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

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

TABLE OF AUTHORITIES AND APPENDIX TO DOUBLE DIAMOND UTILITY COMPANY, INC.'S BRIEF REGARDING UTILITY ASSET TREATMENT IN WATER AND SEWER CASES

TO THE HONORABLE ADMINISTRATIVE LAW JUDGES:

COMES NOW, Double Diamond Utility Company, Inc. ("Double Diamond"), in the above styled and docketed water and wastewater rate proceeding and files the attached Table of Authorities and Appendix to the Brief Regarding Utility Asset Treatment in Water and Sewer Cases, which contains courtesy copies of the documents cited in Double Diamond's Brief Regarding Utility Asset Treatment in Water and Sewer Cases.

Respectfully submitted,

By: _____
John J. Carlton

John J. Carlton
The Carlton Law Firm P.L.L.C.
4301 Westbank Drive, Suite B-130
Austin, Texas 78746
(512) 614-0901
Fax (512) 900-2855
State Bar No. 03817600

ATTORNEY FOR DOUBLE DIAMOND UTILITY COMPANY, INC.

CERTIFICATE OF SERVICE

I hereby certify that I have served or will serve a true and correct copy of the foregoing document via hand delivery, facsimile, electronic mail, overnight mail, U.S. mail and/or Certified Mail Return Receipt Requested to all parties on this the 2nd day of July, 2018.

_____
John Carlton

TABLE OF AUTHORITIES:

APPENDIX OF SUPPORTING DOCUMENTS:

Smith v. Harrison Cty., 824 S.W.2d 788, 793 (Tex. App.—Texarkana 1992, no writ)

Smith v. Harrison County

Court of Appeals of Texas, Sixth District, Texarkana

February 11, 1992, Decided ; February 11, 1992, Filed

Case No. 06-91-00065-CV

Reporter
824 S.W.2d 788 *; 1992 Tex. App. LEXIS 366 **

LUE A. SMITH, Appellant V. HARRISON COUNTY, TEXAS, Appellee

Prior History: [**1] On Appeal from the 71st Judicial District Court. Harrison County, Texas. Trial Court No. 90-0583

Disposition: The judgment of the trial court is affirmed.

Core Terms

deed, tower, inverse condemnation, damages, conveyed, right-of-way, tract, trial court, conclusions, negotiated, election, parties, radio, no writ, reformation

Case Summary

Procedural Posture
Appellant landowner sought review of a judgment of the 71st Judicial District Court, Harrison County (Texas), granted in favor of appellee county in appellant's suit seeking damages based upon inverse condemnation.

Overview
Appellant landowner sold a piece of land to appellee county for a site for a county radio transmission tower. Appellant later became dissatisfied with the use of the land by appellee and brought suit seeking damages based upon inverse condemnation. The trial court granted a directed verdict in favor of appellee and appellant sought review. Appellant complained that the trial court failed or refused to recognize both her election to proceed in inverse condemnation and her probative evidence of inverse condemnation. Appellant attempted to show that the deeds did not conform with the agreement reached by the parties and conveyed more property rights than she had agreed to convey. The court held appellant could proceed on the theory of inverse condemnation because she effectively alleged fraud on the part of appellee. However, the court held that it was required to presume that the trial court made all findings of fact necessary to support its judgment because there were no findings of fact or conclusions of law in the record before it. The court held appellant was bound by the terms of the deed and affirmed the judgment of the trial court.

Outcome
The court affirmed the judgment of the trial court because in the absence of findings of fact and conclusions of law in the appellate record, the court was required to presume that the trial court made all findings of fact necessary to support its judgment.

LexisNexis® Headnotes

Real Property Law > Eminent Domain Proceedings > Elements > Just Compensation

Civil Procedure > Special Proceedings > Eminent Domain Proceedings > General Overview

Environmental Law > Land Use & Zoning > Eminent Domain Proceedings

Real Property Law > Eminent Domain Proceedings > Constitutional Limits & Rights > General Overview

Real Property Law > Eminent Domain Proceedings > Elements > Public Use

Real Property Law > ... > Elements > Just Compensation > Property Valuation

Real Property Law > Inverse Condemnation > General Overview

Real Property Law > Inverse Condemnation > Procedures

Real Property Law > Inverse Condemnation > Remedies

HN1[] **Elements, Just Compensation**

Inverse condemnation is a broad term used to describe a taking of private property for public use without compensation, formal condemnation proceedings, or the consent of the owner. In such cases, compensation may be recovered by an action in the nature of a damage suit.

Civil Procedure > Special Proceedings > Eminent Domain Proceedings > General Overview

HN2[] **Special Proceedings, Eminent Domain Proceedings**

A defrauded party may elect to accept the situation and recover damages.

Civil Procedure > Special Proceedings > Eminent Domain Proceedings > General Overview

Real Property Law > Eminent Domain Proceedings > Elements > Just Compensation

Constitutional Law > Bill of Rights > Fundamental Rights > Eminent Domain & Takings

Environmental Law > Land Use & Zoning > Eminent Domain Proceedings

Real Property Law > Eminent Domain Proceedings > General Overview

Real Property Law > Eminent Domain Proceedings > Constitutional Limits & Rights > General Overview

Real Property Law > Inverse Condemnation > General Overview

Real Property Law > Inverse Condemnation > Constitutional Issues

Real Property Law > Inverse Condemnation > Remedies

HN3[] **Special Proceedings, Eminent Domain Proceedings**

Tex. Const. art. I, § 17 prohibits the taking of property by a governmental entity without adequate compensation or consent. Thus, the fraudulent taking of a person's property by a governmental entity without adequate compensation or consent constitutes inverse condemnation.

Civil Procedure > ... > Standards of Review > Substantial Evidence > General Overview

Evidence > ... > Judicial Intervention in Trials > Comments by Judges > General Overview

HN4[] **Standards of Review, Substantial Evidence**

Where findings of fact and conclusions of law are not properly requested, the trial court is presumed to have made all findings of fact necessary to support its judgment and must be affirmed on any legal theory that is supported by the evidence.

Contracts Law > Defenses > Fraud & Misrepresentation > General Overview

Real Property Law > Deeds > General Overview

Real Property Law > Eminent Domain Proceedings > General Overview

HN5[] **Defenses, Fraud & Misrepresentation**

After delivery and acceptance, deeds are regarded as the final expression of the agreement of the parties and the sole repository of the terms on which they have agreed. Deeds are strong presumptive evidence of an intention to pass title in accordance with their recitals. An exception, however, to the binding effect of the terms of the deed is when fraud has been committed.

Business & Corporate Compliance > ... > Contract Formation > Consideration > Promissory Estoppel

HN6[] **Consideration, Promissory Estoppel**

The reasonableness of a person's reliance on a particular representation is to be determined by the nature of the representation and circumstances surrounding the making of the representation.

Civil Procedure > Trials > Jury Trials > Province of

Court & Jury

HN7[] **Jury Trials, Province of Court & Jury**

The fact finder has the right to believe or disbelieve any part of the evidence.

Energy & Utilities Law > ... > Conveyances > Mineral Interests > General Overview

Real Property Law > Mining > Surface Rights

Energy & Utilities Law > Oil, Gas & Mineral Interests > Surface Use Interests

HN8[] **Conveyances, Mineral Interests**

In the absence of a prior severance of the mineral estate, it remains with the surface estate, and reference to the land includes both the surface and the minerals.

Counsel: Hon. Roger D. Bush, Attorney at Law, P. O. Box 8107, Marshall, TX 75671

Hon. Kenneth W. Hill, Attorney at Law, P.O. Box 776, Marshall, TX 75670

Judges: Before Cornelius, C.J., Bleil and Grant, JJ. Opinion by Justice Grant

Opinion by: BEN Z. GRANT

Opinion

[*790] *OPINION*

Lue Anne Smith is appealing from a take-nothing judgment granted in favor of Harrison County in a bench trial. She sought damages based upon inverse condemnation.

Smith contends that the trial court erred in granting a directed verdict because it failed or refused to recognize both her election to proceed in inverse condemnation rather than rescission or reformation and her probative evidence on all essential elements of inverse condemnation.

During the spring of 1989, Harrison County began looking for land on which to erect a county radio transmission tower. By April, the search had focused on a tract owned by Lue Anne Smith. Smith's land was desirable because it had an elevation of 580 feet in a county where the average elevation is about 350 feet.

The county **[**2]** commissioners discussed and debated the land purchase at four consecutive meetings, beginning on April 18. At the first meeting, Roger Bush, who was representing Smith, mentioned his concern that the tract should be used only for tower purposes and that the road to the tract should remain semi-private. [1] At this meeting, the commissioners also discussed a tract of land owned by Clay Allen as an alternative to the Smith tract.

At the next meeting, the commissioners were still considering both the Smith and Allen properties. Bush asked if the County would consider an installment sale. Judge Sandlin replied, **[**3]** "Well we're still looking to purchase but like we said, we're open to anything. We will talk with you on the terms and what we can do and with what's possible."

Irvin Gates, who had been scouting possible tower sites for the County, was unable to attend the following week's meeting, so nothing was done then, except to narrow the selection down to the Smith and Allen properties. There was, however, an extended discussion of the merits and problems of erecting a tower on the Allen property.

[*791] Finally, at the fourth meeting, Gates reported that it would be too expensive to build a road to the Allen property. Commissioner Powers then made a formal motion: "Judge, I move that we purchase Mr. Bush's property as outlined in previous meetings, about ten of them I think." The commissioners voted to purchase the Smith land "as previously set forth in previous meetings at $ 4,500 per acre for a purchase price of $ 22,500." [2]

[4]** Smith signed a warranty deed conveying the property to the County. This deed contained a clause providing that the property would not be used as a landfill, dumping ground, or waste collection area for a term of fifteen years. In a separate deed, Smith conveyed a permanent right-of-way over a twenty-foot wide strip of land running from County Road

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[1] The transcript of the meeting reflected the following exchange:

Mr. Bush: I think we have mentioned that one of our concerns is that use is going to be restricted to the tower and the road will be semi-private. The road would just be used for right-of-way for maintenance rather than a toxic waste dump.

Commissioner Mooney: Is there any problem with that?

Judge Sandlin: No. How many acres.

[2] This language was taken from Plaintiff's Exhibit 5, which was represented as a transcript of the commissioner's court meeting of May 8. The statement of facts shows that Plaintiff's Exhibit 5 was admitted into evidence but refers to it as a letter.

449, at the north end of her property, to the bottom of the tract. About a year later, Smith filed this suit alleging inverse condemnation.

Irvin Gates was Smith's first witness at trial. Gates participated on behalf of the commissioner's court in the fact finding and early negotiations, but was not an employee or official of the County. He testified that Bush had told him that Smith wanted the road kept as private as possible and the land used only for radio tower purposes for a period of twenty-five years; that he, Gates, passed "those thoughts" on to one of the commissioners; and that he, Gates, was surprised that Bush was not furnished with copies of the deeds prior to Smith's signing them. Gates testified that in addition to the presentations in the commissioner's court meetings, there were other discussions.

Lue Anne Smith testified **[**5]** that two men, whom she described as officials representing the County, brought the deeds for her to sign. The men were never identified. She testified that these men told her that, although Bush had requested that the land be restricted to radio tower use for twenty-five years, the County would agree to a restriction of no longer than fifteen years, and that she consented to that change. (The actual restriction contained in the deed was that the property would not be used as a landfill, dumping ground, or waste collection area for fifteen years). She testified that she was assured that the other provisions in the deeds were exactly as Bush had previously negotiated them for her and that she would not have signed the deed had she not been told that it was what Bush had negotiated.

Smith admitted that she was not forced to sign the deeds; that she received $ 22,500 for the property; that she had an opportunity to review the deeds before she signed them; and that she did not ask, prior to signing the papers, to have copies made for Bush to look over.

Bush testified, in narrative form, that he was not provided with copies of the deeds, nor were they read to him over the telephone; that **[**6]** he had told Gates that he wanted to see the deeds before Smith signed them; that it was his understanding that the property was to be restricted to radio tower use; and that the warranty deed and the right-of-way deed do not reflect the terms and conditions that Smith agreed to.

At the end of this testimony, the trial court granted judgment in favor of the County.

Smith originally had three points of error on appeal but has since withdrawn two of them. In her remaining point, Smith complains that the trial court failed or refused to recognize both her election to proceed in inverse condemnation and her probative evidence of inverse condemnation.

The main thrust of Smith's evidence was to show that the deeds did not conform to an agreement previously reached by the parties. Smith contends that the deeds conveyed more property rights than she had agreed to convey. Thus, Smith seeks damages in the form of additional compensation, presumably in quantum meruit, for the unbargained for value conveyed. Her damages would consist of the difference in **[*792]** value of the property with the limitations and reservations that she contends the parties agreed upon and the value of the property **[**7]** as it was actually conveyed by the deeds. Specifically, this would include (1) the difference in the value of the property restricted to radio tower use only, as opposed to the value of the property with only the restriction concerning the use of the property as a landfill, dumping ground, or waste collection area for fifteen years; (2) the value of the minerals under the property, which she contends that she did not intend to convey; (3) the difference in the value of the use of the right-of-way only for radio tower purposes, as opposed to a general use of the right-of-way; and (4) any diminution in value of her adjoining land because of this additional unrestricted use.

In accordance with an agreement by the parties, the trial was bifurcated; the court heard only the evidence on liability at this hearing with evidence on damages to be presented later if liability was found.

We must first determine if Smith can obtain the damages under her inverse condemnation theory. *HN1*[⬆] Inverse condemnation is a broad term used to describe a taking of private property for public use without compensation, formal condemnation proceedings, or the consent of the owner. In such cases, compensation may **[**8]** be recovered by an action in the nature of a damage suit. See *Brazos River Authority v. City of Graham, 163 Tex. 167, 354 S.W.2d 99 (1961).*

In her pleadings, Smith specifically elected the remedies at law rather than the equitable remedies of rescission, reformation, or injunction. *HN2*[⬆] A defrauded party may elect to accept the situation and recover damages. *Carruth v. Allen, 368 S.W.2d 672* (Tex. Civ. App.-Austin 1963, no writ).

Smith did not use the term fraud in her allegations, but her factual contentions include the elements of fraud: that the County represented to her that the deeds reflected the negotiated provisions of the transaction when in fact they did not; that she relied upon these representations in signing the instruments; and that she was damaged thereby. This amounts to allegation of fraud, and Smith could elect to seek damages instead of cancellation of reformation.

We have found no cases in which an inverse condemnation action was used to complain that a deed was obtained fraudulently and did not reflect the parties' prior agreement. HN3[↑] *Article I, § 17 of the Texas Constitution* prohibits the taking of property by a governmental entity without adequate compensation **[**9]** or consent. Thus, the fraudulent taking of a person's property by a governmental entity without adequate compensation or consent constitutes inverse condemnation. In the present case, this would apply to the portion of property interest that Smith contends was not bargained for or paid for but was obtained by fraud.

The trial judge's oral comment prior to rendering judgment suggests that he refused to recognize Smith's election to seek damages under a theory of inverse condemnation rather than rescission or reformation. The judge stated, "Well, nothing in the pleading that indicated that the Plaintiff offers to tender back any part of the consideration paid her. There's nothing in the pleadings that ask for reformation of the deed. It is therefore ordered adjudged and decreed by this court that I find for the defendant in this case."

In reviewing the case, this Court is not entitled to look at any comments the judge made at the close of a bench trial as a substitute for proper findings of fact and conclusions of law. In the Interest of W.E.R., 669 S.W.2d 716 (Tex. 1984). There are no findings of fact and conclusions of law in the record. Such HN4[↑] findings and conclusions were not properly **[**10]** requested, [3] so the trial court is presumed to have made all findings of fact necessary to support its **[*793]** judgment and must be affirmed on any legal theory that is supported by the evidence. *Allen v. Allen, 717 S.W.2d 311, 313 (Tex. 1986)*.

Smith seeks additional compensation for something which the deeds show she has already been compensated for. The warranty deed conveying the land recites that "Ten Dollars ($ 10.00) and other valuable consideration" was given. The right-of-way deed recites "Ten and No/100 Dollars ($ 10.00) and other good and valuable consideration." Smith acknowledged that she received $ 22,500, but she wants to avoid the effect of the deed recitals.

HN5[↑] After delivery and acceptance, deeds are regarded as the final expression of the agreement of the parties and the **[**11]** sole repository of the terms on which they have agreed. *Sunderman v. Roberts, 213 S.W.2d 705* (Tex. Civ. App.-San Antonio 1948, no writ). Deeds are strong presumptive evidence of an intention to pass title in accordance with their recitals. *Jones v. Jones, 181 S.W.2d 988* (Tex. Civ. App.-Dallas 1944, writ ref'd w.o.m.) An exception, however, to the binding effect of the terms of the deed is when fraud has been committed. Unless Smith proves fraud or misrepresentation, she is conclusively bound by the terms of the deed, even if she did not in fact know what they were. See *Dilger v. Dilger, 271 S.W.2d 169* (Tex. Civ. App.-Amarillo 1951, no writ); *Farris v. Allstate Insurance Co., 265 S.W.2d 178* (Tex. Civ. App.-Fort Worth 1954, no writ).

Smith must not only prove that she relied upon a misrepresentation made by the County but also that such reliance was reasonable. See *Schonrock v. Taylor, 212 S.W.2d 260* (Tex. Civ. App.-Austin 1948, writ ref'd). HN6[↑] The reasonableness of a person's reliance on a particular representation is to be determined by the nature of the representation and circumstances surrounding the making of the representation. *Bell v. Henson, 74 S.W.2d 455* (Tex. Civ. App.-Waco **[**12]** 1934, writ dism'd).

Smith had the burden of proof on all of these points, and as previously stated, without findings of fact and conclusions of law, we must uphold the trial court's judgment on any legal theory that is supported by evidence. HN7[↑] The fact finder has the right to believe or disbelieve any part of the evidence.

There was no evidence of any negotiation or discussion concerning the reservation of the mineral interest. HN8[↑] In the absence of a prior severance of the mineral estate, it remains with the surface estate, and reference to the land includes both the surface and the minerals. *Zahn v. National Bank of Commerce of Dallas, 328 S.W.2d 783, 792* (Tex. Civ. App.-Dallas 1959, writ ref'd n.r.e.).

As fact finder, the trial court could have rejected Smith's evidence that the instruments did not conform with the agreement or rejected the evidence on any facet of Smith's fraud presentation. Under the doctrine of merger, [4] the court could have determined that the deeds were the final agreement between the parties. The evidence indicates that the negotiation and discussions were numerous. This point of error is overruled.

[13]** At oral argument, Smith's attorney complained that, because the private road being used by the County to go to the tract does not stay within the straight line right-of-way strip, the County trespasses each time it uses the private road. Smith did not plead this at trial or in her points of error on appeal, so

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[3] Smith requested findings of fact and conclusions of law but did not file a notice of past due findings as required by *TEX. R. CIV. P. 297*. See *Las Vegas Pecan & Cattle Co. v. Zavala County, 682 S.W.2d 254 (Tex. 1984)*.

[4] See *Arkansas Oak Flooring Co. v. Mixon, 369 S.W.2d 804* (Tex. Civ. App.-Texarkana 1963, no writ).

we cannot address this complaint.

The judgment of the trial court is affirmed.

Ben Z. Grant

Justice

February 11, 1992

Filed February 11, 1992

Publish

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Sunbelt Utilities v. Public Utility Commission, 589 S.W.2d 392 (1979)

Sunbelt Utilities v. Public Utility Com.

Supreme Court of Texas

October 31, 1979

No. B-8252

Reporter
589 S.W.2d 392 *; 1979 Tex. LEXIS 326 **; 23 Tex. Sup. J. 50

Sunbelt Utilities, Appellant v. Public Utility Commission of Texas, Appellee

Subsequent History: [1]** Rehearing Denied December 12, 1979.

Prior History: From Travis County, Direct Appeal

Core Terms

utility system, rate base, contributions, costs, developer, sale of the lot, expensed, utility company, depreciation, development company, properly excluded, recovered

Case Summary

Procedural Posture
Appellant utilities corporation sought direct appeal from the Travis County District Court (Texas), which affirmed the Public Utility Commission's decision to exclude developer's cost of installing a utility system in a subdivision from the rate base.

Overview

A development company installed a utility system in certain subdivisions and expensed the cost against the amount realized from the sale of the lots. Appellee Public Utility Commission excluded approximately one-third from appellant utility corporation's asserted rate base because these sums had been expensed (written off) by the development companies prior to gratuitous transfer of the utility systems to the "brother-sister" utility corporations. The district court upheld the Commission's order. The court affirmed, holding that the costs were properly excluded as contributions in aid of construction because the rate payers had already paid for this system as a part of the purchase price of their lots. This exclusion did not amount to an illegal confiscation of appellant's property in violation of the *U.S. Const. amend. V.* or *Tex. Const. art. 1, § 17*.

Outcome
The court affirmed the Public Utility Commission's decision to exclude developer's cost of installing a utility system in a subdivision from the rate base because the rate payers had already paid for this system as a part of the purchase price of their lots.

LexisNexis® Headnotes

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Rate Base

Energy & Utilities Law > Utility Companies > Rates > General Overview

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Rate of Return

***HN1*[⬇] Ratemaking Factors, Rate Base**

Tex. Rev. Civ. Stat. Ann. art. 1446c, § 39 grants a utility the right to earn a reasonable rate of return on its invested capital. The adjusted value of the utility's invested capital is the foundation of the rate base. *Tex. Rev. Civ. Stat. Ann. art. 1446c, § 41(a)*.

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Rate Base

Energy & Utilities Law > Utility Companies > Rates > General Overview

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Rate of Return

HN2[⬇] **Ratemaking Factors, Rate Base**

Contributions by a customer in aid of construction are properly excluded from the rate base. Under this rule, the utility is not allowed to earn a rate of return on property acquired from or paid for by the rate payer.

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Rate Base

Energy & Utilities Law > Utility Companies > Rates > General Overview

HN3[⬇] **Ratemaking Factors, Rate Base**

When a developer has recovered all or a part of the cost of the utility system through the sale of lots, the regulatory body has excluded that amount from the utility's rate base. The recovery of this cost by the developer in its sale of lots is treated as a contribution in aid of construction.

Counsel: For Appellant: David Claflin - Austin, TX.

For Appellee: Joyce Beasley - Austin, TX.

Judges: Charles W. Barrow, Justice.

Opinion by: BARROW

Opinion

[*392] This is a direct appeal raising a question of first impression in Texas on the issue of contributions in aid of construction in utility rate base making. [1] The principal question presented is whether the Commission properly excluded the developer's cost of the utility system from the rate base because the rate payers had already paid for this system as a part of the purchase price of their lots. We agree that these **[*393]** costs were properly excluded as contributions in aid of construction. Accordingly, we affirm the judgment of the district court which upheld the Commission's order.

[2]** Sunbelt Utilities, a partnership composed of five corporations which are owned and controlled by William S. O'Donnell and his immediate family, filed an application and statement of intent to raise rates with the Public Utility Commission of Texas. The Commission excluded nearly $800,000 from Sunbelt's asserted rate base of $2,374,262 because these sums had been expensed (written off) by the development companies prior to gratuitous transfer of the utility systems to the "brother-sister" utility corporations for each subdivision. The development companies exercised their option under rules of the Internal Revenue Service to write off in the year of sale of the lots the cost of the utility system. All of these companies have common ownership. Each of the five related utility companies is a partner in Sunbelt and the profits or losses of Sunbelt are to be shared in proportion to the number of connections in each subdivision.

HN1[⬆] The statute grants a utility the right to earn a reasonable rate of return on its invested capital. Art. 1446c § 39. [2] The adjusted value of the utility's invested capital is the foundation of the rate base. Art. 1446c, § 41 (a); *Southwestern Bell* **[**3]** *Tel. v. Public Utility Com'n, 571 S.W.2d 503 (Tex. 1978)*. *See* Webb, *Utility Rate Base Valuation in an Inflationary Economy*, 28 BAYLOR L. REV. 823 (1976); Nichols & Fields, Rate Base Under PURA: How Firm is the Foundation?, 28 BAYLOR L. REV. 861 (1976). As a hypothetical example, assume that the adjusted value of the utility's invested capital is $1,000. This will be the rate base. Assume further the utility is granted a twelve percent rate of return. It will then earn $120 on its invested capital of $1,000. There is no dispute here as to the valuation of the utility system or the twelve percent rate of return found by the Commission.

Sunbelt does not question the rule which is well established in other jurisdictions that *HN2*[⬆] contributions by a customer in aid of construction are properly excluded from the rate base. Under this rule the utility is not allowed to earn a rate of return on property acquired from or paid **[**4]** for by the rate payer. *See DuPage Utility Co. v. Illinois Commerce Com'n, 47 Ill. 2d 550, 267 N.E.2d 662 (1971)*; *State ex rel. Util. Com'n v. Heater Util., Inc., 288 N.C. 457, 219 S.E.2d 56 (1975)*; 1 PRIEST, PRINCIPLES OF PUBLIC UTILITY REGULATION at 177 (1969). The parties have not cited us a Texas case on this point and we have found none. However, we believe this rule is correct and here hold that consumer contributions in aid of construction should be excluded from a utility's rate base.

This brings us to the pivotal question in this case: Were the developer's costs of constructing the utility system recovered

[1] "Contributions in aid of construction" may be defined as donations or contributions in cash, services or property from states, municipalities or other governmental agencies, individuals, and others for construction purposes. *See State ex rel. Util. Com'n. v. Heater Util., Inc., 288 N.C. 457, 219 S.E.2d 56 (1975)*.

[2] All statutory references are to Texas Revised Civil Statutes Annotated.

from the rate payers as a part of the purchase price of their lots? Sunbelt agrees that if the developers recovered the cost of the system in the lot sales price, such recovery should be carried over to the Sunbelt partnership because of the identity of ownership between the developer companies and the utility companies.

The crucial facts are undisputed. The development company in each subdivision installed the utilities, streets, sidewalks, and curbs so as to make the property marketable. The lots were then transferred to a related building corporation. **[**7]** Since most of the financing for the home construction was to be from the Veterans Administration or Federal Housing Administration, the utility system for each subdivision was deeded to a utility company for that subdivision under a trust indenture as required by the FHA. The developer took advantage of a provision of the federal income tax laws and wrote off in one year the entire cost of the utility system. [3] **[**6]** In *Willow Terrace Development [*394] Co. v. Commissioner of Internal Revenue, 345 F.2d 933 (5th Cir. 1965)*, the court overruled the Commissioner and upheld the developer-taxpayer's right to deduct the cost of the water and sewage disposal system from the sums realized from sale of the property in the subdivision. Likewise here, the entire cost of the utility system was expensed against the amount realized from sale of the lots. [4] That is, the development corporation deducted the water and sewer systems' cost from lot sales revenue to determine taxable income and paid a lesser amount of federal income tax than would have been paid had the tax write-off not been taken.

Since the development companies were in a forty-eight percent tax bracket, Sunbelt urges that it received only this percentage of the development costs and should be entitled to include the remainder in its rate base. On the other hand, the Commission concluded that since the entire cost of the utility system was expensed by the development companies against the amount realized from sale of the lots, the rate payers had already paid for the utility system and these costs should be excluded from the rate base.

While this problem is one of first impression in this state, it has been considered by courts and regulatory bodies in other states. The uniform rule followed in these cases is that ***HN3***[↑] when a developer has recovered all or a part of the cost of the utility system through the sale of lots, the regulatory body has excluded that amount from the utility's rate base. The recovery **[**7]** of this cost by the developer in its sale of lots is treated as a contribution in aid of construction. *See Florida Cities Water Co. v. Board of Cty. Com'rs, 334 So.2d 622 (Fla. App. 2d 1976); Westwood Lake v. Metropolitan Dade Co. W. & S. Bd., 203 So.2d 363 (Fla. App. 3d 1967); **DuPage Utility Co. v. Illinois Commerce Com'n, supra;** Killarney Water Co. v. Illinois Commerce Com'n, 37 Ill. 2d 345, 226 N.E.2d 858 (1967); State v. Heater Util., Inc., supra; Princess Anne Util. C. v. Commonwealth ex rel. S.C.C., 211 Va. 620, 179 S.E.2d 714 (1971); **In Re Green-Fields Water Co.***, 53 PUR3d 670 (N.J. Bd. of Public Utility Commissioners 1964).

Sunbelt urges that these cases are distinguishable because there was no substantial evidence to support an agreement that a part of the purchase price of the lots included the costs of the utility system. Mr. O'Donnell specifically denied that the utility costs were included in the sales price of the lots and, in fact, said they were not considered in determining the price of the lots. He pointed out that a few of the lots in one of the subdivisions were in a metropolitan water district and that these lots were sold for essentially **[**8]** the same price. Nevertheless, he conceded that the availability of the utility systems made the lots marketable as home sites. Necessarily, this increased the value of the lots. It would be folly for any developer to say that he did not take into consideration the cost of making the subdivision marketable when he determined the price necessary to make a profit. Furthermore, it is undisputed that the entire cost of the utility system was expensed by the developer against the sum realized from the sale of the lots. Having been fully written off, the developer had a zero rate base insofar as these costs are concerned when the system was transferred without cost to the utility company.

An argument similar to that urged by Sunbelt was rejected in *Princess Anne Util. C. v. Commonwealth ex rel. S.C.C., supra.* In doing so, the court said:

> "It is true that there was no actual testimony before the Commission relating to what it seems made up the prices of the homes purchased by those who became customers of the utility company. **[*395]** But it would be wholly unrealistic to say that the costs of the sewerage facilities contributed by the land development companies were not **[**9]** passed on to those customers. As the Commission pointed out in its opinion, it is common practice in real estate development to finance construction of sewerage facilities by the contribution

[3] As a general proposition, expenditures for capital items such as water and sewer systems would not be treated as current expenses because the useful life of the systems extends beyond the period the expenditures were made. However, developers are accorded the right to charge off these expenses in one year rather than capitalize them.

[4] Some of the lots were not so treated and this part of the expense was included without objection in the rate base. However, the parties have briefed the question as if all costs were recovered by the developer.

> method employed in this case, with the cost of such construction reflected in the prices paid by the purchasers of homes in the finished development. That the same result occurred in this case there can be no doubt. Neither the Commission nor this court needs testimony to tell it what is a matter of common knowledge.
>
> Thus, to allow the utility company a return on contributions in aid of construction would have the effect of requiring the customers to pay twice for the same property. This would be unjust. Such contributions were, therefore, properly excluded by the Commission in determining rate base."

Also, in *Florida Cities Water Co. v. Board of Cty. Com'rs., supra*, it was said that "a reasonable inference may be drawn that the source of these monies (to build the facilities) came from the sale of the lots." *See also DuPage Utility Co. v Illinois Commerce Com'n, supra.*

We conclude that the finding of the Commission, that the purchasers of the lots in the subdivisions had **[**10]** paid the developer's cost of the utility system as a part of the purchase price of their lots, is reasonably supported by substantial evidence. *See Southwestern Bell Tel. v. Public Utility Com'n, supra.* Sunbelt is therefore not entitled to a rate of return on this contributed property and this cost was properly excluded from its rate base. This exclusion did not amount to an illegal confiscation of Sunbelt's property in violation of the *5th Amendment to the United States Constitution* or of *Art. 1, § 17 of the Texas Constitution.*

Sunbelt argues that if we should conclude that these expensed costs of the utility system are found to be contributions in aid of construction, it should, in any event, be entitled to depreciation on this contributed property. We have not found any Texas authority on this question and the authorities in other states are divided. In *Princess Anne Util. C. v. Commonwealth ex rel. S.C.C., supra*, depreciation was not allowed by the Commission on contributed property for the reason that where there was no investment, there was nothing to be recovered through depreciation. The court held that the Commission had not abused its discretion in denying **[**11]** depreciation. On the other hand, the court in *DuPage Utility Co. v. Illinois Commerce Com'n, supra*, held that the Commission had not abused its discretion in allowing depreciation on the contributed property for the reason that DuPage would be required to replace the system from time to time.

The Examiner's Report which was adopted by the Commission held, without discussion of the question, that depreciation expense should not be allowed on the costs excluded from the rate base. We agree that this holding is reasonably supported by substantial evidence.

The judgment of the trial court is affirmed.

End of Document

Tex. Water Comm'n v. Lakeshore Util. Co., 877 S.W.2d 814 (Tex. App.—Austin 1994)

Tex. Water Comm'n v. Lakeshore Util. Co.

Court of Appeals of Texas, Third District, Austin

May 18, 1994, Filed

No. 3-93-432-CV

Reporter
877 S.W.2d 814 *; 1994 Tex. App. LEXIS 1184 **

TEXAS WATER COMMISSION, APPELLANT v. LAKESHORE UTILITY COMPANY, INC., APPELLEE

Subsequent History: [**1] Motion for Rehearing Overruled June 22, 1994. Released for Publication June 22, 1994.

Prior History: FROM THE DISTRICT COURT OF TRAVIS COUNTY, 98TH JUDICIAL DISTRICT. NO. 480,160, HONORABLE PAUL R. DAVIS, JR., JUDGE PRESIDING

Disposition: Reversed and Rendered

Core Terms

customers, facilities, surcharge, expenses, district court, capital investment, interest expense, rate increase, rate of return, tap, operating expenses, contends, loan proceeds, affiliated, costs, disallowance, installed, pumps, sewer, shortfalls, rates, interest payment, water and sewer, sewer service, leasing, argues, bookkeeping, requests, reasonable rate, requirements

Case Summary

Procedural Posture
Appellant Texas Water Commission sought review of the decision of the 98th Judicial District Court, Travis County, Texas, which reversed appellant's order denying appellee utility company's application for a rate increase for water and sewer services.

Overview

Appellant Texas Water Commission determined that appellee utility company was not entitled to a rate increase for water and sewer service. The district court ruled in favor of appellee and remanded the case. The court found that appellant had broad discretion under *Tex. Water Code Ann. § 13.002 et seq.* to determine what costs and charges appellee could pass on to its customers. The court applied the substantial evidence rule to determine whether appellant's order was proper. The court reversed the judgment of the district court and upheld appellant's order denying appellee a rate increase. The court held that appellee failed to prove that the reasonable operating expenses to be passed on to customers were actually incurred. Because all of its customers required the same sewer equipment, appellee could not claim that the service was unique or nonstandard.

Outcome
The court reversed the judgment of the district court and affirmed the order of appellant Texas Water Commission, which denied appellee utility company's request for a rate increase for water and sewer services. The court held that appellant had broad discretion in determining what charges could be included in utility rates and appellee had failed to provide sufficient evidence regarding the rate increase.

LexisNexis® Headnotes

Energy & Utilities Law > Utility Companies > Rates > General Overview

HN1[] **Utility Companies, Rates**

The Water Code invests the Texas Water Commission with the authority to fix and regulate the rates charged by water and sewer utilities. *Tex. Water Code Ann. § 13.181* (1994).

Administrative Law > Judicial Review > Standards of Review > Substantial Evidence

Energy & Utilities Law > Administrative Proceedings > Judicial Review > General Overview

HN2[] **Standards of Review, Substantial Evidence**

The court must view the arguments through the prism of substantial evidence review. *Tex. Water Code Ann. § 13.381* (1988). The test under substantial evidence review is whether the evidence as a whole is such that reasonable minds could have reached the conclusion that the agency must have reached in order to justify its action. In doing so, the court may not substitute its own judgment as to the weight of the evidence. The court must reverse the Texas Water Commission's order if it is not supported by substantial evidence or if the order was arbitrary, capricious, or an abuse of discretion. The court must uphold the Commission's order if (1) the findings of underlying fact in the order fairly support the Commission's findings of ultimate fact and conclusions of law, and (2) the evidence presented at the hearing reasonably supports the findings of underlying fact.

