ (36,428)	\$ 81,193	\$ 44,765	\$ (6,273)	\$ 38,493	

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. -The Cliffs Subdivision - Sewer
TEST YEAR END 31-Dec-15

Attachment JR-3 Staff Schedule IV
Taxes Other Than FIT

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total
TAXES OTHER THAN FIT	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
Non-Revenue Related					
Ad Valorem Taxes	\$ 721		\$ 721		\$ 721
Total Property	\$ 721	\$ -	\$ 721		\$ 721
Payroll Taxes					
FICA			\$ 5,391		\$ 5,391
MEDICARE			\$ 1,261		\$ 1,261
MEDICARE-Affordable Care Act			\$ -		\$ -
FUTA			\$ 147	\$ (102)	\$ 45
SUTA			\$ 473	\$ (460)	\$ 13
Total Payroll	\$ 11,692	\$ (4,420)	\$ 7,272	\$ (562)	\$ 6,710
Other Taxes					
Other taxes and Licenses	\$ 1,978		\$ 1,978		\$ 1,978
Total Other Taxes	\$ 1,978		\$ 1,978	\$ -	\$ 1,978
TOTAL TAXES OTHER THAN INCOME	\$ 14,391	\$ (4,420)	\$ 9,971	\$ (562)	\$ 9,409

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - The Cliffs Subdivision - Sewer
TEST YEAR END 31-Dec-15

Attachment JS-3 Staff Schedule V
Federal Income Taxes

	Test Year Total	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total
	(a)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
<u>FEDERAL INCOME TAXES</u>				
Return	Total	\$ 93,091		\$ 77,661
Less				
Interest Included in Return		\$ 37,018		\$ 23,991
Plus				
Other Adjustments				
<u>TAXABLE COMPONENT OF RETURN</u>		\$ 56,073		\$ 53,670
TAX RATE		16%		25%
TAX FACTOR $(1/(1-TR))*(TR)$		0.191648077		0.333333333
<u>FEDERAL INCOME TAX BEFORE ADJUSTMENTS</u>		\$ 10,746	\$ -	\$ 17,890
LESS				
Surtax Exemption		\$ -		\$ (6,667.00)
<u>TOTAL FEDERAL INCOME TAXES</u>		\$ 10,746		\$ 11,223
Allocation Factor (Cliffs Sewer NI/Total Cliffs NI)		60.06%		49.56%
<u>Allocated to The Cliffs - Sewer</u>		\$ 6,454	\$ (891)	\$ 5,563

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - White Bluff Subdivision - Water
TEST YEAR END 31-Dec-15

Schedule I
Revenue Requirement

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total
REVENUE REQUIREMENT	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
Operations and Maintenance	\$ 551,745	\$ 20,887	\$ 572,632	\$ (101,364)	\$ 471,268
Depreciation and Amortization Expense	\$ 148,621	\$ 46,156	\$ 194,777	\$ (47,953)	\$ 146,824
Taxes Other Than Income	\$ 132,290	\$ (10,013)	\$ 122,277	\$ (3,675)	\$ 118,602
Federal Income Taxes	\$ -	\$ 45,732	\$ 45,732	\$ (45,732)	\$ -
Return on Invested Capital	\$ 30,827	\$ 184,382	\$ 215,209	\$ (214,342)	\$ 867
TOTAL	\$ 863,483	\$ 287,144	\$ 1,150,628	\$ (413,066)	\$ 737,561
Other Revenues - Taps, Recon, late fee, Etc.	\$ -	\$ -	\$ (9,737)	\$ (3,600)	\$ (13,337)
Revenue Requirement Used to Set Rates	\$ 863,483	\$ -	\$ 1,140,891	\$ (416,666)	\$ 724,224

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - White Bluff Subdivision - Water
TEST YEAR END 31-Dec-15

Schedule I
Revenue Requirement

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total	
REVENUE REQUIREMENT	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)	
Operations and Maintenance	\$ 294,397	\$ 415	\$ 294,812	\$ (50,249)	\$ 244,563	
Depreciation and Amortization Expense	\$ 78,805	\$ 31,272	\$ 110,077	\$ (34,750)	\$ 75,327	A. Depreciation
Taxes Other Than Income	\$ 70,146	\$ (5,975)	\$ 64,171	\$ (147)	\$ 64,024	
Federal Income Taxes	\$ -	\$ 18,378	\$ 18,378	\$ (18,378)	\$ -	
Return on Invested Capital	\$ 30,106	\$ 56,379	\$ 86,485	\$ (86,485)	\$ -	
TOTAL	\$ 473,454	\$ 100,469	\$ 573,924	\$ (190,010)	\$ 383,913	
Other Revenues - Taps, Recon, late fee, Etc.			\$ (5,163)	\$ (3,600)	\$ (8,763)	1
Revenue Requirement Used to Set Rates	\$ 473,454	\$ -	\$ 568,761	\$ (193,610)	\$ 375,150	

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - White Bluff Subdivision - Water
TEST YEAR END 31-Dec-15

Schedule II
O&M Expense

Acct. No.	ACCOUNT	Test Year Total	Company Adjustments To Test Year	Company	Adjustments To Company Request	Adjusted Total	
				Requested Test Year Total			
OPERATIONS AND MAINTENANCE EXPENSE							
610	PURCHASED WATER	\$ -		\$ -		\$ -	
615	POWER EXPENSE-PRODUCTION ONLY	\$ 73,303		\$ 73,303		\$ 73,303	
618	OTHER VOLUME RELATED EXPENSES	\$ 8,289		\$ 8,289	\$ 318	\$ 8,607	2
601-1	EMPLOYEE LABOR	\$ 80,105	\$ 415	\$ 80,520	\$ (415)	\$ 80,105	7
620	MATERIALS	\$ 2,913		\$ 2,913		\$ 2,913	
631-636	CONTRACT WORK	\$ 3,298		\$ 3,298	\$ 890	\$ 4,188	3 & 9
650	TRANSPORTATION EXPENSES	\$ 13,313		\$ 13,313	\$ (3,762)	\$ 9,551	4
664	OTHER PLANT MAINTENANCE	\$ 41,055		\$ 41,055		\$ 41,055	
601-2	OFFICE SALARIES	\$ -		\$ -		\$ -	
601-3	MANAGEMENT SALARIES	\$ -		\$ -		\$ -	
604	EMPLOYEE PENSIONS & BENEFITS	\$ -		\$ -		\$ -	
615	PURCHASED POWER-OFFICE ONLY	\$ -		\$ -		\$ -	
670	BAD DEBT EXPENSE	\$ -		\$ -		\$ -	
676	OFFICE SERVICES & RENTALS	\$ -		\$ -		\$ -	
677	OFFICE SUPPLIES & EXPENSES	\$ 8,716		\$ 8,716		\$ 8,716	
678	PROFESSIONAL SERVICES	\$ -		\$ -		\$ -	
684	INSURANCE	\$ 9,668		\$ 9,668	\$ (3,371)	\$ 6,297	6
666	REGULATORY EXPENSE (RATE CASE)	\$ -		\$ -		\$ -	
667	REGULATORY EXPENSE (OTHER)	\$ 24,476		\$ 24,476	\$ (23,291)	\$ 1,185	8
675	MISCELLANEOUS	\$ 29,261		\$ 29,261	\$ (20,618)	\$ 8,643	3 & 9
TOTAL		\$ 294,397	\$ 415	\$ 294,812	\$ (50,249)	\$ 244,563	

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - White Bluff Subdivision - Water
TEST YEAR END 31-Dec-15

Schedule III
Invested Capital

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total	
INVESTED CAPITAL	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)	
Plant in Service	\$ 3,791,956		\$ 3,791,956	\$ (3)	\$ 3,791,953	
Accumulated Depreciation	\$ (1,603,728)		\$ (1,603,728)	\$ 35	\$ (1,603,693)	
			\$ -			
Net Plant in Service	\$ 2,188,228	\$ -	\$ 2,188,228	\$ 32	\$ 68,355	D. Return on Invested Capital from NDH-1 & NDH-2 - Net Plant of DDU Funded Items
			\$ -			
Working Cash Allowance	\$ 24,568		\$ 24,568	\$ (4,188)	\$ 20,380	
Materials and Supplies			\$ -			
Prepayments			\$ -			
Customer Advances Construction			\$ -			
Developer Contribution in Aid of Construction	\$ (1,186,227)		\$ (1,186,227)	\$ (1,186,227)	\$ -	
Customer Deposits			\$ -			
Regulatory Assets			\$ -			
Accumulated DFIT			\$ -		\$ (327,979)	D. Return on Invested Capital
Regulatory Liabilities			\$ -			
			\$ -			
TOTAL INVESTED CAPITAL (RATE BASE)	\$ 1,026,569	\$ -	\$ 1,026,569	\$ (1,190,383)	\$ (239,243)	
RATE OF RETURN			8.42%		7.51%	
RETURN ON INVESTED CAPITAL	\$ 30,106	\$ 56,379	\$ 86,485	\$ (86,485)	\$ -	

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - White Bluff Subdivision - Water
TEST YEAR END 31-Dec-15

Schedule IV
Taxes Other Than FIT

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total
TAXES OTHER THAN FIT	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
Non-Revenue Related					
Ad Valorem Taxes	\$ 54,977	\$ 483	\$ 55,460		\$ 55,460
Total Property	\$ 54,977	\$ 483	\$ 55,460		\$ 55,460
Payroll Taxes					
FICA			\$ 4,992	\$ (25)	\$ 4,967
MEDICARE			\$ 1,168	\$ (6)	\$ 1,162
MEDICARE-Affordable Care Act				\$ -	\$ -
FUTA			\$ 138	\$ (28)	\$ 110
SUTA			\$ 442	\$ (88)	\$ 354
Total Payroll	\$ 13,198	\$ (6,458)	\$ 6,740	\$ (147)	\$ 6,593
Other Taxes					
Other taxes and Licenses	\$ 1,971		\$ 1,971		\$ 1,971
Total Other Taxes	\$ 1,971		\$ 1,971	\$ -	\$ 1,971
TOTAL TAXES OTHER THAN INCOME	\$ 70,146	\$ (5,975)	\$ 64,171	\$ (147)	\$ 64,024

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SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - White Bluff Subdivision - Water
TEST YEAR END 31-Dec-15

Schedule V
Federal Income Taxes

	Test Year Total (a)	Company Requested Test Year Total (c)=(a)+(b)	Adjustments To Company Request (d)	Adjusted Total (e)=(c)+(d)
FEDERAL INCOME TAXES				
Return	Total	\$ 215,209	\$ (214,342)	\$ 867
Less			\$ -	
Interest Included in Return		\$ 85,579	\$ (90,862)	\$ (5,283)
Plus			\$ -	
Other Adjustments			\$ -	
TAXABLE COMPONENT OF RETURN				
		\$ 129,630	\$ (123,480)	\$ 6,150
TAX RATE		26%		39%
TAX FACTOR	(1/(1-TR))*(TR)	0.351351351	\$ 0.29	0.639344262
FEDERAL INCOME TAX BEFORE ADJUSTMENTS				
		\$ 45,545.68	\$ (41,614)	\$ 3,931.86
LESS			\$ -	
Surtax Exemption		\$ -	\$ (27,459.00)	\$ (27,459)
TOTAL FEDERAL INCOME TAXES				
		\$ 45,546	\$ (69,073)	\$ (23,527)
Allocation Factor	(White Bluff Water NI/Total White Bluff NI)	40.35%		0.00%
Allocated to White Bluff - Water		\$ 18,378	\$ (18,378)	\$ -

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - White Bluff Subdivision - Sewer
TEST YEAR END 31-Dec-15

Schedule I
Revenue Requirement

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total
	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
REVENUE REQUIREMENT					
Operations and Maintenance	\$ 257,348	\$ 20,472	\$ 277,820	\$ (51,115)	\$ 226,705
Depreciation and Amortization Expense	\$ 69,816	\$ 14,884	\$ 84,700	\$ (13,203)	\$ 71,497
Taxes Other Than Income	\$ 62,144	\$ (4,038)	\$ 58,106	\$ (3,528)	\$ 54,578
Federal Income Taxes	\$ -	\$ 27,354	\$ 27,354	\$ (27,354)	\$ -
Return on Invested Capital	\$ 721	\$ 128,003	\$ 128,724	\$ (127,857)	\$ 867
TOTAL	\$ 390,029	\$ -	\$ 576,704	\$ (223,056)	\$ 353,648
Other Revenues - Taps, Recon, late fee, Etc.			\$ (4,574)		(4574)
Revenue Requirement Used to Set Rates	\$ 390,029	\$ 186,675	\$ 572,130	\$ (223,056)	\$ 349,074

A. Depreciation

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - White Bluff Subdivision - Sewer
TEST YEAR END 31-Dec-15

Schedule II
O&M Expense

OPERATIONS AND MAINTENANCE EXPENSE		Test Year	Company	Company	Adjustments	Adjusted	
Acct. No.	ACCOUNT	Total	Adjustments To Test Year	Requested Test Year Total	To Company Request	Total	
		(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)	
610	PURCHASED WATER	\$0.00		\$0.00		\$0.00	
615	POWER EXPENSE-PRODUCTION ONLY	\$12,020.00		\$12,020.00		\$12,020.00	
618	OTHER VOLUME RELATED EXPENSES	\$2,409.00		\$2,409.00	(\$530.00)	\$1,879.00	2
601-1	EMPLOYEE LABOR	\$70,968.00	\$20,472.00	\$91,440.00	(\$20,472.00)	\$70,968.00	7
620	MATERIALS	\$2,581.00		\$2,581.00		\$2,581.00	
631-636	CONTRACT WORK	\$2,922.00		\$2,922.00	\$790.00	\$3,712.00	3 & 9
650	TRANSPORTATION EXPENSES	\$11,795.00		\$11,795.00	(\$2,912.00)	\$8,883.00	4
664	OTHER PLANT MAINTENANCE	\$100,955.00		\$100,955.00		\$100,955.00	
601-2	OFFICE SALARIES	\$0.00		\$0.00		\$0.00	
601-3	MANAGEMENT SALARIES	\$0.00		\$0.00		\$0.00	
604	EMPLOYEE PENSIONS & BENEFITS	\$0.00		\$0.00		\$0.00	
615	PURCHASED POWER-OFFICE ONLY	\$0.00		\$0.00		\$0.00	
670	BAD DEBT EXPENSE	\$0.00		\$0.00		\$0.00	
676	OFFICE SERVICES & RENTALS	\$0.00		\$0.00		\$0.00	
677	OFFICE SUPPLIES & EXPENSES	\$7,722.00		\$7,722.00		\$7,722.00	
678	PROFESSIONAL SERVICES	\$3,937.00		\$3,937.00	(\$2,907.00)	\$1,030.00	2907 to be recovered as 5 a surcharge
684	INSURANCE	\$8,566.00		\$8,566.00	(\$1,127.00)	\$7,439.00	6
666	REGULATORY EXPENSE (RATE CASE)	\$0.00		\$0.00		\$0.00	
667	REGULATORY EXPENSE (OTHER)	\$7,049.00		\$7,049.00	(\$2,519.00)	\$4,530.00	8
675	MISCELLANEOUS	\$26,424.00		\$26,424.00	(\$21,438.00)	\$4,986.00	3 & 9
	TOTAL	\$257,348	\$20,472	\$277,820	(\$51,115)	\$226,705	

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PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - White Bluff Subdivision - Sewer
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Schedule III
Invested Capital

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total	
	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)	
INVESTED CAPITAL						
Plant in Service	\$ 2,847,336		\$ 2,847,336	\$ 30,015	\$ 2,877,351	
Accumulated Depreciation	\$ (1,205,081)		\$ (1,205,081)	\$ (1,802)	\$ (1,206,883)	
Net Plant in Service	\$ 1,642,255	\$ -	\$ 1,642,255	\$ 28,213	\$ 24,030	D. Return on Invested Capital from NDH-1 & NDH-2 - Net Plant of DDU Funded Items
Working Cash Allowance Materials and Supplies Prepayments Customer Advances Construction	\$ 23,152		\$ 23,152	\$ (4,260)	\$ 18,892	
Developer Contribution in Aid of Construction	\$ (137,457)		\$ (137,457)	\$ (137,457)	\$ -	
Customer Deposits Regulatory Assets Accumulated DFIT					\$ (31,375)	D. Return on Invested Capital
Regulatory Liabilities						
TOTAL INVESTED CAPITAL (RATE BASE)	\$ 1,527,950	\$ -	\$ 1,527,950	\$ (113,504)	\$ 11,547	
RATE OF RETURN			8.42%		7.51%	
RETURN ON INVESTED CAPITAL	\$ 721	\$ 128,003	\$ 128,724	\$ (127,857)	\$ 867	

SOAH DOCKET NO. 473-17-0117.WS
PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - White Bluff Subdivision - Sewer
TEST YEAR END 31-Dec-15

Schedule IV
Taxes Other Than FIT

	Test Year Total	Company Adjustments To Test Year	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total	
TAXES OTHER THAN FIT	(a)	(b)	(c)=(a)+(b)	(d)	(e)=(c)+(d)	
Non-Revenue Related						
Ad Valorem Taxes	\$ 48,706.00		\$ 48,706.00		\$ 48,706.00	
Total Property	\$ 48,706.00	\$ -	\$ 48,706.00		\$ 48,706.00	
Payroll Taxes						
FICA			\$ 5,669.00		\$ 4,400.02	
MEDICARE			\$ 1,326.00		\$ 1,029.04	
MEDICARE-Affordable Care Act			\$ -		\$ -	
FUTA			\$ 156.00		\$ 68.25	
SUTA			\$ 503.00		\$ 219.38	
Total Payroll	\$ 11,692.00	\$ (4,038.00)	\$ 7,654.00	\$ -	\$ 5,716.68	
Other Taxes						
Other taxes and Licenses	\$ 1,746.00		\$ 1,746.00	\$ (1,590.62)	\$ 155.38	B Taxes
Total Other Taxes	\$ 1,746.00		\$ 1,746.00	\$ (1,590.62)	\$ 155.38	
TOTAL TAXES OTHER THAN INCOME	\$ 62,144.00	\$ (4,038.00)	\$ 58,106.00	\$ (1,590.62)	\$ 54,578.06	

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PUC DOCKET NO. 46245
COMPANY NAME Double Diamond Utility Company, Inc. - White Bluff Subdivision - Sewer
TEST YEAR END 31-Dec-15

Schedule V
Federal Income Taxes

	Test Year Total	Company Requested Test Year Total	Adjustments To Company Request	Adjusted Total
FEDERAL INCOME TAXES	(a)	(c)=(a)+(b)	(d)	(e)=(c)+(d)
Return	Total	\$ 215,209.00	\$ (214,342)	\$ 867.27
Less			\$ -	
Interest Included in Return		\$ 85,579.00	\$ (90,862)	\$ (5,282.56)
Plus			\$ -	
Other Adjustments			\$ -	
<u>TAXABLE COMPONENT OF RETURN</u>		\$ 129,630.00	\$ (123,480)	\$ 6,149.83
TAX RATE		26%		39%
TAX FACTOR	(1/(1-TR))*(TR)	0.351351351	\$ 0.29	0.639344262
<u>FEDERAL INCOME TAX BEFORE ADJUSTMENTS</u>		\$ 45,545.68	\$ (41,614)	\$ 3,931.86
LESS			\$ -	
Surtax Exemption		\$ -	\$ (27,459.00)	\$ (27,459.00)
<u>TOTAL FEDERAL INCOME TAXES</u>		\$ 45,545.68	\$ (69,073)	\$ (23,527.14)
Allocation Factor	(White Bluff Sewer NI/Total White Bluff NI)	60.06%		100.00%
<u>Allocated to White Bluff - Sewer</u>		\$ 27,354.00	\$ (27,354)	\$ -

Allocation of Payroll

Company Claim				
Name	Title	Water	WW	License Status
Jody Bledsoe	Utilities Operator	50.0%	50.0%	Water license current; wastewater license expired
Clovis C Willhelm	Wastewater Operator	25.0%	75.0%	Wastewater license current
Jerry Whitworth	Utilities Back Hoe Operator	50.0%	50.0%	
Dwayne Cota	Utilities Operator	50.0%	50.0%	Class D water license expired
Todd Dilworth	Utilities Manager	50.0%	50.0%	Class C water and wastewater, and CSI
Buck W Nunley	Regulatory Director of Utilities	12.5%	12.5%	Class C Surface license
Danny Keeton	Equipment Operator	50.0%	50.0%	

Adjust				
Name	Title	Water	WW	License Status
Jody Bledsoe	Utilities Operator	100.0%	0.0%	Water license current; wastewater license expired
Clovis C Willhelm	Wastewater Operator	0.0%	100.0%	Wastewater license current
Jerry Whitworth	Utilities Back Hoe Operator	0.0%	0.0%	
Dwayne Cota	Utilities Operator	100.0%	0.0%	Class D water license expired
Todd Dilworth	Utilities Manager	50.0%	50.0%	Class C water and wastewater, and CSI
Buck W Nunley	Regulatory Director of Utilities	12.5%	12.5%	Class C Surface license
Danny Keeton	Equipment Operator	0.0%	0.0%	

		Tax Rate	Taxable Wages	Adjusted Total
PAYROLL TAXES - WHITE BLUFF WATER				(e)=(c)*(d)
FICA	All Wages	6.20%	\$ 80,105.00	\$ 4,966.51
MEDICARE	All Wages	1.45%	\$ 80,105.00	\$ 1,161.52
MEDICARE-Affordable Care Act		0.00%	\$ 80,105.00	\$ -
FUTA	Wages to \$7000	0.60%	\$ 18,375.00	\$ 110.25
SUTA	Wages to \$9000	1.50%	\$ 23,625.00	\$ 354.38
TOTAL PAYROLL				\$ 6,592.66

		Tax Rate	Taxable Wages	Adjusted Total
PAYROLL TAXES - WHITE BLUFF SEWER				(e)=(c)*(d)
FICA		6.20%	\$ 70,968.00	\$ 4,400.02
MEDICARE		1.45%	\$ 70,968.00	\$ 1,029.04
MEDICARE-Affordable Care Act		0.00%	\$ 70,968.00	\$ -
FUTA		0.60%	\$ 11,375.00	\$ 68.25
SUTA		1.50%	\$ 14,625.00	\$ 219.38
TOTAL PAYROLL				\$ 5,716.68

Summary of Cost of Capital

<u>Type of Capital</u>	<u>Ratio</u>	<u>Cost Rate</u>	<u>Weighted Cost</u>
Long term Debt	47.27%	4.91%	2.32%
Common Equity	<u>52.73%</u>	9.84%	<u>5.19%</u>
Total	100.00%		<u><u>7.51%</u></u>

Summary of Cost of Capital					
Type of Capital	2016 Ratio	2015 Ratio	2014 Ratio	2013 Ratio	2012 Ratio
American States Water Co					
Long term Debt	40.50%	39.10%	39.80%	42.20%	45.40%
Common Equity	59.50%	60.90%	60.20%	57.80%	54.60%
	100.00%	100.00%	100.00%	100.00%	100.00%
American Water Works					
Long term Debt	53.50%	52.60%	52.40%	53.90%	55.80%
Common Equity	46.50%	47.40%	47.60%	46.10%	44.20%
	100.00%	100.00%	100.00%	100.00%	100.00%
Aqua America					
Long term Debt	49.50%	48.50%	48.90%	52.70%	52.70%
Common Equity	50.50%	51.50%	51.10%	47.30%	47.30%
	100.00%	100.00%	100.00%	100.00%	100.00%
California Water Service Group					
Long term Debt	40.00%	40.10%	41.60%	47.80%	51.70%
Common Equity	60.00%	59.90%	58.40%	52.20%	48.30%
	100.00%	100.00%	100.00%	100.00%	100.00%
Connecticut Water Service					
Long term Debt	44.00%	45.90%	47.10%	49.20%	53.50%
Common Equity	56.00%	54.10%	52.90%	50.80%	46.50%
	100.00%	100.00%	100.00%	100.00%	100.00%
Middlesex Water					
Long term Debt	40.50%	41.20%	41.30%	42.60%	43.40%
Common Equity	59.50%	58.80%	58.70%	57.40%	56.60%
	100.00%	100.00%	100.00%	100.00%	100.00%
SJW Corp.					
Long term Debt	51.00%	51.60%	51.10%	55.00%	56.60%
Common Equity	49.00%	48.40%	48.90%	45.00%	43.40%
	100.00%	100.00%	100.00%	100.00%	100.00%
York Water					
Long term Debt	45.00%	44.80%	45.10%	46.00%	47.10%
Common Equity	55.00%	55.20%	54.90%	54.00%	52.90%
	100.00%	100.00%	100.00%	100.00%	100.00%
5 Year Average					
Long term Debt	47.27%				
Common Equity	<u>52.73%</u>				

Source: Value Line

July 14, 2017

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Notes Payable As Of December 27, 2015

Financial Institution/Entity	Remaining Balance	Interest Rate	Percent of Total	Weighted Rate
AIG	\$ 19,752,568.00	6.06%	11.83%	0.72%
AIG	\$ 30,185,981.00	5.75%	18.08%	1.04%
Compass Bank	\$ 927,158.00	5.00%	0.56%	0.03%
East West Bank	\$ 5,916,403.00	3.80%	3.54%	0.13%
First Financial Bank	\$ 84,457.00	3.75%	0.05%	0.00%
First Financial Bank	\$ 201,592.00	5.50%	0.12%	0.01%
First Financial Bank	\$ 521,426.00	3.75%	0.31%	0.01%
First Financial Bank	\$ 2,619,493.00	6.00%	1.57%	0.09%
First National Community Bank	\$ 1,393,188.00	6.00%	0.83%	0.05%
First National Community Bank	\$ 4,105,000.00	4.50%	2.46%	0.11%
First National Community Bank	\$ 4,340,676.00	5.00%	2.60%	0.13%
First National Community Bank	\$ 775,000.00	4.50%	0.46%	0.02%
Green Bank	\$ 9,963,305.00	6.00%	5.97%	0.36%
Green Bank	\$ 2,562,458.00	6.00%	1.54%	0.09%
Green Bank	\$ 1,250,000.00	6.00%	0.75%	0.04%
Green Bank	\$ 700,000.00	5.00%	0.42%	0.02%
Independent Bank	\$ 8,905,898.00	5.25%	5.34%	0.28%
Plains Capital Bank	\$ 660,617.00	6.00%	0.40%	0.02%
TIAA	\$ 57,748,173.00	3.90%	34.60%	1.35%
TIAA	\$ 10,312,174.00	4.85%	6.18%	0.30%
Veritex Community Bank	\$ 886,351.00	5.50%	0.53%	0.03%
Veritex Community Bank	\$ 2,204,701.00	4.00%	1.32%	0.05%
Other	\$ 909,149.00	2.00%	0.54%	0.01%
Total	\$ 166,925,768.00			4.91%