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Operating Expenses

Energy & Utilities Law > Utility Companies > Rates > General Overview

HN3[] **Ratemaking Factors, Operating Expenses**

See *Tex. Water Code Ann. § 13.002(2)* (1994).

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Operating Expenses

Energy & Utilities Law > Utility Companies > Rates > General Overview

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Rate of Return

HN4[] **Ratemaking Factors, Operating Expenses**

Traditionally, a utility's interest payments on long-term debt are used to compute the utility's rate of return. However, nothing in the Water Code mandates that interest payments not be treated as operating expenses, and *Tex. Water Code Ann. § 13.185(e)* seems to permit such treatment, if found to be reasonable and necessary.

Energy & Utilities Law > Financing > General Overview

Energy & Utilities Law > ... > Rates > Ratemaking Factors > Rate Base

HN5[] **Energy & Utilities Law, Financing**

Tex. Water Code Ann. § 13.185(a) (1988) defines invested capital as the actual money cost or the actual money value of any consideration paid, other than money, of the property at the time it shall have been dedicated to public use, whether by the utility that is the present owner or by a predecessor, less depreciation.

Energy & Utilities Law > Utility Companies > Rates > General Overview

HN6[] **Utility Companies, Rates**

See *Tex. Water Code Ann § 13.183(b)* (1994).

Administrative Law > Agency Rulemaking > Rule Application & Interpretation > General Overview

Environmental Law > Administrative Proceedings & Litigation > Judicial Review

Administrative Law > Judicial Review > Standards of Review > Rule Interpretation

Energy & Utilities Law > Administrative Proceedings > Judicial Review > General Overview

HN7[] **Agency Rulemaking, Rule Application & Interpretation**

An agency's interpretation of its own rules is entitled to deference from the courts. As a result, the court's review is limited to determining whether the administrative interpretation is plainly erroneous or inconsistent with the regulation.

Energy & Utilities Law > Regulators > Public Utility Commissions > Authorities & Powers

Energy & Utilities Law > Utility Companies > Rates > General Overview

Energy & Utilities Law > ... > Rates > Ratemaking Factors > General Overview

HN8[] **Public Utility Commissions, Authorities &**

Powers

The Water Code permits a utility to recover rate-case expenses by including them as part of the utility's cost of service, provided the Texas Water Commission does not find them to be unreasonable, unnecessary, or not in the public interest. *Tex. Water Code Ann. § 13.185(h)(1)* (1988). Like other determinations on whether to allow expenses requested by a utility, the Commission's ratemaking power includes the discretion to disallow improper legal expenses, provided the Commission does not do so arbitrarily.

Counsel: For APPELLANT: The Honorable Dan Morales, Attorney General; Ms. Susan Bergen Schultz, Assistant Attorney General, Austin.

For APPELLEE: Mr. J. Albert Kroemer; Smith & Moore, Dallas.

Judges: Before Justices Powers, Kidd and B. A. Smith

Opinion by: MACK KIDD

Opinion

[*816] This is an appeal from a suit for judicial review of an order of the Texas Water Commission (the "Commission"). [1] Lakeshore **[*817]** Utility Company ("Lakeshore") filed an application with the Commission seeking a rate increase for its water and sewer services. The Commission in large part denied Lakeshore's application. The district court reversed the Commission's order and remanded the cause to the Commission with instructions. We will reverse the judgment of the district court and affirm the order of the Commission.

[2] BACKGROUND**

Lakeshore is a small, privately-owned utility that provides water and sewer services to residential customers in Henderson County. Lakeshore's stock is wholly owned by Sentry Title Company ("Sentry"), as are the physical plant and facilities Lakeshore uses in providing its utility services.

On January 23, 1989, Lakeshore filed an application for a rate and tap fee increase with the Commission. Lakeshore's application also sought a temporary surcharge of $ 4.58 per month per customer for five years to cover system improvements. The rate increase and surcharge sought by Lakeshore were to apply to approximately 111 residential customers in two subdivisions, Esquire Estates II and Point LaVista. Since Lakeshore's organization in 1978, the utility had received one rate increase, in 1987, which applied only to the Point LaVista subdivision. The Esquire Estates II subdivision was still subject to rates set in 1978. On March 1, 1989, Lakeshore put into effect on an interim basis the rates requested in its application.

After the subdivision homeowners' associations and the Office of Public Utility Counsel objected to the proposed rate increase, an evidentiary hearing was **[**3]** held before the Commission on August 1-2, 1989. After the hearing, the hearing examiner recommended, and the Commission approved, an order denying the majority of Lakeshore's requests. [2]

Lakeshore brought a suit for judicial review of the Commission's order pursuant to the Administrative Procedure Act. *See Tex. Gov't Code Ann. § 2001.171* (West Supp. 1994). [3] Following a hearing on June 7, 1991, the district court rendered final judgment, reversing the Commission's order and remanding the cause to the Commission. In its judgment, the district court stated that it found "numerous errors in the treatment of this case by the Texas Water Commission."

[4]** The Commission appeals the district court's judgment, bringing seven points of error. We will reverse the judgment of the district court and affirm the Commission's order.

DISCUSSION

Ratemaking Authority of the Texas Water Commission

HN1[↑] The Water Code invests the Commission with the authority to fix and regulate the rates charged by water and

[1] Effective September 1, 1993, the Texas Water Commission was renamed the Texas Natural Resource Conservation Commission. Act of July 30, 1991, 72d Leg., 3d C.S., ch. 3, § 1.085, 1991 Tex. Gen. Laws 4, 42.

[2] The Commission granted Lakeshore a small increase in rates, but denied the balance of Lakeshore's requests. We will discuss the Commission's order in greater detail while addressing the Commission's points of error.

[3] All citations in this opinion are to the current Administrative Procedure Act rather than the former Administrative Procedure and Texas Register Act, because the recent codification did not substantively change the law. Act of May 4, 1993, 73d Leg., R.S., ch. 268, § 47, 1993 Tex. Gen. Laws 583, 986; Administrative Procedure Act, *Tex. Gov't Code Ann. §§ 2001.001-.902* (West Supp. 1994) [hereinafter APA].

sewer utilities. *Tex. Water Code Ann. § 13.181* (West Supp. 1994). This appeal, in large part, represents a conflict between two Water Code provisions that govern the Commission's ratemaking authority. On the one hand, the Commission must fix a utility's "overall revenues at a level that will: (1) permit the utility a reasonable opportunity to earn a reasonable rate of return on its invested capital used and useful in rendering service to the public over and above its reasonable and necessary operating expenses; and (2) preserve the financial integrity of the utility." *Tex. Water Code Ann. § 13.183(a)* (West Supp. 1994). On the other hand, "in any proceeding involving any proposed change of rates, the burden of proof shall be on the utility to show that the proposed change, if proposed by the utility **[*818]** . . . is just and reasonable." **[**5]** *Tex. Water Code Ann. § 13.184(c)* (West 1988).

The overall positions taken by the parties mirror these code provisions. Lakeshore argues that the Commission has acted arbitrarily and capriciously--even punitively--by approving a rate increase of only $ 1,265.40 per year. [4] Since Lakeshore has operated at an average loss of approximately $ 27,800 per year, Lakeshore contends that the Commission's decision threatens the utility's financial survival. The Commission responds that Lakeshore simply failed to shoulder its burden of proof. The Commission argues that the evidence in the record is wholly inadequate to justify the increase in rates and tap fees, as well as the surcharge, requested by Lakeshore.

[6] Standard of Review**

HN2[↑] We must view the arguments of Lakeshore and the Commission through the prism of substantial evidence review. *Tex. Water Code Ann. § 13.381* (West 1988); *Texas Water Comm'n v. Customers of Combined Water Sys., 843 S.W.2d 678, 680-81* (Tex. App.--Austin 1992, no writ). The test under substantial evidence review is whether the evidence as a whole is such that reasonable minds could have reached the conclusion that the agency must have reached in order to justify its action. APA § 2001.174(2)(E); *Texas State Bd. of Dental Examiners v. Sizemore, 759 S.W.2d 114, 116 (Tex. 1988)*. We must review the record to determine whether there was a reasonable basis for the Commission's action. *Customers of Combined Water Sys., 843 S.W.2d at 681*; *United Resource Recovery, Inc. v. Texas Water Comm'n, 815 S.W.2d 797, 801* (Tex. App.--Austin 1991, writ denied). In doing so, we may not substitute our own judgment as to the weight of the evidence. APA § 2001.174; *Customers of Combined Water Sys., 843 S.W.2d at 680-81*. We must reverse the Commission's order if it is not supported by substantial evidence or if the order was arbitrary, capricious, or an **[**7]** abuse of discretion. APA § 2001.174(2)(F); *Customers of Combined Water Sys., 843 S.W.2d at 680*. We must uphold the Commission's order if (1) the findings of underlying fact in the order fairly support the Commission's findings of ultimate fact and conclusions of law, and (2) the evidence presented at the hearing reasonably supports the findings of underlying fact. *Customers of Combined Water Sys., 843 S.W.2d at 680*.

Interest Expense on Loan from Sentry

In its first point of error, the Commission contends that the district court erred in finding that the Commission should have allowed $ 11,410 in claimed interest expense. The $ 11,410 interest charge was incurred on a loan from Sentry, Lakeshore's parent company, paid incrementally to Lakeshore over an eight-year period. In its application, Lakeshore requested that the interest expense be treated as an operating expense. Lakeshore presented uncontroverted evidence that the payments were made by Sentry to help Lakeshore meet shortfalls in its operating revenues. However, while the payments from Sentry were recorded as deposits to Lakeshore's account, Lakeshore's records did not specify how the loan proceeds were **[**8]** used. Further, there was testimony at the hearing that Lakeshore had operated several utility systems over the eight-year period, and Lakeshore was unable to produce evidence that the loan proceeds had been used only on Esquire Estates II and Point LaVista, the subdivisions from which Lakeshore was seeking the rate increase.

The Commission disallowed the interest payments for three reasons. First, because Lakeshore offered no evidence detailing how the loan proceeds were expended other than that the proceeds were used for the daily operating expenses of the utility, the Commission **[*819]** found that "the accompanying request for interest expense was not established as reasonable and necessary." Second, the Commission found that the interest payments from Lakeshore to Sentry were inappropriate "in light of the artificial separation of ownership and operation of the utility." Third, the Commission found that the "cash flow problems

[4] Lakeshore describes itself as a small utility struggling to properly request a rate increase so that it may regain its financial viability, and yet hold the costs of seeking a rate increase to a minimum. Lakeshore believes that its treatment by the Commission in this rate case was arbitrary and capricious primarily because it feels that it is inappropriate to hold a small utility like itself to the same standards of proof required of large utility companies. While the statutes and rules presently make no such distinction, the current Natural Resource Conservation Commission could consider promulgating rules to alleviate the financial burden imposed on small utilities in bringing a rate case.

experienced by the utility should have been resolved by properly prepared and presented rate increase requests."

Lakeshore argues that it met its burden of presenting evidence that the interest expense was reasonable and necessary. During the hearing, Lakeshore's **[**9]** general manager, Alan Whatley, testified that the loan proceeds were used to cover the shortfall between Lakeshore's revenue and expenses; that the funds were used solely for operating expenses; and, that the interest rate charged by Sentry was below the market rate. Lakeshore contends that this evidence established that it was entitled to have the interest expense included in its rate base. *Tex. Water Code Ann. § 13.185(e)* (West 1988). The district court agreed with Lakeshore, finding that the Commission erred in disallowing the interest expense.

Lakeshore is correct that interest payments made by a utility to its parent company *may* be treated as operating expenses for ratemaking purposes. *HN3*[↑] However, *section 13.185(e) of the Water Code* permits the Commission to treat interest payments to affiliated interests [5] as operating expenses only under certain circumstances:

> Payment to affiliated interests for costs of any services, or any property, right or thing, or *for interest expense* may not be allowed either as capital cost or *as expense* except to the extent that the regulatory authority finds that payment to be reasonable and necessary. A finding of reasonableness **[**10]** and necessity must include specific statements setting forth the cost to the affiliate of each item or class of items in question and a finding that the price to the utility is no higher than prices charged by the supplying affiliate to its other affiliates or divisions for the same item or items, or to unaffiliated persons or corporations.

Tex. Water Code Ann § 13.185(e) (West 1988) (emphasis added). [6] Thus, *section 13.185(e)* only permits inclusion of interest payments to an affiliated interest if the Commission finds the payments were "reasonable and necessary." The Commission is given considerable discretion in making this determination. We conclude that the record supports the Commission's disallowance of the interest payments for the following reasons.

[11]** First, as we have stated, the burden was on Lakeshore to prove that the interest expense was reasonable and necessary. *Tex. Water Code Ann. § 13.184(c)* (West 1988). Lakeshore failed to carry this burden; Lakeshore did not demonstrate how the loan proceeds contributed to the systems that provided services to the Point LaVista and Esquire Estate II water subdivisions, from which Lakeshore sought a rate increase. Lakeshore merely presented testimony that the loan proceeds were used to cover shortfalls in the utility's operating revenues. Without knowing how the loan proceeds were spent, the Commission could not properly determine that the loan payments were reasonable and necessary for Lakeshore's provision of service to these customers. Additionally, evidence presented in the hearing indicates that Lakeshore had operated several systems during the period when the loan proceeds were received. Lakeshore's manager was unable to guarantee that the loan payments were spent only on the two systems from whose ratepayers Lakeshore was seeking a rate increase. We conclude that this evidence adequately supports the Commission's disallowance of the interest expense.

Lakeshore contends, however, **[**12]** that in determining whether to allow the interest **[*820]** expense, the Commission was permitted only to consider the factors referred to in *section 13.185(e)*, namely, "the cost to the affiliate of each item or class of items in question" and that "the price to the utility is no higher than prices charged by the supplying affiliate to its other affiliates or divisions for the same item or items, or to unaffiliated persons or corporations." *Tex. Water Code Ann. § 13.185(e)* (West 1988). We disagree with Lakeshore's interpretation of this section. While *section 13.185(e)* ***requires*** that a Commission finding of reasonableness and necessity be supported by the above inquiries, the provision does not *prohibit* consideration of other factors. *Section 13.185(e)* only requires the above inquiries if the Commission makes a finding of reasonableness and necessity. Accordingly, we do not think the Commission acted arbitrarily and capriciously by basing its disallowance of the expense on Lakeshore's failure to present a breakdown of the use of the loan proceeds. Indeed, a breakdown was necessary for the Commission to determine that the loan was used to meet reasonable and necessary expenses.

The **[**13]** Commission also based its disallowance of the interest expense on the fact that Lakeshore could have sought rate increases to meet its shortfalls over the eight-year period rather than obtaining loans from its parent company. We view this factor as properly part of the Commission's analysis.

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[5] *See Tex. Water Code Ann. § 13.002(2)* (West Supp. 1994) (defining "affiliated interest").

[6] *HN4*[↑] Traditionally, a utility's interest payments on long-term debt are used to compute the utility's rate of return. *Southern Union Gas Co. v. Railroad Comm'n, 692 S.W.2d 137, 141* (Tex. App.--Austin 1985, writ ref'd n.r.e.). However, nothing in the Water Code mandates that interest payments not be treated as operating expenses, and *section 13.185(e)* seems to permit such treatment, if found to be "reasonable and necessary."

Several policy considerations support encouraging utilities to seek periodic rate increases to cover operating shortfalls rather than obtaining loans. First and foremost is the issue of administrative oversight. The provisions of the Water Code "establish a comprehensive regulatory system that is adequate to the task of regulating retail public utilities to assure rates, operations, and services that are just and reasonable to the consumers and to the retail public utilities." *Tex. Water Code Ann. § 13.001(c)* (West Supp. 1994). The Commission is charged with the duty of "protecting the public interest inherent in the rates and services of water and sewer utilities." *Tex. Water Code Ann. § 13.001(a)* (West Supp. 1994). If a utility obtains a loan to cover revenue shortfalls over an extended period of time, and then seeks inclusion of the interest expense as an operating expense, the Commission **[**14]** tends to lose its ability to oversee the utility's operations. [7] **[**15]** Furthermore, regular rate increases to meet shortfalls, rather than loans, more fairly allocate the cost of water and sewer services to ratepayers over time. The Commission's staff presented evidence that the effect of taking out loans to account for shortfalls in operating revenues over a period of years and then including the interest expense in the utility's operating expenses, as opposed to seeking periodic rate increases to meet the shortfalls, has the effect of forcing current ratepayers to subsidize the lower rates paid by customers in past years. [8] Accordingly, for these policy reasons and the lack of evidence in the record regarding how the loan proceeds were used, we conclude that the Commission did not err in disallowing the interest expense. The Commission's first point of error is sustained.

Rate of Return Based on Invested Capital or Leasing Costs

In its second point **[**16]** of error, the Commission contends that the district court erred **[*821]** in finding that the Commission should have granted Lakeshore a reasonable rate of return on invested capital for the plant and equipment owned by Sentry, the parent company, or in the alternative, an allowance for the cost of leasing the facilities from Sentry. During the hearing, Lakeshore requested inclusion of the costs of the Sentry-owned facilities in its rate base as an alternative to inclusion of the interest expense. The Commission, however, interpreted Lakeshore's rate-increase application as requesting a zero rate of return, and further determined that Lakeshore could not receive a rate of return on the water and sewer facilities because Lakeshore did not own them. The Commission instead determined that Lakeshore's rate base was $ 7,204, based upon staff recommendations that certain items be capitalized. The district court concluded that the Commission erred, finding that it should have granted Lakeshore a rate of return on the facilities owned by Sentry, so long as they were "used by and useful to Lakeshore in providing service to its customers," or alternatively, should have granted a rate of return on "a reasonable **[**17]** amount for the leasing of such facilities together with the cost of improvements made to the system [by Lakeshore]."

As an initial matter, we do not agree with the Commission's contention that Lakeshore requested a zero rate of return in its application. A liberal reading of the application indicates that the utility requested a rate of return based on the value of the Sentry-owned facilities. Question 17 on the rate application asked, "Why would this rate of return be considered reasonable in today's market?" Lakeshore responded, "Reasonable Rate would be 13-15% on Cap. ($ 385,000.00) [9] water & sewer systems. *None received since 1978."* We conclude that this response was adequate to apprise the Commission that Lakeshore was requesting that the Sentry-owned facilities be treated as its invested capital.

[18]** Additionally, contrary to the Commission's view, there conceivably could be situations in which a utility's

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[7] The Commission computes a utility's allowable expenses by considering only expenses incurred in a *single* test year chosen for the rate proceeding, adjusting for known and measurable changes in the test year's expenses. 31 Tex. Admin. Code § 291.31(b) (1993). Review of the loan in this case essentially entails consideration of *multiple* test years, since the loan proceeds were obtained over an eight-year period.

[8] Also, the Commission's staff took the position that the interest expense necessarily should not be passed on to Lakeshore's customers because it resulted solely from a management decision to obtain a loan rather than a rate increase. Wayne M. Wiley, Jr., a Commission accountant, testified at the hearing as follows:

> If the company chooses not to come in on an annual basis for a rate increase but, instead, chooses to operate the company at what it calls an operating loss, then it should not be, in my opinion, a problem that the utility customers must be responsible for.
>
> What they are asking the utility customers to do is to be responsible for decisions made by management. Management is the one that decided not to ask for a rate increase, and if then that required that they put some extra money into the system, then that was their decision--not the customers, and it certainly wouldn't have to have interest on a hundred and fourteen thousand or whatever the amount was to be their responsibility.

[9] $ 385,000 was the value of the facilities that Lakeshore listed in its application as being owned by its parent, Sentry, but used by Lakeshore to provide water and sewer services to Lakeshore's customers.

facilities are wholly owned by a separate entity, [10] and yet the utility meets its burden of demonstrating that it is entitled to a rate of return on the facilities. *Section 13.183(a)(1) of the Water Code* requires only that a utility's invested capital be "used and useful in rendering service to the public" for the utility to earn a reasonable rate of return on the invested capital. *Tex. Water Code Ann. § 13.183* (West Supp. 1994). However, we need not address in this case whether ownership of facilities is necessary for treatment as invested capital because we conclude that Lakeshore failed to meet its burden of proof in establishing the value of the facilities as invested capital pursuant to the Water Code.

[19]** *HN5*[↑] *Section 13.185(a) of the Water Code* defines invested capital as "the actual money cost or the actual money value of any consideration paid, other than money, of the property at the time it shall have been dedicated to public use, whether by the utility that is the present owner or by a predecessor, less depreciation." *Tex. Water Code Ann. § 13.185(b)* (West 1988). Lakeshore refers in its brief to an "unrebutted showing of a $ 410,000 rate base capital," referring to the values listed on its rate-increase application. However, this portion of Lakeshore's application is not a part of the evidence which would support a Commission finding. The hearing examiner only admitted Lakeshore's application into evidence for the *limited purpose* of showing what rate increase Lakeshore was seeking and the expenses Lakeshore claimed to support its request.

Furthermore, even if this information *were* part of the evidence before the Commission, it would not support treating the facilities as invested capital. The rate-increase application was a form generated by the Commission. For both the water and sewer facilities, **[*822]** the form requested a description of various items, such as land, structures **[**20]** and equipment, as well as additional components of the water and sewer systems. To the right of each item, space was provided for the date of installation, the original cost when installed, and the annual depreciation expense for each item. Lakeshore listed each item for its water and sewer systems, but left blank each item's date of installation, original cost when installed, and annual depreciation. Lakeshore then listed a total original cost when installed for the *entire* water facility and the *entire* sewer facility. In addition, Lakeshore listed without elaboration $ 12,500 in improvements made to both the water and sewer facilities.

Lakeshore's application lacks the information required by *section 13.185(a) of the Water Code*; the application does not contain (1) a breakdown by item of the cost of the facilities when installed; (2) the date of installation of each item; or (3) a depreciation value for each item. [11] Because Lakeshore did not introduce into the record the evidence necessary for the Commission to evaluate the facilities as invested capital, Lakeshore cannot complain that the Commission did not grant it a reasonable rate of return on the Sentry-owned facilities **[**21]** as invested capital.

Lakeshore has made several persuasive arguments, both in its brief and in oral argument, attacking the Commission's disallowance of Lakeshore's interest expense and the Commission's refusal to **[**22]** treat the Sentry-owned facilities as Lakeshore's invested capital. Lakeshore first argues that the Commission has taken internally inconsistent positions. On the one hand, the Commission held that Lakeshore should be allowed neither a return on the Sentry-owned facilities nor a reasonable expense for the costs of leasing the facilities because the facilities are owned by Sentry. On the other hand, the Commission also disallowed the interest expense Lakeshore incurred on its loans from Sentry because Sentry is an "affiliated interest." Lakeshore contends that the Commission should either treat Lakeshore and Sentry as one entity, and grant Lakeshore a rate of return on the facilities owned by Sentry, or treat Lakeshore and Sentry as separate entities, and allow Lakeshore's interest expense. Lakeshore also points to the Commission's valuation of Lakeshore's invested capital at $ 7,204, arguing that this value is clearly inadequate, since no utility could provide water and sewer services to 111 customers with only such meager facilities at its disposal.

These arguments clearly influenced the district court, which ordered the Commission to grant Lakeshore a reasonable rate of return or, **[**23]** alternatively, include as an allowable

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[10] This Court has recognized that "much of the utility industry consists of holding company arrangements in which the utility operating company is the subsidiary of a parent corporation." *General Tel. Co. v. Public Util. Comm'n, 628 S.W.2d 832, 837* (Tex. App.--Austin 1982, writ ref'd n.r.e.).

[11] Though Lakeshore has not cited this portion of the record in its brief, the administrative record does contain additional evidence of the facilities' value. During the hearing, Alan D. Whatley, Lakeshore's manager, testified as follows when asked about the construction costs of the facilities:

> It would be an estimate. I can't give it to you accurately now, but I will be able to. It's about $ 300,000 for the water and the sewer system, equally about $ 150,000 for the water system and about that for the sewer collection and treatment plant and the land that the treatment plant went on.

Mr. Whatley never did provide documentation of the construction costs of the facilities. This "estimate" similarly lacks the specificity required by the Water Code for treatment as invested capital.

cost the cost of leasing the facilities from Sentry. However, when these otherwise compelling arguments are measured against the cold reality of the administrative record, they fail. As we have stated, Lakeshore failed to prove pursuant to the requirements of the Water Code the value of the facilities to qualify as invested capital. With regard to the district court's finding that the Commission should have granted Lakeshore an allowance for the cost of leasing the facilities from Sentry as an alternative, we note that we have found nothing in Lakeshore's application or in the administrative record to indicate that a lease existed or that payments were made to Sentry for the use of the facilities, nor is there any testimony regarding the reasonable value of a hypothetical lease between Lakeshore and Sentry.

Because the application was not in evidence, and even if it had been in evidence, would not have supported the facilities' treatment as invested capital upon which Lakeshore **[*823]** could receive a rate of return, we cannot conclude that the Commission erred in refusing Lakeshore's request for a rate of return on the Sentry-owned facilities. Accordingly, **[**24]** we sustain the Commission's second point of error.

Surcharge for Cost of Improvements

In its third point of error, the Commission contends that the district court erred in finding that the Commission should have allowed Lakeshore to recover from its customers a surcharge for the cost of improvements.

Lakeshore requested that the Commission allow it to impose a surcharge on its customers to cover the cost of several system improvements. The requested surcharge was to be billed to its customers at a rate of $ 4.58 per month for five years. At the time of the hearing, Lakeshore had already spent approximately $ 17,700 of the requested surcharge, which it had obtained from a private lender, on improvements to the Point LaVista system. Lakeshore asserted that the fact that it had already spent a portion of the requested surcharge demonstrated that it was entitled to receive the surcharge. Lakeshore intended to spend the remaining $ 7,300 on drilling a water well on property owned by Participation Development Corporation, from which Lakeshore purchased water and sewage treatment services for its Esquire Estate II customers. To support its requested surcharge, Lakeshore cited **[**25]** instances where the Public Utility Commission of Texas, the Commission's predecessor agency, [12] had approved surcharges for water utilities.

The Commission disallowed the $ 25,000 surcharge. The Commission took the position that the normal method for recovering capital investments was to include them in the utility's rate base through capitalization, whereby the utility could receive a return on its investment. The Commission conceded that in exceptional cases, the utility could collect revenue through a surcharge; for example, when the utility was unable to obtain financing elsewhere. However, since Lakeshore had *already* obtained financing from a private lender for the bulk of the amount it was seeking, the Commission did not consider this an exceptional circumstance **[**26]** where a surcharge was appropriate. Furthermore, the Commission relied upon hearing testimony that surcharges shift the risk of operating a utility from the utility to its customers, and that borrowing capital for improvements is just a part of the business of running a utility. Finally, the Commission regarded a surcharge for the remaining $ 7,300 as inappropriate because Lakeshore did not provide evidence of the expected cost of drilling the well, and because the well was to be drilled on the property of another utility, and therefore would serve to benefit the other utility's customers. The district court found that the Commission's disallowance of the surcharge was error.

The Water Code provides that the Commission *may* permit a utility to collect a surcharge from its customers.

> *HN6*[↑] In a rate proceeding, the regulatory authority *may authorize* collection of additional revenues from the customers to provide funds for capital improvements necessary to provide facilities capable of providing adequate and continuous utility service *if an accurate accounting of the collection and use of those funds is provided to the regulatory authority.* A facility constructed with surcharge **[**27]** funds is considered customer contributed capital or contributions in aid of construction and may not be included in invested capital, and depreciation expense is not allowed.

Tex. Water Code Ann. § 13.183(b) (West Supp. 1994) (emphasis added). *Section 13.183(b)* permits the Commission to allow a utility to collect a surcharge, *provided* the utility furnishes the Commission with information regarding the intended use of the funds collected. Additionally, the Water Code grants the Commission discretion to determine whether a surcharge is appropriate. Given that (1) Lakeshore had already succeeded in obtaining a loan to defray a significant portion of the requested surcharge, (2) Lakeshore did not present evidence **[*824]** regarding the expected cost of drilling the well, and (3) the well was to be drilled on the property of another utility system whose customers would

[12] Water and sewer utility regulation was transferred from the Public Utility Commission to the Texas Water Commission effective March 1, 1986. *See* Act of May 25, 1985, 69th Leg., R.S., ch. 795, § 10.003(a), 1985 Tex. Gen. Laws 2719, 2820.

benefit at the expense of Lakeshore's customers, we conclude that the Commission did not err in denying the requested surcharge. The Commission's third point of error is sustained.

Increase in Sewer Tap Fees

In its fifth point of error, the Commission contends that the district court erred in finding that **[**28]** the Commission should have granted Lakeshore an increase in sewer tap fees. A $ 550 tap fee, charged when service was installed for new customers, was permitted under Lakeshore's tariff in effect at the time of the hearing. However, Lakeshore had begun charging new customers a $ 1,150 tap fee prior to the hearing.

Lakeshore argued that the added fee covered the cost of installing sewer pumps at the customers' residences, which was necessary given the nature of the sewer service provided to its customers. Lakeshore operates a pressure effluent sewer system, as opposed to a gravity flow system, the latter being the type of system most commonly used in sewer systems throughout the country. Lakeshore's customers reside on lake-front property, just above lake-level. Consequently, sewage must be pumped uphill to Lakeshore's sewer mains at the roadway level. Lakeshore contended that because a pressure effluent system was a "non-standard sewer system," they were justified in passing the extraordinary expense, *i.e.,* the cost of the pumps, on to their customers. The record indicates that *all* of Lakeshore's sewer service customers in the Point LaVista and Esquire Estates II subdivisions **[**29]** require a pressure effluent pump.

The Commission denied Lakeshore an increase in sewer tap fees. The Commission found that Lakeshore could not charge its customers for the sewer pumps because they were "standard within the Lakeshore system." The district court reversed, finding that the Commission erred by denying the tap fee increase because it failed to "recognize the unique costs associated with providing sewer service using a pressure effluent system necessary because most of Lakeshore's customers are located below the level of its sewer mains."

The Commission contends that its rule 291.85(e)(2) governs the setting of Lakeshore's tap fees. 31 Tex. Admin. Code § 291.85(e)(2) (1993). Rule 291.85(e)(2) reads in part, "The individual residential customer shall not be charged for any additional production, storage, or treatment facilities unless the customer places *unique, nonstandard service demands upon the systems,* in which case the customer may be charged the full cost of extending service to and throughout their property . . . ." (emphasis added). The Commission argues that since *all* of Lakeshore's customers require the sewer pump, it cannot be a "unique, nonstandard" **[**30]** service demand upon Lakeshore's system.

Lakeshore contends that the Commission's own rules provide two alternate justifications for increasing its tap fees to cover the cost of installing the pumps. First, Lakeshore cites 31 Tex. Admin. Code § 291.85(b)(1)(C) (1993), which allows a utility to charge an additional fee "for tap expense not normally incurred, such as a grinder pump or a road bore for customers outside of subdivisions or residential areas." Lakeshore contends that rules 291.85(b)(1)(C) and 291.85(e) together allow the utility "to pass extraordinary expenses associated with provisions of service on to the customers requiring such extraordinary service." Second, Lakeshore relies upon another Commission rule, which states, "In determining *standard practice,* the commission will be guided by the provisions of American Water Works Association, and such other codes and standards that are generally modified by this commission . . . ." 31 Tex. Admin. Code § 291.95 (1993) (emphasis added). Lakeshore argues that because there is no evidence or finding in the Commission order that its pumps fall under such "standard practice," the Commission's disapproval of the increase in **[**31]** tap fees is unsupported by substantial evidence.

> *HN7*[↑] An agency's interpretation of its own rules is entitled to deference from the courts. *Public Util Comm'n v. Gulf States Util., 809 S.W.2d 201, 207 (Tex. 1991); Reed v. Dep't of Licensing and Regulation, 820 S.W.2d 1, 3* **[*825]** (Tex. App.--Austin 1991, no writ). As a result, "our review is limited to determining whether the administrative interpretation 'is plainly erroneous or inconsistent with the regulation." *Gulf States Util., 809 S.W.2d at 207* (quoting *United States v. Larionoff, 431 U.S. 864, 872, 53 L. Ed. 2d 48, 97 S. Ct. 2150 (1977)).* We regard the Commission's interpretation as neither plainly erroneous nor inconsistent with the wording of rule 291.85(e)(2). Accordingly, given the evidence in the record that *all* of Lakeshore's customers require a pressure effluent pump, we conclude that the Commission did not err in denying Lakeshore's request for an increase in tap fees. The Commission's fifth point of error is sustained.

Other Points of Error

In its fourth point of error, the Commission contends that the district court erred in finding that the Commission should have granted Lakeshore **[**32]** additional costs to meet bookkeeping and consulting requirements. In its ninth finding of fact, the Commission determined that Lakeshore "needs to maintain more complete and detailed bookkeeping and should segregate the bookkeeping for the Point LaVista and Esquire

Estates II systems, which could require additional bookkeeping." Lakeshore argued in its motion for rehearing before the Commission and before the district court that while it had received the bookkeeping salary expenses requested in its application, its request had not anticipated the additional expense that the utility would incur in order to comply with the Commission's order.

In order for a utility's expenses to be categorized as reasonable operating expenses, the utility must prove that operating expenses have been *actually incurred.* Public Util. Comm'n v. Houston Lighting & Power Co., 748 S.W.2d 439, 441 (Tex. 1987). Accordingly, the Commission properly denied Lakeshore's request for additional costs to meet future bookkeeping and consulting requirements. Lakeshore may seek recovery of these expenses, if they are indeed incurred, in a future rate proceeding, but the Commission's denial of the future bookkeeping **[**33]** expenses in this proceeding was not error. The Commission's fourth point of error is sustained.

In its sixth point of error, the Commission argues that the district court erred in finding that Lakeshore was entitled to attorney's fees in addition to those awarded by the Commission. In its application, Lakeshore requested that $ 600 be included as operating expenses, representing the costs of preparing the application. During Lakeshore's presentation of its rebuttal evidence in the hearing, Lakeshore presented testimony that its attorney had dedicated forty hours of labor, at $ 80 per hour, in preparing for the hearing; in effect, Lakeshore sought to orally amend its request to ask for an additional $ 3,200 in attorney's fees. Then, in its written closing statement, submitted one and one-half months after the evidentiary hearing had ended, Lakeshore requested an additional $ 17,918 for legal fees and expenses incurred in the period following the hearing. [13] Lakeshore increased the latter request to $ 19,408.61 in its response written closing statement, supporting the request with an attached affidavit.

[34]** The Commission allowed Lakeshore $ 600 for rate-case expenses. The Commission disallowed any additional expenses on the basis that "rate case expenses should bear a reasonable relationship to the amount of rate increase allowed," and because no evidence was properly introduced with respect to post-hearing rate case expenses incurred by Lakeshore." The district court held that the Commission erred, finding that the Commission failed to include "[a] reasonable amount for attorney's fees incurred by Lakeshore in pursuing its rate increase application and this appeal and rehearing."

HN8[↑] The Water Code permits a utility to recover rate-case expenses by including them as part of the utility's cost of service, provided the Commission does not find them to be "unreasonable, unnecessary, or not in the public interest." Tex. Water Code Ann. § 13.185(h)(1) (West 1988). Like other determinations on whether to allow expenses **[*826]** requested by a utility, the Commission's ratemaking power includes the discretion to disallow improper legal expenses, provided the Commission does not do so arbitrarily. *See* Public Util. Comm'n v. Houston Lighting & Power Co., 748 S.W.2d at 441; Suburban Util. Corp. *[**35]* v. Public Util. Comm'n, 652 S.W.2d 358, 362-63 (Tex. 1983). Lakeshore requested the additional $ 3,200 in rate-case expenses during its rebuttal segment of the hearing and requested the additional

$ 17,918 six weeks after the hearing was adjourned. Thus, the other parties to the Commission proceeding were given no opportunity to present their own evidence to counter either of Lakeshore's added requests. Given the fact that Lakeshore made its requests so late in the proceedings, we are unable to conclude that the Commission improperly exercised its discretion in disallowing the additional expenses. The Commission's sixth point of error is sustained.