Source: Confidential filing Double Diamond-Deleware, Inc. and Subsidiaries Consolidated Financial Statements

Dividend Yields of Eight Company Peer Group

	Average	American States Water Co	American Water Works	Aqua America	California Water Service Group	Connecticut Water Service	Middlesex Water	SJW Corp.	York Water
Symbol		AWR	AWK	WTR	CWT	CTWS	MSEX	SJW	YORW
Div		1.05	1.76	0.85	0.75	1.24	0.87	0.93	0.70
52 wk low		37.47	69.41	28.03	29.25	45.51	32.23	41.03	27.69
52 wk high		51.75	82.89	34.41	39.65	62.15	44.48	56.93	39.86
Spot Price		48.79	80.85	33.43	37.00	54.04	37.63	55.17	32.90
Spot Div Yield	2.16%	2.15	2.18	2.54	2.03	2.29	2.31	1.69	2.13
52 wk Div Yield	2.26%	2.35	2.31	2.72	2.18	2.30	2.27	1.90	2.07
Average	2.21%	2.25%	2.24%	2.63%	2.10%	2.30%	2.29%	1.79%	2.10%

Source: Barron's August 31, 2017
Value Line July 14, 2017

 Five Year Growth Estimate Forecast for Eight Company Barometer Group

<u>Company</u>	<u>Symbol</u>	Yahoo! Finance	Zacks	Morning star	Value Line	Average
		Source				
American States Water Co	AWR	4.45%	5.00%	n/a	6.50%	5.32%
American Water Works	AWK	7.03%	7.40%	6.70%	8.50%	7.41%
Aqua America	WTR	5.50%	6.30%	n/a	7.00%	6.27%
California Water Service Group	CWT	9.70%	5.50%	n/a	9.00%	8.07%
Connecticut Water Service	CTWS	6.00%	6.00%	N/A	4.50%	5.50%
Middlesex Water	MSEX	2.70%	N/A	N/A	8.50%	5.60%
SJW Corp.	SJW	14.00%	N/A	n/a	3.00%	8.50%
York Water	YORW	4.90%	N/A	N/A	7.00%	5.95%
						<u>6.58%</u>

Source:
Internet

April 10, 2017

Expected Market Cost Rate of Equity
Using Data for the Barometer Group of Eight Water Companies
5 Year Forecasted Growth Rates

	<u>Time Period</u>	<u>Adjusted Dividend Yield(1)</u> (1)	<u>Growth Rate</u> (2)	<u>Expected Rate of Return</u> (3=1+2)
(1)	52 Week Average Ending:	2.26%	6.58%	8.84%
(2)	Spot Price Ending:	<u>2.16%</u>	<u>6.58%</u>	<u>8.74%</u>
(3)	Average:	<u><u>2.21%</u></u>	<u><u>6.58%</u></u>	<u><u>8.79%</u></u>

Sources: Value Line April 14, 2017
Barron's April 10, 2017

Attachment ES - 11

<u>Company</u>	<u>Beta</u>
American States Water Co	0.75
American Water Works	0.60
Aqua America	0.70
California Water Service Group	0.75
Connecticut Water Service	0.65
Middlesex Water	0.75
SJW Corp.	0.70
York Water	0.80
Average beta for CAPM	<u>0.71</u>

Source:
Value Line

July 14, 2017

Future Risk Free Rate	
<u>Treasury note 10-yr Note</u>	<u>Yield</u>
2Q 2017	2.27
3Q 2017	2.34
4Q 2017	2.52
1Q 2018	2.69
2Q 2018	2.83
3Q 2018	2.98
4Q 2018	3.08
2018-2022	3.80
Average	<u>2.81</u>

Source:

Blue Chip

September 1, 2017

Historic Risk Free Rate	
<u>Treasury note 10-yr Note</u>	<u>Yield</u>
62 Years	5.91
40 Years	6.48
20 Years	3.93
10 Years	2.83
5Years	<u>2.14</u>
Average	<u><u>4.26</u></u>

Source:

Federal Reserve Board H.15 Release

<https://www.federalreserve.gov/releases/h15/data.htm>

Required Rate of Return on Market as a Whole Forecasted

	<u>Dividend Yield</u>	+	<u>Growth Rate</u>	=	<u>Expected Market Return</u>
Value Line Estimate	2.20%		7.79%	(a)	9.99%
S&P 500	2.13%	(b)	10.00%		12.13%
Average Expected Market Return				=	<u><u>11.06%</u></u>

(a) $((1+0.35)^{.25}) - 1$ Value Line forecast for the 3 to 5 year index appreciation is 35%

(b) S&P 500 dividend yield multiplied by half the growth rate

Source:

Yahoo!Finance August 31, 2017

Barron's August 31, 2017

Value Line #####

Required Rate of Return on Market as a Whole Historic

	<u>Expected Market Return</u>
5 yr S&P Composite Index Historical Return	14.66%
10 yr S&P Composite Index Historical Return	6.94%
20 yr S&P Composite Index Historical Return	7.68%
40 yr S&P Composite Index Historical Return	11.06%
91 yr S&P Composite Index Historical Return	<u>10.04%</u>
Average Expected Market Return =	<u><u>10.08%</u></u>

CAPM with forecasted return

Re Required return on individual equity security
Rf Risk-free rate
Rm Required return on the market as a whole
Be Beta on individual equity security

$$Re = Rf + Be(Rm - Rf)$$

$$Rf = 2.8138$$

$$Rm = 11.0614$$

$$Be = 0.7125$$

$$Re = \underline{\underline{8.69}}$$

Sources: Value Line September 1, 2017
Blue Chip July 1, 2017
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CAPM with historical return

Re Required return on individual equity security
Rf Risk-free rate
Rm Required return on the market as a whole
Be Beta on individual equity security

$$Re = Rf + Be(Rm - Rf)$$

$$Rf = 4.2559$$

$$Rm = 10.0765$$

$$Be = 0.7125$$

$$Re = \underline{\underline{8.40}}$$

Sources:

Attachment ES - 12, page 2

Attachment ES -13, page 2

Attachment ES - 11

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: 7-Mar-18 3:48 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			
Total Pipe Installed	1-Jan-85	50	\$561,785.00	100%	\$561,785	50	31.00	\$11,236	348,253	213,532	80%	170,826			
75,000 gallon gst, field erect wthth pad	1-Jan-86	50	\$16,565.00	100%	\$16,565	50	30.00	\$331	9,938	6,627	80%	5,302			
75,000 gallon gan, field erect mth pad	1-Jan-86	50	\$16,565.00	100%	\$16,565	50	30.00	\$331	9,938	6,627	80%	5,302			
trencher rental	26-Feb-96	20	\$9,697.80	100%	\$9,698	20	19.84	\$485	9,622	76	80%	61			
venner heavy Cqulpmcfn rental	6-Jan-97	20	\$9,697.50	100%	\$9,698	20	18.98	\$485	9,204	494	80%	395			
heavy equpmnt	22-Jan-97	20	\$1,557.50	100%	\$1,558	20	18.94	\$78	1,475	83	80%	0			
water line appurtenances	22-Jan-97	50	\$4,148.00	100%	\$4,148	50	18.94	\$83	1,571	2,577	80%	2,062			
4" gate valve	24-Jan-97	50	\$535.78	100%	\$536	50	18.93	\$11	203	333	80%	266			
12,490 feet PVC Pipc	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			
fire hydrant	10-Mar-97	20	\$1,534.88	100%	\$1,535	20	18.81	\$77	1,443	91	80%	0			
Utrlrty Backfill	13-Mar-97	50	\$4,265.00	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			
Equipment Rental. Utility Installation	25-Mar-97	20	\$4,170.00	100%	\$4,170	20	18.77	\$209	3,913	257	80%	206			
Pipe	3-Apr-97	50	\$200.00	100%	\$200	50	18.74	\$4	75	125	80%	100			
venner heavy equipment rental	24-Apr-97	20	\$9,739.63	100%	\$9,740	20	18.69	\$487	9,100	640	80%	512			
Backhoe Work	31-May-97	20	\$520.00	100%	\$520	20	18.58	\$26	483	37	80%	29			
Bores	31-May-97	50	\$1,000.00	100%	\$1,000	50	18.58	\$20	372	628	80%	503			
Electric panels, pumps	11-Jul-97	20	\$7,453.99	100%	\$7,454	20	18.47	\$373	6,885	569	0%	0			
waterline valve caps	17-Oct-97	50	\$1,021.88	100%	\$1,022	50	18.20	\$20	372	650	80%	520			
sand filters	27-Feb-98	20	\$2,985.23	100%	\$2,985	20	17.84	\$149	2,663	322	0%	0			
Water Treatment Plant Expansion, Update RO	9-Mar-98	20	\$75,767.68	100%	\$75,768	20	17.81	\$3,788	67,480	8,287	0%	0			
PVC Pipe	25-May-99	50	\$740.43	100%	\$740	50	16.60	\$15	246	495	80%	396			
pme	25-May-99	50	\$9,219.64	100%	\$9,220	50	16.60	\$184	3,061	6,158	80%	4,927			
sand for lmes	7-Jun-99	50	\$750.00	100%	\$750	50	16.57	\$15	249	501	80%	401			

x wrong original cost number

x wrong original cost number

x n/a listed by mistake

x n/a listed by mistake

mpe install..	1-Jul-99	50	\$3,562.50	100%	\$3,563	50	16.50	\$71	1,176	2,387	80%	1,909			
Road Crossmg	2-Feb-00	50	\$742.50	100%	\$743	50	15.91	\$15	236	506	80%	405			
pme, valves	10-May-00	50	\$964.65	100%	\$965	50	15.64	\$19	302	663	80%	530			
Water Lute	2-Jun-00	50	\$5,217.00	100%	\$5,217	50	15.58	\$104	1,625	3,592	80%	2,873			
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			
TR1PDPV VOLUTE CASE FOR BERKELY PUMP	1-Feb-02	20	\$1,072.79	100%	\$1,073	20	13.91	\$54	746	327	0%	0			
raw watei 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	26-Apr-03	20	\$3,381.07	100%	\$3,381	20	12.68	\$169	2,144	1,237	0%	0			
SNDBLST/COAT PRSSR VESSEL	11-Dec-03	20	\$4,680.00	100%	\$4,680	20	12.05	\$234	2,821	1,859	0%	0			
MORRISUP WATER PIPE-600	23-Aug-04	50	\$2,750.83	100%	\$2,751	50	11.35	\$55	625	2,126	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			
water lme 3, 4"	15-Jul-05	50	\$11,589.00	100%	\$11,589	50	10.46	\$232	2,425	9,164	80%	7,331			
UNLSER TANK RENOVATION- APP 81	1-Aug-05	50	\$14,850.00	100%	\$14,850	50	10.41	\$297	3,093	11,757	0%	0			
heavy equipment rental - trencher	15-Aug-05	20	\$8,172.86	100%	\$8,173	20	10.38	\$409	4,240	3,933	80%	3,146			
Umited Trencher Rental	16-Sep-05	20	\$4,024.00	100%	\$4,024	20	10.29	\$201	2,070	1,954	80%	1,563			
water hne	3-Oct-05	50	\$2,572.50	100%	\$2,573	50	10.24	\$51	527	2,046	80%	1,636			
UTILCOM TANK k2 RENOVATION	14-Oct-05	50	\$12,750.00	100%	\$12,750	50	10.21	\$255	2,604	10,146	0%	0			
UNITREN compreser, sur pavement breaker	2-Jan-06	10	\$1,620.50	100%	\$1,621	10	9.99	\$162	1,619	1	0%	0			
Backhoe Rental	7-Jan-06	20	\$582.17	100%	\$582	20	9.98	\$29	290	292	80%	233			
PROGWAT Pump. lleaders	29-May-06	10	\$2,760.38	100%	\$2,760	10	9.59	\$276	2,647	113	0%	0			
PROGWAT Neu Ether Housum	3-Aug-06	10	\$11,057.90	100%	\$11,058	10	9.41	\$1,106	10,405	652	0%	0			
PROGWAT Rebrult Tonlafo Pump	24-Aug-06	10	\$935.28	100%	\$935	10	9.35	\$94	875	61	0%	0			
PROGWAT New Filter Housmg for Reverse Osmosis	2-Oct-06	20	\$3,577.66	100%	\$3,578	20	9.25	\$179	1,654	1,924	0%	0			
SMITPUM Motor. Purnp and Assembly	27-Feb-07	10	\$5,429.91	100%	\$5,430	10	8.84	\$543	4,800	630	0%	0			
Installation 100,000 gal GST	11-Apr-07	50	\$59,055.94	100%	\$59,056	50	8.72	\$1,181	10,303	48,753	0%	0			
MORRISUP Tank Fill Lmes for Ground Storage	9-May-07	50	\$1,469.95	100%	\$1,470	50	8.65	\$29	254	1,216	0%	0			
J&JOILF Wlnng	29-May-07	20	\$5,463.50	100%	\$5,464	20	8.59	\$273	2,347	3,117	0%	0			

MORRISUP Meter for Product Water	12-Jun-07	20	\$4,535.68	100%	\$4,536	20	8.55	\$227	1,940	2,596	0%	0			
C&CCONC Slab for New Storage Tanks	13-Jun-07	50	\$4,620.00	100%	\$4,620	50	8.55	\$92	790	3,830	0%	0			
LAYNCHR Hydranautic CPA2 Elements/RO Membranes	21-Jun-07	20	\$23,997.40	100%	\$23,997	20	8.53	\$1,200	10,233	13,764	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			
MORRISUP Raw Water Line	28-Aug-07	50	\$8,581.95	100%	\$8,582	50	8.34	\$172	1,432	7,150	0%	0			
WALLELE Electncal Work on Flow MeterS	5-Sep-07	20	\$1,790.41	100%	\$1,790	20	8.32	\$90	745	1,046	0%	0			
Piping GST	19-Sep-07	50	\$9,322.62	100%	\$9,323	50	8.28	\$186	1,544	7,778	0%	0			
KOKOPEL Raw Water Intake Lme	3-Oct-07	50	\$6,868.46	100%	\$6,868	50	8.24	\$137	1,132	5,736	0%	0			
MORR1SUP Raw Water Line	19-Oct-07	50	\$1,082.50	100%	\$1,083	50	8.20	\$22	178	905	0%	0			
PROGWAT Rebuilt Pumps for Back Ups	26-Nov-07	10	\$3,720.69	100%	\$3,721	10	8.10	\$372	3,012	708	0%	0			
UNITEQU Trencher	17-Dec-07	20	\$1,368.14	100%	\$1,368	20	8.04	\$68	550	818	80%	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	\$2,409.66	100%	\$2,410	20	7.67	\$120	925	1,485	0%	0			
Turbme Master Meter	14-May-08	10	\$427.47	100%	\$427	10	7.63	\$43	326	101	0%	0			
trencher rental	16-May-08	20	\$1,692.07	100%	\$1,692	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			
TC FILL PIPE	1-Dec-09	10	\$761.18	100%	\$761	10	6.08	\$76	463	298	0%	0			
TC VALVES FOR SAND FILTER AIR LINES	1-Dec-09	10	\$775.40	100%	\$775	10	6.08	\$78	472	304	0%	0			
TC SET BASIN FOR ELECTRICAL GUTLER	1-Dec-09	10	\$780.00	100%	\$780	10	6.08	\$78	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	\$896.40	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	\$1,017.55	100%	\$1,018	10	6.08	\$102	619	399	0%	0			
TC BOOSTER PUMPS FOR WATER PLANT	1-Dec-09	10	\$1,061.54	100%	\$1,062	10	6.08	\$106	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	\$1,391.49	100%	\$1,391	10	6.08	\$139	846	545	0%	0			
TC PUMP AND FEED TUBES	1-Dec-09	10	\$1,397.99	100%	\$1,398	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	\$1,529.15	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	\$2,646.71	100%	\$2,647	10	6.08	\$265	1,609	1,037	0%	0			
TC HEATING UNIT INSTALLATION	1-Dec-09	10	\$2,764.83	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	\$388	2,362	1,522	0%	0			
TC MEMBRANES	1-Dec-09	10	\$4,050.00	100%	\$4,050	10	6.08	\$405	2,463	1,587	0%	0			
T (PUMP	1-Dec-09	10	\$4,138.86	100%	\$4,139	10	6.08	\$414	2,517	1,622	0%	0			
TC REWIRED TRANSFORMER AT LAKE PUMP	1-Dec-09	10	\$5,239.26	100%	\$5,239	10	6.08	\$524	3,186	2,053	0%	0			
TC FILL DIRT AND TRACTOR WORK	1-Dec-09	10	\$5,340.00	100%	\$5,340	10	6.08	\$534	3,247	2,093	0%	0			
TC FEED PRESS CONTROL AT WATER PLANT	1-Dec-09	10	\$6,248.59	100%	\$6,249	10	6.08	\$625	3,800	2,449	0%	0			
TC UPGRADE 2 NEW 2011P LAKE PUMPS	1-Dec-09	10	\$13,971.66	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	7,189	0%	0			
Water Plant Electical Strtke Deduchble for Insurance	31-Dec-09	20	\$10,000.00	100%	\$10,000	20	6.00	\$500	2,999	7,001	0%	0			
500 GALLON FLAT BOTTOM TANK	1-Jan-10	10	\$1,196.42	100%	\$1,196	10	6.00	\$120	717	479	0%	0			
MANIFOLD	1-Feb-10	10	\$1,989.33	100%	\$1,989	10	5.91	\$199	1,176	813	0%	0			
W ATER PLANT PHONE SYSTM-TC	1-Mar-10	10	\$831.31	100%	\$831	10	5.83	\$83	485	346	0%	0			
FEED TANK VALVE	1-Mar-10	10	\$1,569.10	100%	\$1,569	10	5.83	\$157	915	654	0%	0			
BOSTER PUMPS & RO SY STEM-TC	1-Mar-10	10	\$1,892.29	100%	\$1,892	10	5.83	\$189	1,104	788	0%	0			
WATER PLANT RO SYSTEM-TC	1-Mar-10	10	\$3,509.60	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			
WIR1NG, WATER EYE AND INTERNET-TC	1-May-10	10	\$826.44	100%	\$826	10	5.67	\$83	468	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	\$1,560.11	100%	\$1,560	10	5.67	\$156	884	676	0%	0			
WATER PLANT BOOSTER P11MPS-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	\$372.16	100%	\$372	10	5.58	\$37	208	164	0%	0			
CALLIBRATION OF FLOW METERS-TC	1-Jun-10	10	\$549.63	100%	\$550	10	5.58	\$55	307	243	0%	0			
ACID INJECT PUMP/CI1LORINE 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			
26 Uallon An Compressor	1-Jan-11	10	\$238.65	100%	\$239	10	5.00	\$24	119	119	0%	0			
Calthranon 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	\$21,263.60	100%	\$21,264	10	4.91	\$2,126	10,444	10,820	0%	0			
Electrical Actuator	1-Mar-11	10	\$393.21	100%	\$393	10	4.84	\$39	190	203	0%	0			
Electric Oser Air Valves	1-Mar-11	10	\$485.64	100%	\$486	10	4.84	\$49	235	251	0%	0			
Install Main Breaker Booster Pane	1-Mar-11	10	\$593.30	100%	\$593	10	4.84	\$59	287	306	0%	0			
Floumeter	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 Vahe Acuator Fill Tank	1-Apr-11	10	\$690.64	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	\$424.46	100%	\$424	10	4.67	\$42	198	226	0%	0			
Work on Ater Analyzer	1-May-11	10	\$1,386.81	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	\$1,688.08	100%	\$1,688	10	4.67	\$169	788	900	0%	0			
Goulds Pump, Pump F1091. SK Itch	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	\$2,000.00	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	\$386.32	100%	\$386	10	4.58	\$39	177	209	0%	0			
Fabncate ROO], Header	1-Jun-11	10	\$920.83	100%	\$921	10	4.58	\$92	422	499	0%	0			
Subminal 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 Annscaient	1-Jun-11	10	\$6,210.00	100%	\$6,210	10	4.58	\$621	2,846	3,364	0%	0			
Media, Vitec 30000 Annscaient	1-Jun-11	10	\$7,280.93	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	\$1,545.50	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 Submption-	1-Nov-11	10	\$3,768.47	100%	\$3,768	10	4.16	\$377	1,569	2,199	0%	0			
Codeline Pressure Vessels TC	1-Dec-11	10	\$913.23	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	566	0%	0			
Meter, Pipe Gaskets TC	1-Dec-11	5	\$992.05	100%	\$992	5	4.08	\$198	810	182	0%	0			
Case. Wunnng Ring TC	1-Dec-11	10	\$1,382.00	100%	\$1,382	10	4.08	\$138	564	818	0%	0			
Sandfilter Walla 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 nngs, Thennometer 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	\$3,045.19	100%	\$3,045	10	4.08	\$305	1,243	1,802	0%	0			
F11.9 llydrmt 9 Bay Hill Cr TC	1-Feb-12	10	\$1,194.73	100%	\$1,195	10	3.91	\$119	467	727	0%	0			

HYDRANT STEM VALVE, FITTINGS	1-Feb-12	10	\$2,618.85	100%	\$2,619	10	3.91	\$262	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 Remtor	1-Apr-12	10	\$5,434.14	100%	\$5,434	10	3.75	\$543	2,037	3,397	0%	0				
WATERFVE S11G 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	\$8,065.71	100%	\$8,066	10	3.67	\$807	2,957	5,109	0%	0				
WB REPLACE PUMP, MOTOR AND CABLE	31-May-12	20	\$29,973.34	100%	\$29,973	20	3.58	\$1,499	5,371	24,602	0%	0				
Micron Filters, Anti Scaltent TC	1-Jul-12	10	\$6,274.32	100%	\$6,274	10	3.50	\$627	2,195	4,079	0%	0				
Install new pipe 6" 60hp Submonitor/Start up - Well #1 WB	30-Nov-12	50	\$17,817.55	100%	\$17,818	50	3.08	\$356	1,099	16,719	0%	0				
membranes	1-Sep-13	10	\$3,844.96	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 ertlex 400 to repair VFD	1-Sep-13	10	\$4,728.36	100%	\$4,728	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				
Stamless Steel Ileaders	14-Jan-14	20	\$4,487.00	100%	\$4,487	20	1.96	\$224	440	4,047	0%	0				
2014 Ford F150 66893	14-May-15	5	\$29,952.72	100%	\$29,953	5	0.63	\$5,991	3,789	26,164	0%	0				
Pump & 20HP Motor	1-Dec-15	10	\$12,669.40	100%	\$12,669	10	0.08	\$1,267	104	12,565	0%	0				
Pump Well 03, Pump Replacement, 601119 Ihtaclu Motor	31-Dec-15	10	\$58,281.66	100%	\$58,282	10	0.00	\$5,828	0	58,282	0%	0				
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				
MORRISUP Tank Fill Lines for Ground Storage Invoice No		50		100%	\$0	50		--			0%	0				
Total Before Adjustments			\$1,612,546		\$1,612,546			\$78,443	\$826,566	\$785,980		\$248,269				\$0
Known & Measureable Changes	31-Dec-15	1		100%		1	0.00	(\$33,620)	0	0						
												0				
			\$1,612,546		\$1,612,546			\$44,823	\$826,566	\$785,980		\$248,269				\$0

PUBLIC UTILITY COMMISSION OF TEXAS

Utility Name: Double Diamond Utility Company THE CLIFFS (Sewer)
 Docket Number: 46245
 SOAH Docket Number: 473-17-0119
 Date Examined: 7-Mar-18 3:48 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 \$
Dauco Plant 25,000 gpd	1-Jan-85	50	\$86,214.69	100%	\$86,214.69	50	31.00	\$1,724	53,445	32,770	80%	26,216
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
trencher rental	26-Feb-96	20	\$9,697.50	100%	\$9,697.50	20	19.84	\$485	9,622	76	80%	61
vermeer heavy equipment rental	6-Jan-97	20	\$9,697.50	100%	\$9,697.50	20	18.98	\$485	9,204	494	80%	395
heavy equipment	22-Jan-97	20	\$1,557.50	100%	\$1,557.50	20	18.94	\$78	1,475	83	80%	66
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
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
sewer line	4-Feb-97	50	\$16,873.00	100%	\$16,873.00	50	18.90	\$337	6,379	10,494	80%	8,395
4" Gate Valve Sewer	7-Feb-97	20	\$191.79	100%	\$191.79	20	18.89	\$10	181	11	80%	8
bobtail heavy equipment rental	19-Mar-97	20	\$4,265.00	100%	\$4,265.00	20	18.78	\$213	4,006	259	80%	207
shows pan phase X	19-Mar-97	50	\$12,142.50	100%	\$12,142.50	50	18.78	\$243	4,562	7,581	80%	6,065
Equipment Rental, Utility Installation	25-Mar-97	20	\$4,170.00	100%	\$4,170.00	20	18.77	\$209	3,913	257	80%	206
Pipe	3-Apr-97	50	\$200.00	100%	\$200.00	50	18.74	\$4	75	125	80%	100
Backhoe work	31-May-97	20	\$520.00	100%	\$520.00	20	18.58	\$26	483	37	80%	29
shows heavy equipment	31-May-97	20	\$1,040.00	100%	\$1,040.00	20	18.58	\$52	966	74	80%	59
sewer bore	31-May-97	50	\$1,500.00	100%	\$1,500.00	50	18.58	\$30	558	942	80%	754
sand for lines	7-Jun-99	50	\$750.00	100%	\$750.00	50	16.57	\$15	249	501	80%	401
mck saw	18-Jun-99	20	\$2,250.00	100%	\$2,250.00	20	16.54	\$113	1,860	390	80%	312
pme installation	1-Jul-99	50	\$3,562.50	100%	\$3,562.50	50	16.50	\$71	1,176	2,387	80%	1,909
Road Crossing	2-Feb-00	50	\$742.50	100%	\$742.50	50	15.91	\$15	236	506	80%	405
sewer line	2-Jun-00	50	\$5,042.00	100%	\$5,042.00	50	15.58	\$101	1,571	3,471	80%	2,777
TRIPDPJ Simples lift station	4-Jun-01	20	\$6,440.88	100%	\$6,440.88	20	14.57	\$322	4,693	1,748	80%	1,398
PROGWAT PUMP MOTOER	20-Jul-01	20	\$566.50	100%	\$566.50	20	14.45	\$28	409	157	0%	0
USFILGA Blowers, 5hp Motors	29-Oct-01	20	\$3,461.56	100%	\$3,461.56	20	14.17	\$173	2,453	1,009		0
sewer line	3-Oct-05	50	\$2,572.50	100%	\$2,572.50	50	10.24	\$51	527	2,046	80%	1,636
blowers at wwlp	14-Mar-06	10	\$1,197.81	100%	\$1,197.81	10	9.80	\$120	1,174	24	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
NORMPLU Sewer Line Repair Lot 891/	1-Aug-06	50	\$1,295.00	100%	\$1,295.00	50	9.42	\$26	244	1,051	0%	0
PROGWAT Rebuilt Tonkalfo Pump	24-Aug-06	10	\$935.28	100%	\$935.28	10	9.35	\$94	875	61	0%	0
MCCLMECH Air Drop Ptpes	26-Jan-07	20	\$1,280.00	100%	\$1,280.00	20	8.93	\$64	571	709	0%	0
USABLU Core Sample, Pump	7-Feb-07	20	\$1,959.96	100%	\$1,959.96	20	8.90	\$98	872	1,088		0
USABLU Portable Sampler	8-Feb-07	10	\$1,514.52	100%	\$1,514.52	10	8.89	\$151	1,347	168	0%	0
MCCMECH Installed Walkway and Hand Rad.	12-Feb-07	20	\$3,659.00	100%	\$3,659.00	20	8.88	\$183	1,625	2,034	0%	0
WALLELE Electrical Work on hlow Meters	5-Sep-07	10	\$1,790.43	100%	\$1,790.43	10	8.32	\$179	1,490	301	0%	0