In its seventh point of error, the Commission argues that the district court erred in reversing the Commission's order that directs Lakeshore to refund the excessive rates collected during the pendency of the rate case. The Water Code provides that a utility must give a credit to its customers equal to the difference between the rates charged during the pendency of the administrative hearing and the rates established by the Commission's final order: "Unless otherwise agreed to by the parties to the rate proceeding, the utility shall **[**36]** refund or credit against future bills all sums collected during the pendency of the rate proceeding in excess of the rate finally ordered plus interest as determined by the regulatory authority." Tex. Water Code Ann. § 13.187(c) (West Supp. 1994). Accordingly, because we are reversing the district court's judgment and affirming the Commission's order, we sustain the Commission's seventh point of error.

CONCLUSION

For the foregoing reasons, we reverse the judgment of the district court and affirm the order of the Texas Water Commission.

Mack Kidd, Justice

[13] The bulk of this request was to cover fees paid to a law firm that aided in the preparation of the written closing statement in which the request appears. This firm neither represented Lakeshore during its hearing before the Commission nor represents Lakeshore on appeal.

877 S.W.2d 814, *826; 1994 Tex. App. LEXIS 1184, **36

Before Justices Powers, Kidd and B. A. Smith

Reversed and Rendered

Filed: May 18, 1994

End of Document

Exhibit DDU-2,
excerpted pages 79, 85, 127, and 133 of 151

UTILITY NAME: Double Diamond Utility Company, Inc. WHITE BLUFF (Water)
SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION
12/31/2015

Schedule III-3
(Provide a schedule for each PWS system)
Add schedules as needed, provide a summary also

Line no	[A] Item	[B] Date of Installation	[C] Service Life (yrs) * **	[D.1] Original Cost when installed $	[D 2] Customer CIAC amount	[D]= [D.1] - [D.2] Adjusted Original Cost for Customer CIAC[1]	Depreciation: Time in Service Years in Service	Months	Days	[E] = [D]/[C] Annual ($)	[F] Accumulated ($) (Reserve)	[G] = [D]-[F] Net Book Value ($)
1	303 Land and land rights	various		42,160	-	42,160	various			-	-	42,160
2	307 Wells		50	-	-	-	various			-	-	-
	Well Pumps:											
3	311 5 hp or less		5	-	-	-				-	-	-
4	311 Greater than 5 hp	various	10	139,765	-	139,765	various			13,975	46,265	93,500
	Booster Pumps:											
5	311 5 hp or less		5	-	-	-				-	-	-
6	311 Greater than 5 hp	various	10	4,783	-	4,783	various			478	4,271	512
7	320 Chlorinators		10	-	-	-				-	-	-
	Structures:											
8	304 Wood		15	-	-	-				-	-	-
9	304 Masonry		30	-	-	-				-	-	-
10	305 Storage Tanks	various	50	178,018	-	178,018	various			3,560	65,375	112,643
11	311 Pressure Tanks	various	50	36,042	-	36,042	various			722	10,547	25,495
12	331 Distribution System (mains and lines)	various	50	2,649,427	-	2,649,427	various			52,990	981,133	1,668,294
13	334 Meters and Service (taps not covered by fees)	various	20	686,660	-	686,660	various			34,335	462,889	223,771
14	340 Office Equipment		10	-	-	-				-	-	-
15	341 Vehicles		5	-	-	-	various			-	-	-
16	343 Shop Tools	various	15	38,362	-	38,362				2,557	21,912	16,450
17	345 Heavy Equipment	various	10	12,463	-	12,463	various			1,246	8,512	3,951
18	348 Fencing	various	20	4,277	-	4,277	various			214	2,824	1,453
19	**Other: (Please list)**											
20												
21												
22												
23												
24												
25												
50	Total			3,791,956	-	3,791,956				110,077	1,603,728	2,188,228
				To Sch III-2, line 2						To Sch I-1, line 27	To Sch III-2, line 9	

Add detailed workpapers if necessary to support this Schedule

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

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

III-8(a) ADVANCES FOR CONSTRUCTION:

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

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

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

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

*Customer CIAC is entered directly on III-3

UTILITY NAME Double Diamond Utility Company, Inc WHITE BLUFF (Sewer)
SCHEDULES - CLASS B RATE/TARIFF CHANGE
III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION
12/31/2015

Schedule III-3
(Provide a schedule for each PWS system)
Add schedules as needed provide a summary also

Line No	[A] Item	[B] Date of Installation	[C] Service Life (yrs) * **		[D.1] Original Cost when installed $	[D.2] Customer CIAC amount	[D]=[D.1] - [D.2] Adjusted Original Cost for Customer CIAC[1]	Depreciation: Time in Service Years in Service	Months	Days	[E] = [D]/[C] Annual ($)	[F] Accumulated ($) (Reserve)	[G] = [D]-[F] Net Book Value ($)
1	303 Land and land rights	various			34,735	-	34,735	various			-	-	34,735
2	307 Wells		50										
	Well Pumps:												
3	311 5 hp or less		5										
4	311 Greater than 5 hp		10										
	Booster Pumps:												
5	311 5 hp or less		5										
6	311 Greater than 5 hp		10										
7	320 Chlorinators		10										
	Structures.												
8	304 Wood		15										
9	304 Masonry		30										
10	305 Storage Tanks		50										
11	311 Pressure Tanks		50										
12	331 Distribution System (mains and lines)		50										
13	334 Meters and Service (taps not covered by fees)		20										
14	340 Office Equipment		10										
15	341 Vehicles		5										
16	343 Shop Tools		15										
17	345 Heavy Equipment		10										
18	348 Fencing		20										
19	**Other: (Please list)**												
20	Sewer Plant - 50 yr life	various		50	1,908,258	-	1,908,258	various			38,167	734,294	1,173,964
21	Sewer Plant - 20 yr life	various		20	878,033	-	878,033	various			43,903	450,634	427,399
22	Sewer Plant - 10 yr life	various		10	26,310	-	26,310	various			2,630	20,153	6,157
23													
24													
25													
50	Total				2,847,336	-	2,847,336				84,700	1,205,081	1,642,255
					To Sch III-2, line 2						To Sch I-1, line 27	To Sch III-2, line 9	

Add detailed workpapers if necessary to support this Schedule

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

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

III-8(a) ADVANCES FOR CONSTRUCTION:

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

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

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

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

*Customer CIAC is entered directly on III-3

Exhibit DDU-5B, Asset Table for White Bluff Water System

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

New, As needed	Old Bates Number				
DDU16-009345-DDU16009346	DDU16-009345-DDU16009346	1/5/1996	water bores (2)	$ 1,000.00	50
DDU16-009347-DDU16009348	DDU16-009347-DDU16009348	1/11/1996	water line unit 40	$ 4,510 00	50
DDU16-009647-009648	DDU009459-DDU009461	1/12/1996	water bore (3)	$ 1,500.00	50
DDU16 - 009663	DDU009461 - DDU009463	1/12/1996	water line unit 39	$ 4,230 00	50
DDU16 - 009646	DDU009444	1/31/1996	water bore	$ 500.00	50
DDU16 - 009647-009648	DDU009445-DDU009446	2/29/1996	water bore	$ 1,500.00	50
DDU16 - 009647-009648	DDU009445-DDU009446	2/29/1996	water line unit 33, 34, 35	$ 9,090.00	50
DDU16-009649-009651	DDU009447-DDU009449	6/19/1996	water storage tank #2	$ 81,617.96	50
DDU16 - 009655	DDU009453	6/30/1996	water line Unit 38	$ 6,125.00	50
~~DDU16 - 009655~~	~~DDU009453~~	~~6/30/1996~~	~~water line unit 36~~	$ 4,510.00	50
DDU16 - 009656	DDU009454-DDU009455	7/31/1996	water and sewer bores	$ 2,000 00	50
DDU16 - 009658-009660	DDU009456-9458	11/9/1996	pipe - Rohan	$ 3,280 96	50
DDU16 - 009686-009687	DDU009484-DDU009485	1/4/1997	bores	$ 500.00	50
DDU16-009349-DDU16009351	DDU16-009349-DDU16009351	1/4/1997	water line unit 40	$ 7,475.00	50
DDU16 - 009706-009708	DDU009504-DDU009506	1/8/1997	water line unit 41	$ 4,875.00	50
DDU16 - 009667-009668	DDU009465 - DDU009466	1/15/1997	piping	$ 7,551 52	50
DDU16 - 009669-009670	DDU009467-DDU009468	1/16/1997	raw water intake	$ 389.88	20
DDU16 - 009671	DDU009469	1/22/1997	piping	$ 274.49	50
DDU16 - 009709-009711	DDU009507-DDU009509	2/7/1997	pipe - Unit 41	$ 331 66	50
DDU16 - 009673-009675	DDU009471 - DDU009473	2/28/1997	tee and gate valves - Unit 40	$ 1,034 21	50
DDU16-009352-DDU16009353	DDU16-009352-DDU16009353	2/28/1997	pipe Unit 40	$ 4,817.34	50
DDU16-009354-DDU16009356	DDU16-009354-DDU16009356	2/28/1997	piping	$ 6,939 91	50
DDU16 - 009680-009684	DDU009478- DDU009482	3/29/1997	piping	$ 14,210.00	50
DDU16 - 009690-009691	DDU009488-DDU009489	4/18/1997	valves - Unit 41	$ 738.27	50
DDU16-009357-DDU16009358	DDU16-009357-DDU16009358	4/23/1997	piping - US Filter - Unit 40	$ 318 26	50
DDU16 - 009699-009700	DDU009497-DDU009498	6/16/1997	pipe - Unit 41	$ 636.51	50
DDU16 - 009701-009702	DDU009499-DDU009500	6/16/1997	pipe - Unit 41	$ 1,686.54	50
DDU16 - 009716-009717	DDU009514-DDU009515	7/25/1997	valves, tees - Unit 41	$ 175.20	50
DDU16 - 009704-009705	DDU009502-DDU009503	7/31/1997	bore	$ 1,000.00	50
DDU16 - 009704-009705	DDU009502-DDU009503	7/31/1997	water line unit 41	$ 2,705.00	50
DDU16 - 009721-009722	DDU009519-DDU009520	8/20/1997	gate valves - unit 41	$ 1,277 16	50
DDU16 - 009727-009729	DDU009525-DDU009527	9/19/1997	valve box lid - US Filter	$ 1,021 50	50
DDU16 - 009688-009689	DDU009486-DDU009487	10/4/1997	Water line Unit 40	$ 518 29	50
DDU16 - 009754-009756	DDU009552-DDU009554	1/2/1998	pipe - Unit 42	$ 3,690 00	50
DDU16 - 009757-009759	DDU009555-DDU009557	2/2/1998	waterline	$ 188.68	50
DDU16 - 009837-009839	DDU009635-DDU009637	3/8/1998	fittings on booster station	$ 4,159 50	10
DDU16-009359-DDU16009362	DDU16-009359-DDU16009362	4/15/1998	backfill - Unit 42	$ 2,183.75	50
DDU009582	DDU16-009363	4/15/1998	pipe - Unit 42	$ 2,187.30	50
DDU009583	DDU16-009364	4/21/1998	pipe - Unit 42	$ 675.48	50
DDU16 - 009778	DDU009576	4/23/1998	valves - Unit 42	$ 114.25	50
DDU16 - 009792	DDU009590	5/22/1998	backfill - Unit 42	$ 9,620 00	50
DDU16 - 009792	DDU009590	5/22/1998	backfill - Unit 42	$ 9,620.00	
DDU16 - 009776	DDU009574	6/4/1998	piping	$ 317.34	50
DDU16 - 009806-009808	DDU009604-DDU009606	6/26/1998	pipe - Unit 43	$ 2,651 55	50
DDU16 - 009806-009808	DDU009604-DDU009606	6/26/1998	pipe - Unit 43	$ 2,651.55	50
DDU16 - 009821	DDU009619	7/13/1998	concrete - three invoices of $113.21	$ 169.82	50

Double Diamond Utilities Co. / White Bluff
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New, As needed	Old Bates Number				
DDU16 - 009820	DDU009618	7/13/1998	valve - Unit 43	$ 178.78	50
DDU16 - 009832	DDU009630	7/23/1998	gate valve, saddle	$ 358.58	50
DDU16 - 009833	DDU009631	7/24/1998	valves - Unit 43	$ 51.95	50
DDU16 - 009834-009836	DDU009632-DDU009634	7/28/1998	bobcat - sewer and water pipeinstallation	$ 13,117.50	20
DDU16 - 009842	DDU009640	7/31/1998	check and swing valves	$ 195 20	50
DDU16 - 009843	DDU009641	8/19/1998	appurtenances - Unit 43	$ 201.49	50
DDU16 - 009844-009846	DDU009642-DDU009644	8/19/1998	bobcat	$ 1,457.50	20
DDU16 - 009817-009819	DDU009615-DDU009617	9/7/1998	bobcat water and sewer pipe Unit 43	$ 15,400 00	20
DDU16 - 009817-009819	DDU009615-DDU009617	9/7/1998	bobcat water and sewer pipe Unit 43	$ 15,400.00	20
~~DDU16 - 009766-009772~~	~~DDU009564-DDU009570~~	10/2/1998	tees - Unit 42	$ 621.31	50
DDU16 - 009766-009772	DDU009564-DDU009570	10/2/1998	valves - Unit 42	$ 2,135.06	50
DDU16 - 009766-009772	DDU009564-DDU009570	10/2/1998	pipe - Unit 42	$ 9,801.82	50
DDU16 - 010025-010027	DDU009823-DDU009825	1/9/1999	timers for well pumps	$ 437.33	20
DDU16 - 009859-009863	DDU009657-DDU009661	2/4/1999	trench work - Unit 44	$ 2,418.00	50
DDU16 - 009916	DDU009714	2/7/1999	well #3 piping and meter	$ 3,147.25	20
DDU16 - 010042-010045	DDU009840-DDU009843	2/10/1999	shingles for booster station	$ 176.65	20
DDU16 - 009946-009950	DDU009744-DDU009748	3/8/1999	air compressor for booster station (2)	$ 1,169 10	10
DDU16 - 009951-009953	DDU009749-DDU009751	3/8/1999	block for pump house #1	$ 3,264 13	50
DDU16 - 009851-009855	DDU009649-DDU009653	3/15/1999	trench work - Unit 44	$ 7,293.00	50
DDU16 - 009856	DDU009654	3/17/1999	concrete mix - Unit 44	$ 63 64	20
DDU16 - 009851-009855	DDU009649-DDU009653	3/19/1999	trench work - Unit 44	$ 3,549 00	50
DDU16 - 009859-009863	DDU009657-DDU009661	3/29/1999	trench work - Unit 44	$ 5,674.50	50
DDU16 - 009954	DDU009752-	4/8/1999	booster station piping	$ 22,476 91	20
DDU16 - 009887-009889	DDU009685-DDU009687	4/14/1999	trench work - Unit 44	$ 1,930.50	50
DDU16 - 009871	DDU009669	4/21/1999	well piping	$ 1,998.05	20
DDU16 - 009874-009876	DDU009672-DDU009674	4/22/1999	piping	$ 2,409 28	50
DDU16 - 009877-009878	DDU009675-DDU009676	4/23/1999	concrete - unit 44	$ 56 61	50
DDU16 - 009883	DDU009681	5/5/1999	haul material for trench fil	$ 565.00	50
DDU16 - 009893-009895	DDU009691-DDU009693	5/13/1999	drill and case well (Well No. 3)	$ 28,905.29	20
DDU16 - 009896-009898	DDU009694-DDU009696	5/17/1999	engineering	$ 5,270.83	5
DDU16 - 009893-009895	DDU009691-DDU009693	5/19/1999	well pump, electrical (well No. 3)	$ 26,775 25	20
DDU16 - 009927-009931	DDU009725-DDU009729	6/7/1999	water line piping	$ 518.93	50
DDU16 - 009932-009934	DDU009730-DDU009732	6/7/1999	new well tie-in	$ 1,193 00	20
DDU16 - 009966-009970	DDU009764-DDU009768	6/8/1999	fence for booster station	$ 139.30	20
DDU16 - 009971	DDU009769	6/8/1999	foundation for booster station	$ 2,137.50	50
DDU16 - 009905-009908	DDU009703-DDU009706	6/16/1999	booster pumps (2X25 HP)	$ 8,127.41	10
DDU16 - 009909-009911	DDU009707-DDU009709	6/30/1999	well piping	$ 94.56	20
DDU16 - 009912-009914	DDU009710-DDU009712	6/30/1999	well piping	$ 432.65	20
DDU16 - 009937	DDU009735	7/16/1999	hydropneumatic pressure tank - 6000gallon	$ 27,576.00	50
DDU16 - 009942-009943	DDU009740-DDU009741	7/28/1999	fence for new well	$ 1,225.40	20
DDU16 - 009799	DDU009799	8/16/1999	appurtenances	$ 148.00	20
DDU16 - 010011-010013	DDU009809-DDU009811	8/19/1999	booster pump repair	$ 788 31	10
DDU16 - 010014-010016	DDU009812-DDU009814	8/20/1999	concrete blocking	$ 132 61	50
DDU16 - 010017-010019	DDU009815-DDU009817	8/23/1999	road bores	$ 1,500.00	50
DDU16 - 010020	DDU009818	8/25/1999	water piping	$ 281 98	50

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New, As needed	Old Bates Number				
DDU16 - 009899	DDU009697	9/6/1999	new well electrical	$ 4,132.00	20
DDU16 - 009904	DDU009702	9/6/1999	engineering	$ 8,979.16	5
DDU16 - 010035-010037	DDU009833-DDU009835	9/21/1999	sleeves for water and sewer mains	$ 4,584.00	50
DDU16 - 010038-010041	DDU009836-DDU009839	9/25/1999	fence for booster station	$ 92.73	20
DDU16 - 009984	DDU009782	10/8/1999	pipe and fittings for booster station	$ 158.01	20
DDU16 - 009988-009991	DDU009786-DDU009789	10/8/1999	air compressor fittings	$ 630 00	10
DDU16 - 010029-010031	DDU009827-DDU009829	10/9/1999	lumber for booster station	$ 224 67	20
DDU16 - 010032-010034	DDU009830-DDU009832	10/9/1999	fence and gate at well #1	$ 350 00	20
DDU16 - 010051-010055	DDU009849-DDU009853	10/30/1999	waco paving - haul trench fill for unit45	$ 255 00	50
DDU16 - 010051-010055	DDU009849-DDU009853	10/30/1999	waco paving - unit 45 water andwastewater	$ 2,919.00	50
DDU16 - 009992	DDU009790	11/8/1999	booster station piping	$ 2,580.59	50
DDU16 - 009890	DDU009688	12/5/1999	survey	$ 175.00	5
DDU16 - 010115-010116	DDU009913-14	1/11/2000	water piping gst	$ 298.77	50
DDU16 - 010062-010064	DDU009860-DDU009862	2/6/2000	water line piping	$ 247 77	50
DDU16 - 010057-010060	DDU009855-DDU009858	2/17/2000	Repair to Well, pump	$ 8,624.33	20
DDU16 - 010082	DDU009880	6/8/2000	water tank slab	$ 11,500.00	50
DDU16 - 010065	DDU009863	8/6/2000	well #4 piping	$ 4,054.77	20
DDU16 - 010065	DDU009883	8/8/2000	water piping	$ 844.84	50
DDU16 - 010091-010092	DDU009889-DDU009890	8/9/2000	storage tank piping	$ 2,213 05	50
DDU16 - 010125-010126	DDU009923-9924	8/12/2000	piping	$ 86.33	50
DDU16 - 010091-010095	DDU009889-DDU009894	8/24/2000	well #4 piping	$ 2,564.25	20
DDU16 - 010091	DDU009889	9/18/2000	water line piping, $1511 + $513.49	$ 2,024 60	50
DDU16-00934565-DDU16009376	DDU16-00934565-DDU16009376	9/29/2000	storage tank, 250,000 gallons	$ 71,887.31	50
DDU16 - 010079-010081	DDU009877-DDU009879	10/7/2000	water line piping	$ 1,962.45	50
DDU16 - 0100112-010014	DDU009910-DDU009912, DDU009946	10/14/2000	repairs to well #2	$ 15,230.02	20
DDU16 - 010109	DDU009907	10/20/2000	water piping gst	$ 214.09	50
DDU16 - 010110-010111	DDU009908-DDU009909	10/20/2000	chlorine fittings	$ 593 68	5
DDU16 - 010097-010100	DDU009895-DDU009898	10/24/2000	fence around storage tank	$ 468 59	20
DDU16-009377-DDU16009381	DDU16-009377-DDU16009381	10/27/2000	piping for new storage tank	$ 3,188.79	50
DDU16 - 010117-010119	DDU009915-9917	11/20/2000	well screen and piping	$ 10,123.92	20
DDU16 - 010127-010131	DDU009925-29	12/12/2000	probes in storage tank	$ 2,229 55	20
DDU16 - 010132	DDU009930	12/21/2000	fence at storage tank	$ 135.94	20
DDU16 - 010135	DDU009933	12/31/2000	piping insulation at water plant	$ 400 00	10
DDU16 - 010134-010136	DDU009932-34	12/31/2000	piping insulation at water plant	$ 1,452 00	10
DDU16-009382-DDU16009383	DDU16-009382-DDU16009383	1/17/2001	piping	$ 1,246 01	50
DDU16 - 010153-010156	DDU009951-54	2/22/2001	Water Well No 4	$ 163,215.41	20
DDU16 - 010168-010177	DDU009966-75	4/18/2001	piping	$ 1,467 48	50
DDU16 - 010179-010181	DDU009977-79	4/18/2001	well controls	$ 3,310 54	20
DDU16 - 010160-010161	DDU009958-59	8/3/2001	well #4 piping	$ 178.60	20
DDU16 - 010186-010188	DDU009984-86	8/15/2001	light at well #4	$ 158.73	20
DDU16 - 010141-010143	DDU009939-41	9/2/2001	well #4 piping	$ 903 01	20
DDU16 - 010169-010170	DDU009967-68	11/4/2001	piping	$ 149.97	50
DDU16 - 010182-010185	DDU009980-83	11/7/2001	concrete for well#4 fence	$ 156.73	50
DDU16 - 010190-010193	DDU009988-91	5/27/2002	POLLWAT WELL WORK-WELL#1	$ 5,671 36	20
DDU16-009385	DDU16-009385	5/29/2002	heavy equipment rental	$ 3,823 75	20

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New, As needed	Old Bates Number				
DDU16 - 010198-010204	DDU009996-DDU010002	2/13/2003	WALLELE WELL #2 FOUND BADALTERNATR	$ 755 72	20
DDU16 - 010198-010204	DDU009996-DDU010002	2/13/2003	WALLELE GENERATOR & TRNFERSWITCH-FINAL	$ 1,295 00	20
DDU16 - 010205-010207	DDU010003-05	3/31/2003	WALLELE REPLACE STARTER-WELL #1	$ 779.19	20
DDU16 - 010208-010211	DDU010006-09	4/6/2003	WALLELE REPLACE HS900CONTROLLER@ WELL	$ 2,620.00	20
DDU16 - 010212-010215	DDU0010010-13	5/8/2003	Well No. 3 Repair	$ 7,852.83	20
DDU16 - 010216	DDU010014	9/29/2003	LONESTA PMP,ADPT,UNION,GSKT,ETC	$ 773.43	20
DDU16 - 010224-010227	DDU010022-25	3/31/2004	well #2 repair pump and motor	$ 15,873.46	20
DDU010016-20 & DDU010027	DDU010016-20 & DDU010027	12/3/2004	well #4 pump and motor	$ 28,525.50	20
DDU16 - 010234-010237	DDU010032-35	3/8/2005	POLLWAT PHASE MOTOR,PIPE,AIRLINE,ETC.	$ 12,594.83	20
~~DDU16 - 010230-010233~~	~~DDU010028-31~~	~~5/18/2005~~	~~Well No. 4 repair~~	~~$ 8,704.40~~	~~20~~
DDU16 - 010239-010242	DDU010037-40	1/3/2006	POLLWAT Service all Well #3	$ 14,928.68	20
DDU16 - 010249-010251	DDU010047-49	3/7/2006	LONESTA Booster Pump	$ 1,034.40	10
DDU16 - 010243-010246	DDU010041-44	3/28/2006	WALLELE Repair booster at Well #1	$ 1,536 15	20
DDU16 - 010252-010254	DDU010050-52	7/31/2006	Well No. 4 repair	$ 14,581 95	20
DDU16 - 010255 - 010256	DDU010053-54	8/28/2006	LONESTA O-Ring, Plug, Gasket, Diaph,Etc	$ 1,260 14	10
DDU16 - 010257-010259	DDU010055-57	12/20/2006	Well Electrical	$ 3,550 00	20
DDU16 - 010305	DDU010103	2/7/2007	MCCLMECH Set pressure tank @ well#1/100ton crane	$ 4,188.23	50
DDU16-009386-DDU16009387	DDU16-009386-DDU16009387	5/1/2007	United rental installation of 6 inch well line at well No. 4	$ 7,316 82	50
DDU16-009388-DDU16009389	DDU16-009388-DDU16009389	5/8/2007	J & S Pools 15' X 40' slab invoice No. 1002	$ 4,800 00	50
DDU16 - 010272-010275	DDU010070-73	5/28/2007	SMITPUM Well #2 Pump Repair	$ 6,883.92	10
DDU16-009390-DDU160093995	DDU16-009390-DDU160093995	6/6/2007	2006 John Deere Backhoe	$ 38,362 05	15
DDU16 - 010289-010292	DDU010087-90	6/20/2007	BULLSTE 20,000 Gal HydropneumaticTank BS1006562	$ 31,535 00	50
DDU16 - 010293-010295	DDU010091-93	6/21/2007	J&SPOOL Beams for the Water Plant	$ 1,000 00	50
DDU16-009398-DDU16009399	DDU16-009398-DDU16009399	8/13/2007	Consulting Environmental engineering for 20,000 pt	$ 1,362 00	10
DDU16 - 010307 - 010311	DDU010105-109	8/27/2007	LONESTA Booster Pump, Ejector	$ 1,126.21	10
DDU16 - 010312-010314	DDU010110-112	8/27/2007	WALLELE Well #2 Service Call	$ 2,246 78	20
DDU16 - 010315-010318	DDU010113-116	8/31/2007	SMITPUM Parts, Labor-Water Well	$ 19,203 28	10
DDU16 - 010319-010321	DDU010117-119	9/10/2007	CONSENV Installation of NewPressure Tank/Expandm	$ 4,278 00	50
DDU16 - 010323	DDU010121	10/20/2007	WALLELE Well #2 Install Breaker-NewComprssr	$ 3,822 77	20
DDU16 - 010327-010330	DDU010125-128	10/25/2007	SMITPUM Repair Berkeley	$ 6,487.44	10
DDU16 - 010331-010333	DDU010129-131	10/30/2007	ACTSUPP Mtr Boxes, Bend, Ball Chcks	$ 1,456 49	20
DDU16-009400-DDU16-009405	DDU16-009400-DDU16-009405	10/30/2007	Backyard fence invoice 071030a	$ 1,600 00	20
DDU16-009407-DDU16-009409	DDU16-009407-DDU16-009409	6/30/2008	Performance Meter Mobile Drive	$ 20,567.50	20
DDU16-009410-DDU16-009412	DDU16-009410-DDU16-009412	6/30/2008	Upgrade water meters	$ 43,427.74	20
DDU16-009413-DDU16-009416	DDU16-009413-DDU16-009416	7/31/2008	New meters 9090	$ 30,768 98	20
DDU16-009417-DDU16-009419	DDU16-009417-DDU16-009419	9/30/2008	New meters 9090	$ 42,217 50	20
DDU009057 -DDU009058	DDU009057 -DDU009058	12/31/2009	WB PORTABLE GENERATOR	$ 881.92	10
DDU009059 -DDU009060	DDU009059 -DDU009060	12/31/2009	WB ADAPTERS, HYDRANT METER WITH GATE VALVE	$ 1,085 72	20
DDU009062 -DDU009064	DDU009062 -DDU009064	12/31/2009	WB O RING SET, DIAPHRAGM, GASKET AND FILTER	$ 1,440 05	50
DDU009065 -DDU009066	DDU009065 -DDU009066	12/31/2009	WB WELL INSPECTIONS	$ 11,830.00	50
DDU009067 -DDU009068	DDU009067 -DDU009068	12/31/2009	WB REPLACED CLARIFIER DRIVE GEAR BOX	$ 12,500 00	50
DDU009069 -DDU009071	DDU009069 -DDU009071	12/31/2009	WB WELL #3 REPAIRS	$ 13,085.82	50
DDU009072 -DDU009074	DDU009072 -DDU009074	12/31/2009	WB WELL #4 INSPECT AND REPAIR	$ 45,966.05	50
DDU16-009489-DDU16-009490	DDU16-009489-DDU16-009490	3/9/2010	V Cast Clarifier repair	$ 1,850.00	20
DDU009075 -DDU009076	DDU009075 -DDU009076	9/30/2010	GENERATOR, TRANSFER SWITCH BACKUP	$ 5,093.48	10
DDU009079 -DDU009081	DDU009079 -DDU009081	9/30/2010	PIPE JOINS, CK VALVES, CABLE FOR WELL	$ 35,527.65	50

Double Diamond Utilities Co. / White Bluff
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New, As needed	Old Bates Number				
DDU009083 -DDU009087	DDU009083 -DDU009087	2/28/2011	Service Call Well #1	$ 14,996.42	50
DDU009088 -DDU009093	DDU009088 -DDU009093	2/28/2011	New Pump Cable	$ 24,038.92	10
DDU009094 -DDU009097	DDU009094 -DDU009097	9/30/2011	Service Call Well #2	$ 16,625.07	50
DDU009098 -DDU009099	DDU009098 -DDU009099	12/20/2011	RTU GPRS NEMA, M-100 M-200 WB, Well No 1 SCADA	$ 1,779.95	20
DDU009101 -DDU009102	DDU009101 -DDU009102	12/31/2011	Service Call Well #2	$ 4,368.98	50
DDU0103 -DD09U009104	DDU0103 -DD09U009104	1/31/2012	GENERATOR	$ 1,383.44	10
DDU009105 -DDU009109	DDU009105 -DDU009109	5/31/2012	WB RELACE PUMP, MOTOR & CABLE	$ 29,973.34	10
DDU009110 -DDU009116	DDU009110 -DDU009116	11/30/2012	6" Franklin 60hp submonitor/Startup - Well #2 WB	$ 16,192.36	50
DDU009117 -DDU009123	DDU009117 -DDU009123	11/30/2012	Install new pipe 6" 60hp Submonitor/Start up - Well #1 WB	$ 25,299.09	50
~~DDU16-009592-DDU16-009594~~	~~DDU16-009592-DDU16-009594~~	~~7/29/2015~~	~~Pump, Well No 3~~	$ 15,092.55	10
DDU16-009595-DDU16-009597	DDU16-009595-DDU16-009597	8/24/2015	Pump Replacement Well No 2	$ 16,949.75	10
DDU16-009598-DDU16-009600	DDU16-009598-DDU16-009600	12/3/2015	30 HP Motor Replacement, Well No. 1	$ 26,239.36	10
DDU16-011009-011010	Documented	Land	Water Plant	$ 12,810.00	
DDU16-011011-011015	Documented	Land	WB 4 2 30AC Water Tanks	$ 17,700 00	
DDU16-011026-011030	Documented	Land	935..18 water tower & well	$ 2,500 00	
DDU16-011016-011020	Documented	Land	907..120 .257AC Pump Station	$ 9,150.00	
				$ 1,536,747.15	

Exhibit DDU-5F, Asset Table for White Bluff Sewer System

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

New, As needed	Old Bates Number				
DDU16 - 009347	DDU009462	11/1/1996	pipe work unit 40	$4,510.00	50
DDU16 - 009662	DDU009460	12/1/1996	pipe work unit 39	$4,230.00	50
	DDU16-009265-DDU16-009266	2/29/1996	pipe work unit 33, 34, 35, line work subdivision sections	$9,090.00	50
	DDU16-009267-DDU16-009268	6/30/1996	pipe work unit 38	$3,795.00	50
	DDU16-009269-DDU16-009270	6/30/1996	pipe work pipe work unit 37	$5,105.00	50
	DDU16-009271-DDU16-009272	6/30/1996	pipe work unit 36 and 38	$10,536.00	50
DDU16 - 009656	DDU009454	7/31/1996	water and sewer bores	$2,000.00	50
	DDU16-009273-DDU16-009275	9/11/1996	pipe - Rohan	$3,280.96	50
DDU16 - 009681-0098682	DDU009479-80	3/1/1997	sewer bore	~~$500.00~~	~~50~~
DDU16 - 009351	DDU009484-9485	4/1/1997	bores	$500.00	50
DDU16 - 009351	DDU009484-9485	4/1/1997	pipe work unit 40	$7,475.00	50
DDU16 - 009706-009708	DDU009504-9506	8/1/1997	pipe work unit 41	$4,875.00	50
DDU16 - 009667-009668	DDU009465-9466	1/15/1997	piping	$7,551.52	50
DDU16 - 009671	DDU009469	1/22/1997	piping	$460.36	50
DDU16 - 009507-009509	DDU009507-9509	7/2/1997	pipe - pipe work unit 41	$331.66	50
DDU16 - 009354	DDU009475	2/28/1997	tee and gate valves - pipe work unit 40	$1,034.21	50
	DDU16-009276-DDU16-009277	2/28/1997	pipe work unit 40	$4,817.34	50
DDU16 - 009355-009356	DDU009472 & DDU0476-9477	2/28/1997	piping	$6,939.91	50
DDU16 - 009357	DDU009478 & 9481-9482	3/29/1997	piping	$14,210.00	50
DDU16 - 009690-009691	DDU009488-9489	4/18/1997	valves - pipe work unit 41	$738.27	50
	DDU16-009280-DDU16-009285	4/23/1997	purestream wwtp model pt-50-ts (50,000 gpd)	$116,377.00	20
	DDU16-009279	4/23/1997	piping - US Filter - pipe work unit 40	$318.26	50
DDU16 - 009358	DDU009490 & DDU009497-98	6/16/1997	pipe - pipe work unit 41, subd. Sections	$636.51	50
DDU16 - 009701-009702	DDU009499-9500	6/16/1997	pipe - pipe work unit 41	$1,686 54	50
DDU16 - 009704-009705	DDU009502-9503	7/31/1997	Sewer bore	$1,000.00	50
DDU16 - 009704	DDU009502	7/31/1997	pipe work unit 41	$2,705.00	50
DDU16 - 009721-009723	DDU009519-9521	8/20/1997	sewer plant piping	$415.24	20
DDU16 - 009725-009726	DDU009523-24	8/20/1997	pvc pipe - pipe work unit 41	$375.09	50
DDU16 - 009688-009689	DDU009486-9487	4/10/1997	pipe work unit 40	$518 29	50
DDU16 - 009738-009740	DDU009536-9538	1/1/1998	structure around pumps for noise control	$1,200 00	20
DDU16 - 009754-009789	DDU009552-9554	2/1/1998	pipe - pipe work unit 42	$3,690 00	50
DDU16 - 009749-009751	DDU009547-9549	1/22/1998	HACH meter for wwtp	$908.05	10
DDU16 - 009747-009748	DDU009545-9546	1/22/1998	Sewer Building Roof	$730.69	20
DDU16 - 009753	DDU009551	1/30/1998	slab for wwtp	$545.00	20
DDU16-009286-DDU16-009289	DDU16-009286-DDU16-009289	4/15/1998	backfill - pipe work unit 42	$2,183.75	50
DDU16 - 009363	DDU009582	4/15/1998	pipe - pipe work unit 42	$2,187.30	50
DDU16 - 009364	DDU009583	4/21/1998	pipe - pipe work unit 42	$675.48	50
DDU16 - 009741-009743	DDU009539-9541	1/5/1998	insulation at sewer plant building	$727.44	20
DDU16 - 009786	DDU009584 & DDU009590	5/22/1998	backfill - pipe work unit 42	$9,620.00	50
DDU16 - 009776	DDU009574	4/6/1998	piping	$317.34	50
DDU16 - 009806-009808	DDU009604-9606	6/26/1998	pipe - pipe work unit 43	$2,651.55	50
DDU16 - 009813	DDU009611	7/16/1998	fiberglass tank at wwtp	$8,025.66	50
DDU16 - 009814	DDU009612	7/23/1998	pumps, basins - lift station	$7,077.13	20