xxxx DDU number is not correct

USABLU Chemical Feed Pump	10-Sep-07	20	\$394.48	100%	\$394.48	20	8.31	\$20	164	231		0
USABLU Pressure Logger Software, Gauge to Hose A	1-Oct-07	10	\$659.01	100%	\$659.01	10	8.25	\$66	544	115	0%	0
UNIIQU freneher	17-Dec-07	20	\$1,368.14	100%	\$1,368.14	20	8.04	\$68	550	818		0
Trencher	31-Dec-07	20	\$1,894.88	100%	\$1,894.88	20	8.00	\$95	758	1,137		0
RSCEQUI Backhoe Rental (1/14 - 2/11)	4-Feb-08	20	\$582.17	100%	\$582.17	20	7.90	\$29	230	352		0
Backhoe Rental	25-Feb-08	20	\$378.48	100%	\$378.48	20	7.85	\$19	148	230	0%	0
Trencher	28-Apr-08	20	\$2,409.66	100%	\$2,409.66	20	7.67	\$120	925	1,485		0
Bobcat Rental	12-May-08	20	\$2,074.52	100%	\$2,074.52	20	7.64	\$104	792	1,282	0%	0
Turban Master MI	14-May-08	10	\$427.47	100%	\$427.47	10	7.63	\$43	326	101	0%	0
Trencher	16-May-08	20	\$1,692.07	100%	\$1,692.07	20	7.62	\$85	645	1,047		0
RSCEQUI Backhoe Rental (12/17- 1/14)	1-Jul-08	20	\$582.17	100%	\$582.17	20	7.50	\$29	218	364		0
Bobcat Rental	5-Dec-08	20	\$2,074.52	100%	\$2,074.52	20	7.07	\$104	733	1,341	0%	0
Lill Station Electcnal	23-Apr-09	20	\$2,032.29	100%	\$2,032.29	20	6.69	\$102	680	1,353	0%	0
IC EX TENSION RISERS, FIBERGLASS EXTENSION RISERS	1-Dec-09	10	\$1,750.81	100%	\$1,750.81	10	6.08	\$175	1,065	686	0%	0
TC PANELS	1-Dec-09	10	\$2,635.94	100%	\$2,635.94	10	6.08	\$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	6.08	\$241	1,465	944	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
3 PHASE PUMP PANEL-TC	1-Apr-10	10	\$1,666.84	100%	\$1,666.84	10	5.75	\$167	958	708	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
GP FOR LIFT STATION TC	1-Apr-10	10	\$4,369.26	100%	\$4,369.26	10	5.75	\$437	2,512	1,857	0%	0
GP SPYGLASS FOR POOL #2 TC	1-Apr-10	10	\$4,286.30	100%	\$4,286.30	10	5.75	\$429	2,464	1,822	0%	0
WORK ON SEWER LIFT S IAI-ION-PC	1-May-10	10	\$1,284.28	100%	\$1,284.28	10	5.67	\$128	728	556	0%	0
(2)30 FLOAT SWITHCES AT LIFT STATION	1-Aug-10	10	\$1,044.94	100%	\$1,044.94	10	5.42	\$104	566	479	0%	0
GRINDER PUMP-TC	1-Nov-10	10	\$3,052.37	100%	\$3,052.37	10	5.16	\$305	1,576	1,476	0%	0
ROOTS BLOWER. REPLACEMENT	1-Nov-10	10	\$1,635.37	100%	\$1,635.37	10	5.16	\$164	844	791	0%	0
r Sewage air valves TC	1-Dec-11	10	\$2,990.84	100%	\$2,990.84	10	4.08	\$299	1,221	1,770	0%	0
Check Valves TC	1-Dec-11	10	\$1,243.86	100%	\$1,243.86	10	4.08	\$124	508	736	0%	0
Guider Pump-Float Manna Lift Station TC	1-Mar-12	10	\$3,383.17	100%	\$3,383.17	10	3.83	\$338	1,297	2,086	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
REDUCERS. MOTOR-TC	1-Mar-12	10	\$2,400.00	100%	\$2,400.00	10	3.83	\$240	920	1,480	0%	0
E-One Pum Packa e	1-Dec-12	10	\$8,314.13	100%	\$8,314.13	10	3.08	\$831	2,561	5,753	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
Pump at Sewer Plant	26-Jun-15	10	\$5,317.80	100%	\$5,317.80	10	0.51	\$532	274	5,044	0%	0
Grundfous 2014P Pump	29-Jun-15	10	\$7,351.60	100%	\$7,351.60	10	0.51	\$735	372	6,979	0%	0
AB1086 TR 2-1 W J Wesley Wastewater Plant		n/a	\$17,920.00	100%	\$17,920.00			--	0	17,920	80%	14,336
Total Before Adjustments			\$1,017,634		\$1,017,634			\$29,154	\$446,498	\$571,136		\$68,148
Known & Measureable Changes	31-Dec-15	1		100%		1	0.00	\$8,996	0	0		
			\$1,017,634		\$1,017,634			\$38,150	\$446,498	\$571,136		\$68,148

PUBLIC UTILITY COMMISSION OF TEXAS

Utility Name: Double Diamond WHITE BLUFF (Water)
 Docket Number: 46245
 SOAH Docket Number: 473-17-0119
 Date Examined: 7-Mar-18 3:48 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 \$	Customer \$
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	
907 120 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	
935 18 water tower & well	Land		\$2,500.00	100%	\$2,500.00	Land				2,500	0%	0	
58,000 gallon gst, field erect with base	1-Jan-91	50	\$21,024.93	100%	\$21,024.93	50	25.00	\$420	10,511	10,514	80%	8,411	
Total Pipe Installed	1-Jan-96	50	\$2,198,815.08	100%	\$2,198,815.08	50	20.00	\$43,976	879,406	1,319,409	80%	1,055,528	
Well No 2	1-Jan-96	20	\$67,114.09	100%	\$67,114.09	20	20.00	\$3	67,111	3	0%	0	
water bores (2)	5-Jan-96	50	\$1,000.00	100%	\$1,000.00	50	19.99	\$20	400	600	80%	480	
water line unit 40	11-Jan-96	50	\$4,510.00	100%	\$4,510.00	50	19.97	\$90	1,801	2,709	80%	2,167	
water bore (3)	12-Jan-96	50	\$1,500.00	100%	\$1,500.00	50	19.97	\$30	599	901	80%	721	
water line unit 39	12-Jan-96	50	\$4,230.00	100%	\$4,230.00	50	19.97	\$85	1,689	2,541	80%	2,033	
water bore	31-Jan-96	50	\$500.00	100%	\$500.00	50	19.92	\$10	199	301	80%	241	
water bore	29-Feb-96	50	\$1,500.00	100%	\$1,500.00	50	19.84	\$30	595	905	80%	724	
water line unit 33, 34, 35	29-Feb-96	50	\$9,090.00	100%	\$9,090.00	50	19.84	\$182	3,606	5,484	80%	4,387	
water storage tank 82	19-Jun-96	50	\$81,617.96	100%	\$81,617.96	50	19.53	\$1,632	31,883	49,735	0%	0	
water line Unit 38	30-Jun-96	50	\$6,125.00	100%	\$6,125.00	50	19.50	\$123	2,389	3,736	80%	2,989	
water line unit 36	30-Jun-96	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-96	50	\$2,000.00	100%	\$2,000.00	50	19.42	\$40	777	1,223	80%	979	
pipe - Rohan bores	9-Nov-96	50	\$3,280.96	100%	\$3,280.96	50	19.14	\$66	1,256	2,025	80%	1,620	
bores	4-Jan-97	50	\$500.00	100%	\$500.00	50	18.99	\$10	190	310	80%	248	
water line unit 40	4-Jan-97	50	\$7,475.00	100%	\$7,475.00	50	18.99	\$150	2,839	4,636	80%	3,709	
water line unit 41	8-Jan-97	50	\$4,875.00	100%	\$4,875.00	50	18.98	\$98	1,850	3,025	80%	2,420	
pipng	15-Jan-97	50	\$7,551.52	100%	\$7,551.52	50	18.96	\$151	2,863	4,688	80%	3,751	
raw water intake	16-Jan-97	20	\$389.88	100%	\$389.88	20	18.95	\$19	369	20	0%	0	
pipng	22-Jan-97	50	\$274.49	100%	\$274.49	50	18.94	\$5	104	171	80%	136	
pipe-Unit 41	7-Feb-97	50	\$331.66	100%	\$331.66	50	18.89	\$7	125	206	80%	165	
tee and gate valves - Unite 40	28-Feb-97	50	\$1,034.21	100%	\$1,034.21	50	18.84	\$21	390	645	80%	516	
pipe Unite 40	28-Feb-97	50	\$4,817.34	100%	\$4,817.34	50	18.84	\$96	1,815	3,003	80%	2,402	
pipng	28-Feb-97	50	\$6,939.91	100%	\$6,939.91	50	18.84	\$139	2,614	4,325	80%	3,460	
pipng	29-Mar-97	50	\$14,210.00	100%	\$14,210.00	50	18.76	\$284	5,331	8,879	80%	7,103	
valves O Unit 41	18-Apr-97	50	\$738.27	100%	\$738.27	50	18.70	\$15	276	462	80%	370	
pipng - US Filter - Unit 40	23-Apr-97	50	\$318.26	100%	\$318.26	50	18.69	\$6	119	199	80%	159	
pipe - Unit 41	16-Jun-97	50	\$636.51	100%	\$636.51	50	18.54	\$13	236	400	80%	320	
pipe - Unit 41	16-Jun-97	50	\$1,686.54	100%	\$1,686.54	50	18.54	\$34	625	1,061	80%	849	
valves, tees Umt 41	25-Jul-97	50	\$175.20	100%	\$175.20	50	18.43	\$4	65	111	80%	88	
bore	31-Jul-97	50	\$1,000.00	100%	\$1,000.00	50	18.42	\$20	368	632	80%	505	
water line mut 41	31-Jul-97	50	\$2,705.00	100%	\$2,705.00	50	18.42	\$54	996	1,709	80%	1,367	