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

New, As needed	Old Bates Number				
DDU16 - 009832	DDU009630	7/23/1998	gate valve, saddle	$358 58	50
DDU16 - 009834-009836	DDU009632-9634	7/28/1998	bobcat - sewer and water pipe installation	$13,117 50	20
DU16 - 009811	DDU009609	7/8/1998	pump repair and float switch - lift station	$315.98	10
DDU16 - 009844-009846	DDU009642-9644	8/19/1998	bobcat	$1,457.50	20
DDU16 - 009843	DDU009641	8/19/1998	appurtenances - pipe work unit 43	$201.49	50
DU16 - 009817-009819	DDU009615-9617	7/9/1998	bobcat water and sewer pipe pipe work unit 43	$15,400 00	50
DDU16 - 009766-009772	DDU009564-9570	2/10/1998	tees - pipe work unit 42	$621.31	50
DDU16 - 009766-009772	DDU009564-9570	2/10/1998	valves - pipe work unit 42	$2,135.06	50
DDU16 - 009766-009772	DDU009564-9570	2/10/1998	pipe - pipe work unit 42	$9,801.82	50
DU16 - 009812	DDU009610	7/10/1998	pump repair - lift station	$588 45	10
DDU16 - 009859-009863	DDU009657-9661	4/2/1999	trench work - pipe work unit 44	$2,418.00	50
DDU16 -009851-009853	DDU009649-9651	3/15/1999	trench work - pipe work unit 44	$7,293 00	50
DDU16 - 009854-009855	DDU009652-53	3/19/1999	trench work - pipe work unit 44	$3,549 00	50
DDU16 - 009859-009863	DDU009657-9661	3/29/1999	trench work - pipe work unit 44	$5,674 50	50
DDU16 - 009665	DDU009665-9667	4/16/1999	asbuilts for pipe work units 42 and 43	$232 50	50
DDU16 - 009874-009876	DDU009672-74	4/22/1999	piping	$2,409.28	50
DDU16 - 009880	DDU009678	5/5/1999	haul material for trench fill	$565.00	50
DDU16 - 009815-009817	DDU009815-9817	8/23/1999	road bores	$1,500.00	50
DDU16 - 010035-010037	DDU009833-9835	9/21/1999	sleeves for water and sewer mains	$4,584.00	50
DDU16-009290-DDU16-009282	DDU16-009290-DDU16-009282	10/30/1999	waco paving - haul trench fill for pipe work unit 45	$255.00	50
DDU16-009293-DDU16-009297	DDU16-009293-DDU16-009297	10/30/1999	waco paving - pipe work unit 45 water and wastewater	$2,919.00	50
DDU16 - 009887-009889	DDU009685-87	5/11/1999	trench work - pipe work unit 44	$1,930.50	50
DDU16 - 010057-010060	DDU009855-9858	2/17/2000	KYLEHAR 60 hp- 480 r motor, pump rpr	$8,624.33	20
DDU16 - 010079-010081	DDU009877-79	7/10/2000	piping	$1,962.45	50
DDU16 - 010138-010139	DDU009936-37	1/17/2001	piping	$1,246.01	50
DDU16-009298	DDU16-009298	5/29/2002	heavy equipment rental	$3,823.75	20
DDU16 - 010212-010215	DDU010010-13	8/5/2003	POLLWAT PHASE MOTOR, CHECK VLV, LABOR	$7,852.83	20
DDU16 - 010230-010233	DDU010028-31	5/30/2005	POLLWAT 7CH8 STAGE,BREAK OUT PINS,LABOR#4	$8,704.40	20
DDU16 - 010247-010248	DDU010045-46	6/5/2006	USABLU Blower	$1,417.45	20
DDU16 - 010252-010254	DDU010050-52	8/28/2006	Pull & Inspect, Motor, Pipe, Etc	$14,581.95	20
DDU16 - 010257-010259	DDU010055-57	11/27/2006	WALLELE Electrical Bid	$3,550.00	10
DDU16 -010260-010262	DDU010058-60	12/16/2006	MCCLMECH Air Manifold- Fabricate& Install	$4,551.80	10
DDU16 - 010267-010268	DDU010065-67	4/30/2007	MCCLMECH Repair Clarifier	$1,150.00	10
DDU16 -010264-010266	DDU010062-64	4/30/2007	MCCLMECH Pulley, Bushings, Belts, Installation	$1,408 00	10
DDU16 - 010267-010271	DDU010065-69	4/30/2007	MCCLMECH Replace Chain Sprockets, Idler Shaft	$2,642.00	10
DDU16 - 010276-010280	DDU010074-78	5/22/2007	crane to set equilization basin	$3,192 39	50
DDU16 - 010276-010278	DDU010074-76	6/6/2007	2006 John Deere Backhoe	$38,362.05	20
DDU16 - 010337-010339	DDU010135-137	12/6/2007	MCCLMECH Install New SubmersiblePumps in EQ	$4,356.00	20
DDU16 - 010340-010342	DDU010138-140	12/7/2007	MCCLMECH Repair Catwalk onWastewater Plant	$1,580.00	20
DDU16 - 010306-010308	DDU010104-106	7/30/2007	MCCLMECH Build & Install Air LiftPumps & Scrapes	$14,500.00	20
DDU16 - 010295-010298	DDU010093-96	6/8/2007	EQ tank - southwest fluids - startup	$4,800.83	50
DDU16-009299-DDU16-009300	DDU16-009299-DDU16-009300	6/8/2007	wwtp improvements	$18,200.00	50
DDU16-009301-DDU16-009309	DDU16-009301-DDU16-009309	6/8/2007	EQ tank - southwest fluids	$29,363 90	50

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

New, As needed	Old Bates Number				
DDU16 - 010334-010336	DDU010132-34	11/10/2007	MCCLMECH Fabric & Install 3" AirPumpWaste Water	$2,876.00	20
DDU16 - 010344-010346	DDU010142-144	1/19/2008	SDS Fabricate and Install Roof OverEQ Basin	$2,922.75	20
DDU16 - 010347-010349	DDU010145-147	1/22/2008	Storage Building	$3,997.53	20
DDU16 - 010380	DDU010178 & DDU010196 and DDU010201-206	5/3/2008	crane at wwtp	$18,615.00	20
DDU16 - 010360-010362	DDU010158-160	3/16/2008	WWTP Repairs-Sproket and Wheels	$1,742.81	10
DDU16 - 010363-010365	DDU010161-163	3/21/2008	Mtr Contactors, New 480 V Discount	$1,450.00	10
DDU16 - 010366-010368	DDU010164-166	4/26/2008	Emergency Repairs to Sewer Blowers	$1,050.00	10
DDU16 - 010409-010411	DDU010207-209	5/15/2008	Emergency Repairs to Sewer Blowers	$1,230.00	10
DDU16-009302-DDU16-009343	DDU16-009302-DDU16-009343	8/1/2008	~~Ashbrook Simon Hartley wwtp~~	~~$436,650.00~~	~~20~~
DDU16 - 010421-010423	DDU010219-221	8/25/2008	Repair Roof On EQ Basin	$2,500.00	20
DDU16 - 010424-010426	DDU010222-224	8/27/2008	Fabricate Walkway BetweenWastewater Plants	$4,215.00	20
DDU16 - 010394-010396	DDU010192-194	6/9/2008	New WWTP Set Up	$1,250 00	20
DDU16 - 010428	DDU010226	10/21/2008	Generator	$905 36	10
DDU009000 -DDU009001	DDU009000 -DDU009001	12/31/2009	WB FLOATS AND BASIN COVER	$1,163.69	20
DDU009004 -DDU009005	DDU009004 -DDU009005	12/31/2009	WB GRDR PUMPS/ MODULE PIPES	$2,219.13	20
DDU009006 -DDU009007	DDU009006 -DDU009007	12/31/2009	WB HPGR PUMPS AND CONTROL BOXES	$3,615.00	20
DDU009011 -DDU009012	DDU009011 -DDU009012	12/31/2009	WB CONTROL FLOATS, HPGRS	$4,849.60	20
DDU009015 -DDU009016	DDU009015 -DDU009016	12/31/2009	WB LIDS/HPGR/HPD/STAND PUMPS	$5,173.27	20
DDU009018 -DDU009019	DDU009018 -DDU009019	12/31/2009	WB FLOAT SWITCHES/ GRINDER STTN	$5,519.67	20
DDU009002 -DDU009003	DDU009002 -DDU009003	12/31/2009	WB REPAIRS TO CLARIFIER WHEEL	$1,565.00	50
DDU009009 -DDU009010	DDU009009 -DDU009010	12/31/2009	WB REPLACE EQ BASIN	$4,679.00	50
DDU009020 -DDU009021	DDU009020 -DDU009021	12/31/2009	WB PLANT REPAIRS	$13,554.00	50
DDU009022 -DDU009023	DDU009022 -DDU009023	4/30/2010	V-CAST CLARIFIER WHEELS WB	$1,850.00	50
DDU009024, DDU009027	DDU009024, DDU009027	10/31/2010	INSTALL PROPANE LINES & TANK EMERGENCY GENE.	$331.30	10
DDU009031 -DDU009032	DDU009031 -DDU009032	10/31/2010	BACK UP POWER	$1,204.98	10
DDU009033 -DDU009034	DDU009033 -DDU009034	10/31/2010	GENERATOR, TRANSFER SWITCH BACKUP	$5,093.48	10
DDU009037 -DDU009038	DDU009037 -DDU009038	9/30/2011	Water Tank	$9,020.00	50
DDU009041 -DDU009042	DDU009041 -DDU009042	12/31/2011	Air Valves WB	$3,891 59	20
DDU009044 -DDU009046	DDU009044 -DDU009046	7/31/2012	E One Pumps and Control Boxes	$6,659 75	20
DDU009047 -DDU009049	DDU009047 -DDU009049	8/31/2012	(4) E One Pumps and Control Boxes	$6,564 96	20
DDU009050 -DDU009052	DDU009050 -DDU009052	12/31/2012	E-One Pumps WB	$5,016.38	20
DDU009053 -DDU009055	DDU009053 -DDU009055	12/31/2012	E-One Pumps WB	$9,847.44	20
DDU16-009574 - DDU16-009576	DDU16-009574 - DDU16-009576	1/28/2013	Risers	$968.04	20
DDU16-009582-DDU16-009585	DDU16-009582-DDU16-009585	8/25/2014	Upgrade Chemical Feed Equipment	$7,410 82	20
DDU16-009578-DDU16-009581	DDU16-009578-DDU16-009581	9/11/2014	Upgrade Chemical Feed Equipment	$7,306.56	20
DDU16-009586-DDU16-009589	DDU16-009586-DDU16-009589	11/12/2014	Upgrade Chemical Feed Equipment	$10,907.26	20
DDU16-010999-011003	Documented		Watkins A-960 TR1B 2 534ac sewer treatmnt	$3,870.00	Land
DDU16-011004-011008	Documented		WB 7 n 1/2 lt 119 pump station	$3,625.00	Land
DDU16-011021-011025	Documented		Lots 17 and 18 Sewage Treatment plant	$14,960.00	Land
DDU16-010994-010998	Documented		Cline A-134 TR 1A .25ac pump station	$12,280.00	Land
				$1,142,299.53	

Exhibit DDU-6C, White Bluff Asset Listing Applying 80% Developer Contribution to Certain Assets

WHITE BLUFF WATER

New, As needed	Old Bates Number	[A] Item		[B] Date of Installation	[C] Service Life (yrs) * **	[D 1] Original Cost when installed $	[D 2] Customer CIAC amount	[D]= [D 1] - [D 2] Adjusted Original Cost for Customer CIAC[1]	Depreciation: Time in Service Years in Service	Months	Days	[E] [D]/[C] Annual ($)	[F] Accumulated ($) (Reserve)	[G] [D]-[F] Net Book Value ($)	% Parent	% DDU
DDU16-011011-011015	Documented	303 Land and land rights	WB 4 2 30AC Water Tanks	Land		$ 17,700 00		$ 17,700 00						$ 17,700 00	80%	20%
DDU16-011016-011020	Documented	303 Land and land rights	907 120 257AC Pump Station	Land		$ 9,150 00		$ 9,150 00						$ 9,150 00	80%	20%
DDU16-011009-011010	Documented	303 Land and land rights	Water Plant	Land		$ 12,810 00		$ 12,810 00						$ 12,810 00	0%	100%
DDU16-011026-011030	Documented	303 Land and land rights	935 18 water tower & well	Land		$ 2,500 00		$ 2,500 00						$ 2,500 00	0%	100%
[redacted]									various							
DDU16 - 010272-010275	DDU010070-73	311 Greater than 5 hp	SMITPUM Well #2 Pump Repair	5/28/2007	10	$ 6,883 92		$ 6,883 92	8	7	3	$ 688	$ 5,913 00	$ 970 92	0%	100%
DDU16 - 010315-010318	DDU010113-116	311 Greater than 5 hp	SMITPUM Parts, Labor-Water Well	8/31/2007	10	$ 19,203 28		$ 19,203 28	8	4	-	$ 1,920	$ 16,001 00	$ 3,202 28	0%	100%
DDU000088-DDU000093	DDU000088-DDU000093	311 Greater than 5 hp	New Pump Cable	2/28/2011	10	$ 24,038 92		$ 24,038 92	4	10	3	$ 2,404	$ 11,630 00	$ 12,408 92	0%	100%
DDU0103 -DD09U009104	DDU0103 -DD09U009104	311 Greater than 5 hp	GENERATOR	1/31/2012	10	$ 1,383 44		$ 1,383 44	3	11	-	$ 138	$ 540 00	$ 843 44	0%	100%
DDU009105 -DDU009109	DDU009105 -DDU009109	311 Greater than 5 hp	WB RELACE PUMP, MOTOR & CABLE	5/31/2012	10	$ 29,973 34		$ 29,973 34	3	7	-	$ 2,997	$ 10,741 00	$ 19,232 34	0%	100%
DDU16-009592-DDU16-009594	DDU16-009592-DDU16-009594	311 Greater than 5 hp	Pump, Well No 3	7/29/2015	10	$ 15,092 55		$ 15,092 55	-	5	2	$ 1,509	$ 640 00	$ 14,452 55	0%	100%
DDU16-009595-DDU16-009597	DDU16-009595-DDU16-009597	311 Greater than 5 hp	Pump Replacement Well No 2	8/24/2015	10	$ 16,949 75		$ 16,949 75	-	4	7	$ 1,695	$ 599 00	$ 16,350 75	0%	100%
DDU16-009598-DDU16-009600	DDU16-009598-DDU16-009600	311 Greater than 5 hp	30 HP Motor Replacement, Well No 1	12/3/2015	10	$ 26,239 36		$ 26,239 36	-	-	28	$ 2,624	$ 201 00	$ 26,038 36	0%	100%
[redacted]									various							
DDU16 - 010249-010251	DDU010047-49	311 Greater than 5 hp	LONESTA Booster Pump	3/7/2006	10	$ 1,034 40		$ 1,034 40	9	9	24	$ 103	$ 1,011 00	$ 23 40	0%	100%
DDU16 - 010255 - 010256	DDU010053-54	311 Greater than 5 hp	LONESTA O-Ring, Plug, Gasket, Diaph,Etc	8/28/2006	10	$ 1,260 14		$ 1,260 14	9	4	3	$ 126	$ 1,177 00	$ 83 14	0%	100%
DDU16-009398-DDU16009399	DDU16-009398-DDU16009399	311 Greater than 5 hp	Consulting Environmental engineering for 20,000	8/13/2007	10	$ 1,362 00		$ 1,362 00	8	4	18	$ 136	$ 1,140 00	$ 222 00	0%	100%
DDU16 - 010307 - 010311	DDU010105-109	311 Greater than 5 hp	LONESTA Booster Pump, Ejector	8/27/2007	10	$ 1,126 21		$ 1,126 21	8	4	4	$ 113	$ 943 00	$ 183 21	0%	100%
[redacted]									various							
DDU16-009649-009651	DDU009447-DDU009449	305 Storage Tanks	water storage tank #2	6/19/1996	50	$ 81 617 96		$ 81,617 96	19	6	12	$ 1,632	$ 31,876 00	$ 49,741 96	0%	100%
DDU16 - 010115-010116	DDU009913-14	305 Storage Tanks	water piping gst	1/11/2000	50	$ 298 77		$ 298 77	15	11	20	$ 6	$ 96 00	$ 202 77	0%	100%
DDU16-00934565-DDU16009376	DDU16-00934565-DDU16009376	305 Storage Tanks	storage tank, 250,000 gallons	9/29/2000	50	$ 71,887 31		$ 71,887 31	15	3	2	$ 1,438	$ 21 933 00	$ 49,954 31	0%	100%
DDU16-009377-DDU16009381	DDU16-009377-DDU16009381	305 Storage Tanks	piping for new storage tank	10/27/2000	50	$ 3,188 79		$ 3,188 79	15	2	4	$ 64	$ 971 00	$ 2,217 79	0%	100%
		305 Storage Tanks	58,000 gallon gst, field erect with base	1/1/1991	50	$ 21,024 93		$ 21,024 93	24	11	30	$ 420	$ 10,499 00	$ 10,525 93	80%	20%
[redacted]									various							
DDU16 - 009937	DDU009735	311 Pressure Tanks	hydropneumatic pressure tank - 6000gallon	7/16/1999	50	$ 27,576 00		$ 27,576 00	16	5	15	$ 552	$ 9,086 00	$ 18,490 00	0%	100%
DDU16 - 010305	DDU010103	311 Pressure Tanks	MCCLMECH Set pressure tank @ well#1/100ton	2/7/2007	50	$ 4,188 23		$ 4,188 23	8	10	24	$ 84	$ 747 00	$ 3,441 23	0%	100%
DDU16 - 010319-010321	DDU010117-119	311 Pressure Tanks	CONSENV Installation of NewPressure Tank/Ex	9/10/2007	50	$ 4,278 00		$ 4,278 00	8	3	21	$ 86	$ 714 00	$ 3,564 00	0%	100%
[redacted]									various							
DDU16-009345-DDU16009346	DDU16-009345-DDU16009346	331 Distribution System (mains	water bores (2)	1/5/1996	50	$ 1,000 00		$ 1,000 00	19	11	26	$ 20	$ 400 00	$ 600 00	80%	20%
DDU16-009347-DDU16009348	DDU16-009347-DDU16009348	331 Distribution System (mains	water line unit 40	1/11/1996	50	$ 4,510 00		$ 4,510 00	19	11	20	$ 90	$ 1,797 00	$ 2,713 00	80%	20%
DDU16-009647-009648	DDU009459-DDU009461	331 Distribution System (mains	water bore (3)	1/12/1996	50	$ 1,500 00		$ 1,500 00	19	11	19	$ 30	$ 599 00	$ 901 00	80%	20%
DDU16 - 009663	DDU009461 - DDU009463	331 Distribution System (mains	water line unit 39	1/12/1996	50	$ 4,230 00		$ 4,230 00	19	11	19	$ 85	$ 1,697 00	$ 2 533 00	80%	20%
DDU16 - 009646	DDU009444	331 Distribution System (mains	water bore	1/31/1996	50	$ 500 00		$ 500 00	19	11	-	$ 10	$ 199 00	$ 301 00	80%	20%
DDU16 - 009647-009648	DDU009445-DDU009446	331 Distribution System (mains	water bore	2/29/1996	50	$ 1,500 00		$ 1,500 00	19	10	2	$ 30	$ 595 00	$ 905 00	80%	20%
DDU16 - 009647-009648	DDU009445-DDU009446	331 Distribution System (mains	water line unit 33, 34, 35	2/29/1996	50	$ 9,090 00		$ 9,090 00	19	10	2	$ 182	$ 3,610 00	$ 5,480 00	80%	20%
DDU16 - 009655	DDU009453	331 Distribution System (mains	water line Unit 38	6/30/1996	50	$ 6,125 00		$ 6,125 00	19	6	1	$ 123	$ 2 399 00	$ 3,726 00	80%	20%
DDU16 - 009655	DDU009453	331 Distribution System (mains	water line unit 36	6/30/1996	50	$ 4,510 00		$ 4,510 00	19	6	1	$ 90	$ 1,755 00	$ 2,755 00	80%	20%
DDU16 - 009656	DDU009454-DDU009455	331 Distribution System (mains	water and sewer bores	7/31/1996	50	$ 2,000 00		$ 2,000 00	19	5	-	$ 40	$ 777 00	$ 1,223 00	80%	20%
DDU16 - 009658-009660	DDU009456-9458	331 Distribution System (mains	pipe - Rohan	11/9/1996	50	$ 3,280 96		$ 3,280 96	19	1	22	$ 66	$ 1 263 00	$ 2,017 96	80%	20%
DDU16 - 009686-009687	DDU009484-DDU009485	331 Distribution System (mains	bores	1/4/1997	50	$ 500 00		$ 500 00	18	11	27	$ 10	$ 190 00	$ 310 00	80%	20%
DDU16-009349-DDU16009351	DDU16-009349-DDU16009351	331 Distribution System (mains	water line unit 40	1/4/1997	50	$ 7,475 00		$ 7,475 00	18	11	27	$ 150	$ 2,848 00	$ 4,627 00	80%	20%
DDU16 - 009706-009708	DDU009504-DDU009506	331 Distribution System (mains	water line unit 41	1/8/1997	50	$ 4,875 00		$ 4,875 00	18	11	23	$ 98	$ 1,860 00	$ 3,015 00	80%	20%
DDU16 - 009667-009668	DDU009465 - DDU009466	331 Distribution System (mains	piping	1/15/1997	50	$ 7,551 52		$ 7,551 52	18	11	16	$ 151	$ 2,862 00	$ 4,689 52	80%	20%
DDU16 - 009671	DDU009469	331 Distribution System (mains	piping	1/22/1997	50	$ 274 49		$ 274 49	18	11	9	$ 5	$ 95 00	$ 179 49	80%	20%
DDU16 - 009709-009711	DDU009507-DDU009509	331 Distribution System (mains	pipe - Unit 41	2/7/1997	50	$ 331 66		$ 331 66	18	10	24	$ 7	$ 132 00	$ 199 66	80%	20%
DDU16 - 009673-009675	DDU009471 - DDU009473	331 Distribution System (mains	tee and gate valves - Unit 40	2/28/1997	50	$ 1,034 21		$ 1,034 21	18	10	3	$ 21	$ 396 00	$ 638 21	80%	20%
DDU16-009352-DDU16009353	DDU16-009352-DDU16009353	331 Distribution System (mains	pipe Unit 40	2/28/1997	50	$ 4,817 34		$ 4,817 34	18	10	3	$ 96	$ 1,808 00	$ 3,009 34	80%	20%
DDU16-009354-DDU16009356	DDU16-009354-DDU16009356	331 Distribution System (mains	piping	2/28/1997	50	$ 6,939 91		$ 6,939 91	18	10	3	$ 139	$ 2,618 00	$ 4,321 91	80%	20%
DDU16 - 009680-009684	DDU009478- DDU009482	331 Distribution System (mains	piping	3/29/1997	50	$ 14,210 00		$ 14,210 00	18	9	2	$ 284	$ 5,327 00	$ 8,883 00	80%	20%
DDU16 - 009690-009691	DDU009488-DDU009489	331 Distribution System (mains	valves - Unit 41	4/18/1997	50	$ 738 27		$ 738 27	18	8	13	$ 15	$ 281 00	$ 457 27	80%	20%
DDU16-009357-DDU16009358	DDU16-009357-DDU16009358	331 Distribution System (mains	piping - US Filter - Unit 40	4/23/1997	50	$ 318 26		$ 318 26	18	8	8	$ 6	$ 112 00	$ 206 26	80%	20%

DDU16-011331

WHITE BLUFF WATER

New, As needed	Old Bates Number	[A] Item		[B] Date of Installation	[C] Service Life (yrs) * **	[D 1] Original Cost when installed $	[D 2] Customer CIAC amount	[D]=[D 1]-[D 2] Adjusted Original Cost for Customer CIAC[1]	Depreciation: Time in Service Years in Service	Months	Days	[E] = [D]/[C] Annual ($)	[F] Accumulated ($) (Reserve)	[G] = [D] - [F] Net Book Value ($)	% Parent	% DDU
DDU16 - 009699-009700	DDU009497-DDU009498	331 Distribution System (mains	pipe - Unit 41	6/16/1997	50	$ 636 51		$ 636 51	18	6	15	$ 13	$ 241 00	$ 395 51	80%	20%
DDU16 - 009701-009702	DDU009499-DDU009500	331 Distribution System (mains	pipe - Unit 41	6/16/1997	50	$ 1,686 54		$ 1,686 54	18	6	15	$ 34	$ 630 00	$ 1,056 54	80%	20%
DDU16 - 009716-009717	DDU009514-DDU009515	331 Distribution System (mains	valves, tees - Unit 41	7/25/1997	50	$ 175 20		$ 175 20	18	5	6	$ 4	$ 74 00	$ 101 20	80%	20%
DDU16 - 009704-009705	DDU009502-DDU009503	331 Distribution System (mains	bore	7/31/1997	50	$ 1,000 00		$ 1,000 00	18	5	-	$ 20	$ 368 00	$ 632 00	80%	20%
DDU16 - 009704-009705	DDU009502-DDU009503	331 Distribution System (mains	water line unit 41	7/31/1997	50	$ 2,705 00		$ 2,705 00	18	5	-	$ 54	$ 995 00	$ 1,710 00	80%	20%
DDU16 - 009721-009722	DDU009519-DDU009520	331 Distribution System (mains	gate valves - unit 41	8/20/1997	50	$ 1,277 16		$ 1,277 16	18	4	11	$ 26	$ 477 00	$ 800 16	80%	20%
DDU16 - 009727-009729	DDU009525-DDU009527	331 Distribution System (mains	valve box lid - US Filter	9/19/1997	50	$ 1,021 50		$ 1,021 50	18	3	12	$ 20	$ 366 00	$ 655 50	80%	20%
DDU16 - 009688-009689	DDU009486-DDU009487	331 Distribution System (mains	Water line Unit 40	10/4/1997	50	$ 518 29		$ 518 29	18	2	27	$ 10	$ 182 00	$ 336 29	80%	20%
~~DDU16 - 009754-009756~~	~~DDU009652-DDU009654~~	~~331 Distribution System (mains~~	~~pipe - Unit 42~~	~~1/2/1998~~	~~50~~	~~$ 3,690 00~~		~~$ 3,690 00~~	~~17~~	~~11~~	~~29~~	~~$ 74~~	~~$ 1,331 00~~	~~$ 2,359 00~~	~~80%~~	~~20%~~
DDU16 - 009757-009759	DDU009555-DDU009557	331 Distribution System (mains	waterline	2/2/1998	50	$ 188 68		$ 188 68	17	10	29	$ 4	$ 72 00	$ 116 68	80%	20%
DDU16-009359-DDU16009362	DDU16-009359-DDU16009362	331 Distribution System (mains	backfill - Unit 42	4/15/1998	50	$ 2,183 75		$ 2,183 75	17	8	16	$ 44	$ 779 00	$ 1,404 75	80%	20%
DDU009582	DDU16-009363	331 Distribution System (mains	pipe - Unit 42	4/15/1998	50	$ 2,187 30		$ 2,187 30	17	8	16	$ 44	$ 779 00	$ 1,408 30	80%	20%
DDU009583	DDU16-009364	331 Distribution System (mains	pipe - Unit 42	4/21/1998	50	$ 675 48		$ 675 48	17	8	10	$ 14	$ 248 00	$ 427 48	80%	20%
DDU16 - 009778	DDU009576	331 Distribution System (mains	valves - Unit 42	4/23/1998	50	$ 114 25		$ 114 25	17	8	8	$ 2	$ 35 00	$ 79 25	80%	20%
DDU16 - 009792	DDU009590	331 Distribution System (mains	backfill - Unit 42	5/22/1998	50	$ 9,620 00		$ 9,620 00	17	7	9	$ 192	$ 3,381 00	$ 6,239 00	80%	20%
DDU16 - 009792	DDU009590	331 Distribution System (mains	backfill - Unit 42	5/22/1998	50	$ 9,620 00		$ 9,620 00	17	7	9	$ 192	$ 3,381 00	$ 6,239 00	80%	20%
DDU16 - 009776	DDU009574	331 Distribution System (mains	piping	6/4/1998	50	$ 317 34		$ 317 34	17	6	27	$ 6	$ 105 00	$ 212 34	80%	20%
DDU16 - 009806-009808	DDU009604-DDU009606	331 Distribution System (mains	pipe - Unit 43	6/26/1998	50	$ 2,651 55		$ 2,651 55	17	6	5	$ 53	$ 928 00	$ 1,723 55	80%	20%
DDU16 - 009806-009808	DDU009604-DDU009606	331 Distribution System (mains	pipe - Unit 43	6/26/1998	50	$ 2,651 55		$ 2,651 55	17	6	5	$ 53	$ 928 00	$ 1,723 55	80%	20%
DDU16 - 009821	DDU009619	331 Distribution System (mains	concrete - three invoices of $113 21	7/13/1998	50	$ 169 82		$ 169 82	17	5	18	$ 3	$ 52 00	$ 117 82	80%	20%
DDU16 - 009820	DDU009618	331 Distribution System (mains	valve - Unit 43	7/13/1998	50	$ 178 78		$ 178 78	17	5	18	$ 4	$ 70 00	$ 108 78	80%	20%
DDU16 - 009832	DDU009630	331 Distribution System (mains	gate valve, saddle	7/23/1998	50	$ 358 58		$ 358 58	17	5	8	$ 7	$ 122 00	$ 236 58	80%	20%
DDU16 - 009833	DDU009631	331 Distribution System (mains	valves - Unit 43	7/24/1998	50	$ 51 95		$ 51 95	17	5	7	$ 1	$ 17 00	$ 34 95	80%	20%
DDU16 - 009842	DDU009640	331 Distribution System (mains	check and swing valves	7/31/1998	50	$ 195 20		$ 195 20	17	5	-	$ 4	$ 70 00	$ 125 20	80%	20%
DDU16 - 009843	DDU009641	331 Distribution System (mains	appurtenances - Unit 43	8/19/1998	50	$ 201 49		$ 201 49	17	4	12	$ 4	$ 69 00	$ 132 49	80%	20%
DDU16 - 009766-009772	DDU009564-DDU009570	331 Distribution System (mains	tees - Unit 42	10/2/1998	50	$ 621 31		$ 621 31	17	2	29	$ 12	$ 207 00	$ 414 31	80%	20%
DDU16 - 009766-009772	DDU009564-DDU009570	331 Distribution System (mains	valves - Unit 42	10/2/1998	50	$ 2,135 06		$ 2,135 06	17	2	29	$ 43	$ 742 00	$ 1,393 06	80%	20%
DDU16 - 009766-009772	DDU009564-DDU009570	331 Distribution System (mains	pipe - Unit 42	10/2/1998	50	$ 9,801 82		$ 9,801 82	17	2	29	$ 196	$ 3,380 00	$ 6,421 82	80%	20%
DDU16 - 009859-009863	DDU009657-DDU009661	331 Distribution System (mains	trench work - Unit 44	2/4/1999	50	$ 2,418 00		$ 2,418 00	16	10	27	$ 48	$ 811 00	$ 1,607 00	80%	20%
DDU16 - 009851-009855	DDU009649-DDU009653	331 Distribution System (mains	trench work - Unit 44	3/15/1999	50	$ 7,293 00		$ 7,293 00	16	9	16	$ 146	$ 2,452 00	$ 4,841 00	80%	20%
DDU16 - 009851-009855	DDU009649-DDU009653	331 Distribution System (mains	trench work - Unit 44	3/19/1999	50	$ 3,549 00		$ 3,549 00	16	9	12	$ 71	$ 1,192 00	$ 2,357 00	80%	20%
DDU16 - 009859-009863	DDU009657-DDU009661	331 Distribution System (mains	trench work - Unit 44	3/29/1999	50	$ 5,674 50		$ 5,674 50	16	9	2	$ 113	$ 1,894 00	$ 3,780 50	80%	20%
DDU16 - 009887-009889	DDU009685-DDU009687	331 Distribution System (mains	trench work - Unit 44	4/14/1999	50	$ 1,930 50		$ 1,930 50	16	8	17	$ 39	$ 652 00	$ 1,278 50	80%	20%
DDU16 - 009874-009876	DDU009672-DDU009674	331 Distribution System (mains	piping	4/22/1999	50	$ 2,409 28		$ 2,409 28	16	8	9	$ 48	$ 801 00	$ 1,608 28	80%	20%
DDU16 - 009877-009878	DDU009675-DDU009676	331 Distribution System (mains	concrete - unit 44	4/23/1999	50	$ 56 61		$ 56 61	16	8	8	$ 1	$ 17 00	$ 39 61	80%	20%
DDU16 - 009883	DDU009681	331 Distribution System (mains	haul material for trench fil	5/5/1999	50	$ 565 00		$ 565 00	16	7	26	$ 11	$ 183 00	$ 382 00	80%	20%
DDU16 - 009927-009931	DDU009725-DDU009729	331 Distribution System (mains	water line piping	6/7/1999	50	$ 518 93		$ 518 93	16	6	24	$ 10	$ 166 00	$ 352 93	80%	20%
DDU16 - 010014-010016	DDU009812-DDU009814	331 Distribution System (mains	concrete blocking	8/20/1999	50	$ 132 61		$ 132 61	16	4	11	$ 3	$ 49 00	$ 83 61	80%	20%
DDU16 - 010017-010019	DDU009815-DDU009817	331 Distribution System (mains	road bores	8/23/1999	50	$ 1,500 00		$ 1,500 00	16	4	8	$ 30	$ 491 00	$ 1,009 00	80%	20%
DDU16 - 010020	DDU009818	331 Distribution System (mains	water piping	8/25/1999	50	$ 281 98		$ 281 98	16	4	6	$ 6	$ 98 00	$ 183 98	80%	20%
DDU16 - 010035-010037	DDU009833-DDU009835	331 Distribution System (mains	sleeves for water and sewer mains	9/21/1999	50	$ 4,584 00		$ 4,584 00	16	3	10	$ 92	$ 1,497 00	$ 3,087 00	80%	20%
DDU16 - 010051-010055	DDU009849-DDU009853	331 Distribution System (mains	waco paving - haul trench fill for unit45	10/30/1999	50	$ 255 00		$ 255 00	16	2	1	$ 5	$ 81 00	$ 174 00	80%	20%
DDU16 - 010051-010055	DDU009849-DDU009853	331 Distribution System (mains	waco paving - unit 45 water andwastewater	10/30/1999	50	$ 2,919 00		$ 2,919 00	16	2	1	$ 58	$ 938 00	$ 1,981 00	80%	20%
DDU16 - 010062-010064	DDU009860-DDU009862	331 Distribution System (mains	water line piping	2/6/2000	50	$ 247 77		$ 247 77	15	10	25	$ 5	$ 79 00	$ 168 77	80%	20%
DDU16 - 010065	DDU009883	331 Distribution System (mains	water piping	8/8/2000	50	$ 844 84		$ 844 84	15	4	23	$ 17	$ 262 00	$ 582 84	80%	20%
DDU16 - 010125-010126	DDU009923-9924	331 Distribution System (mains	piping	8/12/2000	50	$ 86 33		$ 86 33	15	4	19	$ 2	$ 31 00	$ 55 33	80%	20%
DDU16 - 010091	DDU009889	331 Distribution System (mains	water line piping, $1511 + $513 49	9/18/2000	50	$ 2,024 60		$ 2,024 60	15	3	13	$ 40	$ 611 00	$ 1,413 60	80%	20%
DDU16 - 010079-010081	DDU009877-DDU009879	331 Distribution System (mains	water line piping	10/7/2000	50	$ 1,962 45		$ 1,962 45	15	2	24	$ 39	$ 594 00	$ 1,368 45	80%	20%
DDU16-009382-DDU16009383	DDU16-009382-DDU16009383	331 Distribution System (mains	piping	1/17/2001	50	$ 1,246 01		$ 1,246 01	14	11	14	$ 25	$ 374 00	$ 872 01	80%	20%
DDU16 - 010168-010177	DDU009966-75	331 Distribution System (mains	piping	4/18/2001	50	$ 1,467 48		$ 1,467 48	14	8	13	$ 29	$ 426 00	$ 1,041 48	80%	20%
DDU16 - 010169-010170	DDU009967-68	331 Distribution System (mains	piping	11/4/2001	50	$ 149 97		$ 149 97	14	1	27	$ 3	$ 42 00	$ 107 97	80%	20%
DDU16 - 009951-009953	DDU009749-DDU009751	331 Distribution System (mains	block for pump house #1	3/8/1999	50	$ 3,264 13		$ 3,264 13	16	9	23	$ 65	$ 1,093 00	$ 2,171 13	0%	100%
DDU16 - 009971	DDU009769	331 Distribution System (mains	foundation for booster station	6/8/1999	50	$ 2,137 50		$ 2,137 50	16	6	23	$ 43	$ 712 00	$ 1,425 50	0%	100%
DDU16 - 009992	DDU009790	331 Distribution System (mains	booster station piping	11/8/1999	50	$ 2,580 59		$ 2,580 59	16	1	23	$ 52	$ 840 00	$ 1,740 59	0%	100%
DDU16 - 010082	DDU009880	331 Distribution System (mains	water tank slab	6/8/2000	50	$ 11,500 00		$ 11,500 00	15	6	23	$ 230	$ 3,579 00	$ 7,921 00	0%	100%
DDU16 - 010091-010092	DDU009889-DDU009890	331 Distribution System (mains	storage tank piping	8/9/2000	50	$ 2,213 05		$ 2,213 05	15	4	22	$ 44	$ 677 00	$ 1,536 05	0%	100%
DDU16 - 010109	DDU009907	331 Distribution System (mains	water piping gst	10/20/2000	50	$ 214 09		$ 214 09	15	2	11	$ 4	$ 61 00	$ 153 09	0%	100%
DDU16 - 010182-010185	DDU009980-83	331 Distribution System (mains	concrete for well#4 fence	11/7/2001	50	$ 156 73		$ 156 73	14	1	24	$ 3	$ 42 00	$ 114 73	0%	100%

DDU16-01332

WHITE BLUFF WATER

New, As needed	Old Bates Number	[A] Item	[B] Date of Installation	[C] Service Life (yrs) * **	[D 1] Original Cost when installed $	[D 2] Customer CIAC amount	[D]= [D 1] - [D 2] Adjusted Original Cost for Customer CIAC[2]	Depreciation: Time in Service Years in Service	Months	Days	[E] = [D]/[C] Annual ($)	[F] Accumulated ($) (Reserve)	[G] = [D]-[F] Net Book Value ($)	% Parent	% DDU
DDU16-009386-DDU16009387	DDU16-009386-DDU16009387	331 Distribution System (mains	United rental installation of 6 inch well line at we	5/1/2007	50	$ 7,316 82		$ 7,316 82	8	7	30	$ 146	$ 1,266 00	$ 6,050 82	0%	100%
DDU16-009388-DDU16009389	DDU16-009388-DDU16009389	331 Distribution System (mains	J & S Pools 15' X 40' slab invoice No 1002	5/8/2007	50	$ 4,800 00		$ 4,800 00	8	7	23	$ 96	$ 830 00	$ 3,970 00	0%	100%
DDU16 - 010289-010292	DDU010087-90	331 Distribution System (mains	BULLSTE 20,000 Gal HydropneumaticTank BSI	6/20/2007	50	$ 31,535 00		$ 31,535 00	8	6	11	$ 631	$ 5,383 00	$ 26,152 00	0%	100%
DDU16 - 010293-010295	DDU010091-93	331 Distribution System (mains	J&SPOOL Beams for the Water Plant	6/21/2007	50	$ 1,000 00		$ 1,000 00	8	6	10	$ 20	$ 171 00	$ 829 00	0%	100%
DDU009062 -DDU009064	DDU009062 -DDU009064	331 Distribution System (mains	WB O RING SET, DIAPHRAGM, GASKET AN	12/31/2009	50	$ 1,440 05		$ 1,440 05	5	-	-	$ 29	$ 174 00	$ 1,266 05	0%	100%
DDU009065 -DDU009066	DDU009065 -DDU009066	331 Distribution System (mains	WB WELL INSPECTIONS	12/31/2009	50	$ 11,830 00		$ 11,830 00	5	-	-	$ 237	$ 1,422 00	$ 10,408 00	0%	100%
DDU009067 -DDU009068	DDU009067 -DDU009068	331 Distribution System (mains	WB REPLACED CLARIFIER DRIVE GEAR B	12/31/2009	50	$ 12,500 00		$ 12,500 00	5	-	-	$ 250	$ 1,500 00	$ 11,000 00	0%	100%
DDU009069 -DDU009071	DDU009069 -DDU009071	331 Distribution System (mains	WB WELL #3 RLPAIRS	12/31/2009	50	$ 13,085 82		$ 13,085 82	5	-	-	$ 262	$ 1,572 00	$ 11,513 82	0%	100%
~~DDU009072 -DDU009074~~	~~DDU009072 -DDU009074~~	331 Distribution System (mains	WB WELL #4 INSPECT AND REPAIR	12/31/2009	50	$ 45,966 05		$ 45,966 05	5	-	-	$ 919	$ 5,513 00	$ 40,453 05	0%	100%
DDU009079 -DDU009081	DDU009079 -DDU009081	331 Distribution System (mains	PIPE JOINS, CK VALVES, CABLE FOR WELI	9/30/2010	50	$ 35,527 65		$ 35,527 65	5	3	1	$ 711	$ 3,734 00	$ 31,793 65	0%	100%
DDU009083 -DDU009087	DDU009083 -DDU009087	331 Distribution System (mains	Service Call Well #1	2/28/2011	50	$ 14,996 42		$ 14,996 42	4	10	3	$ 300	$ 1,451 00	$ 13,545 42	0%	100%
DDU009094 -DDU009097	DDU009094 -DDU009097	331 Distribution System (mains	Service Call Well #2	9/30/2011	50	$ 16,625 07		$ 16,625 07	4	3	1	$ 333	$ 1,416 00	$ 15,209 07	0%	100%
DDU009101 -DDU009102	DDU009101 -DDU009102	331 Distribution System (mains	Service Call Well #2	12/31/2011	50	$ 4,368 98		$ 4,368 98	4	-	-	$ 87	$ 348 00	$ 4,020 98	0%	100%
DDU009110 -DDU009116	DDU009110 -DDU009116	331 Distribution System (mains	6" Franklin 60hp submonitor/Startup - Well #2 W	11/30/2012	50	$ 16,192 36		$ 16,192 36	3	1	1	$ 324	$ 999 00	$ 15,193 36	0%	100%
DDU009117 -DDU009123	DDU009117 -DDU009123	331 Distribution System (mains	Install new pipe 6" 60hp Submonitor/Start up - W	11/30/2012	50	$ 25,299 09		$ 25,299 09	3	1	1	$ 506	$ 1,560 00	$ 23,739 09	0%	100%
		331 Distribution System (mains	Total Pipe installed	1/1/1996	50	$ 2,198,815 08		$ 2,198,815 08	19	11	30	$ 43,976	$ 879,400 00	$ 1,319,415 08	80%	20%
[redacted]	[redacted]	[redacted]	and lines)	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	various			[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
DDU16 - 009669-009670	DDU009467-DDU009468	334 Meters and Service (taps no	raw water intake	1/16/1997	20	$ 389 88		$ 389 88	18	11	15	$ 19	$ 360 00	$ 29 88	80%	20%
DDU16 - 009834-009836	DDU009632-DDU009634	334 Meters and Service (taps no	bobcat - sewer and water pipeinstallation	7/28/1998	20	$ 13,117 50		$ 13,117 50	17	5	3	$ 656	$ 11,432 00	$ 1,685 50	80%	20%
DDU16 - 009844-009846	DDU009642-DDU009644	334 Meters and Service (taps no	bobcat	8/19/1998	20	$ 1,457 50		$ 1,457 50	17	4	12	$ 73	$ 1,268 00	$ 189 50	80%	20%
DDU16 - 009817-009819	DDU009615-DDU009617	334 Meters and Service (taps no	bobcat water and sewer pipe Unit 43	9/7/1998	20	$ 15,400 00		$ 15,400 00	17	3	24	$ 770	$ 13,332 00	$ 2,068 00	80%	20%
DDU16 - 009817-009819	*DDU009615-DDU009617*	334 Meters and Service (taps no	*bobcat water and sewer pipe Unit 43*	9/7/1998	20	*$ 15,400 00*		*$ 15,400 00*	17	3	24	$ 770	*$ 13,332 00*	$ 2,068 00	80%	20%
DDU16 - 009856	DDU009654	334 Meters and Service (taps no	concrete mix - Unit 44	3/17/1999	20	$ 63 64		$ 63 64	16	9	14	$ 3	$ 50 00	$ 13 64	80%	20%
DDU16-009385	DDU16-009385	334 Meters and Service (taps no	heavy equipment rental	5/29/2002	20	$ 3,823 75		$ 3,823 75	13	7	2	$ 191	$ 2,596 00	$ 1,227 75	80%	20%
DDU16 - 010025-010027	DDU009823-DDU009825	334 Meters and Service (taps no	timers for well pumps	1/9/1999	20	$ 437 33		$ 437 33	16	11	22	$ 22	$ 373 00	$ 64 33	0%	100%
DDU16 - 009916	DDU009714	334 Meters and Service (taps no	well #3 piping and meter	2/7/1999	20	$ 3,147 25		$ 3,147 25	16	10	24	$ 157	$ 2,653 00	$ 494 25	0%	100%
DDU16 - 009954	DDU009752-	334 Meters and Service (taps no	booster station piping	4/8/1999	20	$ 22,476 91		$ 22,476 91	16	8	23	$ 1,124	$ 18,806 00	$ 3,670 91	0%	100%
DDU16 - 009871	DDU009669	334 Meters and Service (taps no	well piping	4/21/1999	20	$ 1,998 05		$ 1,998 05	16	8	10	$ 100	$ 1,670 00	$ 328 05	0%	100%
DDU16 - 009893-009895	DDU009691-DDU009693	334 Meters and Service (taps no	drill and case well (Well No 3)	5/13/1999	20	$ 28,905 29		$ 28,905 29	16	7	18	$ 1,445	$ 24,038 00	$ 4,867 29	0%	100%
DDU16 - 009893-009895	DDU009691-DDU009693	334 Meters and Service (taps no	well pump, electrical (well No 3)	5/19/1999	20	$ 26,775 25		$ 26,775 25	16	7	12	$ 1,339	$ 22,253 00	$ 4,522 25	0%	100%
DDU16 - 009932-009934	DDU009730-DDU009732	334 Meters and Service (taps no	new well tie-in	6/7/1999	20	$ 1,193 00		$ 1,193 00	16	6	24	$ 60	$ 994 00	$ 199 00	0%	100%
DDU16 - 009909-009911	DDU009707-DDU009709	334 Meters and Service (taps no	well piping	6/30/1999	20	$ 94 56		$ 94 56	16	6	1	$ 5	$ 83 00	$ 11 56	0%	100%
DDU16 - 009912-009914	DDU009710-DDU009712	334 Meters and Service (taps no	well piping	6/30/1999	20	$ 432 65		$ 432 65	16	6	1	$ 22	$ 363 00	$ 69 65	0%	100%
DDU16 - 009799	DDU009799	334 Meters and Service (taps no	appurtenances	8/16/1999	20	$ 148 00		$ 148 00	16	4	15	$ 7	$ 115 00	$ 33 00	0%	100%
DDU16 - 009899	DDU009697	334 Meters and Service (taps no	new well electrical	9/6/1999	20	$ 4,132 00		$ 4,132 00	16	3	25	$ 207	$ 3,378 00	$ 754 00	0%	100%
DDU16 - 009984	DDU009782	334 Meters and Service (taps no	pipe and fittings for booster station	10/8/1999	20	$ 158 01		$ 158 01	16	2	23	$ 8	$ 130 00	$ 28 01	0%	100%
DDU16 - 010057-010060	DDU009855-DDU009858	334 Meters and Service (taps no	Repair to Well, pump	2/17/2000	20	$ 8,624 33		$ 8,624 33	15	10	14	$ 431	$ 6,839 00	$ 1,785 33	0%	100%
DDU16 - 010065	DDU009863	334 Meters and Service (taps no	well #4 piping	8/6/2000	20	$ 4,054 77		$ 4,054 77	15	4	25	$ 203	$ 3,126 00	$ 928 77	0%	100%
DDU16 - 010091-010095	DDU009889-DDU009894	334 Meters and Service (taps no	well #4 piping	8/24/2000	20	$ 2,564 25		$ 2,564 25	15	4	7	$ 128	$ 1,965 00	$ 599 25	0%	100%
DDU16 - 0100112-010014	DDU009910-DDU009912, DDU009946	334 Meters and Service (taps no	repairs to well #2	10/14/2000	20	$ 15,230 02		$ 15,230 02	15	2	17	$ 762	$ 11,591 00	$ 3,639 02	0%	100%
DDU16 - 010117-010119	DDU009915-9917	334 Meters and Service (taps no	well screen and piping	11/20/2000	20	$ 10,123 92		$ 10,123 92	15	1	11	$ 506	$ 7,646 00	$ 2,477 92	0%	100%
DDU16 - 010127-010131	DDU009925-29	334 Meters and Service (taps no	probes in storage tank	12/12/2000	20	$ 2,229 55		$ 2,229 55	15	-	19	$ 111	$ 1,671 00	$ 558 55	0%	100%
DDU16 - 010132	DDU009930	334 Meters and Service (taps no	fence at storage tank	12/21/2000	20	$ 135 94		$ 135 94	15	-	10	$ 7	$ 105 00	$ 30 94	0%	100%
DDU16 - 010153-010156	DDU009951-54	334 Meters and Service (taps no	Water Well No 4	2/22/2001	20	$ 163,215 41		$ 163,215 41	14	10	9	$ 8 161	$ 121,214 00	$ 42,001 41	0%	100%
DDU16 - 010179-010181	DDU009977-79	334 Meters and Service (taps no	well controls	4/18/2001	20	$ 3,310 54		$ 3,310 54	14	8	13	$ 166	$ 2,441 00	$ 869 54	0%	100%
DDU16 - 010160-010161	DDU009958-59	334 Meters and Service (taps no	well #4 piping	8/3/2001	20	$ 178 60		$ 178 60	14	4	28	$ 9	$ 130 00	$ 48 60	0%	100%
DDU16 - 010186-010188	DDU009984-86	334 Meters and Service (taps no	light at well #4	8/15/2001	20	$ 158 73		$ 158 73	14	4	16	$ 8	$ 115 00	$ 43 73	0%	100%
DDU16 - 010141-010143	DDU009939-41	334 Meters and Service (taps no	well #4 piping	9/2/2001	20	$ 903 01		$ 903 01	14	3	29	$ 45	$ 645 00	$ 258 01	0%	100%
DDU16 - 010190-010193	DDU009988-91	334 Meters and Service (taps no	POLLWAT WELL WORK-WELI #1	5/27/2002	20	$ 5,671 36		$ 5,671 36	13	7	4	$ 284	$ 3,861 00	$ 1,810 36	0%	100%
DDU16 - 010198-010204	DDU009996-DDU010002	334 Meters and Service (taps no	WALLELE WELL #2 FOUND BADALTERNAT	2/13/2003	20	$ 755 72		$ 755 72	12	10	18	$ 38	$ 489 00	$ 266 72	0%	100%
DDU16 - 010198-010204	DDU009996-DDU010002	334 Meters and Service (taps no	WALLELE GENERATOR & TRNFERSWITCH-	2/13/2003	20	$ 1,295 00		$ 1,295 00	12	10	18	$ 65	$ 837 00	$ 458 00	0%	100%
DDU16 - 010205-010207	DDU010003-05	334 Meters and Service (taps no	WALLELE REPLACE STARTER-WELL #1	3/31/2003	20	$ 779 19		$ 779 19	12	9	-	$ 39	$ 497 00	$ 282 19	0%	100%
DDU16 - 010208-010211	DDU010006-09	334 Meters and Service (taps no	WALLELE REPLACE HS900CONTROLLER@	4/6/2003	20	$ 2,620 00		$ 2,620 00	12	8	25	$ 131	$ 1,668 00	$ 952 00	0%	100%
DDU16 - 010212-010215	DDU00100l0-13	334 Meters and Service (taps no	Well No 3 Repair	5/8/2003	20	$ 7,852 83		$ 7,852 83	12	7	23	$ 393	$ 4,971 00	$ 2,881 83	0%	100%
DDU16 - 010216	DDU010014	334 Meters and Service (taps no	LONESTA PMP,ADPT,UNION,GSKT,LTC	9/29/2003	20	$ 773 43		$ 773 43	12	3	2	$ 39	$ 478 00	$ 295 43	0%	100%
DDU16 - 010224-010227	DDU010022-25	334 Meters and Service (taps no	well #2 repair pump and motor	3/31/2004	20	$ 15,873 46		$ 15,873 46	11	9	-	$ 794	$ 9,330 00	$ 6,543 46	0%	100%
DDU010016-20 & DDU010027	*DDU010016-20 & DDU010027*	334 Meters and Service (taps no	*well #4 pump and motor*	*12/3/2004*	20	$ 28,525 50		$ 28,525 50	11	-	28	$ 1,426	$ 15,792 00	$ 12,733 50	0%	100%

DDU16-011333

WHITE BLUFF WATER

New, As needed	Old Bates Number	[A] Item		[B] Date of Installation	[C] Service Life (yrs) * **	[D 1] Original Cost when installed $	[D 2] Customer CIAC amount	[D]= [D 1] - [D 2] Adjusted Original Cost for Customer CIAC[1]	Depreciation: Time in Service Years in Service	Months	Days	[F] [D][C] Annual ($)	[F] Accumulated ($) (Reserve)	[G] = [D] [F] Net Book Value ($)	% Parent	% DDU
DDU16 - 010234-010237	DDU010032-35	334 Meters and Service (taps no	POLLWAT PHASE MOTOR,PIPE,AIRLINE,ET	3/8/2005	20	$ 12,594 83		$ 12,594 83	10	9	23	$ 630	$ 6,813 00	$ 5,781 83	0%	100%
DDU16 - 010230-010233	DDU010028-31	334 Meters and Service (taps no	Well No 4 repair	5/18/2005	20	$ 8,704 40		$ 8,704 40	10	7	13	$ 435	$ 4,620 00	$ 4,084 40	0%	100%
DDU16 - 010239-010242	DDU010037-40	334 Meters and Service (taps no	POLLWAT Service all Well #3	1/3/2006	20	$ 14,928 68		$ 14,928 68	9	11	28	$ 746	$ 7,453 00	$ 7,475 68	0%	100%
DDU16 - 010243-010246	DDU010041-44	334 Meters and Service (taps no	WALLELE Repair booster at Well #1	3/28/2006	20	$ 1,536 15		$ 1,536 15	9	9	3	$ 77	$ 752 00	$ 784 15	0%	100%
DDU16 - 010252-010254	DDU010050-52	334 Meters and Service (taps no	Well No 4 repair	7/31/2006	20	$ 14,581 95		$ 14,581 95	9	5	-	$ 729	$ 6,866 00	$ 7,715 95	0%	100%
DDU16 - 010257-010259	DDU010055-57	334 Meters and Service (taps no	Well Electrical	12/20/2006	20	$ 3,550 00		$ 3,550 00	9	-	11	$ 178	$ 1,607 00	$ 1,943 00	0%	100%
DDU16 - 010312-010314	DDU010110-112	334 Meters and Service (taps no	WALLELE Well #2 Service Call	8/27/2007	20	$ 2,246 78		$ 2,246 78	8	4	4	$ 112	$ 935 00	$ 1,311 78	0%	100%
DDU16 - 010323	DDU010121	334 Meters and Service (taps no	WALLELE Well #2 Install Breaker-NewCompress	10/20/2007	20	$ 3,822 77		$ 3,822 77	8	2	11	$ 191	$ 1,566 00	$ 2,256 77	0%	100%
~~DDU16 - 010331-010333~~	~~DDU010129-131~~	334 Meters and Service (taps no	ACTSUPP Mtr Boxes, Bend, Ball Chcks	10/30/2007	20	$ 1,456 49		$ 1,456 49	8	2	1	$ 73	$ 596 00	$ 860 49	0%	100%
DDU16-009407-DDU16-009409	DDU16-009407-DDU16-009409	334 Meters and Service (taps no	Performance Meter Mobile Drive	6/30/2008	20	$ 20,567 50		$ 20,567 50	7	6	1	$ 1,028	$ 7,712 00	$ 12,855 50	0%	100%
DDU16-009410-DDU16-009412	DDU16-009410-DDU16-009412	334 Meters and Service (taps no	Upgrade water meters	6/30/2008	20	$ 43,427 74		$ 43,427 74	7	6	1	$ 2,171	$ 16,286 00	$ 27,141 74	0%	100%
DDU16-009413-DDU16-009416	DDU16-009413-DDU16-009416	334 Meters and Service (taps no	New meters 9090	7/31/2008	20	$ 30,768 98		$ 30,768 98	7	5	-	$ 1,538	$ 11,407 00	$ 19,361 98	0%	100%
DDU16-009417-DDU16-009419	DDU16-009417-DDU16-009419	334 Meters and Service (taps no	New meters 9090	9/30/2008	20	$ 42,217 50		$ 42,217 50	7	3	1	$ 2,111	$ 15,304 00	$ 26,913 50	0%	100%
DDU009059 -DDU009060	DDU009059 -DDU009060	334 Meters and Service (taps no	WB ADAPTERS, HYDRANT METER WITH G	12/31/2009	20	$ 1,085 72		$ 1,085 72	5	-	-	$ 54	$ 324 00	$ 761 72	0%	100%
DDU16-009489-DDU16-009490	DDU16-009489-DDU16-009490	334 Meters and Service (taps no	V Cast Clarifier repair	3/9/2010	20	$ 1,850 00		$ 1,850 00	5	9	22	$ 93	$ 541 00	$ 1,309 00	0%	100%
DDU009098 -DDU009099	DDU009098 -DDU009099	334 Meters and Service (taps no	RTU GPRS NEMA, M-100 M-200 WB, Well No	12/20/2011	20	$ 1,779 95		$ 1,779 95	4	-	11	$ 89	$ 359 00	$ 1,420 95	0%	100%
		334 Meters and Service (taps no	Well No 2	1/1/1996	20	$ 67,114 09		$ 67,114 09	19	11	30	$ 3,356	$ 67 111 00	$ 3 09	0%	100%
[redacted]		[redacted]	t covered by fees)	[redacted]	[redacted]	$ [redacted]		$ [redacted]	various			$ 34,553 96	$ [redacted]	$ [redacted]	[redacted]	[redacted]
DDU16-009390-DDU160093995	DDU16-009390-DDU160093995	343 Shop Tools	2006 John Deere Backhoe	6/6/2007	15	$ 38,362 05		$ 38,362 05	8	6	25	$ 2,557	$ 21,912 00	$ 16,450 05	0%	100%
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	$ [redacted]		$ [redacted]	various			$ 2,477 00	$ [redacted]	$ [redacted]	[redacted]	[redacted]
DDU16 - 010327-010330	DDU010125-128	345 Heavy Equipment	SMITPUM Repair Berkeley	10/25/2007	10	$ 6,487 44		$ 6,487 44	8	2	6	$ 649	$ 5,311 00	$ 1,176 44	0%	100%
DDU009057 -DDU009058	DDU009057 -DDU009058	345 Heavy Equipment	WB PORTABLE GENERATOR	12/31/2009	10	$ 881 92		$ 881 92	5	-	-	$ 88	$ 528 00	$ 353 92	0%	100%
DDU009075 -DDU009076	DDU009075 -DDU009076	345 Heavy Equipment	GENERATOR, TRANSFER SWITCH BACKUI	9/30/2010	10	$ 5,093 48		$ 5,093 48	5	3	1	$ 509	$ 2,673 00	$ 2,420 48	0%	100%
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	$ [redacted]		$ [redacted]	various			$ [redacted]	$ [redacted]	$ [redacted]	[redacted]	[redacted]
DDU16 - 010029-010031	DDU009827-DDU009829	348 Fencing	lumber for booster station	10/9/1999	20	$ 224 67		$ 224 67	16	2	22	$ 11	$ 178 00	$ 46 67	80%	20%
DDU16 - 010042-010045	DDU009840-DDU009843	348 Fencing	shingles for booster station	2/10/1999	20	$ 176 65		$ 176 65	16	10	21	$ 9	$ 152 00	$ 24 65	0%	100%
DDU16 - 009966-009970	DDU009764-DDU009768	348 Fencing	fence for booster station	6/8/1999	20	$ 139 30		$ 139 30	16	6	23	$ 7	$ 116 00	$ 23 30	0%	100%
DDU16 - 009942-009943	DDU009740-DDU009741	348 Fencing	fence for new well	7/28/1999	20	$ 1,225 40		$ 1,225 40	16	5	3	$ 61	$ 1,002 00	$ 223 40	0%	100%
DDU16 - 010038-010041	DDU009836-DDU009839	348 Fencing	fence for booster station	9/25/1999	20	$ 92 73		$ 92 73	16	3	6	$ 5	$ 81 00	$ 11 73	0%	100%
DDU16 - 010032-010034	DDU009830-DDU009832	348 Fencing	fence and gate at well #1	10/9/1999	20	$ 350 00		$ 350 00	16	2	22	$ 18	$ 292 00	$ 58 00	0%	100%
DDU16 - 010097-010100	DDU009895-DDU009898	348 Fencing	fence around storage tank	10/24/2000	20	$ 468 59		$ 468 59	15	2	7	$ 23	$ 349 00	$ 119 59	0%	100%
DDU16-009400-DDU16-009405	DDU16-009400-DDU16-009405	348 Fencing	Backyard fence invoice 071030a	10/30/2007	20	$ 1,600 00		$ 1,600 00	8	2	1	$ 80	$ 654 00	$ 946 00	0%	100%
[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	$ [redacted]		$ [redacted]	various			$ 214 00	$ [redacted]	$ [redacted]	[redacted]	[redacted]
						$ 3,791,956 26		$ 3,791,956 26				$ 110,077 00	$ 1,603,728 00	$ 2,188,228 26		
						$ 3 791,956 26		$ 3,791,956 26				$ 110,077 00	$ 1,603,728 00	2,188,228		
														1,002,001		

DDU16 - 011334

WHITE BLUFF WATER

New, As needed	Old Bates Number	[A] Item	[B] Date of Installation	[C] Service Life (yrs) * **	[D 1] Original Cost when installed $	[D 2] Customer CIAC amount	[D]= [D 1] - [D 2] Adjusted Original Cost for Customer CIAC[1]	Depreciation: Time in Service Years in Service	Months	Days	[E] = [D]/[C] Annual ($)	[F] Accumulated ($) (Reserve)	[G] = [D]-[F] Net Book Value ($)	% Parent	% DDU
		[A] Item	[B] Date of Installation	[C] Service Life (yrs) * **	[D 1] Original Cost when installed $	[D 2] Customer CIAC amount	[D]= [D 1] - [D 2] Adjusted Original Cost for Customer CIAC[1]	Depreciation: Time in Service Years in	Months	Days	[E] = [D]/[C] Annual ($)	[F] Accumulated ($) (Reserve)	[G] = [D]-[F] Net Book Value ($)		
0		303 Land and land rights	various		42,160	-	42,160	various			-	-	42,160		
307 Wells		307 Wells													
Well Pumps		**Well Pumps**													
311 5 hp or less		311 5 hp or less													
0		311 Greater than 5 hp	various	10	139,765	-	139,765	various			13,975	46,265	93,500		
Booster Pumps		**Booster Pumps**													
311 5 hp or less		311 5 hp or less													
0		311 Greater than 5 hp	various	10	4,783	-	4,783	various			478	4,271	512		
320 Chlorinators		320 Chlorinators													
Structures		**Structures**													
304 Wood		304 Wood													
304 Masonry		304 Masonry													
0		305 Storage Tanks	various	50	178,018	-	178,018	various			3,560	65,375	112,643		
0		311 Pressure Tanks	various	50	36,042	-	36,042	various			722	10,547	25,495		
0		331 Distribution System (mains and lines)	various	50	2,649,427	-	2,649,427	various			52,990	981,133	1,668,294		
0		334 Meters and Service (taps not covered by fees)	various	20	686,660	-	686,660	various			34,335	462,889	223,771		
340 Office Equipment		340 Office Equipment													
341 Vehicles		341 Vehicles													
0		343 Shop Tools	various	15	38,362	-	38,362				2,557	21,912	16,450		
0		345 Heavy Equipment	various	10	12,463	-	12,463	various			1,246	8,512	3,951		
0		348 Fencing	various	20	4,277	-	4,277	various			214	2,824	1,453		
		Other (Please list)													
			various												
			various												
			various												
			various												
		Total			3,791,956		3,791,956				110,077	1,603,728	2,188,228		
					TRUE		TRUE				TRUE	TRUE	TRUE		