NDH-14 NDH-16 B Depreciation

pate valves - umt 41	20-Aug-97	50	\$1,277.16	100%	\$1,277.16	50	18.36	\$26	469	808	80%	646
valve box lid - US Filter	19-Sep-97	50	\$1,021.50	100%	\$1,021.50	50	18.28	\$20	373	648	80%	518
Water line Unit 40	4-Oct-97	50	\$518.29	100%	\$518.29	50	18.24	\$10	189	329	80%	263
pipe - Unit 42	2-Jan-98	50	\$3,690.00	100%	\$3,690.00	50	17.99	\$74	1,328	2,362	80%	1,890
waterline	2-Feb-98	50	\$188.68	100%	\$188.68	50	17.91	\$4	68	121	80%	97
backfill - Unit 42	15-Apr-98	50	\$2,183.75	100%	\$2,183.75	50	17.71	\$44	774	1,410	80%	1,128
ptpn - Unit 42	15-Apr-98	50	\$2,187.30	100%	\$2,187.30	50	17.71	\$44	775	1,413	80%	1,130
pipe - Unit 42	21-Apr-98	50	\$675.48	100%	\$675.48	50	17.69	\$14	239	436	80%	349
valves - Unit 42	23-Apr-98	50	\$114.25	100%	\$114.25	50	17.69	\$2	40	74	80%	59
backfill - Unit 42	22-May-98	50	\$9,620.00	100%	\$9,620.00	50	17.61	\$192	3,388	6,232	80%	4,985
backfill - Um 42	22-May-98	50	\$9,620.00	100%	\$9,620.00	50	17.61	\$192	3,388	6,232	80%	4,985
pipng	4-Jun-98	50	\$317.34	100%	\$317.34	50	17.57	\$6	112	206	80%	165
pipe - Unit 43	26-Jun-98	50	\$2,651.55	100%	\$2,651.55	50	17.51	\$53	929	1,723	80%	1,378
pipe - Unit 43	26-Jun-98	50	\$2,651.55	100%	\$2,651.55	50	17.51	\$53	929	1,723	80%	1,378
concrete - three invoices of 5113 21	13-Jul-98	50	\$169.82	100%	\$169.82	50	17.47	\$3	59	110	80%	88
valve - Unit 43	13-Jul-98	50	\$178.78	100%	\$178.78	50	17.47	\$4	62	116	80%	93
sate valve, saddle	23-Jul-98	50	\$358.58	100%	\$358.58	50	17.44	\$7	125	234	80%	187
vexes - Unit 43	24-Jul-98	50	\$51.95	100%	\$51.95	50	17.44	\$1	18	34	80%	27
bob-cat-sewer and water pipinstallation	28-Jul-98	20	\$13,117.50	100%	\$13,117.50	20	17.43	\$656	11,430	1,688	80%	1,350
check and swing valves	31-Jul-98	50	\$195.20	100%	\$195.20	50	17.42	\$4	68	127	80%	102
appurtenances - Unit 43	19-Aug-98	50	\$201.49	100%	\$201.49	50	17.37	\$4	70	132	80%	105
bobcat	19-Aug-98	20	\$1,457.50	100%	\$1,457.50	20	17.37	\$73	1,266	192	80%	154
bobcat water and sewer pipe Unit 43	7-Sep-98	20	\$15,400.00	100%	\$15,400.00	20	17.31	\$770	13,332	2,068	80%	1,654
bobcat water and sewer pipe Unit 43	7-Sep-98	20	\$15,400.00	100%	\$15,400.00	20	17.31	\$770	13,332	2,068	80%	1,654
tees / Um 42	2-Oct-98	50	\$621.31	100%	\$621.31	50	17.25	\$12	214	407	80%	326
valves - Unit 42	2-Oct-98	50	\$2,135.06	100%	\$2,135.06	50	17.25	\$43	736	1,399	80%	1,119
pipe - Unit 42	2-Oct-98	50	\$9,801.82	100%	\$9,801.82	50	17.25	\$196	3,381	6,421	80%	5,137
timers for well pumps	9-Jan-99	20	\$437.33	100%	\$437.33	20	16.97	\$22	371	66	0%	0
trench work - Unit 44	4-Feb-99	50	\$2,418.00	100%	\$2,418.00	50	16.90	\$48	817	1,601	80%	1,280
well #3 piping and meter	7-Feb-99	20	\$3,147.25	100%	\$3,147.25	20	16.90	\$157	2,659	489	0%	0
slungles for booster station	10-Feb-99	20	\$176.65	100%	\$176.65	20	16.89	\$9	149	27	0%	0
block for pump house NI	8-Mar-99	50	\$3,264.13	100%	\$3,264.13	50	16.82	\$65	1,098	2,166	0%	0
trmch work - Unit 44	15-Mar-99	50	\$7,293.00	100%	\$7,293.00	50	16.80	\$146	2,450	4,843	80%	3,874
concrete mix - Unit 44	17-Mar-99	20	\$63.64	100%	\$63.64	20	16.79	\$3	53	10	80%	8
trench work - Unit 44	19-Mar-99	50	\$3,549.00	100%	\$3,549.00	50	16.79	\$71	1,191	2,358	80%	1,886
trench work - Unit 44	29-Mar-99	50	\$5,674.50	100%	\$5,674.50	50	16.76	\$113	1,902	3,773	80%	3,018
booster station piping	8-Apr-99	20	\$22,476.91	100%	\$22,476.91	20	16.73	\$1,124	18,803	3,674	0%	0
trench work - Unit 44	14-Apr-99	50	\$1,930.50	100%	\$1,930.50	50	16.71	\$39	645	1,285	80%	1,028
well piping	21-Apr-99	20	\$1,998.05	100%	\$1,998.05	20	16.70	\$100	1,668	330	0%	0
pipng	22-Apr-99	50	\$2,409.28	100%	\$2,409.28	50	16.69	\$48	804	1,605	80%	1,284
concrete - unit 44	23-Apr-99	50	\$56.61	100%	\$56.61	50	16.69	\$1	19	38	80%	30
haul inotenal for trench fil	5-May-99	50	\$565.00	100%	\$565.00	50	16.66	\$11	188	377	80%	301

drill and case well (Well No. 3)	13-May-99	20	\$28,905.29	100%	\$28,905.29	20	16.64	\$1,445	24,042	4,863	0%	0
well pump, electrical (well Nol 3)	19-May-99	20	\$26,775.25	100%	\$26,775.25	20	16.62	\$1,339	22,249	4,527	0%	0
miter line piping	7-Jun-99	50	\$518.93	100%	\$518.93	50	16.57	\$10	172	347	80%	278
new well tie-in	7-Jun-99	20	\$1,193.00	100%	\$1,193.00	20	16.57	\$60	988	205	0%	0
foundanon for booster station	8-Jun-99	50	\$2,137.50	100%	\$2,137.50	50	16.56	\$43	708	1,429	0%	0
fence for booster stanon	8-Jun-99	20	\$139.30	100%	\$139.30	20	16.56	\$7	115	24	0%	0
well piping	30-Jun-99	20	\$94.56	100%	\$94.56	20	16.50	\$5	78	17	0%	0
well piping	30-Jun-99	20	\$432.65	100%	\$432.65	20	16.50	\$22	357	76	0%	0
hydropneumatic pressure tank - 6000gallon	16-Jul-99	50	\$27,576.00	100%	\$27,576.00	50	16.46	\$552	9,078	18,498	0%	0
fenvr for new well	28-Jul-99	20	\$1,225.40	100%	\$1,225.40	20	16.43	\$61	1,006	219	0%	0
appurtenances	16-Aug-99	20	\$148.00	100%	\$148.00	20	16.38	\$7	121	27	0%	0
concrete blochng	20-Aug-99	50	\$132.61	100%	\$132.61	50	16.36	\$3	43	89	80%	71
road bores	23-Aug-99	50	\$1,500.00	100%	\$1,500.00	50	16.36	\$30	491	1,009	80%	807
water piping	25-Aug-99	50	\$281.98	100%	\$281.98	50	16.35	\$6	92	190	80%	152
new well electrical	6-Sep-99	20	\$4,132.00	100%	\$4,132.00	20	16.32	\$207	3,371	761	0%	0
sleeves for water and sewer mains	21-Sep-99	50	\$4,584.00	100%	\$4,584.00	50	16.28	\$92	1,492	3,092	80%	2,473
fence for booster station	25-Sep-99	20	\$92.73	100%	\$92.73	20	16.27	\$5	75	17	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
lumber for booster nation	9-Oct-99	20	\$224.67	100%	\$224.67	20	16.23	\$11	182	42	80%	34
fence and gate at well NI	9-Oct-99	20	\$350.00	100%	\$350.00	20	16.23	\$18	284	66	0%	0
waco paving - haul trench 011 for unit45	30-Oct-99	50	\$255.00	100%	\$255.00	50	16.17	\$5	82	173	80%	138
W2C0 paving - 1191i 45 11,21er 2ndwastwater	30-Oct-99	50	\$2,919.00	100%	\$2,919.00	50	16.17	\$58	944	1,975	80%	1,580
booster station piping	8-Nov-99	50	\$2,580.59	100%	\$2,580.59	50	16.15	\$52	833	1,747	0%	0
water piping gst	11-Jan-00	50	\$298.77	100%	\$298.77	50	15.97	\$6	95	203	0%	0
water line piping	6-Feb-00	50	\$247.77	100%	\$247.77	50	15.90	\$5	79	169	80%	135
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
Amer tank slab	8-Jun-00	50	\$11,500.00	100%	\$11,500.00	50	15.56	\$230	3,579	7,921	0%	0
well #4 piping	6-Aug-00	20	\$4,054.77	100%	\$4,054.77	20	15.40	\$203	3,122	933	0%	0
water pnpng	8-Aug-00	50	\$844.84	100%	\$844.84	50	15.39	\$17	260	585	80%	468
storage tank piping	9-Aug-00	50	\$2,213.05	100%	\$2,213.05	50	15.39	\$44	681	1,532	0%	0
piping	12-Aug-00	50	\$86.33	100%	\$86.33	50	15.38	\$2	27	60	80%	48
well #4 piping	24-Aug-00	20	\$2,564.25	100%	\$2,564.25	20	15.35	\$128	1,968	596	0%	0
water line piping, 81511, 5513 49	18-Sep-00	50	\$2,024.60	100%	\$2,024.60	50	15.28	\$40	619	1,406	80%	1,125
storage tank, 250,000 gallons	29-Sep-00	50	\$71,887.31	100%	\$71,887.31	50	15.25	\$1,438	21,929	49,958	0%	0
water line piping	7-Oct-00	50	\$1,962.45	100%	\$1,962.45	50	15.23	\$39	598	1,365	80%	1,092
repairs to well #2	14-Oct-00	20	\$15,230.02	100%	\$15,230.02	20	15.21	\$762	11,584	3,646	0%	0
water piping isst	20-Oct-00	50	\$214.09	100%	\$214.09	50	15.20	\$4	65	149	0%	0
fen, around storage tank	24-Oct-00	20	\$468.59	100%	\$468.59	20	15.18	\$23	356	113	0%	0
piping for new storage tank	27-Oct-00	50	\$3,188.79	100%	\$3,188.79	50	15.18	\$64	968	2,221	0%	0

well screen and piping	20-Nov-00	20	\$10,123.92	100%	\$10,123.92	20	15.11	\$506	7,649	2,475	0%	0
probes in storage tank	12-Dec-00	20	\$2,229.55	100%	\$2,229.55	20	15.05	\$111	1,678	552	0%	0
fence at storage tank	21-Dec-00	20	\$135.94	100%	\$135.94	20	15.03	\$7	102	34	0%	0
piping	17-Jan-01	50	\$1,246.01	100%	\$1,246.01	50	14.95	\$25	373	873	80%	699
Water Well No. 4	22-Feb-01	20	\$163,215.41	100%	\$163,215.41	20	14.85	\$8,161	121,211	42,005	0%	0
piping	18-Apr-01	50	\$1,467.48	100%	\$1,467.48	50	14.70	\$29	432	1,036	80%	829
well controls	18-Apr-01	20	\$3,310.54	100%	\$3,310.54	20	14.70	\$166	2,434	877	0%	0
well #4 piping	3-Aug-01	20	\$178.60	100%	\$178.60	20	14.41	\$9	129	50	0%	0
light at well #4	15-Aug-01	20	\$158.73	100%	\$158.73	20	14.38	\$8	114	45	0%	0
well #4 piping	2-Sep-01	20	\$903.01	100%	\$903.01	20	14.33	\$45	647	256	0%	0
piping	4-Nov-01	50	\$149.97	100%	\$149.97	50	14.15	\$3	42	108	80%	86
concrete for well184 fence	7-Nov-01	50	\$156.73	100%	\$156.73	50	14.15	\$3	44	112	0%	0
POLLWAT WELL WORK - WFL#1	27-May-02	20	\$5,671.36	100%	\$5,671.36	20	13.60	\$284	3,855	1,816	0%	0
heavy equipment rental	29-May-02	20	\$3,823.75	100%	\$3,823.75	20	13.59	\$191	2,598	1,225	80%	980
WALLELE WELL #2 FOUND BADALTERNAT	13-Feb-03	20	\$755.72	100%	\$755.72	20	12.88	\$38	487	269	0%	0
WALLELE GENERATOR & TRNFERSWITCH	13-Feb-03	20	\$1,295.00	100%	\$1,295.00	20	12.88	\$65	834	461	0%	0
WALLELE REPLACE STARTER-WELL #1	13-Feb-03	20	\$779.19	100%	\$779.19	20	12.88	\$39	502	277	0%	0
WALLELE REPLACE HS900CONTROLLER	6-Apr-03	20	\$2,620.00	100%	\$2,620.00	20	12.74	\$131	1,668	952	0%	0
Well No. 3 Repair	8-May-03	20	\$7,852.83	100%	\$7,852.83	20	12.65	\$393	4,966	2,886	0%	0
LONESTA PMP, ADPT, UNION, GSKT, ETC	29-Sep-03	20	\$773.43	100%	\$773.43	20	12.25	\$39	474	300	0%	0
well #2 repair pump and motor	31-Mar-04	20	\$15,873.46	100%	\$15,873.46	20	11.75	\$794	9,326	6,547	0%	0
well #4 pump and motor	3-Dec-04	20	\$28,525.50	100%	\$28,525.50	20	11.07	\$1,426	15,795	12,730	0%	0
POLLWAT PHASE MOTOR, PIPE, AIRLINE, ETC	8-Mar-05	20	\$12,594.83	100%	\$12,594.83	20	10.81	\$630	6,810	5,784	0%	0
Well No 4 repartr	18-May-05	20	\$8,704.40	100%	\$8,704.40	20	10.62	\$435	4,622	4,082	0%	0
POLLWAT Service all Well 43	3-Jan-06	20	\$14,928.68	100%	\$14,928.68	20	9.99	\$746	7,457	7,471	0%	0
LONESTA Booster Pump	7-Mar-06	10	\$1,034.40	100%	\$1,034.40	10	9.82	\$23	1,011	23	0%	0
WALLELE Repair booster at Well Ni	28-Mar-06	20	\$1,536.15	100%	\$1,536.15	20	9.76	\$77	750	786	0%	0
Well No 4 repar	31-Jul-06	20	\$14,581.95	100%	\$14,581.95	20	9.42	\$729	6,867	7,715	0%	0
LONESTA O-Ring, Plug, Gasket, Diaph, Etc	28-Aug-06	10	\$1,260.14	100%	\$1,260.14	10	9.34	\$83	1,177	83	0%	0
Well Electrical	20-Dec-06	20	\$3,550.00	100%	\$3,550.00	20	9.03	\$178	1,603	1,947	0%	0
Nicumai Set pressure tank Ort well#1/100tor	7-Feb-07	50	\$4,188.23	100%	\$4,188.23	50	8.90	\$84	745	3,443	0%	0
Unwed rental installanon of 6 mth wellbrie at we	1-May-07	50	\$7,316.82	100%	\$7,316.82	50	8.67	\$146	1,268	6,048	0%	0