DDU16 - 011335

WHITE BLUFF SEWER

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

New, As needed	Old Bates Number	Item		Date of Installation	Service Life (yrs) **	Original Cost when installed $	Customer CIAC amount	Adjusted Original Cost for Customer CIAC[1]	Time in Service: Years in Service	Time in Service: Months	Time in Service: Days	[F] ÷ [D]*[C] Annual ($)	[F] Accumulated ($) (Reserve)	[G] = [D]-[F] Net Book Value ($)	% Parent	%DDU
DDU16-011021-011025	Documented	303 Land and land rights	Lots 17 and 18 Sewage Treatment plant	1/29/1997	Land	$14,960 00		$14,960 00	18	11	2			$ 14 960 00	80%	20%
DDU16-010994-010998	Documented	303 Land and land rights	Cline A-134 TR 1A 25ac pump station	1/3/2000	Land	$12,280 00		$12,280 00	15	11	28			$ 12,280 00	80%	20%
DDU16-010999-011003	Documented	303 Land and land rights	Watkins A-960 TR1B 2 534ac sewer treatmnt	1/3/2000	Land	$3,870 00		$3,870 00	15	11	28			$ 3,870 00	80%	20%
DDU16-011004-011008	Documented	303 Land and land rights	WB 7 n 1/2 lt 119 pump station		Land	$3,625 00		$3,625 00	116	11	31			$ 3,625 00	80%	20%
[redacted]									Various							
		Sewer Plant - 50 yr life	Total Pipe Installed	1/1/1996	50	$ 1,628,405 39		$1,628,405 39	19	11	30	$ 32,568	$ 651,271 00	$ 977,134 39	0%	100%
DDU16-009301-DDU16-009309	DDU16-009301-DDU16-009309	Sewer Plant - 50 yr life	EQ tank - southwest fluids	8/6/2007	50	$29,363 90		$29,363 90	8	4	25	$ 587	$ 4,932 00	$ 24,431 90	0%	100%
DDU16-009299-DDU16-009300	DDU16-009299-DDU16-009300	Sewer Plant - 50 yr life	wwtp improvements	8/6/2007	50	$18,200 00		$18,200 00	8	4	25	$ 364	$ 3,058 00	$ 15,142 00	0%	100%
DDU009020 -DDU009021	DDU009020 -DDU009021	Sewer Plant - 50 yr life	WB PLANT REPAIRS	12/31/2009	50	$13,554 00		$13,554 00	5	-	-	$ 271	$ 1,626 00	$ 11,928 00	0%	100%
DU16 - 009817-009819	DDU009615-9617	Sewer Plant - 50 yr life	bobcat water and sewer pipe pipe wo	9/7/1998	50	$15,400 00		$15,400 00	17	3	24	$ 308	$ 5,333 00	$ 10,067 00	80%	20%
DDU16 - 009357	DDU009478 & 9481-9482	Sewer Plant - 50 yr life	piping	3/29/1997	50	$14,210 00		$14,210 00	18	9	2	$ 284	$ 5,327 00	$ 8,883 00	80%	20%
DDU009037 -DDU009038	DDU009037 -DDU009038	Sewer Plant - 50 yr life	Water Tank	9/30/2011	50	$9,020 00		$9,020 00	4	3	1	$ 180	$ 765 00	$ 8,255 00	0%	100%
DDU16 - 009766-009772	DDU009564-9570	Sewer Plant - 50 yr life	pipe - pipe work unit 42	10/2/1998	50	$9,801 82		$9,801 82	17	2	29	$ 196	$ 3,380 00	$ 6,421 82	80%	20%
	DDU16-009271-DDU16-009272	Sewer Plant - 50 yr life	pipe work unit 36 and 38	6/30/1996	50	$10,536 00		$10,536 00	19	6	1	$ 211	$ 4,115 00	$ 6,421 00	80%	20%
DDU16 - 009786	DDU009584 & DDU009590	Sewer Plant - 50 yr life	backfill - pipe work unit 42	5/22/1998	50	$9,620 00		$9,620 00	17	7	9	$ 192	$ 3,381 00	$ 6,239 00	80%	20%
	DDU16-009265-DDU16-009266	Sewer Plant - 50 yr life	pipe work unit 33, 34, 35, line work s	2/29/1996	50	$9,090 00		$9,090 00	19	10	2	$ 182	$ 3,610 00	$ 5,480 00	80%	20%
DDU16 - 009813	DDU009611	Sewer Plant - 50 yr life	fiberglass tank at wwtp	7/16/1998	50	$8,025 66		$8,025 66	17	5	15	$ 161	$ 2 811 00	$ 5,214 66	80%	20%
DDU16 -009851-009853	DDU009649-9651	Sewer Plant - 50 yr life	trench work - pipe work unit 44	3/15/1999	50	$7,293 00		$7,293 00	16	9	16	$ 146	$ 2,452 00	$ 4,841 00	80%	20%
DDU16 - 009667-009668	DDU009465-9466	Sewer Plant - 50 yr life	piping	1/15/1997	50	$7,551 52		$7,551 52	18	11	16	$ 151	$ 2,862 00	$ 4,689 52	80%	20%
DDU16 - 009351	DDU009484-9485	Sewer Plant - 50 yr life	pipe work unit 40	1/4/1997	50	$7,475 00		$7,475 00	18	11	27	$ 150	$ 2,848 00	$ 4,627 00	80%	20%
DDU16 - 009355-009356	DDU009472 & DDU0476-9477	Sewer Plant - 50 yr life	piping	2/28/1997	50	$6,939 91		$6,939 91	18	10	3	$ 139	$ 2,618 00	$ 4,321 91	80%	20%
DDU009009 -DDU009010	DDU009009 -DDU009010	Sewer Plant - 50 yr life	WB REPLACE EQ BASIN	12/31/2009	50	$4,679 00		$4,679 00	5	-	-	$ 94	$ 564 00	$ 4,115 00	0%	100%
DDU16 - 010295-010298	DDU010093-96	Sewer Plant - 50 yr life	EQ tank - southwest fluids - startup	8/6/2007	50	$4,800 83		$4,800 83	8	4	25	$ 96	$ 807 00	$ 3,993 83	0%	100%
DDU16 - 009859-009863	DDU009657-9661	Sewer Plant - 50 yr life	trench work - pipe work unit 44	3/29/1999	50	$5,674 50		$5,674 50	16	9	2	$ 113	$ 1,894 00	$ 3,780 50	80%	20%
	DDU16-009269-DDU16-009270	Sewer Plant - 50 yr life	pipe work pipe work unit 37	6/30/1996	50	$5,105 00		$5,105 00	19	6	1	$ 102	$ 1,989 00	$ 3,116 00	80%	20%
DDU16 - 010035-010037	DDU009833-9835	Sewer Plant - 50 yr life	sleeves for water and sewer mains	9/21/1999	50	$4,584 00		$4,584 00	16	3	10	$ 92	$ 1,497 00	$ 3,087 00	80%	20%
DDU16 - 009706-009708	DDU009504-9506	Sewer Plant - 50 yr life	pipe work unit 41	1/8/1997	50	$4,875 00		$4,875 00	18	11	23	$ 98	$ 1,860 00	$ 3,015 00	80%	20%
	DDU16-009276-DDU16-009277	Sewer Plant - 50 yr life	pipe work unit 40	2/28/1997	50	$4,817 34		$4,817 34	18	10	3	$ 96	$ 1,808 00	$ 3,009 34	80%	20%
DDU16 - 009347	DDU009462	Sewer Plant - 50 yr life	pipe work unit 40	1/11/1996	50	$4,510 00		$4,510 00	19	11	20	$ 90	$ 1,797 00	$ 2,713 00	80%	20%
DDU16 - 010276-010280	DDU010074-78	Sewer Plant - 50 yr life	crane to set equilization basin	5/22/2007	50	$3,192 39		$3,192 39	8	7	9	$ 64	$ 551 00	$ 2,641 39	0%	100%
DDU16 - 009662	DDU009460	Sewer Plant - 50 yr life	pipe work unit 39	1/12/1996	50	$4,230 00		$4,230 00	19	11	19	$ 85	$ 1,697 00	$ 2,533 00	80%	20%
DDU16 - 009754-009789	DDU009552-9554	Sewer Plant - 50 yr life	pipe - pipe work unit 42	1/2/1998	50	$3,690 00		$3,690 00	17	11	29	$ 74	$ 1,331 00	$ 2,359 00	80%	20%
DDU16 - 009854-009855	DDU009652-53	Sewer Plant - 50 yr life	trench work - pipe work unit 44	3/19/1999	50	$3,549 00		$3,549 00	16	9	12	$ 71	$ 1,192 00	$ 2,357 00	80%	20%
	DDU16-009267-DDU16-009268	Sewer Plant - 50 yr life	pipe work unit 38	6/30/1996	50	$3,795 00		$3,795 00	19	6	1	$ 76	$ 1,482 00	$ 2,313 00	80%	20%
	DDU16-009273-DDU16-009275	Sewer Plant - 50 yr life	pipe - Rohan	11/9/1996	50	$3,280 96		$3,280 96	19	1	22	$ 66	$ 1,263 00	$ 2,017 96	80%	20%
DDU16-009293-DDU16-009297	DDU16-009293-DDU16-009297	Sewer Plant - 50 yr life	waco paving - pipe work unit 45 wate	10/30/1999	50	$2,919 00		$2,919 00	16	2	1	$ 58	$ 938 00	$ 1,981 00	80%	20%
DDU16 - 009806-009808	DDU009604-9606	Sewer Plant - 50 yr life	pipe - pipe work unit 43	6/26/1998	50	$2,651 55		$2,651 55	17	6	5	$ 53	$ 928 00	$ 1,723 55	80%	20%
DDU16 - 009704	DDU009502	Sewer Plant - 50 yr life	pipe work unit 41	7/31/1997	50	$2,705 00		$2,705 00	18	5	-	$ 54	$ 995 00	$ 1,710 00	80%	20%
DDU009022 -DDU009023	DDU009022 -DDU009023	Sewer Plant - 50 yr life	V-CAST CLARIFIER WHEELS WE	4/30/2010	50	$1,850 00		$1,850 00	5	8	1	$ 37	$ 210 00	$ 1,640 00	0%	100%
DDU16 - 009874-009876	DDU009672-74	Sewer Plant - 50 yr life	piping	4/22/1999	50	$2,409 28		$2,409 28	16	8	9	$ 48	$ 801 00	$ 1,608 28	80%	20%
DDU16 - 009859-009863	DDU009657-9661	Sewer Plant - 50 yr life	trench work - pipe work unit 44	2/4/1999	50	$2,418 00		$2,418 00	16	10	27	$ 48	$ 811 00	$ 1,607 00	80%	20%
DDU16 - 009363	DDU009582	Sewer Plant - 50 yr life	pipe - pipe work unit 42	4/15/1998	50	$2,187 30		$2,187 30	17	8	16	$ 44	$ 779 00	$ 1,408 30	80%	20%
DDU16-009286-DDU16-009289	DDU16-009286-DDU16-009289	Sewer Plant - 50 yr life	backfill - pipe work unit 42	4/15/1998	50	$2,183 75		$2,183 75	17	8	16	$ 44	$ 779 00	$ 1,404 75	80%	20%
DDU16 - 009766-009772	DDU009564-9570	Sewer Plant - 50 yr life	valves - pipe work unit 42	10/2/1998	50	$2,135 06		$2,135 06	17	2	29	$ 43	$ 742 00	$ 1,393 06	80%	20%
DDU009002 -DDU009003	DDU009002 -DDU009003	Sewer Plant - 50 yr life	WB REPAIRS TO CLARIFIER WH	12/31/2009	50	$1,565 00		$1,565 00	5	-	-	$ 31	$ 186 00	$ 1,379 00	0%	100%
DDU16 - 010079-010081	DDU009877-79	Sewer Plant - 50 yr life	piping	10/7/2000	50	$1,962 45		$1,962 45	15	2	24	$ 39	$ 594 00	$ 1,368 45	80%	20%
DDU16 - 009887-009889	DDU009685-87	Sewer Plant - 50 yr life	trench work - pipe work unit 44	11/5/1999	50	$1,930 50		$1,930 50	16	1	26	$ 39	$ 630 00	$ 1,300 50	80%	20%
DDU16 - 009656	DDU009454	Sewer Plant - 50 yr life	water and sewer bores	7/31/1996	50	$2,000 00		$2,000 00	19	5	-	$ 40	$ 777 00	$ 1,222 00	80%	20%

DDU16-001336

WHITE BLUFF SEWER

Double Diamond Utilities Co. / White Bluff Sewer Asset / Rate Base Listing New, As needed	Old Bates Number	Item		Date of Installation	Service Life (yrs) **	Original Cost when installed $	Customer CIAC amount	Adjusted Original Cost for Customer CIAC	Time in Service Years in Service	Months	Days	[E] = [D] [C] Annual ($)	[F] Accumulated ($) (Reserve)	[G] = [D]-[F] Net Book Value ($)	% Parent	%DDU
DDU16 - 009701-009702	DDU009499-9500	Sewer Plant - 50 yr life	pipe - pipe work unit 41	6/16/1997	50	$1,686 54		$1,686 54	18	6	15	$ 34	$ 630 00	$ 1,056 54	80%	20%
DDU16 - 009815-009817	DDU009815-9817	Sewer Plant - 50 yr life	road bores	8/23/1999	50	$1,500 00		$1,500 00	16	4	8	$ 30	$ 491 00	$ 1,009 00	80%	20%
DDU16 - 010138-010139	DDU009936-37	Sewer Plant - 50 yr life	piping	1/17/2001	50	$1,246 01		$1,246 01	14	11	14	$ 25	$ 374 00	$ 872 01	80%	20%
DDU16 - 009354	DDU009475	Sewer Plant - 50 yr life	tee and gate valves - pipe work unit 4	2/28/1997	50	$1,034 21		$1,034 21	18	10	3	$ 21	$ 396 00	$ 638 21	80%	20%
DDU16 - 009704-009705	DDU009502-9503	Sewer Plant - 50 yr life	Sewer bore	7/31/1997	50	$1,000 00		$1,000 00	18	5	-	$ 20	$ 368 00	$ 632 00	80%	20%
DDU16 - 009690-009691	DDU009488-9489	Sewer Plant - 50 yr life	valves - pipe work unit 41	4/18/1997	50	$738 27		$738 27	18	8	13	$ 15	$ 281 00	$ 457 27	80%	20%
DDU16 - 009364	DDU009583	Sewer Plant - 50 yr life	pipe - pipe work unit 42	4/21/1998	50	$675 48		$675 48	17	8	10	$ 14	$ 248 00	$ 427 48	80%	20%
DDU16 - 009766-009772	DDU009564-9570	Sewer Plant - 50 yr life	tees - pipe work unit 42	10/2/1998	50	$621 31		$621 31	17	2	29	$ 12	$ 207 00	$ 414 31	80%	20%
DDU16 - 009358	DDU009490 & DDU009497-98	Sewer Plant - 50 yr life	pipe - pipe work unit 41, subd Sectio	6/16/1997	50	$636 51		$636 51	18	6	15	$ 13	$ 241 00	$ 395 51	80%	20%
DDU16 - 009880	DDU009678	Sewer Plant - 50 yr life	haul material for trench fill	5/5/1999	50	$565 00		$565 00	16	7	26	$ 11	$ 183 00	$ 382 00	80%	20%
DDU16 - 009688-009689	DDU009486-9487	Sewer Plant - 50 yr life	pipe work unit 40	10/4/1997	50	$518 29		$518 29	18	2	27	$ 10	$ 182 00	$ 336 29	80%	20%
DDU16 - 009681-0098682	DDU009479-80	Sewer Plant - 50 yr life	sewer bore	1/3/1997	50	$500 00		$500 00	18	11	28	$ 10	$ 190 00	$ 310 00	80%	20%
DDU16 - 009351	DDU009484-9485	Sewer Plant - 50 yr life	bores	1/4/1997	50	$500 00		$500 00	18	11	27	$ 10	$ 190 00	$ 310 00	80%	20%
DDU16 - 009671	DDU009469	Sewer Plant - 50 yr life	piping	1/22/1997	50	$460 36		$460 36	18	11	9	$ 9	$ 170 00	$ 290 36	80%	20%
DDU16 - 009832	DDU009630	Sewer Plant - 50 yr life	gate valve, saddle	7/23/1998	50	$358 58		$358 58	17	5	8	$ 7	$ 122 00	$ 236 58	80%	20%
DDU16 - 009725-009726	DDU009523-24	Sewer Plant - 50 yr life	pvc pipe - pipe work unit 41	8/20/1997	50	$375 09		$375 09	18	4	11	$ 8	$ 147 00	$ 228 09	80%	20%
DDU16 - 009776	DDU009574	Sewer Plant - 50 yr life	piping	6/4/1998	50	$317 34		$317 34	17	6	27	$ 6	$ 105 00	$ 212 34	80%	20%
	DDU16-009279	Sewer Plant - 50 yr life	piping - US Filter - pipe work unit 40	4/23/1997	50	$318 26		$318 26	18	8	8	$ 6	$ 112 00	$ 206 26	80%	20%
DDU16 - 009507-009509	DDU009507-9509	Sewer Plant - 50 yr life	pipe - pipe work unit 41	2/7/1997	50	$331 66		$331 66	18	10	24	$ 7	$ 132 00	$ 199 66	80%	20%
DDU16-009290-DDU16-009282	DDU16-009290-DDU16-009282	Sewer Plant - 50 yr life	waco paving - haul trench fill for pipe	10/30/1999	50	$255 00		$255 00	16	2	1	$ 5	$ 81 00	$ 174 00	80%	20%
DDU16 - 009665	DDU009665-9667	Sewer Plant - 50 yr life	asbuilts for pipe work units 42 and 43	4/16/1999	50	$232 50		$232 50	16	8	15	$ 5	$ 84 00	$ 148 50	80%	20%
DDU16 - 009843	DDU009641	Sewer Plant - 50 yr life	appurtenances - pipe work unit 43	8/19/1998	50	$201 49		$201 49	17	4	12	$ 4	$ 69 00	$ 132 49	80%	20%
[redacted]					50	[redacted]		[redacted]	various			[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
DDU16-009302-DDU16-009343	DDU16-009302-DDU16-009343	Sewer Plant - 20 yr life	Ashbrook Simon Hartley wwtp	8/1/2008	20	$436,650 00		$436,650 00	7	4	30	$ 21,833	$ 161,872 00	$ 274,778 00	0%	100%
DDU16 - 010276-010278	DDU010074-76	Sewer Plant - 20 yr life	2006 John Deere Backhoe	6/6/2007	20	$38,362 05		$38,362 05	8	6	25	$ 1,918	$ 16,436 00	$ 21,926 05	0%	100%
DDU16 - 010380	DDU010178 & DDU010196 and DD	Sewer Plant - 20 yr life	crane at wwtp	3/5/2008	20	$18,615 00		$18,615 00	7	9	26	$ 931	$ 7,282 00	$ 11,333 00	0%	100%
DDU16-009586-DDU16-009589	DDU16-009586-DDU16-009589	Sewer Plant - 20 yr life	Upgrade Chemical Feed Equipment	11/12/2014	20	$10,907 26		$10,907 26	1	1	19	$ 545	$ 618 00	$ 10,289 26	0%	100%
DDU16 - 010306-010308	DDU010104-106	Sewer Plant - 20 yr life	MCCLMECH Build & Install Air Lif	7/30/2007	20	$14,500 00		$14,500 00	8	5	1	$ 725	$ 6,106 00	$ 8,394 00	0%	100%
DDU009053 -DDU009055	DDU009053 -DDU009055	Sewer Plant - 20 yr life	E-One Pumps WB	12/31/2012	20	$9,847 44		$9,847 44	2	-	-	$ 492	$ 1,475 00	$ 8,372 44	0%	100%
DDU16 - 010252-010254	DDU010050-52	Sewer Plant - 20 yr life	Pull & Inspect, Motor, Pipe, Etc	8/28/2006	20	$14,581 95		$14,581 95	9	4	3	$ 729	$ 6,810 00	$ 7,771 95	0%	100%
	DDU16-009280-DDU16-009285	Sewer Plant - 20 yr life	purestream wwtp model pt-50-ts (50,	4/23/1997	20	$116,377 00		$116,377 00	18	8	8	$ 5,819	$ 108,749 00	$ 7,628 00	80%	20%
DDU16-009582-DDU16-009585	DDU16-009582-DDU16-009585	Sewer Plant - 20 yr life	Upgrade Chemical Feed Equipment	8/25/2014	20	$7,410 82		$7,410 82	1	4	6	$ 371	$ 501 00	$ 6,909 82	0%	100%
DDU16-009578-DDU16-009581	DDU16-009578-DDU16-009581	Sewer Plant - 20 yr life	Upgrade Chemical Feed Equipment	9/11/2014	20	$7,306 56		$7,306 56	1	3	20	$ 365	$ 476 00	$ 6,830 56	0%	100%
DDU009044 -DDU009046	DDU009044 -DDU009046	Sewer Plant - 20 yr life	E One Pumps and Control Boxes	7/31/2012	20	$6,659 75		$6,659 75	3	5	-	$ 333	$ 1,138 00	$ 5,521 75	0%	100%
DDU009047 -DDU009049	DDU009047 -DDU009049	Sewer Plant - 20 yr life	(4) E One Pumps and Control Boxes	8/31/2012	20	$6,564 96		$6,564 96	3	4	-	$ 328	$ 1,093 00	$ 5,471 96	0%	100%
DDU009050 -DDU009052	DDU009050 -DDU009052	Sewer Plant - 20 yr life	E-One Pumps WB	12/31/2012	20	$5,016 38		$5,016 38	2	-	-	$ 251	$ 752 00	$ 4,264 38	0%	100%
DDU16 - 010230-010233	DDU010028-31	Sewer Plant - 20 yr life	POLLWAT 7CH8 STAGE,BREAK	5/30/2005	20	$8,704 40		$8,704 40	10	7	1	$ 435	$ 4,605 00	$ 4,099 40	0%	100%
DDU009018 -DDU009019	DDU009018 -DDU009019	Sewer Plant - 20 yr life	WB FLOAT SWITCHES/ GRINDEI	12/31/2009	20	$5,519 67		$5,519 67	5	-	-	$ 276	$ 1,656 00	$ 3,863 67	0%	100%
DDU009015 -DDU009016	DDU009015 -DDU009016	Sewer Plant - 20 yr life	WB LIDS/HPGR/HPD/STAND PUN	12/31/2009	20	$5,173 27		$5,173 27	5	-	-	$ 259	$ 1,554 00	$ 3,619 27	0%	100%
DDU009011 -DDU009012	DDU009011 -DDU009012	Sewer Plant - 20 yr life	WB CONTROL FLOATS, HPGRS	12/31/2009	20	$4,849 60		$4,849 60	5	-	-	$ 242	$ 1,452 00	$ 3,397 60	0%	100%
DDU009041 -DDU009042	DDU009041 -DDU009042	Sewer Plant - 20 yr life	Air Valves WB	12/31/2011	20	$3,891 59		$3,891 59	4	-	-	$ 195	$ 780 00	$ 3,111 59	0%	100%
DDU16 - 010212-010215	DDU010010-13	Sewer Plant - 20 yr life	POLLWAT PHASE MOTOR, CHE	5/8/2003	20	$7,852 83		$7,852 83	12	7	23	$ 393	$ 4,971 00	$ 2,881 83	0%	100%
DDU16 - 010424-010426	DDU010222-224	Sewer Plant - 20 yr life	Fabricate Walkway BetweenWastew	8/27/2008	20	$4,215 00		$4,215 00	7	4	4	$ 211	$ 1,549 00	$ 2,666 00	0%	100%
DDU009006 -DDU009007	DDU009006 -DDU009007	Sewer Plant - 20 yr life	WB HPGR PUMPS AND CONTRO	12/31/2009	20	$3,615 00		$3,615 00	5	-	-	$ 181	$ 1,086 00	$ 2,529 00	0%	100%
DDU16 - 010337-010339	DDU010135-137	Sewer Plant - 20 yr life	MCCLMECH Install New Submersib	6/12/2007	20	$4,356 00		$4,356 00	8	6	19	$ 218	$ 1,865 00	$ 2,491 00	0%	100%
DDU16 - 010347-010349	DDU010145-147	Sewer Plant - 20 yr life	Storage Building	1/22/2008	20	$3,997 53		$3,997 53	7	11	9	$ 200	$ 1,588 00	$ 2,409 53	0%	100%
DDU16 - 010057-010060	DDU009855-9858	Sewer Plant - 20 yr life	KYLEHAR 60 hp- 480 r motor, pun	2/17/2000	20	$8,624 33		$8,624 33	15	10	14	$ 431	$ 6,839 00	$ 1,785 33	80%	20%
DDU16 - 010344-010346	DDU010142-144	Sewer Plant - 20 yr life	SDS Fabricate and Install Roof Over	1/19/2008	20	$2,922 75		$2,922 75	7	11	12	$ 146	$ 1,160 00	$ 1,762 75	0%	100%
DDU16 - 010334-010336	DDU010132-34	Sewer Plant - 20 yr life	MCCLMECH Fabric & Install 3" Air	10/11/2007	20	$2,876 00		$2,876 00	8	2	20	$ 144	$ 1,184 00	$ 1,692 00	0%	100%
DDU16 - 009834-009836	DDU009632-9634	Sewer Plant - 20 yr life	bobcat - sewer and water pipe installa	7/28/1998	20	$13,117 50		$13,117 50	17	5	3	$ 656	$ 11,432 00	$ 1,685 50	80%	20%
DDU16 - 010421-010423	DDU010219-221	Sewer Plant - 20 yr life	Repair Roof On EQ Basin	8/25/2008	20	$2,500 00		$2,500 00	7	4	6	$ 125	$ 919 00	$ 1,581 00	0%	100%

DDU16-011337

WHITE BLUFF SEWER

Double Diamond Utilities Co. / White Bluff Sewer Asset / Rate Base Listing		Item		Date of Installation	Service Life (yrs) **		Original Cost when installed $	Customer CIAC amount	Adjusted Original Cost for Customer CIAC [1]	Time in Service			[E] = [D]/[C] Annual ($)	[F] Accumulated ($) (Reserve)	[G] = [D] [F] Net Book Value ($)		
New, As needed	Old Bates Number									Years in Service	Months	Days				% Parent	%DDU
DDU009004 -DDU009005	DDU009004 -DDU009005	Sewer Plant - 20 yr life	WB GRDR PUMPS/ MODULE PIP	12/31/2009	20		$2,219 13		$2,219 13	5	-	-	$ 111	$ 666 00	$ 1,553 13	0%	100%
DDU16-009298	DDU16-009298	Sewer Plant - 20 yr life	heavy equipment rental	5/29/2002	20	below	$3,823 75		$3,823 75	13	7	2	$ 191	$ 2,596 00	$ 1,227 75	80%	20%
DDU16 - 010340-010342	DDU010138-140	Sewer Plant - 20 yr life	MCCLMECH Repair Catwalk onWa	7/12/2007	20		$1,580 00		$1,580 00	8	5	19	$ 79	$ 669 00	$ 911 00	0%	100%
DDU16 - 009814	DDU009612	Sewer Plant - 20 yr life	pumps, basins - lift station	7/23/1998	20		$7,077 13		$7 077 13	17	5	8	$ 354	$ 6,174 00	$ 903 13	80%	20%
DDU16-009574 - DDU16-009576	DDU16-009574 - DDU16-009576	Sewer Plant - 20 yr life	Risers	1/28/2013	20		$968 04		$968 04	2	11	3	$ 48	$ 140 00	$ 828 04	0%	100%
DDU009000 -DDU009001	DDU009000 -DDU009001	Sewer Plant - 20 yr life	WB FLOATS AND BASIN COVER	12/31/2009	20		$1,163 69		$1,163 69	5	-	-	$ 58	$ 348 00	$ 815 69	0%	100%
DDU16 - 010394-010396	DDU010192-194	Sewer Plant - 20 yr life	New WWTP Set Up	9/6/2008	20		$1,250 00		$1,250 00	7	3	25	$ 63	$ 461 00	$ 789 00	0%	100%
DDU16 - 010247-010248	DDU010045-46	Sewer Plant - 20 yr life	USABLU Blower	5/6/2006	20		$1,417 45		$1,417 45	9	7	26	$ 71	$ 685 00	$ 732 45	0%	100%
DDU16 - 009844-009846	DDU009642-9644	Sewer Plant - 20 yr life	bobcat	8/19/1998	20		$1,457 50		$1,457 50	17	4	12	$ 73	$ 1,268 00	$ 189 50	80%	20%
DDU16 - 009738-009740	DDU009536-9538	Sewer Plant - 20 yr life	structure around pumps for noise con	1/1/1998	20		$1,200 00		$1,200 00	17	11	30	$ 60	$ 1,080 00	$ 120 00	80%	20%
DDU16 - 009741-009743	DDU009539-9541	Sewer Plant - 20 yr life	insulation at sewer plant building	5/1/1998	20		$727 44		$727 44	17	7	30	$ 36	$ 636 00	$ 91 44	80%	20%
DDU16 - 009747-009748	DDU009545-9546	Sewer Plant - 20 yr life	Sewer Building Roof	1/22/1998	20		$730 69		$730 69	17	11	9	$ 37	$ 664 00	$ 66 69	80%	20%
DDU16 - 009753	DDU009551	Sewer Plant - 20 yr life	slab for wwtp	1/30/1998	20		$545 00		$545 00	17	11	1	$ 27	$ 484 00	$ 61 00	80%	20%
DDU16 - 009721-009723	DDU009519-9521	Sewer Plant - 20 yr life	sewer plant piping	8/20/1997	20		$415 24		$415 24	18	4	11	$ 21	$ 386 00	$ 29 24	80%	20%
		Sewer Plant - 20 yr life	grinder station receiving tank and pur	1/1/1996	20		$ 78,443 22		$78,443 22	19	11	30	$ 3,922	$ 78,429 00	$ 14 22	0%	100%
[redacted]		[redacted]	[redacted]	[redacted]	[redacted]		[redacted]		[redacted]	various			[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
DDU009033 -DDU009034	DDU009033 -DDU009034	Sewer Plant - 10 yr life	GENERATOR, TRANSFER SWITC	10/31/2010	10		$5,093 48		$5,093 48	5	2	-	$ 509	$ 2,630 00	$ 2,463 48	0%	100%
DDU009031 -DDU009032	DDU009031 -DDU009032	Sewer Plant - 10 yr life	BACK UP POWER	10/31/2010	10		$1,204 98		$1,204 98	5	2	-	$ 120	$ 620 00	$ 584 98	0%	100%
DDU16 -010260-010262	DDU010058-60	Sewer Plant - 10 yr life	MCCLMECH Air Manifold- Fabrica	12/16/2006	10		$4,551 80		$4,551 80	9	-	15	$ 455	$ 4,113 00	$ 438 80	0%	100%
DDU16 - 010360-010362	DDU010158-160	Sewer Plant - 10 yr life	WWTP Repairs-Sproket and Wheels	3/16/2008	10		$1,742 81		$1,742 81	7	9	15	$ 174	$ 1 356 00	$ 386 81	0%	100%
DDU16 - 010267-010271	DDU010065-69	Sewer Plant - 10 yr life	MCCLMECH Replace Chain Sprock	4/30/2007	10		$2,642 00		$2,642 00	8	8	1	$ 264	$ 2,289 00	$ 353 00	0%	100%
DDU16 - 010257-010259	DDU010055-57	Sewer Plant - 10 yr life	WALLELE Electrical Bid	11/27/2006	10		$3,550 00		$3,550 00	9	1	4	$ 355	$ 3,228 00	$ 322 00	0%	100%
DDU16 - 010363-010365	DDU010161-163	Sewer Plant - 10 yr life	Mtr Contactors, New 480 V Discoun	3/21/2008	10		$1,450 00		$1,450 00	7	9	10	$ 145	$ 1,128 00	$ 322 00	0%	100%
DDU16 - 010409-010411	DDU010207-209	Sewer Plant - 10 yr life	Emergency Repairs to Sewer Blowe	5/15/2008	10		$1,230 00		$1,230 00	7	7	16	$ 123	$ 938 00	$ 292 00	0%	100%
DDU16 - 010428	DDU010226	Sewer Plant - 10 yr life	Generator	10/21/2008	10		$905 36		$905 36	7	2	10	$ 91	$ 655 00	$ 250 36	0%	100%
DDU16 - 010366-010368	DDU010164-166	Sewer Plant - 10 yr life	Emergency Repairs to Sewer Blower	4/26/2008	10		$1,050 00		$1,050 00	7	8	5	$ 105	$ 806 00	$ 244 00	0%	100%
DDU16 -010264-010266	DDU010062-64	Sewer Plant - 10 yr life	MCCLMECH Pulley, Bushings, Bel	4/30/2007	10		$1,408 00		$1,408 00	8	8	1	$ 141	$ 1,223 00	$ 185 00	0%	100%
DDU009024, DDU009027	DDU009024, DDU009027	Sewer Plant - 10 yr life	INSTALL PROPANE LINES & TA	10/31/2010	10		$331 30		$331 30	5	2	-	$ 33	$ 170 00	$ 161 30	0%	100%
DDU16 - 010267-010268	DDU010065-67	Sewer Plant - 10 yr life	MCCLMECH Repair Clarifier	4/30/2007	10		$1,150 00		$1,150 00	8	8	1	$ 115	$ 997 00	$ 153 00	0%	100%
[redacted]		[redacted]	[redacted]	[redacted]	[redacted]		[redacted]		[redacted]	various			[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
							$2,847,335 66		$2,847,335 66				$84,700 00	$1,205,081 00	$1,642,254 66		

DDU16 - 011338

Double Diamond Utilities Co. / White Bluff
Sewer Asset / Rate Base Listing
New, As needed **Old Bates Number**

	Item	Date of Installation	Service Life (yrs) **		Original Cost when installed $	Customer CIAC amount	Adjusted Original Cost for Customer CIAC [1]	Time in Service			[E] = [D] [C] Annual ($)	[F] Accumulated ($) (Reserve)	[G] = [D] [F] Net Book Value ($)	% Parent	%DDU
								Years in Service	Months	Days					
	[A]	[B]	[C]		[D 1]	[D 2]	[D]= [D 1] - [D 2]	Depreciation							
	Item	Date of Installation	Service Life (yrs) **		Original Cost when installed $	Customer CIAC amount	Adjusted Original Cost for Customer CIAC [1]	Time in Service			[E] = [D]*[C] Annual ($)	[F] Accumulated ($) (Reserve)	[G] = [D] [F] Net Book Value ($)		
								Years in	Months	Days					
DDU16-011004-011008	303 Land and land rights	various			$ 34,735 00	-	$ 34,735 00	various			$ -	$ -	$ 34,735 00		
307 Wells	307 Wells														
Well Pumps	**Well Pumps**														
311 5 hp or less	311 5 hp or less														
DDU16 - 009766 009772															
Booster Pumps	**Booster Pumps**														
311 5 hp or less	311 5 hp or less														
DDU16 009667-009668															
320 Chlorinators	320 Chlorinators														
Structures	**Structures**														
304 Wood	304 Wood														
304 Masonry	304 Masonry														
DDU16 - 010035-010037															
DDU16 009662															
DDU16 010267-010268															
0															
340 Office Equipment															
341 Vehicles	341 Vehicles														
0															
0															
0															
	Other (Please list)														
	Sewer Plant - 50 yr life	various	50		1,908,258	-	1,908,258	various			38,167	734,294	1,173,964		
	Sewer Plant - 20 yr life	various	20		878,033	-	878,033	various			43,903	450,634	427,399		
	Sewer Plant - 10 yr life	various	10		26,310	-	26,310	various			2,630	20,153	6,157		
	Total				2,847,336	-	2,847,336				84,700	1,205,081	1,642,255		
					TRUE	TRUE	TRUE				TRUE	TRUE	TRUE		

DDU16 - 011339

WHITE BLUFF WATER

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

	A	B	C	D	E	F	G
Line No.	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) - (F) Rate Base Value (to Sch III-2)

New, As needed	Old Bates Number	% Parent	% DDU								
DDU16-011011-011015	Documented	80%	20%	WB 4 2.30AC Water Tanks	Land	$ 17,700	$ 14,160	$ -	$ -	$	14,160
DDU16-011016-011020	Documented	80%	20%	907 .120 257AC Pump Statio	Land	$ 9,150	$ 7,320	$ -	$ -	$	7,320
DDU16-011009-011010	Documented	0%	100%	Water Plant	Land	$ 12,810	$ -	$ -	$ -	$	-
DDU16-011026-011030	Documented	0%	100%	935 18 water tower & well	Land	$ 2,500	$ -	$ -	$ -	$	-
DDU16 - 010272-010275	DDU010070-73	0%	100%	SMITPUM Well #2 Pump Rep	5/28/2007	$ 6,884	$ -	$ -	$ -	$	-
DDU16 - 010315-010318	DDU010113-116	0%	100%	SMITPUM Parts, Labor-Wate	8/31/2007	$ 19,203	$ -	$ -	$ -	$	-
DDU009088 -DDU009093	DDU009088 -DDU009093	0%	100%	New Pump Cable	2/28/2011	$ 24,039	$ -	$ -	$ -	$	-
DDU0103 -DD09U009104	DDU0103 -DD09U009104	0%	100%	GENERATOR	1/31/2012	$ 1,383	$ -	$ -	$ -	$	-
DDU009105 -DDU009109	DDU009105 -DDU009109	0%	100%	WB RELACE PUMP, MOTO	5/31/2012	$ 29,973	$ -	$ -	$ -	$	-
DDU16-009592-DDU16-009594	DDU16-009592-DDU16-009594	0%	100%	Pump, Well No 3	7/29/2015	$ 15,093	$ -	$ -	$ -	$	-
DDU16-009595-DDU16-009597	DDU16-009595-DDU16-009597	0%	100%	Pump Replacement Well No 2	8/24/2015	$ 16,950	$ -	$ -	$ -	$	-
DDU16-009598-DDU16-009600	DDU16-009598-DDU16-009600	0%	100%	30 HP Motor Replacement, W	12/3/2015	$ 26,239	$ -	$ -	$ -	$	-
						$ 139,764.36	$ -	$ -	$ -	$	-
DDU16 - 010249-010251	DDU010047-49	0%	100%	LONESTA Booster Pump	3/7/2006	$ 1,034	$ -	$ -	$ -	$	-
DDU16 - 010255 - 010256	DDU010053-54	0%	100%	LONESTA O-Ring, Plug, Gask	8/28/2006	$ 1,260	$ -	$ -	$ -	$	-
DDU16-009398-DDU16009399	DDU16-009398-DDU16009399	0%	100%	Consultng Environmental eng	8/13/2007	$ 1,362	$ -	$ -	$ -	$	-
DDU16 - 010307 - 010311	DDU010105-109	0%	100%	LONESTA Booster Pump, Eje	8/27/2007	$ 1,126	$ -	$ -	$ -	$	-
						$ 5,782	$ -	$ -	$ -	$	-
DDU16-009649-009651	DDU009447-DDU009449	0%	100%	water storage tank #2	6/19/1996	$ 81,618	$ -	$ -	$ -	$	-
DDU16 - 010115-010116	DDU009913-14	0%	100%	water piping gst	1/11/2000	$ 299	$ -	$ -	$ -	$	-
DDU16-00934565-DDU16009376	DDU16-00934565-DDU16009376	0%	100%	storage tank, 250,000 gallons	9/29/2000	$ 71,887	$ -	$ -	$ -	$	-
DDU16-009377-DDU16009381	DDU16-009377-DDU16009381	0%	100%	piping for new storage tank	10/27/2000	$ 3,189	$ -	$ -	$ -	$	-
		80%	20%	58,000 gallon gst, field erect w	1/1/1991	$ 21,025	$ 16,820	$ 336	$ 8,399	$	8,421
						$ 178,017.70	$ 16,820.00	$ 336.00	$ 8,399.00	$	8,421.00
DDU16 - 009937	DDU009735	0%	100%	hydropneumatic pressure tank	7/16/1999	$ 27,576	$ -	$ -	$ -	$	-
DDU16 - 010305	DDU010103	0%	100%	MCCLMECH Set pressure tan	2/7/2007	$ 4,188	$ -	$ -	$ -	$	-
DDU16 - 010319-010321	DDU010117-119	0%	100%	CONSENV Installation of Nev	9/10/2007	$ 4,278	$ -	$ -	$ -	$	-
						$ 36,042	$ -	$ -	$ -	$	-
DDU16-009345-DDU16009346	DDU16-009345-DDU16009346	80%	20%	water bores (2)	1/5/1996	$ 1,000	$ 800	$ 16	$ 320	$	480
DDU16-009347-DDU16009348	DDU16-009347-DDU16009348	80%	20%	water line unit 40	1/11/1996	$ 4,510	$ 3,608	$ 72	$ 1,438	$	2,170
DDU16-009647-009648	DDU009459-DDU009461	80%	20%	water bore (3)	1/12/1996	$ 1,500	$ 1,200	$ 24	$ 479	$	721
DDU16 - 009663	DDU009461 - DDU009463	80%	20%	water line unit 39	1/12/1996	$ 4,230	$ 3,384	$ 68	$ 1,358	$	2,026
DDU16 - 009646	DDU009444	80%	20%	water bore	1/31/1996	$ 500	$ 400	$ 8	$ 159	$	241
DDU16 - 009647-009648	DDU009445-DDU009446	80%	20%	water bore	2/29/1996	$ 1,500	$ 1,200	$ 24	$ 476	$	724
DDU16 - 009647-009648	DDU009445-DDU009446	80%	20%	water line unit 33, 34, 35	2/29/1996	$ 9,090	$ 7,272	$ 146	$ 2,888	$	4,384
DDU16 - 009655	DDU009453	80%	20%	water line Unit 38	6/30/1996	$ 6,125	$ 4,900	$ 98	$ 1,919	$	2,981
DDU16 - 009655	DDU009453	80%	20%	water line unit 36	6/30/1996	$ 4,510	$ 3,608	$ 72	$ 1,404	$	2,204
DDU16 - 009656	DDU009454-DDU009455	80%	20%	water and sewer bores	7/31/1996	$ 2,000	$ 1,600	$ 32	$ 622	$	978