NDH-14 NDH-16 B Depreciation

NDH-14 NDH-16 B Depreciation

J & S Pools 15 X 40' slab mowow No 1002	8-May-07	50	\$4,800.00	100%	\$4,800.00	50	8.65	\$96	830	3,970	0%	0	
SMITPUM Well 82 Pump Repair	28-May-07	10	\$6,883.92	100%	\$6,883.92	10	8.59	\$688	5,916	968	0%	0	
2006 John Deere Backhoe	6-Jun-07	15	\$38,362.05	100%	\$38,362.05	15	8.57	\$2,557	21,916	16,446	0%	0	
BULLSTE 20,000 Gal Hydropneumatic Tank BS	20-Jun-07	50	\$31,535.00	100%	\$31,535.00	50	8.53	\$631	5,381	26,154	0%	0	
J&SPOOL Beams for the Water Plant	21-Jun-07	50	\$1,000.00	100%	\$1,000.00	50	8.53	\$20	171	829	0%	0	
Consulting Environmental engineenng for 20,006	13-Aug-07	10	\$1,362.00	100%	\$1,362.00	10	8.38	\$136	1,142	220	0%	0	
LONESTA Booster Pump, Ejector	27-Aug-07	10	\$1,123.21	100%	\$1,123.21	10	8.34	\$112	937	186	0%	0	
WALLELE Well 42 Sernce Call	27-Aug-07	20	\$2,246.78	100%	\$2,246.78	20	8.34	\$112	937	1,309	0%	0	
SMITPUM Pans, Labor- Water Well	31-Aug-07	10	\$19,203.28	100%	\$19,203.28	10	8.33	\$1,920	16,004	3,199	0%	0	
CONSENV Installation of NewPressure Tank/Ex	10-Sep-07	50	\$4,278.00	100%	\$4,278.00	50	8.31	\$86	711	3,567	0%	0	
WALLELE Well 42 Install Breaker-New Comprss	20-Oct-07	20	\$3,822.77	100%	\$3,822.77	20	8.20	\$191	1,567	2,256	0%	0	
SMITPUM Repair Berkeley	25-Oct-07	10	\$6,487.44	100%	\$6,487.44	10	8.18	\$649	5,309	1,178	0%	0	
ACTSUPP Mtr Boxes. Bend, Ball Chcks	30-Oct-07	20	\$1,456.49	100%	\$1,456.49	20	8.17	\$73	595	862	0%	0	
Backyard fence 11111/01Ce 071030a	30-Oct-07	20	\$1,600.00	100%	\$1,600.00	20	8.17	\$80	654	946	0%	0	
Performance Meter Mobile Drive	30-Jun-08	20	\$20,567.50	100%	\$20,567.50	20	7.50	\$1,028	7,715	12,853	0%	0	
Upgrade water meters	30-Jun-08	20	\$43,427.74	100%	\$43,427.74	20	7.50	\$2,171	16,289	27,139	0%	0	
New meters 9090	31-Jul-08	20	\$30,768.98	100%	\$30,768.98	20	7.42	\$1,538	11,410	19,359	0%	0	
New meters 9090	30-Sep-08	20	\$42,217.50	100%	\$42,217.50	20	7.25	\$2,111	15,303	26,914	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 INSPECTIONS	31-Dec-09	50	\$11,830.00	100%	\$11,830.00	50	6.00	\$237	1,419	10,411	0%	0	
WB REPLACED CLARIFIER 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 #3 REPAIRS	31-Dec-09	50	\$13,085.82	100%	\$13,085.82	50	6.00	\$262	1,570	11,516	0%	0	
WB WELL #4 INSPECT AND REPAIR	31-Dec-09	50	\$45,966.05	100%	\$45,966.05	50	6.00	\$919	5,515	40,451	0%	0	
WB ADAPTERS, HYDRANT METER WIII G	31-Dec-09	20	\$1,085.72	100%	\$1,085.72	20	6.00	\$54	326	760	0%	0	
WB PORTABLE GENERATOR	31-Dec-09	10	\$881.92	100%	\$881.92	10	6.00	\$88	529	353	0%	0	

V Cast Clancier repair	9-Mar-10	20	\$1,850.00	100%	\$1,850.00	20	5.81	\$93	538	1,312	0%	0	
PIPE JOINS CK VALVES, CABLE FOR WEL	30-Sep-10	50	\$35,527.65	100%	\$35,527.65	50	5.25	\$711	3,731	31,796	0%	0	
GENERATOR, TRANSFER SWITC H BACKUI	30-Sep-10	10	\$5,093.48	100%	\$5,093.48	10	5.25	\$509	2,675	2,419	0%	0	
New Pump Cable	28-Feb-11	10	\$24,038.92	100%	\$24,038.92	10	4.84	\$2,404	11,630	12,409	0%	0	
Service Call Well #1	28-Feb-11	50	\$14,996.42	100%	\$14,996.42	50	4.84	\$300	1,451	13,545	0%	0	
Service Call Well #2	30-Sep-11	50	\$16,625.07	100%	\$16,625.07	50	4.25	\$333	1,414	15,211	0%	0	
RTU GPRS NEMA, M-100 M-200 WB, Well Sic	20-Dec-11	20	\$1,779.95	100%	\$1,779.95	20	4.03	\$89	359	1,421	0%	0	
Service Call Well #2	31-Dec-11	50	\$4,368.98	100%	\$4,368.98	50	4.00	\$87	350	4,019	0%	0	
GENERATOR	31-Jan-12	10	\$1,383.44	100%	\$1,383.44	10	3.92	\$138	542	842	0%	0	
WB RELACE PUMP, MOTOR & CABLE	31-May-12	10	\$29,973.34	100%	\$29,973.34	10	3.58	\$2,997	10,742	19,231	0%	0	
6"Franklin 60hp submonitor/Startup - Well #2	30-Nov-12	50	\$16,192.36	100%	\$16,192.36	50	3.08	\$324	998	15,194	0%	0	
Install new pipe 6"60hp Submonitor/Startup	30-Nov-12	50	\$25,299.09	100%	\$25,299.09	50	3.08	\$506	1,560	23,739	0%	0	
Pump, Well No 3	29-Jul-15	10	\$15,092.55	100%	\$15,092.55	10	0.42	\$1,509	640	14,452	0%	0	
Pump Replacement Well No 2	24-Aug-15	10	\$16,949.75	100%	\$16,949.75	10	0.35	\$1,695	599	16,351	0%	0	
30 HP Motor Replacement, Well No 1	3-Dec-15	10	\$26,239.36	100%	\$26,239.36	10	0.08	\$2,624	201	26,038	0%	0	
Known & Measureable Changes	31-Dec-15	1		100%		1	0.00	(\$31,272)	0	0			
Totals			\$3,791,953.21		\$3,791,953.21			\$75,326.78	\$1,603,693.35	\$2,188,259.86			
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	29-Jul-15	20	\$1,599.33	100%	\$1,599.33	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	
Replace meter head assy on 6-inch meter at Well No 4	28-Mar-15	20	\$1,350.00	100%	\$1,350.00	20	0.76	\$68	51	1,299	0%	0	
Total of Capitalized Expenses			\$18,927.21		\$18,927.21			\$1,309.69	\$519.64	\$18,407.57			
			\$3,791,953		\$3,810,880			\$76,636	\$1,604,213	\$2,206,667		\$1,186,204	\$0

Column D does not include capitalized expenses

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

* Match with columns below

Pipe Costs Invoiced	
\$ 500 00	\$ 9,620 00
\$ 9,090 00	\$ 2,651.55
\$ 1,500 00	\$ 15,400 00
\$ 1,000 00	\$ 178 78
\$ 10,635 00	\$ 358 58
\$ 5,105 00	\$ 51 95
\$ 3,795 00	\$ 13,117 50
\$ 2,000 00	\$ 195 20

	* Current HW Index	Install HW Index	HW Line No	Invoiced	Trended Original Cost
Well No 1	596	311	17		\$ 52,181.21
Well No 2	596	320	17		\$ 67,114.09
field erect with base	722	253	23		\$ 21,024 93
Pipe 2" - 49,078 feet * 12 38					
Pipe 4" - 214,561 ft *13 74					
Pipe 6" - 82,263 ft *15 41					
Installed	379	189	38	\$ 206,485 00	\$ 2,198,815 08
					\$ 2,339,135 31

\$67,114.09
\$21,024 93

PUBLIC UTILITY COMMISSION OF TEXAS

Utility Name: Double Diamond White Bluff Sewer
 Docket Number: 46245
 SOAH Docket Number: 473-17-0119
 Date Examined: 7-Mar-18 3:48 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 \$
Lots 17 and 18 Sewage Treatment plant	29-Jan-97	Land	\$14,960.00	100%	14,960	Land	18.92			14,960	80%	11,968
Watkins A-960 TRIB 2.534ac sewer treatmnt	3-Jan-00	Land	\$3,870.00	100%	3,870	Land	15.99			3,870	80%	3,096
Cline 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
WB 7 n 1/2 ft 119 pump station		Land	\$3,625.00	100%	3,625	Land				3,625	80%	2,900
total pipe installed	1-Jan-96	50	\$1,628,405.00	100%	1,628,405	50	20.00	\$32,568	651,273	977,132	0%	0
grinder station	1-Jan-96	20	\$78,443.00	100%	78,443	20	20.00	\$14	78,429	14	0%	0
pipe work unit 40	11-Jan-96	50	\$4,510.00	100%	4,510	50	19.97	\$90	1,801	2,709	80%	2,167
pipe work unit 39	12-Jan-96	50	\$4,230.00	100%	4,230	50	19.97	\$85	1,689	2,541	80%	2,033
pipe work unit 33, 34, 35, line work subdivision	29-Feb-96	50	\$9,090.00	100%	9,090	50	19.84	\$182	3,606	5,484	80%	4,387
pipe work unit 38	30-Jun-96	50	\$3,795.00	100%	3,795	50	19.50	\$76	1,480	2,315	80%	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	80%	2,491
pipe work unit 36 and 38	30-Jun-96	50	\$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	80%	979
pipe - Rohan	9-Nov-96	50	\$3,280.96	100%	3,281	50	19.14	\$66	1,256	2,025	80%	1,620
sewer bore	3-Jan-97	50	\$500.00	100%	500	50	18.99	\$10	190	310	80%	248
bores	4-Jan-97	50	\$500.00	100%	500	50	18.99	\$10	190	310	80%	248
pipe work unit 40	4-Jan-97	50	\$7,475.00	100%	7,475	50	18.99	\$150	2,839	4,636	80%	3,709
pipe work unit 41	8-Jan-97	50	\$4,875.00	100%	4,875	50	18.98	\$98	1,850	3,025	80%	2,420
pipng	15-Jan-97	50	\$7,551.52	100%	7,552	50	18.96	\$151	2,863	4,688	80%	3,751
pipng	22-Jan-97	50	\$460.36	100%	460	50	18.94	\$9	174	286	80%	229
pipe - pipe work unit 41	7-Feb-97	50	\$331.66	100%	332	50	18.89	\$7	125	206	80%	165
tee and gate valves - pipe work unit 40	28-Feb-97	50	\$1,034.21	100%	1,034	50	18.84	\$21	390	645	80%	516
pipe work unit 40	28-Feb-97	50	\$4,817.34	100%	4,817	50	18.84	\$96	1,815	3,003	80%	2,402
pipng	28-Feb-97	50	\$6,939.91	100%	6,940	50	18.84	\$139	2,614	4,325	80%	3,460
pipng	29-Mar-97	50	\$14,210.00	100%	14,210	50	18.76	\$284	5,331	8,879	80%	7,103
valves - pipe work unit 41	18-Apr-97	50	\$738.27	100%	738	50	18.70	\$15	276	462	80%	370
pipng - US Filter - pipe work unit 40	23-Apr-97	50	\$318.26	100%	318	50	18.69	\$6	119	199	80%	159
purestream wwp model pt-50-ts (50,000 gpd)	23-Apr-97	20	\$116,377.00	100%	116,377	20	18.69	\$5,819	108,746	7,631	80%	6,105
pipe - pipe work unit 41, subd. Sections	16-Jun-97	50	\$636.51	100%	637	50	18.54	\$13	236	400	80%	320
pipe - pipe work unit 41	16-Jun-97	50	\$1,686.54	100%	1,687	50	18.54	\$34	625	1,061	80%	849
Sewer bore	31-Jul-97	50	\$1,000.00	100%	1,000	50	18.42	\$20	368	632	80%	505
pipe work unit 41	31-Jul-97	50	\$2,705.00	100%	2,705	50	18.42	\$54	996	1,709	80%	1,367
pvc pipe - pipe work unit 41	20-Aug-97	50	\$375.09	100%	375	50	18.36	\$8	138	237	80%	190
sewer plant pipng	20-Aug-97	20	\$415.24	100%	415	20	18.36	\$21	381	34	80%	27
pipe work unit 40	4-Oct-97	50	\$518.29	100%	518	50	18.24	\$10	189	329	80%	263
structure around pumps for noise 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	80%	1,890
Sewer Building Roof	22-Jan-98	20	\$730.69	100%	731	20	17.94	\$37	655	75	80%	60
HACH meter for wwp	22-Jan-98	10	\$908.05	100%	908	10	17.94	--	908	0	80%	0
slab for wwp	30-Jan-98	20	\$545.00	100%	545	20	17.92	\$27	488	57	80%	45
backfill - pipe work unit 42	15-Apr-98	50	\$2,183.75	100%	2,184	50	17.71	\$44	774	1,410	80%	1,128
pipe - pipe work unit 42	15-Apr-98	50	\$2,187.30	100%	2,187	50	17.71	\$44	775	1,413	80%	1,130
pipe - pipe work unit 42	21-Apr-98	50	\$675.48	100%	675	50	17.69	\$14	239	436	80%	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	50	\$9,620.00	100%	9,620	50	17.61	\$192	3,388	6,232	80%	4,985
pipng	4-Jun-98	50	\$317.34	100%	317	50	17.57	\$6	112	206	80%	165