WHITE BLUFF WATER

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

	A	B	C	D	E	F	G
Line No	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) - (F) Rate Base Value (to Sch III-2)
New, As needed	**Old Bates Number**	% Parent	% DDU				
DDU16 - 009658-009660	DDU009456-9458	80%	20%	pipe - Rohan	11/9/1996	$ 3,281	$ 2,625	$ 53	$ 1,010	$ 1,615
DDU16 - 009686-009687	DDU009484-DDU009485	80%	20%	bores	1/4/1997	$ 500	$ 400	$ 8	$ 152	$ 248
DDU16-009349-DDU16009351	DDU16-009349-DDU16009351	80%	20%	water line unit 40	1/4/1997	$ 7,475	$ 5,980	$ 120	$ 2,278	$ 3,702
DDU16 - 009706-009708	DDU009504-DDU009506	80%	20%	water line unit 41	1/8/1997	$ 4,875	$ 3,900	$ 78	$ 1,488	$ 2,412
DDU16 - 009667-009668	DDU009465 - DDU009466	80%	20%	piping	1/15/1997	$ 7,552	$ 6,041	$ 121	$ 2,290	$ 5,751
DDU16 - 009671	DDU009469	80%	20%	piping	1/22/1997	$ 274	$ 220	$ 4	$ 76	$ 144
DDU16 - 009709-009711	DDU009507-DDU009509	80%	20%	pipe - Unit 41	2/7/1997	$ 332	$ 265	$ 6	$ 106	$ 159
DDU16 - 009673-009675	DDU009471 - DDU009473	80%	20%	tee and gate valves - Unit 40	2/28/1997	$ 1,034	$ 827	$ 17	$ 317	$ 510
DDU16-009352-DDU16009353	DDU16-009352-DDU16009353	80%	20%	pipe Unit 40	2/28/1997	$ 4,817	$ 3,854	$ 77	$ 1,446	$ 2,408
DDU16-009354-DDU16009356	DDU16-009354-DDU16009356	80%	20%	piping	2/28/1997	$ 6,940	$ 5,552	$ 111	$ 2,094	$ 3,458
DDU16 - 009680-009684	DDU009478- DDU009482	80%	20%	piping	3/29/1997	$ 14,210	$ 11,368	$ 227	$ 4,262	$ 7,106
DDU16 - 009690-009691	DDU009488-DDU009489	80%	20%	valves - Unit 41	4/18/1997	$ 738	$ 591	$ 12	$ 225	$ 366
DDU16-009357-DDU16009358	DDU16-009357-DDU16009358	80%	20%	piping - US Filter - Unit 40	4/23/1997	$ 318	$ 255	$ 5	$ 90	$ 165
DDU16 - 009699-009700	DDU009497-DDU009498	80%	20%	pipe - Unit 41	6/16/1997	$ 637	$ 509	$ 10	$ 193	$ 316
DDU16 - 009701-009702	DDU009499-DDU009500	80%	20%	pipe - Unit 41	6/16/1997	$ 1,687	$ 1,349	$ 27	$ 504	$ 845
DDU16 - 009716-009717	DDU009514-DDU009515	80%	20%	valves, tees - Unit 41	7/25/1997	$ 175	$ 140	$ 3	$ 59	$ 81
DDU16 - 009704-009705	DDU009502-DDU009503	80%	20%	bore	7/31/1997	$ 1,000	$ 800	$ 16	$ 294	$ 506
DDU16 - 009704-009705	DDU009502-DDU009503	80%	20%	water line unit 41	7/31/1997	$ 2,705	$ 2,164	$ 43	$ 796	$ 1,368
DDU16 - 009721-009722	DDU009519-DDU009520	80%	20%	gate valves - unit 41	8/20/1997	$ 1,277	$ 1,022	$ 21	$ 382	$ 640
DDU16 - 009727-009729	DDU009525-DDU009527	80%	20%	valve box lid - US Filter	9/19/1997	$ 1,022	$ 817	$ 16	$ 293	$ 524
DDU16 - 009688-009689	DDU009486-DDU009487	80%	20%	Water line Unit 40	10/4/1997	$ 518	$ 415	$ 8	$ 146	$ 269
DDU16 - 009754-009756	DDU009552-DDU009554	80%	20%	pipe - Unit 42	1/2/1998	$ 3,690	$ 2,952	$ 59	$ 1,065	$ 1,887
DDU16 - 009757-009759	DDU009555-DDU009557	80%	20%	waterline	2/2/1998	$ 189	$ 151	$ 3	$ 58	$ 93
DDU16-009359-DDU16009362	DDU16-009359-DDU16009362	80%	20%	backfill - Unit 42	4/15/1998	$ 2,184	$ 1,747	$ 35	$ 623	$ 1,124
DDU009582	DDU16-009363	80%	20%	pipe - Unit 42	4/15/1998	$ 2,187	$ 1,750	$ 35	$ 623	$ 1,127
DDU009583	DDU16-009364	80%	20%	pipe - Unit 42	4/21/1998	$ 675	$ 540	$ 11	$ 198	$ 342
DDU16 - 009778	DDU009576	80%	20%	valves - Unit 42	4/23/1998	$ 114	$ 91	$ 2	$ 28	$ 63
DDU16 - 009792	DDU009590	80%	20%	backfill - Unit 42	5/22/1998	$ 9,620	$ 7,696	$ 154	$ 2,705	$ 4,991
DDU16 - 009792	DDU009590	80%	20%	backfill - Unit 42	5/22/1998	$ 9,620	$ 7,696	$ 154	$ 2,705	$ 4,991
DDU16 - 009776	DDU009574	80%	20%	piping	6/4/1998	$ 317	$ 254	$ 5	$ 84	$ 170
DDU16 - 009806-009808	DDU009604-DDU009606	80%	20%	pipe - Unit 43	6/26/1998	$ 2,652	$ 2,121	$ 42	$ 742	$ 1,379
DDU16 - 009806-009808	DDU009604-DDU009606	80%	20%	pipe - Unit 43	6/26/1998	$ 2,652	$ 2,121	$ 42	$ 742	$ 1,379
DDU16 - 009821	DDU009619	80%	20%	concrete - three invoices of $1	7/13/1998	$ 170	$ 136	$ 2	$ 42	$ 94
DDU16 - 009820	DDU009618	80%	20%	valve - Unit 43	7/13/1998	$ 179	$ 143	$ 3	$ 56	$ 87
DDU16 - 009832	DDU009630	80%	20%	gate valve, saddle	7/23/1998	$ 359	$ 287	$ 6	$ 98	$ 189
DDU16 - 009833	DDU009631	80%	20%	valves - Unit 43	7/24/1998	$ 52	$ 42	$ 1	$ 14	$ 28
DDU16 - 009842	DDU009640	80%	20%	check and swing valves	7/31/1998	$ 195	$ 156	$ 3	$ 56	$ 100
DDU16 - 009843	DDU009641	80%	20%	appurtenances - Unit 43	8/19/1998	$ 201	$ 161	$ 3	$ 55	$ 106
DDU16 - 009766-009772	DDU009564-DDU009570	80%	20%	tees - Unit 42	10/2/1998	$ 621	$ 497	$ 10	$ 166	$ 331
DDU16 - 009766-009772	DDU009564-DDU009570	80%	20%	valves - Unit 42	10/2/1998	$ 2,135	$ 1,708	$ 34	$ 594	$ 1,114
DDU16 - 009766-009772	DDU009564-DDU009570	80%	20%	pipe - Unit 42	10/2/1998	$ 9,802	$ 7,841	$ 157	$ 2,704	$ 5,137
DDU16 - 009859-009863	DDU009657-DDU009661	80%	20%	trench work - Unit 44	2/4/1999	$ 2,418	$ 1,934	$ 38	$ 649	$ 1,285
DDU16 - 009851-009855	DDU009649-DDU009653	80%	20%	trench work - Unit 44	3/15/1999	$ 7,293	$ 5,834	$ 117	$ 1,962	$ 3,872
DDU16 - 009851-009855	DDU009649-DDU009653	80%	20%	trench work - Unit 44	3/19/1999	$ 3,549	$ 2,839	$ 57	$ 954	$ 1,885
DDU16 - 009859-009863	DDU009657-DDU009661	80%	20%	trench work - Unit 44	3/29/1999	$ 5,675	$ 4,540	$ 90	$ 1,515	$ 3,025

WHITE BLUFF WATER

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

Line No	A Item	B Date of Installation or Contribution	C Total Cost	D Amount of Developer Contribution	E Annual amortization	F Accumulated Amortization	G (G)=(D) - (F) Rate Base Value (to Sch III-2)
New, As needed	Old Bates Number	% Parent	% DDU				
DDU16 - 009887-009889	DDU009685-DDU009687	80%	20%	trench work - Unit 44	4/14/1999	$ 1,931	$ 1,544	$ 31	$ 522	$ 1,022
DDU16 - 009874-009876	DDU009672-DDU009674	80%	20%	piping	4/22/1999	$ 2,409	$ 1,927	$ 38	$ 641	$ 1,286
DDU16 - 009877-009878	DDU009675-DDU009676	80%	20%	concrete - unit 44	4/23/1999	$ 57	$ 45	$ 1	$ 14	$ 31
DDU16 - 009883	DDU009681	80%	20%	haul material for trench fil	5/5/1999	$ 565	$ 452	$ 9	$ 146	$ 306
DDU16 - 009927-009931	DDU009725-DDU009729	80%	20%	water line piping	6/7/1999	$ 519	$ 415	$ 8	$ 133	$ 282
DDU16 - 010014-010016	DDU009812-DDU009814	80%	20%	concrete blocking	8/20/1999	$ 133	$ 106	$ 2	$ 39	$ 67
DDU16 - 010017-010019	DDU009815-DDU009817	80%	20%	road bores	8/23/1999	$ 1,500	$ 1,200	$ 24	$ 393	$ 807
DDU16 - 010020	DDU009818	80%	20%	water piping	8/25/1999	$ 282	$ 226	$ 5	$ 78	$ 148
DDU16 - 010035-010037	DDU009833-DDU009835	80%	20%	sleeves for water and sewer m	9/21/1999	$ 4,584	$ 3,667	$ 74	$ 1,198	$ 2,469
DDU16 - 010051-010055	DDU009849-DDU009853	80%	20%	waco paving - haul trench fill	10/30/1999	$ 255	$ 204	$ 4	$ 65	$ 139
DDU16 - 010051-010055	DDU009849-DDU009853	80%	20%	waco paving - unit 45 water ar	10/30/1999	$ 2,919	$ 2,335	$ 46	$ 750	$ 1,585
DDU16 - 010062-010064	DDU009860-DDU009862	80%	20%	water line piping	2/6/2000	$ 248	$ 198	$ 4	$ 63	$ 135
DDU16 - 010065	DDU009883	80%	20%	water piping	8/8/2000	$ 845	$ 676	$ 14	$ 210	$ 466
DDU16 - 010125-010126	DDU009923-9924	80%	20%	piping	8/12/2000	$ 86	$ 69	$ 2	$ 25	$ 44
DDU16 - 010091	DDU009889	80%	20%	water line piping, $1511 + $51	9/18/2000	$ 2,025	$ 1,620	$ 32	$ 489	$ 1,131
DDU16 - 010079-010081	DDU009877-DDU009879	80%	20%	water line piping	10/7/2000	$ 1,962	$ 1,570	$ 31	$ 475	$ 1,095
DDU16-009382-DDU16009383	DDU16-009382-DDU16009383	80%	20%	piping	1/17/2001	$ 1,246	$ 997	$ 20	$ 299	$ 698
DDU16 - 010168-010177	DDU009966-75	80%	20%	piping	4/18/2001	$ 1,467	$ 1,174	$ 23	$ 341	$ 833
DDU16 - 010169-010170	DDU009967-68	80%	20%	piping	11/4/2001	$ 150	$ 120	$ 2	$ 34	$ 86
DDU16 - 009951-009953	DDU009749-DDU009751	0%	100%	block for pump house #1	3/8/1999	$ 3,264	$ -	$ -	$ -	$ -
DDU16 - 009971	DDU009769	0%	100%	foundation for booster station	6/8/1999	$ 2,138	$ -	$ -	$ -	$ -
DDU16 - 009992	DDU009790	0%	100%	booster station piping	11/8/1999	$ 2,581	$ -	$ -	$ -	$ -
DDU16 - 010082	DDU009880	0%	100%	water tank slab	6/8/2000	$ 11,500	$ -	$ -	$ -	$ -
DDU16 - 010091-010092	DDU009889-DDU009890	0%	100%	storage tank piping	8/9/2000	$ 2,213	$ -	$ -	$ -	$ -
DDU16 - 010109	DDU009907	0%	100%	water piping gst	10/20/2000	$ 214	$ -	$ -	$ -	$ -
DDU16 - 010182-010185	DDU009980-83	0%	100%	concrete for well#4 fence	11/7/2001	$ 157	$ -	$ -	$ -	$ -
DDU16-009386-DDU16009387	DDU16-009386-DDU16009387	0%	100%	United rental installation of 6	5/1/2007	$ 7,317	$ -	$ -	$ -	$ -
DDU16-009388-DDU16009389	DDU16-009388-DDU16009389	0%	100%	J & S Pools 15' X 40' slab invc	5/8/2007	$ 4,800	$ -	$ -	$ -	$ -
DDU16 - 010289-010292	DDU010087-90	0%	100%	BULLSTE 20,000 Gal Hydrop	6/20/2007	$ 31,535	$ -	$ -	$ -	$ -
DDU16 - 010293-010295	DDU010091-93	0%	100%	J&SPOOL Beams for the Wat	6/21/2007	$ 1,000	$ -	$ -	$ -	$ -
DDU009062 -DDU009064	DDU009062 -DDU009064	0%	100%	WB O RING SET, DIAPHRA	12/31/2009	$ 1,440	$ -	$ -	$ -	$ -
DDU009065 -DDU009066	DDU009065 -DDU009066	0%	100%	WB WELL INSPECTIONS	12/31/2009	$ 11,830	$ -	$ -	$ -	$ -
DDU009067 -DDU009068	DDU009067 -DDU009068	0%	100%	WB REPLACED CLARIFIER	12/31/2009	$ 12,500	$ -	$ -	$ -	$ -
DDU009069 -DDU009071	DDU009069 -DDU009071	0%	100%	WB WELL #3 REPAIRS	12/31/2009	$ 13,086	$ -	$ -	$ -	$ -
DDU009072 -DDU009074	DDU009072 -DDU009074	0%	100%	WB WELL #4 INSPECT ANI	12/31/2009	$ 45,966	$ -	$ -	$ -	$ -
DDU009079 -DDU009081	DDU009079 -DDU009081	0%	100%	PIPE JOINS, CK VALVES, C	9/30/2010	$ 35,528	$ -	$ -	$ -	$ -
DDU009083 -DDU009087	DDU009083 -DDU009087	0%	100%	Service Call Well #1	2/28/2011	$ 14,996	$ -	$ -	$ -	$ -
DDU009094 -DDU009097	DDU009094 -DDU009097	0%	100%	Service Call Well #2	9/30/2011	$ 16,625	$ -	$ -	$ -	$ -
DDU009101 -DDU009102	DDU009101 -DDU009102	0%	100%	Service Call Well #2	12/31/2011	$ 4,369	$ -	$ -	$ -	$ -
DDU009110 -DDU009116	DDU009110 -DDU009116	0%	100%	6" Franklin 60hp submonitor/S	11/30/2012	$ 16,192	$ -	$ -	$ -	$ -
DDU009117 -DDU009123	DDU009117 -DDU009123	0%	100%	Install new pipe 6" 60hp Subm	11/30/2012	$ 25,299	$ -	$ -	$ -	$ -
		80%	20%	Total Pipe Installed	1/1/1996	$ 2,198,815	$ 1,759,052	$ 35,181	$ 703,520	$ 1,055,532
[redacted]				[redacted]		$ 2,649,497.00	$ 2,007,500.00	$ 38,157.00	$ 757,457.00	$ 1,150,463.00
DDU16 - 009669-009670	DDU009467-DDU009468	80%	20%	raw water intake	1/16/1997	$ 390	$ 312	$ 15	$ 288	$ 24

WHITE BLUFF WATER

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

	A	B	C	D	E	F	G
Line No.	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) - (F) Rate Base Value (to Sch III-2)

New, As needed	Old Bates Number	% Parent	% DDU								
DDU16 - 009834-009836	DDU009632-DDU009634	80%	20%	bobcat - sewer and water pipe1	7/28/1998	$ 13,118	$ 10,494	$ 525	$ 9,146	$ 1,348
DDU16 - 009844-009846	DDU009642-DDU009644	80%	20%	bobcat	8/19/1998	$ 1,458	$ 1,166	$ 58	$ 1,014	$ 152
DDU16 - 009817-009819	DDU009615-DDU009617	80%	20%	bobcat water and sewer pipe U	9/7/1998	$ 15,400	$ 12,320	$ 616	$ 10,666	$ 1,654
DDU16 - 009817-009819	DDU009615-DDU009617	80%	20%	bobcat water and sewer pipe U	9/7/1998	$ 15,400	$ 12,320	$ 616	$ 10,666	$ 1,654
DDU16 - 009856	DDU009654	80%	20%	~~concrete mix - Unit 44~~	~~3/17/1999~~	~~$ 64~~	~~$ 51~~	~~$ 2~~	~~$ 40~~	~~$ 11~~
DDU16-009385	DDU16-009385	80%	20%	heavy equipment rental	5/29/2002	$ 3,824	$ 3,059	$ 153	$ 2,077	$ 982
DDU16 - 010025-010027	DDU009823-DDU009825	0%	100%	timers for well pumps	1/9/1999	$ 437	$ -	$ -	$ -	$ -
DDU16 - 009916	DDU009714	0%	100%	well #3 piping and meter	2/7/1999	$ 3,147	$ -	$ -	$ -	$ -
DDU16 - 009954	DDU009752-	0%	100%	booster station piping	4/8/1999	$ 22,477	$ -	$ -	$ -	$ -
DDU16 - 009871	DDU009669	0%	100%	well piping	4/21/1999	$ 1,998	$ -	$ -	$ -	$ -
DDU16 - 009893-009895	DDU009691-DDU009693	0%	100%	drill and case well (Well No 3	5/13/1999	$ 28,905	$ -	$ -	$ -	$ -
DDU16 - 009893-009895	DDU009691-DDU009693	0%	100%	well pump, electrical (well No	5/19/1999	$ 26,775	$ -	$ -	$ -	$ -
DDU16 - 009932-009934	DDU009730-DDU009732	0%	100%	new well tie-in	6/7/1999	$ 1,193	$ -	$ -	$ -	$ -
DDU16 - 009909-009911	DDU009707-DDU009709	0%	100%	well piping	6/30/1999	$ 95	$ -	$ -	$ -	$ -
DDU16 - 009912-009914	DDU009710-DDU009712	0%	100%	well piping	6/30/1999	$ 433	$ -	$ -	$ -	$ -
DDU16 - 009799	DDU009799	0%	100%	appurtenances	8/16/1999	$ 148	$ -	$ -	$ -	$ -
DDU16 - 009899	DDU009697	0%	100%	new well electrical	9/6/1999	$ 4,132	$ -	$ -	$ -	$ -
DDU16 - 009984	DDU009782	0%	100%	pipe and fittings for booster st	10/8/1999	$ 158	$ -	$ -	$ -	$ -
DDU16 - 010057-010060	DDU009855-DDU009858	0%	100%	Repair to Well, pump	2/17/2000	$ 8,624	$ -	$ -	$ -	$ -
DDU16 - 010065	DDU009863	0%	100%	well #4 piping	8/6/2000	$ 4,055	$ -	$ -	$ -	$ -
DDU16 - 010091-010095	DDU009889-DDU009894	0%	100%	well #4 piping	8/24/2000	$ 2,564	$ -	$ -	$ -	$ -
DDU16 - 0100112-010014	DDU009910-DDU009912, DDU009946	0%	100%	repairs to well #2	10/14/2000	$ 15,230	$ -	$ -	$ -	$ -
DDU16 - 010117-010119	DDU009915-9917	0%	100%	well screen and piping	11/20/2000	$ 10,124	$ -	$ -	$ -	$ -
DDU16 - 010127-010131	DDU009925-29	0%	100%	probes in storage tank	12/12/2000	$ 2,230	$ -	$ -	$ -	$ -
DDU16 - 010132	DDU009930	0%	100%	fence at storage tank	12/21/2000	$ 136	$ -	$ -	$ -	$ -
DDU16 - 010153-010156	DDU009951-54	0%	100%	Water Well No. 4	2/22/2001	$ 163,215	$ -	$ -	$ -	$ -
DDU16 - 010179-010181	DDU009977-79	0%	100%	well controls	4/18/2001	$ 3,311	$ -	$ -	$ -	$ -
DDU16 - 010160-010161	DDU009958-59	0%	100%	well #4 piping	8/3/2001	$ 179	$ -	$ -	$ -	$ -
DDU16 - 010186-010188	DDU009984-86	0%	100%	light at well #4	8/15/2001	$ 159	$ -	$ -	$ -	$ -
DDU16 - 010141-010143	DDU009939-41	0%	100%	well #4 piping	9/2/2001	$ 903	$ -	$ -	$ -	$ -
DDU16 - 010190-010193	DDU009988-91	0%	100%	POLLWAT WELL WORK-W	5/27/2002	$ 5,671	$ -	$ -	$ -	$ -
DDU16 - 010198-010204	DDU009996-DDU010002	0%	100%	WALLELE WELL #2 FOUNI	2/13/2003	$ 756	$ -	$ -	$ -	$ -
DDU16 - 010198-010204	DDU009996-DDU010002	0%	100%	WALLELE GENERATOR & 1	2/13/2003	$ 1,295	$ -	$ -	$ -	$ -
DDU16 - 010205-010207	DDU010003-05	0%	100%	WALLELE REPLACE STAR	3/31/2003	$ 779	$ -	$ -	$ -	$ -
DDU16 - 010208-010211	DDU010006-09	0%	100%	WALLELE REPLACE HS900	4/6/2003	$ 2,620	$ -	$ -	$ -	$ -
DDU16 - 010212-010215	DDU0010010-13	0%	100%	Well No 3 Repair	5/8/2003	$ 7,853	$ -	$ -	$ -	$ -
DDU16 - 010216	DDU010014	0%	100%	LONESTA PMP,ADPT,UNIC	9/29/2003	$ 773	$ -	$ -	$ -	$ -
DDU16 - 010224-010227	DDU010022-25	0%	100%	well #2 repair pump and motor	3/31/2004	$ 15,873	$ -	$ -	$ -	$ -
DDU010016-20 & DDU010027	DDU010016-20 & DDU010027	0%	100%	well #4 pump and motor	12/3/2004	$ 28,526	$ -	$ -	$ -	$ -
DDU16 - 010234-010237	DDU010032-35	0%	100%	POLLWAT PHASE MOTOR,F	3/8/2005	$ 12,595	$ -	$ -	$ -	$ -
DDU16 - 010230-010233	DDU010028-31	0%	100%	Well No 4 repair	5/18/2005	$ 8,704	$ -	$ -	$ -	$ -
DDU16 - 010239-010242	DDU010037-40	0%	100%	POLLWAT Service all Well #	1/3/2006	$ 14,929	$ -	$ -	$ -	$ -
DDU16 - 010243-010246	DDU010041-44	0%	100%	WALLELE Repair booster at '	3/28/2006	$ 1,536	$ -	$ -	$ -	$ -
DDU16 - 010252-010254	DDU010050-52	0%	100%	Well No 4 repair	7/31/2006	$ 14,582	$ -	$ -	$ -	$ -
DDU16 - 010257-010259	DDU010055-57	0%	100%	Well Electrical	12/20/2006	$ 3,550	$ -	$ -	$ -	$ -

WHITE BLUFF WATER

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

New, As needed	Old Bates Number	% Parent	% DDU	Line No.	A Item	B Date of Installation or Contribution	C Total Cost	D Amount of Developer Contribution	E Annual amortization	F Accumulated Amortization	G (G)=(D) - (F) Rate Base Value (to Sch III-2)
DDU16 - 010312-010314	DDU010110-112	0%	100%		WALLELE Well #2 Service (	8/27/2007	$ 2,247	$ -	$ -	$ -	$ -
DDU16 - 010323	DDU010121	0%	100%		WALLELE Well #2 Install Bre	10/20/2007	$ 3,823	$ -	$ -	$ -	$ -
DDU16 - 010331-010333	DDU010129-131	0%	100%		ACTSUPP Mtr Boxes, Bend, I	10/30/2007	$ 1,456	$ -	$ -	$ -	$ -
DDU16-009407-DDU16-009409	DDU16-009407-DDU16-009409	0%	100%		Performance Meter Mobile Dr	6/30/2008	$ 20,568	$ -	$ -	$ -	$ -
DDU16-009410-DDU16-009412	DDU16-009410-DDU16-009412	0%	100%		~~Upgrade water meters~~	~~6/30/2008~~	~~$ 43,428~~	~~$ -~~	~~$ -~~	~~$ -~~	~~$ -~~
~~DDU16-009413-DDU16-009416~~	DDU16-009413-DDU16-009416	0%	100%		New meters 9090	7/31/2008	$ 30,769	$ -	$ -	$ -	$ -
DDU16-009417-DDU16-009419	DDU16-009417-DDU16-009419	0%	100%		New meters 9090	9/30/2008	$ 42,218	$ -	$ -	$ -	$ -
DDU009059 -DDU009060	DDU009059 -DDU009060	0%	100%		WB ADAPTERS, HYDRANT	12/31/2009	$ 1,086	$ -	$ -	$ -	$ -
DDU16-009489-DDU16-009490	DDU16-009489-DDU16-009490	0%	100%		V Cast Clarifier repair	3/9/2010	$ 1,850	$ -	$ -	$ -	$ -
DDU009098 -DDU009099	DDU009098 -DDU009099	0%	100%		RTU GPRS NEMA, M-100 M	12/20/2011	$ 1,780	$ -	$ -	$ -	$ -
		0%	100%		Well No 2	1/1/1996	$ 67,114	$ -	$ -	$ -	$ -
[illegible]	[illegible]				[illegible] Meters and Service [illegible]		$ [illegible]	$ [illegible]9,722.00	$ 1,985.00	$ 33,897.00	$ 5,825.00
DDU16-009390-DDU160093995	DDU16-009390-DDU160093995	0%	100%		2006 John Deere Backhoe	6/6/2007	$ 38,362	$ -	$ -	$ -	$ -
[illegible]	[illegible]				[illegible]		$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]
DDU16 - 010327-010330	DDU010125-128	0%	100%		SMITPUM Repair Berkeley	10/25/2007	$ 6,487	$ -	$ -	$ -	$ -
DDU009057 -DDU009058	DDU009057 -DDU009058	0%	100%		WB PORTABLE GENERAT(	12/31/2009	$ 882	$ -	$ -	$ -	$ -
DDU009075 -DDU009076	DDU009075 -DDU009076	0%	100%		GENERATOR, TRANSFER S	9/30/2010	$ 5,093	$ -	$ -	$ -	$ -
[illegible]	[illegible]				[illegible]		$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]	$ [illegible]
DDU16 - 010029-010031	DDU009827-DDU009829	80%	20%		lumber for booster station	10/9/1999	$ 225	$ 180	$ 9	$ 142	$ 38
DDU16 - 010042-010045	DDU009840-DDU009843	0%	100%		shingles for booster station	2/10/1999	$ 177	$ -	$ -	$ -	$ -
DDU16 - 009966-009970	DDU009764-DDU009768	0%	100%		fence for booster station	6/8/1999	$ 139	$ -	$ -	$ -	$ -
DDU16 - 009942-009943	DDU009740-DDU009741	0%	100%		fence for new well	7/28/1999	$ 1,225	$ -	$ -	$ -	$ -
DDU16 - 010038-010041	DDU009836-DDU009839	0%	100%		fence for booster station	9/25/1999	$ 93	$ -	$ -	$ -	$ -
DDU16 - 010032-010034	DDU009830-DDU009832	0%	100%		fence and gate at well #1	10/9/1999	$ 350	$ -	$ -	$ -	$ -
DDU16 - 010097-010100	DDU009895-DDU009898	0%	100%		fence around storage tank	10/24/2000	$ 469	$ -	$ -	$ -	$ -
DDU16-009400-DDU16-009405	DDU16-009400-DDU16-009405	0%	100%		Backyard fence invoice 07103	10/30/2007	$ 1,600	$ -	$ -	$ -	$ -
[illegible]	[illegible]				[illegible] Fencing		$ [illegible]	$ [illegible]	$ 9.00	$ 142.00	$ 38.00
							$ 3,791,956 26	$ 1,986,102 00	$ 40,487 00	$ 799,875 00	$ 1,186,227 00

WHITE BLUFF WATER

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

	A	B	C	D	E	F	G
Line No	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) - (F) Rate Base Value (to Sch III-2)

New, As needed	Old Bates Number	% Parent	% DDU

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

No	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) - (F) Rate Base Value (to Sch III-2)
	0						
	307 Wells						
	Well Pumps:						
	311 5 hp or less						
	0						
	Booster Pumps:						
	311 5 hp or less						
1	303 Land and land rights	Various	42,160	21,480	-	-	21,480
2	305 Storage Tanks	Various	178,018	16,820	336	8,399	8,421
3	331 Distribution System (mains and lines)	Various	2,649,427	1,907,900	38,157	757,437	1,150,463
4	334 Meters and Service (taps not covered by fees)	Various	686,660	39,722	1,985	33,897	5,825
5	348 Fencing	Various	4,277	180	9	142	38
6	Total		3,560,542	1,986,102	40,487	799,875	1,186,227
				TRUE	TRUE	TRUE	TRUE

WHITE BLUFF SEWER

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

New, As needed	*Old Bates Number*	% Parent	%DDU	Line No	A Item	B Date of Installation or Contribution	C Total Cost	D Amount of Developer Contribution	E Annual amortization	F Accumulated Amortization	G (G=D) (F) Rate Base Value (to Sch III 2)
DDU16-011021-011025	Documented	80%	20%		Lots 17 and 18 Sewage Treatment plant		$ 14,960	$ 11,968	$ -	$ -	$ 11,968
DDU16-010994-010998	Documented	80%	20%		Cline A-134 TR 1A 25ac pump station		$ 12,280	$ 9,824	$ -	$ -	$ 9,824
DDU16-010999-011003	Documented	80%	20%		Watkins A-960 TR1B 2 534ac sewer treatmnt	1/3/2000	$ 3,870	$ 3,096	$ -	$ -	$ 3,096
DDU16-011004-011008	Documented	80%	20%		WB 7 n 1/2 lt 119 pump station		$ 3,625	$ 2,900	$ -	$ -	$ 2,900
[redacted]							[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
		0%	100%		*Total Pipe Installed*	1/1/1996	$ 1,628,405	$ -	$ -	$ -	$ -
DDU16-009301-DDU16-009309	DDU16-009301-DDU16-009309	0%	100%		EQ tank - southwest fluids	8/6/2007	$ 29,364	$ -	$ -	$ -	$ -
DDU16-009299-DDU16-009300	DDU16-009299-DDU16-009300	0%	100%		wwtp improvements	8/6/2007	$ 18,200	$ -	$ -	$ -	$ -
DDU009020 -DDU009021	DDU009020 -DDU009021	0%	100%		WB PLANT REPAIRS	12/31/2009	$ 13,554	$ -	$ -	$ -	$ -
DU16 - 009817-009819	DDU009615-9617	80%	20%		bobcat water and sewer pipe pipe work unit 43	9/7/1998	$ 15,400	$ 12,320	$ 246	$ 4,266	$ 8,054
DDU16 - 009357	DDU009478 & 9481-9482	80%	20%		piping	3/29/1997	$ 14,210	$ 11,368	$ 227	$ 4,262	$ 7,106
DDU009037 -DDU009038	DDU009037 -DDU009038	0%	100%		Water Tank	9/30/2011	$ 9,020	$ -	$ -	$ -	$ -
DDU16 - 009766-009772	DDU009564-9570	80%	20%		pipe - pipe work unit 42	10/2/1998	$ 9,802	$ 7,841	$ 157	$ 2,704	$ 5,137
	DDU16-009271-DDU16-009272	80%	20%		pipe work unit 36 and 38	6/30/1996	$ 10,536	$ 8,429	$ 169	$ 3,292	$ 5,137
DDU16 - 009786	DDU009584 & DDU009590	80%	20%		backfill - pipe work unit 42	5/22/1998	$ 9,620	$ 7,696	$ 154	$ 2,705	$ 4,991
	DDU16-009265-DDU16-009266	80%	20%		pipe work unit 33, 34, 35, line work subdivision sections	2/29/1996	$ 9,090	$ 7,272	$ 146	$ 2,888	$ 4,384
DDU16 - 009813	DDU009611	80%	20%		fiberglass tank at wwtp	7/16/1998	$ 8,026	$ 6,421	$ 129	$ 2,249	$ 4,172
DDU16 -009851-009853	DDU009649-9651	80%	20%		trench work - pipe work unit 44	3/15/1999	$ 7,293	$ 5,834	$ 117	$ 1,962	$ 3,872
DDU16 - 009667-009668	DDU009465-9466	80%	20%		piping	1/15/1997	$ 7,552	$ 6,041	$ 121	$ 2,290	$ 3,751
DDU16 - 009351	DDU009484-9485	80%	20%		pipe work unit 40	1/4/1997	$ 7,475	$ 5,980	$ 120	$ 2,278	$ 3,702
DDU16 - 009355-009356	DDU009472 & DDU0476-9477	80%	20%		piping	2/28/1997	$ 6,940	$ 5,552	$ 111	$ 2,094	$ 3,458
DDU009009 -DDU009010	DDU009009 -DDU009010	0%	100%		WB REPLACE EQ BASIN	12/31/2009	$ 4,679	$ -	$ -	$ -	$ -
DDU16 - 010295-010298	DDU010093-96	0%	100%		EQ tank - southwest fluids - startup	8/6/2007	$ 4,801	$ -	$ -	$ -	$ -
DDU16 - 009859-009863	DDU009657-9661	80%	20%		trench work - pipe work unit 44	3/29/1999	$ 5,675	$ 4,540	$ 90	$ 1,515	$ 3,025
	DDU16-009269-DDU16-009270	80%	20%		pipe work pipe work unit 37	6/30/1996	$ 5,105	$ 4,084	$ 82	$ 1,591	$ 2,493
DDU16 - 010035-010037	DDU009833-9835	80%	20%		sleeves for water and sewer mains	9/21/1999	$ 4,584	$ 3,667	$ 74	$ 1,198	$ 2,469
DDU16 - 009706-009708	DDU009504-9506	80%	20%		pipe work unit 41	1/8/1997	$ 4,875	$ 3,900	$ 78	$ 1,488	$ 2,412
	DDU16-009276-DDU16-009277	80%	20%		pipe work unit 40	2/28/1997	$ 4,817	$ 3,854	$ 77	$ 1,446	$ 2,408
DDU16 - 009347	DDU009462	80%	20%		pipe work unit 40	1/11/1996	$ 4,510	$ 3,608	$ 72	$ 1,438	$ 2,170
DDU16 - 010276-010280	DDU010074-78	0%	100%		crane to set equilization basin	5/22/2007	$ 3,192	$ -	$ -	$ -	$ -
DDU16 - 009662	DDU009460	80%	20%		pipe work unit 39	1/12/1996	$ 4,230	$ 3,384	$ 68	$ 1,358	$ 2,026
DDU16 - 009754-009789	DDU009552-9554	80%	20%		pipe - pipe work unit 42	1/2/1998	$ 3,690	$ 2,952	$ 59	$ 1,065	$ 1,887
DDU16 - 009854-009855	DDU009652-53	80%	20%		trench work - pipe work unit 44	3/19/1999	$ 3,549	$ 2,839	$ 57	$ 954	$ 1,885
	DDU16-009267-DDU16-009268	80%	20%		pipe work unit 38	6/30/1996	$ 3,795	$ 3,036	$ 61	$ 1,186	$ 1,850
	DDU16-009273-DDU16-009275	80%	20%		pipe - Rohan	11/9/1996	$ 3,281	$ 2,625	$ 53	$ 1,010	$ 1,615
DDU16-009293-DDU16-009297	DDU16-009293-DDU16-009297	80%	20%		waco paving - pipe work unit 45 water and wastewater	10/30/1999	$ 2,919	$ 2,335	$ 46	$ 750	$ 1,585
DDU16 - 009806-009808	DDU009604-9606	80%	20%		pipe - pipe work unit 43	6/26/1998	$ 2,652	$ 2,121	$ 42	$ 742	$ 1,379
DDU16 - 009704	DDU009502	80%	20%		pipe work unit 41	7/31/1997	$ 2,705	$ 2,164	$ 43	$ 796	$ 1,368
DDU009022 -DDU009023	DDU009022 -DDU009023	0%	100%		V-CAST CLARIFIER WHEELS WB	4/30/2010	$ 1,850	$ -	$ -	$ -	$ -
DDU16 - 009874-009876	DDU009672-74	80%	20%		piping	4/22/1999	$ 2,409	$ 1,927	$ 38	$ 641	$ 1,286
DDU16 - 009859-009863	DDU009657-9661	80%	20%		trench work - pipe work unit 44	2/4/1999	$ 2,418	$ 1,934	$ 38	$ 649	$ 1,285
DDU16 - 009363	DDU009582	80%	20%		pipe - pipe work unit 42	4/15/1998	$ 2,187	$ 1,750	$ 35	$ 623	$ 1,127
DDU16-009286-DDU16-009289	DDU16-009286-DDU16-009289	80%	20%		backfill - pipe work unit 42	4/15/1998	$ 2,184	$ 1,747	$ 35	$ 623	$ 1,124
DDU16 - 009766-009772	DDU009564-9570	80%	20%		valves - pipe work unit 42	10/2/1998	$ 2,135	$ 1,708	$ 34	$ 594	$ 1,114
DDU009002 -DDU009003	DDU009002 -DDU009003	0%	100%		WB REPAIRS TO CLARIFIER WHEEL	12/31/2009	$ 1,565	$ -	$ -	$ -	$ -
DDU16 - 010079-010081	DDU009877-79	80%	20%		piping	10/7/2000	$ 1,962	$ 1,570	$ 31	$ 475	$ 1,095
DDU16 - 009887-009889	DDU009685-87	80%	20%		trench work - pipe work unit 44	11/5/1999	$ 1,931	$ 1,544	$ 31	$ 504	$ 1,040
DDU16 - 009656	DDU009454	80%	20%		water and sewer bores	7/31/1996	$ 2,000	$ 1,600	$ 32	$ 622	$ 978

WHITE BLUFF SEWER

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

New, As needed	Old Bates Number	% Parent	%DDU	Line No	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) - (F) Rate Base Value (to Sch III-2)
				A		B	C	D	E	F	G
DDU16 - 009701-009702	DDU009499-9500	80%	20%		pipe - pipe work unit 41	6/16/1997	$ 1,687	$ 1,349	$ 27	$ 504	$ 845
DDU16 - 009815-009817	DDU009815-9817	80%	20%		road bores	8/23/1999	$ 1,500	$ 1,200	$ 24	$ 393	$ 807
DDU16 - 010138-010139	DDU009936-37	80%	20%		piping	1/17/2001	$ 1,246	$ 997	$ 20	$ 299	$ 698
DDU16 - 009354	DDU009475	80%	20%		tee and gate valves - pipe work unit 40	2/28/1997	$ 1,034	$ 827	$ 17	$ 317	$ 510
DDU16 - 009704-009705	DDU009502-9503	80%	20%		Sewer bore	7/31/1997	$ 1,000	$ 800	$ 16	$ 294	$ 506
DDU16 - 009690-009691	DDU009488-9489	80%	20%		valves - pipe work unit 41	4/18/1997	$ 738	$ 591	$ 12	$ 225	$ 366
DDU16 - 009364	DDU009583	80%	20%		pipe - pipe work unit 42	4/21/1998	$ 675	$ 540	$ 11	$ 198	$ 342
DDU16 - 009766-009772	DDU009564-9570	80%	20%		tees - pipe work unit 42	10/2/1998	$ 621	$ 497	$ 10	$ 166	$ 331
DDU16 - 009358	DDU009490 & DDU009497-98	80%	20%		pipe - pipe work unit 41, subd Sections	6/16/1997	$ 637	$ 509	$ 10	$ 193	$ 316
DDU16 - 009880	DDU009678	80%	20%		haul material for trench fill	5/5/1999	$ 565	$ 452	$ 9	$ 146	$ 306
DDU16 - 009688-009689	DDU009486-9487	80%	20%		pipe work unit 40	10/4/1997	$ 518	$ 415	$ 8	$ 146	$ 269
DDU16 - 009681-0098682	DDU009479-80	80%	20%		sewer bore	1/3/1997	$ 500	$ 400	$ 8	$ 152	$ 248
DDU16 - 009351	DDU009484-9485	80%	20%		bores	1/4/1997	$ 500	$ 400	$ 8	$ 152	$ 248
DDU16 - 009671	DDU009469	80%	20%		piping	1/22/1997	$ 460	$ 368	$ 7	$ 136	$ 232
DDU16 - 009832	DDU009630	80%	20%		gate valve, saddle	7/23/1998	$ 359	$ 287	$ 6	$ 98	$ 189
DDU16 - 009725-009726	DDU009523-24	80%	20%		pvc pipe - pipe work unit 41	8/20/1997	$ 375	$ 300	$ 6	$ 118	$ 182
DDU16 - 009776	DDU009574	80%	20%		piping	6/4/1998	$ 317	$ 254	$ 5	$ 84	$ 170
	DDU16-009279	80%	20%		piping - US Filter - pipe work unit 40	4/23/1997	$ 318	$ 255	$ 5	$ 90	$ 165
DDU16 - 009507-009509	DDU009507-9509	80%	20%		pipe - pipe work unit 41	2/7/1997	$ 332	$ 265	$ 6	$ 106	$ 159
DDU16-009290-DDU16-009282	DDU16-009290-DDU16-009282	80%	20%		waco paving - haul trench fill for pipe work unit 45	10/30/1999	$ 255	$ 204	$ 4	$ 65	$ 139
DDU16 - 009665	DDU009665-9667	80%	20%		asbuilts for pipe work units 42 and 43	4/16/1999	$ 233	$ 186	$ 4	$ 67	$ 119
DDU16 - 009843	DDU009641	80%	20%		appurtenances - pipe work unit 43	8/19/1998	$ 201	$ 161	$ 3	$ 55	$ 106
[redacted]	[redacted]	[redacted]		[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]	[redacted]
DDU16-009302-DDU16-009343	DDU16-009302-DDU16-009343	0%	100%		Ashbrook Simon Hartley wwtp	8/1/2008	$ 436,650	$ -	$ -	$ -	$ -
DDU16 - 010276-010278	DDU010074-76	0%	100%		2006 John Deere Backhoe	6/6/2007	$ 38,362	$ -	$ -	$ -	$ -
DDU16 - 010380	DDU010178 & DDU010196 and DI	0%	100%		crane at wwtp	3/5/2008	$ 18,615	$ -	$ -	$ -	$ -
DDU16-009586-DDU16-009589	DDU16-009586-DDU16-009589	0%	100%		Upgrade Chemical Feed Equipment	11/12/2014	$ 10,907	$ -	$ -	$ -	$ -
DDU16 - 010306-010308	DDU010104-106	0%	100%		MCCLMECH Build & Install Air LiftPumps & Scrapes	7/30/2007	$ 14,500	$ -	$ -	$ -	$ -
DDU009053 -DDU009055	DDU009053 -DDU009055	0%	100%		E-One Pumps WB	12/31/2012	$ 9,847	$ -	$ -	$ -	$ -
DDU16 - 010252-010254	DDU010050-52	0%	100%		Pull & Inspect, Motor, Pipe, Etc	8/28/2006	$ 14,582	$ -	$ -	$ -	$ -
	DDU16-009280-DDU16-009285	80%	20%		purestream wwtp model pt-50-ts (50,000 gpd)	4/23/1997	$ 116,377	$ 93,102	$ 4,655	$ 86,999	$ 6,103
DDU16-009582-DDU16-009585	DDU16-009582-DDU16-009585	0%	100%		Upgrade Chemical Feed Equipment	8/25/2014	$ 7,411	$ -	$ -	$ -	$ -
DDU16-009578-DDU16-009581	DDU16-009578-DDU16-009581	0%	100%		Upgrade Chemical Feed Equipment	9/11/2014	$ 7,307	$ -	$ -	$ -	$ -
DDU009044 -DDU009046	DDU009044 -DDU009046	0%	100%		E One Pumps and Control Boxes	7/31/2012	$ 6,660	$ -	$ -	$ -	$ -
DDU009047 -DDU009049	DDU009047 -DDU009049	0%	100%		(4) E One Pumps and Control Boxes	8/31/2012	$ 6,565	$ -	$ -	$ -	$ -
DDU009050 -DDU009052	DDU009050 -DDU009052	0%	100%		E-One Pumps WB	12/31/2012	$ 5,016	$ -	$ -	$ -	$ -
DDU16 - 010230-010233	DDU010028-31	0%	100%		POLLWAT 7CH8 STAGE,BREAK OUT PINS,LABOR#4	5/30/2005	$ 8,704	$ -	$ -	$ -	$ -
DDU009018 -DDU009019	DDU009018 -DDU009019	0%	100%		WB FLOAT SWITCHES/ GRINDER STTN	12/31/2009	$ 5,520	$ -	$ -	$ -	$ -
DDU009015 -DDU009016	DDU009015 -DDU009016	0%	100%		WB LIDS/HPGR/HPD/STAND PUMPS	12/31/2009	$ 5,173	$ -	$ -	$ -	$ -
DDU009011 -DDU009012	DDU009011 -DDU009012	0%	100%		WB CONTROL FLOATS, HPGRS	12/31/2009	$ 4,850	$ -	$ -	$ -	$ -
DDU009041 -DDU009042	DDU009041 -DDU009042	0%	100%		Air Valves WB	12/31/2011	$ 3,892	$ -	$ -	$ -	$ -
DDU16 - 010212-010215	DDU010010-13	0%	100%		POLLWAT PHASE MOTOR CHECK VLV, LABOR	5/8/2003	$ 7,853	$ -	$ -	$ -	$ -
DDU16 - 010424-010426	DDU010222-224	0%	100%		Fabricate Walkway BetweenWastewater Plants	8/27/2008	$ 4,215	$ -	$ -	$ -	$ -
DDU009006 -DDU009007	DDU009006 -DDU009007	0%	100%		WB HPGR PUMPS AND CONTROL BOXES	12/31/2009	$ 3,615	$ -	$ -	$ -	$ -
DDU16 - 010337-010339	DDU010135-137	0%	100%		MCCLMECH Install New SubmersiblePumps in EQ	6/12/2007	$ 4,356	$ -	$ -	$ -	$ -
DDU16 - 010347-010349	DDU010145-147	0%	100%		Storage Building	1/22/2008	$ 3,998	$ -	$ -	$ -	$ -
DDU16 - 010057-010060	DDU009855-9858	80%	20%		KYLEHAR 60 hp- 480 r motor, pump rpr	2/17/2000	$ 8,624	$ 6,899	$ 345	$ 5,471	$ 1,428
DDU16 - 010344-010346	DDU010142-144	0%	100%		SDS Fabricate and Install Roof OverEQ Basin	1/19/2008	$ 2,923	$ -	$ -	$ -	$ -
DDU16 - 010334-010336	DDU010132-34	0%	100%		MCCLMECH Fabric & Install 3" AirPumpWaste Water	10/11/2007	$ 2,876	$ -	$ -	$ -	$ -
DDU16 - 009834-009836	DDU009632-9634	80%	20%		bobcat - sewer and water pipe installation	7/28/1998	$ 13,118	$ 10,494	$ 525	$ 9,146	$ 1,348
DDU16 - 010421-010423	DDU010219-221	0%	100%		Repair Roof On EQ Basin	8/25/2008	$ 2,500	$ -	$ -	$ -	$ -

WHITE BLUFF SEWER

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

New, As needed	Old Bates Number	% Parent	%DDU	Line No	A Item	B Date of Installation or Contribution	C Total Cost	D Amount of Developer Contribution	E Annual amortization	F Accumulated Amortization	G (G)=(D)-(F) Rate Base Value (to Sch III-2)
DDU009004 -DDU009005	DDU009004 -DDU009005	0%	100%		WB GRDR PUMPS/ MODULE PIPES	12/31/2009	$ 2,219	$ -	$ -	$ -	$ -
DDU16-009298	DDU16-009298	80%	20%		heavy equipment rental	5/29/2002	$ 3,824	$ 3,059	$ 153	$ 2,077	$ 982
DDU16 - 010340-010342	DDU010138-140	0%	100%		MCCLMECH Repair Catwalk onWastewater Plant	7/12/2007	$ 1,580	$ -	$ -	$ -	$ -
DDU16 - 009814	DDU009612	80%	20%		pumps, basins - lift station	7/23/1998	$ 7,077	$ 5,662	$ 283	$ 4,939	$ 723
DDU16-009574 - DDU16-009576	DDU16-009574 - DDU16-009576	0%	100%		Risers	1/28/2013	$ 968	$ -	$ -	$ -	$ -
DDU009000 -DDU009001	DDU009000 -DDU009001	0%	100%		WB FLOATS AND BASIN COVER	12/31/2009	$ 1,164	$ -	$ -	$ -	$ -
DDU16 - 010394-010396	DDU010192-194	0%	100%		New WWTP Set Up	9/6/2008	$ 1,250	$ -	$ -	$ -	$ -
DDU16 - 010247-010248	~~DDU010045-46~~	~~0%~~	~~100%~~		~~USABLU Blower~~	~~5/6/2006~~	~~$ 1,417~~	~~$ -~~	~~$ -~~	~~$ -~~	~~$ -~~
DDU16 - 009844-009846	DDU009642-9644	80%	20%		bobcat	8/19/1998	$ 1,458	$ 1,166	$ 58	$ 1,014	$ 152
DDU16 - 009738-009740	DDU009536-9538	80%	20%		structure around pumps for noise control	1/1/1998	$ 1,200	$ 960	$ 48	$ 864	$ 96
DDU16 - 009741-009743	DDU009539-9541	80%	20%		insulation at sewer plant building	5/1/1998	$ 727	$ 582	$ 29	$ 509	$ 73
DDU16 - 009747-009748	DDU009545-9546	80%	20%		Sewer Building Roof	1/22/1998	$ 731	$ 585	$ 30	$ 531	$ 54
DDU16 - 009753	DDU009551	80%	20%		slab for wwtp	1/30/1998	$ 545	$ 436	$ 22	$ 387	$ 49
DDU16 - 009721-009723	DDU009519-9521	80%	20%		sewer plant piping	8/20/1997	$ 415	$ 332	$ 17	$ 309	$ 23
		0%	100%		grinder station receiving tank and pump (520 total), $2,766 eac	1/1/1996	$ 78,443	$ -	$ -	$ -	$ -
[illegible]	[illegible]				[illegible]		[illegible]	[illegible]	[illegible]	$112,246.00	[illegible]
DDU009033 -DDU009034	DDU009033 -DDU009034	0%	100%		GENERATOR, TRANSFER SWITCH BACKUP	10/31/2010	$ 5,093	$ -	$ -	$ -	$ -
DDU009031 -DDU009032	DDU009031 -DDU009032	0%	100%		BACK UP POWER	10/31/2010	$ 1,205	$ -	$ -	$ -	$ -
DDU16 -010260-010262	DDU010058-60	0%	100%		MCCLMECH Air Manifold- Fabricate& Install	12/16/2006	$ 4,552	$ -	$ -	$ -	$ -
DDU16 - 010360-010362	DDU010158-160	0%	100%		WWTP Repairs-Sproket and Wheels	3/16/2008	$ 1,743	$ -	$ -	$ -	$ -
DDU16 - 010267-010271	DDU010065-69	0%	100%		MCCLMECH Replace Chain Sprockets, Idler Shaft	4/30/2007	$ 2,642	$ -	$ -	$ -	$ -
DDU16 - 010257-010259	DDU010055-57	0%	100%		WALLELE Electrical Bid	11/27/2006	$ 3,550	$ -	$ -	$ -	$ -
DDU16 - 010363-010365	DDU010161-163	0%	100%		Mtr Contactors, New 480 V Discount	3/21/2008	$ 1,450	$ -	$ -	$ -	$ -
DDU16 - 010409-010411	DDU010207-209	0%	100%		Emergency Repairs to Sewer Blowers	5/15/2008	$ 1,230	$ -	$ -	$ -	$ -
DDU16 - 010428	DDU010226	0%	100%		Generator	10/21/2008	$ 905	$ -	$ -	$ -	$ -
DDU16 - 010366-010368	DDU010164-166	0%	100%		Emergency Repairs to Sewer Blowers	4/26/2008	$ 1,050	$ -	$ -	$ -	$ -
DDU16 -010264-010266	DDU010062-64	0%	100%		MCCLMECH Pulley, Bushings, Belts, Installation	4/30/2007	$ 1,408	$ -	$ -	$ -	$ -
DDU009024, DDU009027	DDU009024, DDU009027	0%	100%		INSTALL PROPANE LINES & TANK EMERGENCY GENI	10/31/2010	$ 331	$ -	$ -	$ -	$ -
DDU16 - 010267-010268	DDU010065-67	0%	100%		MCCLMECH Repair Clarifier	4/30/2007	$ 1,150	$ -	$ -	$ -	$ -
[illegible]	[illegible]				[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
							$2,847,335 66	$305,965 00	$9,264 00	$168,508 00	$137,457 00

DDU16 - 011357

WHITE BLUFF SEWER

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

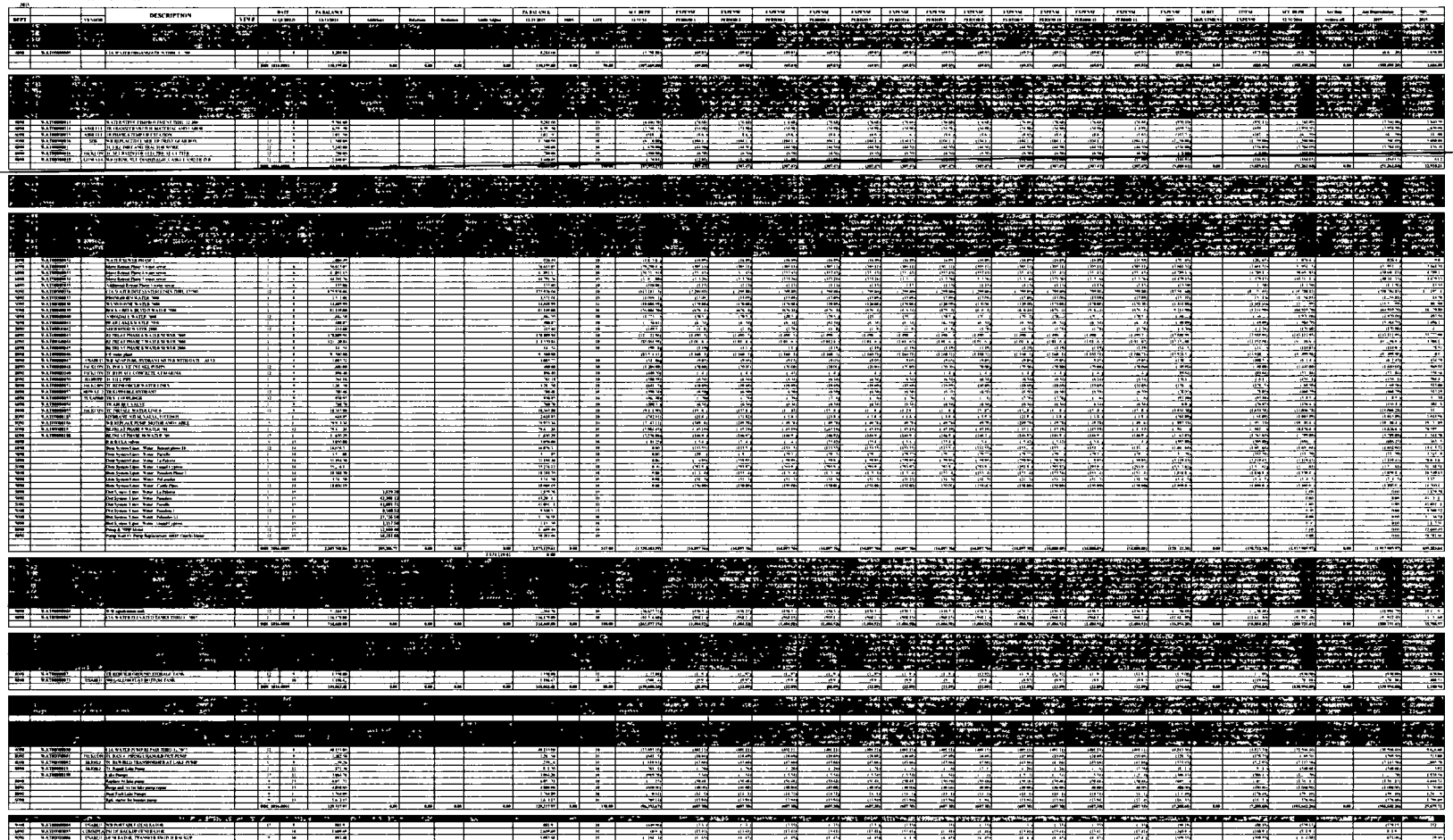
New, As needed	**Old Bates Number**

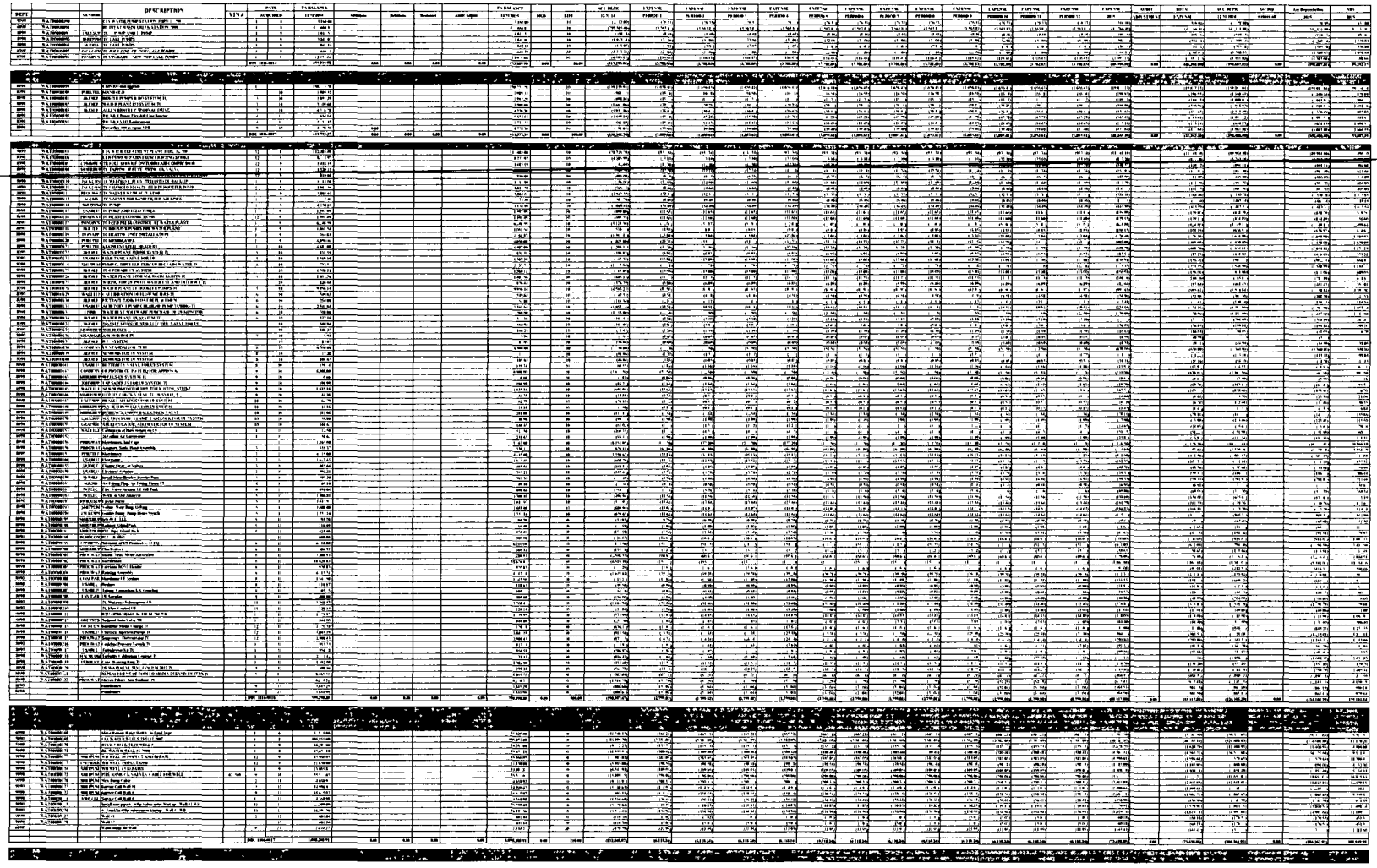
% Parent %DDU

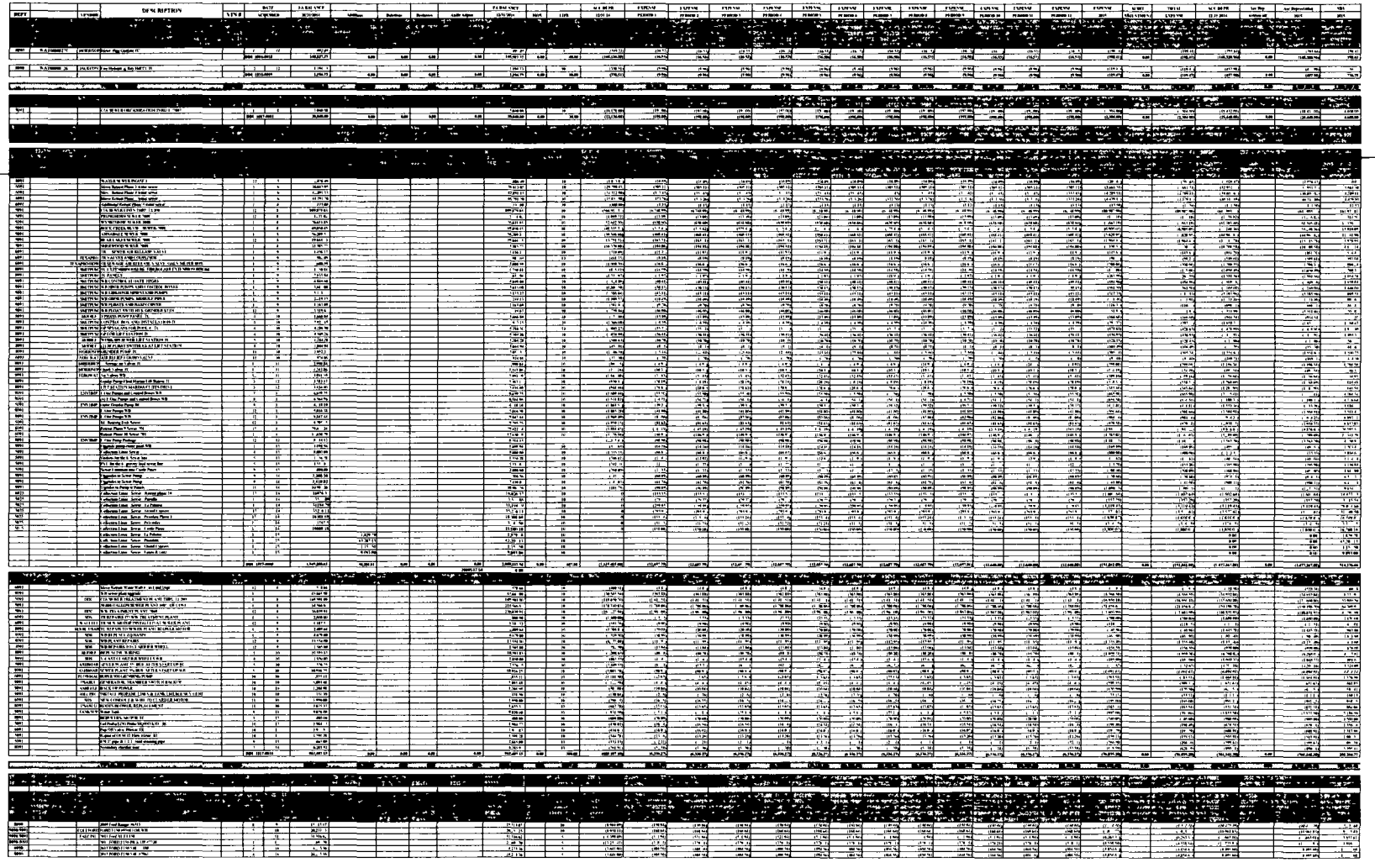
III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION*

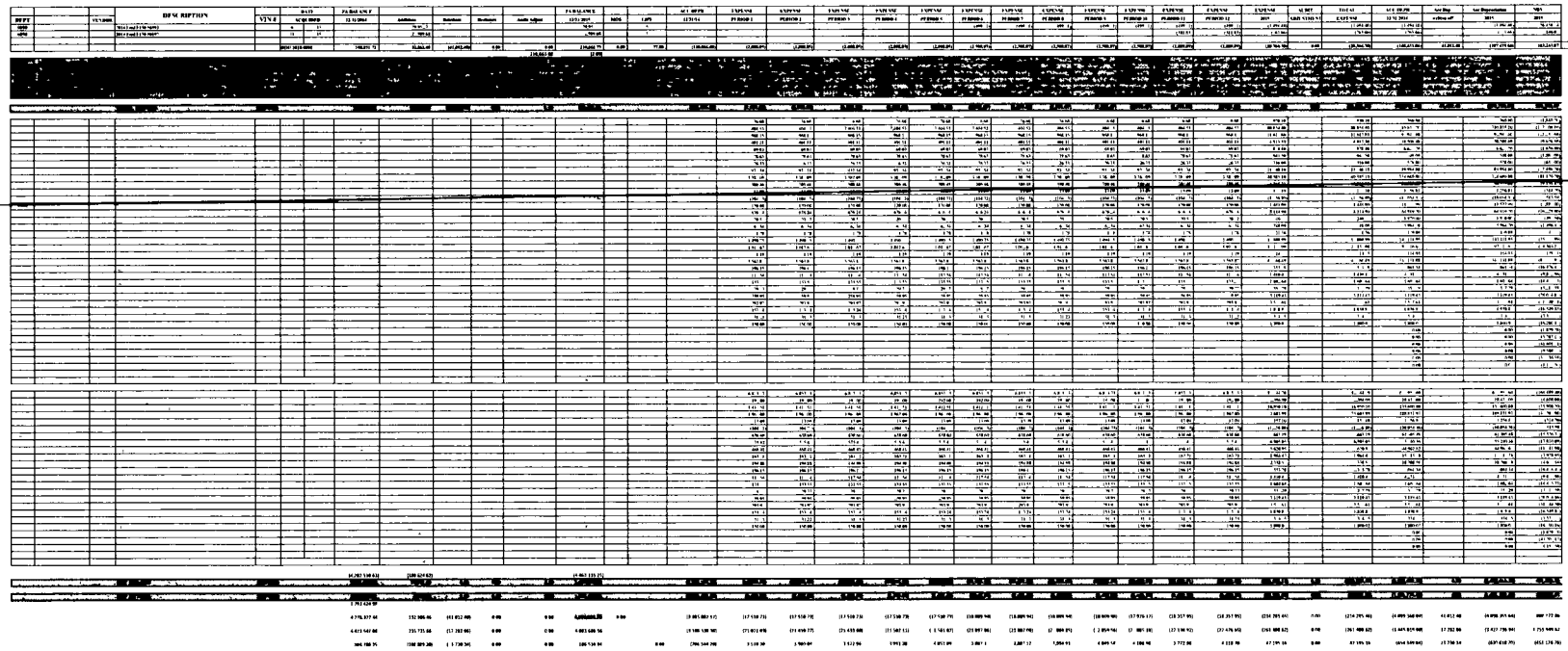
	A	B	C	D	E	F	G
Line No	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) (F) Rate Base Value (to Sch III 2)
1	303 Land and land rights	Various	$ 34,735 00	$ 27,788 00	$ -	$ -	$ 27,788 00
2	Sewer Plant - 50 yr life	Various	1,908,258	154,900	3,099	56,262	98,638
3	Sewer Plant - 20 yr life	Various	878,033	123,277	6,165	112,246	11,031
4	Sewer Plant - 10 yr life	Various	26,310	-	-	-	-
5	-	Various	-	-	-	-	-
6	Total		2,847,336	305,965	9,264	168,508	137,457
			TRUE	TRUE	TRUE	TRUE	TRUE

Exhibit DDU-12, DDU Depreciation Schedule









CONFIDENTIAL
Attachment 3 to DDU's Initial Brief, filed November 22, 2017

CONFIDENTIAL

Exhibit WBRG-8, excerpted Bates numbered paged DDU003584, DDU16-015470 to DDU16-015475