NDH-15

WB REPLACE EQ BASIN	31-Dec-09	50	\$4,679.00	100%	4,679	50	6.00	\$94	561	4,118	0%	0
WB PLANT REPAIRS	31-Dec-09	50	\$13,554.00	100%	13,554	50	6.00	\$271	1,626	11,928	0%	0
WB FLOATS AND BASIN COVER	31-Dec-09	20	\$1,163.69	100%	1,164	20	6.00	\$58	349	815	0%	0
WB GRDR PUMPS/ MODULE PIPES	31-Dec-09	20	\$2,219.13	100%	2,219	20	6.00	\$111	666	1,554	0%	0
WB HPGR PUMPS AND CONTROL BOXES	31-Dec-09	20	\$3,615.00	100%	3,615	20	6.00	\$181	1,084	2,531	0%	0
WB CONTROL FLOATS, HPGRS	31-Dec-09	20	\$4,849.60	100%	4,850	20	6.00	\$242	1,455	3,395	0%	0
WB LIDS/HPGR/HPD/STAND PUMPS	31-Dec-09	20	\$5,173.27	100%	5,173	20	6.00	\$259	1,552	3,622	0%	0
WB FLOAT SWITCHES/ GRINDER STTN	31-Dec-09	20	\$5,519.67	100%	5,520	20	6.00	\$276	1,656	3,864	0%	0
V-CAST CLARIFIER WHEELS WB	30-Apr-10	50	\$1,850.00	100%	1,850	50	5.67	\$37	210	1,640	0%	0
INSTALL PROPANE LINES & TANK EMERG	31-Oct-10	10	\$331.30	100%	331	10	5.17	\$33	171	160	0%	0
BACK UP POWER	31-Oct-10	10	\$1,204.98	100%	1,205	10	5.17	\$120	623	582	0%	0
GENERATOR, TRANSFER SWITCH BACKUP	31-Oct-10	10	\$5,093.48	100%	5,093	10	5.17	\$509	2,631	2,462	0%	0
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	1,138	5,522	0%	0
(4) E One Pumps and Control Boxes	31-Aug-12	20	\$6,564.96	100%	6,565	20	3.33	\$328	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	1,476	8,371	0%	0
Risers	28-Jan-13	20	\$968.04	100%	968	20	2.92	\$48	141	827	0%	0
Upgrade Chemical Feed Equipment	25-Aug-14	20	\$7,410.82	100%	7,411	20	1.35	\$371	500	6,911	0%	0
Upgrade Chemical Feed Equipment	11-Sep-14	20	\$7,306.56	100%	7,307	20	1.30	\$365	476	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	0%	0
Known & Measureable Changes	31-Dec-15	1	\$0.00	100%	\$0	1	0.00	(\$14,884)	0	0		
Total before approved additions			\$2,849,147.53		\$2,849,147.53			\$65,856.76	\$1,206,833.41	\$1,642,314.12		
2014 Ford F-150 (VIN6893)	14-May-15	5	\$27,353.51	100%	27,354	5	0.63	\$5,471	3,460	23,894	0%	0
TK Crossbed Toolbox	11-Jun-15	5	\$930.00	100%	850	5	0.56	\$170	94	756	0%	0
Total with approved additions					\$2,877,351			\$71,497.46	\$1,210,388	\$1,666,969		
Capitalized Expenses												
MCCLMECH Repair Catwalk on Wastewater Plant	18-May-15	20	\$3,400.00	100%	3,400	20	0.62	\$170	106	3,294	0%	0
USABLU Blower	28-Sep-15	20	\$1,500.95	100%	1,501	20	0.26	\$75	19	1,482	0%	0
Grinder Pumps, Capitalized												
Grinder Pumps	7-Aug-15	10	\$79,590.73	100%	79,591	10	0.40	\$7,959	3,181	76,409	0%	0
Total			\$84,491.68		\$84,491.68			\$79,701.58	\$3,306.42	\$81,185.26		\$137,502.71

A. Depreciation

0

0

0

0

0

0

0

0

4

4

Trended Assets			Current Cost	Used and Useful Current Cost	Service Life	Annual Depreciation	Accumulated Depreciation	Net Plant	Current HW Index	Install HW Index	HW Line No.	Trended Cost
1/1/1996	grinder station receiving tank and pump (520 total)	1	\$ 1,438,320.00	\$1,438,320.00	20	\$ 3,922	\$78,443	\$ -	596	338	17	\$ 78,443.22
1/1/1996	Tap fees trended (2,500*520)	1	\$ 1,300,000.00	\$ 1,300,000.00	20				596	338	17	
1/1/1996	Pipe 2" - 192347 feet * 12.38		\$ 2,381,255.86									
1/1/1996	Pipe 4" - 102815ft *13.74		\$ 1,412,678.10									
1/1/1996	Total Pipe Installed	1	\$ 3,793,933.96	\$ 3,793,933.96	50	\$ 32,568.11	\$ 722,892.30	\$ 905,513.09	379	189	38	\$ 1,628,405
	Grand Total					\$36,490.27	\$ 801,335.52	\$ 905,513.09				\$1,706,848.61

Pipe Cost Invoiced

\$ 1,686.54 \$ 317.34 \$ 3,549.00

\$ 9,090 00	\$ 331 66	\$ 2,183 75	\$ 5,674 50
\$ 10,635 00	\$ 806 40	\$ 2,187 30	\$ 2,418 00
\$ 3,795 00	\$ 175 20	\$ 675 48	\$ 232 50
\$ 5,105 00	\$ 2,705 00	\$ 114 25	\$ 2,409 28
\$ 2,000 00	\$ 1,000 00	\$ 9,620 00	\$ 56 61
\$ 3,280 96	\$ 4,875 00	\$ 2,651 55	\$ 565 00
\$ 4,510 00	\$ 1,949 50	\$ 315 98	\$ 1,930 50
\$ 4,230 00	\$ 375 09	\$ 15,400 00	\$ 1,500 00
\$ 7,551 52	\$ 415 24	\$ 588 45	\$ 4,584 00
\$ 460 36	\$ 145 94	\$ 178 78	\$ 2,919 00
\$ 1,034 21	\$ 1,200 00	\$ 169 82	\$ 255 00
\$ 4,817 34	\$ 727 44	\$ 8,025 66	\$ 8,624 33
\$ 6,939 91	\$ 159 74	\$ 358 58	\$ 24,850 79
\$ 500 00	\$ 730 69	\$ 7,077 10	\$ 1,962 45
\$ 14,210 00	\$ 908 05	\$ 51 95	\$ 1,246 01
\$ 7,475 00	\$ 184 77	\$ 13,117 50	\$ 149 97
\$ 500 00	\$ 545 00	\$ 195 20	\$ 3,823 75
\$ 518 29	\$ 3,690 00	\$ 201 49	
\$ 738 27	\$ 9,801 82	\$ 1,457 50	
\$ 318 26	\$ 621 31	\$ 56 61	
	\$ 2,135 06	\$ 7,293 00	
\$ 636 51	\$ 989 75	\$ 63 64	
		\$ 263,556 40	

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

STAFF'S REQUESTED RATES			
Use For Multi-Tiered Rates			
Minimum Bill			
(includes			
5/8"			
3/4" or less			\$42.42
1"			\$106.06
1 1/2"			\$212.12
2"			\$339.40
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		10.50
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	5,260,000
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

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

STAFF'S REQUESTED RATES			
Use For Multi-Tiered Rates			
Minimum Bill			
(includes			
5/8"			
3/4" or less			\$72.00
1"			\$126.00
1 1/2"			\$216.00
2"			\$324.00
3"			
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"		\$	131,347
1"		\$	16,546
1 1/2"		\$	2,545
2"		\$	61,092
3"		\$	-
4		\$	-
6		\$	-
Charge		\$	211,530
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	91,434
Charge		\$	172,229
Total Revenue Generated			383,758
Staff Revenue Requirement		\$	383,758

The Cliffs Water Revenue Requirement
\$383,758

Plus a surcharge of 0.46 per connection for 1 year for CCN Amendment costs

REVENUE			
Base Rate			
5/8"		\$	-
3/4"		\$	190,080
1"		\$	6,048
1 1/2"		\$	2,592
2"		\$	54,432
3"		\$	-
4		\$	-
6		\$	-
Total revenue generated by Minimum Charge		\$	253,152
Volumetric Revenue			
0	to	3000	-
3001	to	0	60,540
1	to	0	-
1	to	0	-
1	to	0	-
Total revenue generated by Gallonage Charge		\$	60,540
Total Revenue Generated			313,692
Staff Revenue Requirement		\$	319,791

The Cliffs Sewer Revenue Requirement
\$319,791

Plus a surcharge of 0.46 per connection for 1 year for CCN Amendment costs

Utility Name: Double Diamond White Bluff (Water)
 Docket Number: 46245
 SOAH Docket Number: 473-17-0119

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

STAFF'S REQUESTED RATES			
Use For Multi-Tiered Rates			
Minimum Bill			
(includes			
5/8"			
3/4"			\$21.15
1"			\$52.86
1 1/2"			\$105.72
2"			\$169.16
3"			
4"			
6"			
Gallonge Rates			
0	to	3,000	1.59
3,001	to	10000	2.19
10001	to	15000	3.02
15001	to	20000	4.17
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

STAFF'S REQUESTED RATES			
Use For Multi-Tiered Rates			
Minimum Bill			
(includes			
5/8"			
3/4"			\$33.23
1"			\$83.07
1 1/2"			\$166.14
2"			\$265.82
3"			
4"			
6"			
Gallonge Rates			
0	to	3,000	
3,001	to		8.00
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		56,768,000	
REVENUE			
Base Rate			
5/8"	\$	-	
3/4"	\$	153,803	
1"	\$	11,418	
1 1/2"	\$	7,612	
2"	\$	20,299	
3"	\$	-	
4	\$	-	
6	\$	-	
Total revenue generated by Minimum Charge		\$ 193,132	
Volumetric Revenue			
0	to	3000	24,896
3001	to	10000	33,763
10001	to	15000	19,237
15001	to	20000	18,719
20001	to	0	85,444
Total revenue generated by Gallonage Charge		\$182,060	
Total Revenue Generated		375,191	
Staff Revenue Requirement		\$ 375,150	

Pass Through Costs from GWCD previously approved

\$0.20

White Bluff Water Revenue Requirement
\$375,150

Total		19,823,000	
REVENUE			
Base Rate			
5/8"	\$	-	
3/4"	\$	215,315	
1"	\$	10,965	
1 1/2"	\$	9,968	
2"	\$	35,088	
3"	\$	-	
4	\$	-	
6	\$	-	
Total revenue generated by Minimum Charge		\$ 271,337	
Volumetric Revenue			
0	to	3000	-
3001	to	0	77,736
1	to	0	-
1	to	0	-
1	to	0	-
Total revenue generated by Gallonage Charge		\$77,736	
Total Revenue Generated		349,073	
Noticed Revenue Requirement		\$ 349,074	

White Bluff Sewer Revenue Requirement

\$349,074