Franchise Tax Account Status

As of: 05/26/2016 09:36:10 AM

This Page is Not Sufficient for Filings with the Secretary of State

DOUBLE DIAMOND PROPERTIES CONSTRUCTION CO.

Texas Taxpayer Number	17526845783
Mailing Address	5495 BELT LINE RD STE 200 DALLAS, TX 75254-7658
Right to Transact Business in Texas	ACTIVE
State of Formation	TX
Effective SOS Registration Date	12/30/1996
Texas SOS File Number	0142738600
Registered Agent Name	R. JEFFREY SCHMIDT
Registered Office Street Address	5495 BELTLINE RD., STE. 200 DALLAS, TX 75254

TAB D

DOUBLE DIAMOND PROPERTIES CONSTRUCTION OFFICERS

Window on State Government **Glenn Hegar** Texas Comptroller of Public Accounts

Taxable Entity Search Results
Taxable Entity Search

Officers and Directors

DOUBLE DIAMOND PROPERTIES CONSTRUCTION CO.
Report Year: 2015

Return to: Taxable Entity Search Results

Officer and director information on this site is obtained from the most recent Public Information Report (PIR) processed by the Secretary of State (SOS). PIRs filed with annual franchise tax reports are forwarded to the SOS. After processing, the SOS sends the Comptroller an electronic copy of the information, which is displayed on this web site. The information will be updated as changes are received from the SOS.

You may order a copy of a Public Information Report from open.records@cpa.state.tx.us or Comptroller of Public Accounts, Open Government Division, PO Box 13528, Austin, Texas 78711.

Title	Name and Address
VICE PRESI	**R MIKE WARD** 5495 BELT LINE RD., STE 200 DALLAS , TX 75254
DIRECTOR	**R MIKE WARD** 5495 BELT LINE RD., STE 200 DALLAS , TX 75254
PRESIDENT	**RANDY GRACY** 5495 BELT LINE RD., STE 200 DALLAS , TX 75254
DIRECTOR	**RANDY GRACY** 5495 BELT LINE RD., STE 200 DALLAS , TX 75254
SECRETARY	**SHAWNA SHUMATE** 5495 BELT LINE RD., STE 200 DALLAS , TX 75254

TAB E

CLASS B RATE/TARIFF CHANGE APPLICATION

PUBLIC UTILITY COMMISSION OF TEXAS

CLASS B RATE/TARIFF CHANGE APPLICATION

Required Schedules for rate/tariff changes

WATER UTILITY NAME: Double Diamond Properties Construction, dba Rock Creek Resort
CCN No. 13235

ADDRESS OF UTILITY: 5495 Beltline, Road, Suite 200
Street, P.O. Box and/or suite number

Dallas, TX 75254
City and Zip Code

PHONE NUMBER: (214) 706-9801
area code

NAME OF PERSON TO CONTACT REGARDING THIS FILING:

NAME: Randy Gracy

PHONE: 214-706-9801
EMAIL ADDRESS: rgracy@ddresorts.com

PUC CLASS SIZE. B C (circle one)

INCREASE (DECREASE) $ 153,485 (From Sch. I-1, Line 33)
dollar amount

100% (From Sch. I-1, Line 34)
percent above (below) current revenue requirement

DESCRIBE OWNERSHIP OF COMPANY.

S Corporation

DATE OF LAST GENERAL RATE CASE FILING. None

DATE OF LAST NON-GENERAL RATE CHANGE* None
* (e.g. pass through rate change or temporary water rate provision)

Notes
1) Double Diamond Properties Construction is filing this application to set initial water rates for Rock Creek

UTILITY NAME: Double Diamond Properties Construction, dba Rock Creek Resort
GENERAL WATER RATE/TARIFF CHANGE APPLICATION
SCHEDULES

Complete all of the following schedules for your Class A or B utility
(if the schedule does not apply, include it marked "N/A")

TABLE OF CONTENTS (Page 1 of 2)

FOR TEST YEAR ENDED: 12/31/2015
DATE SUBMITTED TO PUC: 7/25/2016

UTILITY NAME: Double Diamond Properties Construction, dba Rock Creek Resort
GENERAL WATER RATE/TARIFF CHANGE APPLICATION SCHEDULES
TABLE OF CONTENTS (Page 2 of 2)

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No 13235
PUC Docket No.
I-1 Revenue Requirement
Test Year Ended 12/31/2015

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Acct. No.	Account Name	Historical Test Year	K & M Changes	Adjusted Test Year	Reference/ Instructions
		Volume related expenses:				
1	610	Purchased water	-	-	-	Schedule II-3
2	615	Power Expense-production only	5,520	-	5,520	Schedule II-4, Col. C, Line 5
3	618	Other volume related expenses	3,808	-	3,808	Schedule II-5, Col C, Line 5
4		Total volume related exp.	9,328	-	9,328	Add Lines 1-3
		Non-volume related expenses:				
5	601-1	Employee labor	-	-	-	Schedule II-6, Line 1
6	620	Materials	1,969	-	1,969	Schedule II-7, Col C, Line 5
7	631-636	Contract work	-	-	-	Schedule II-8
8	650	Transportation expenses	-	-	-	Schedule II-9
9	664	Other plant maintenance	-	-	-	Schedule II-10
10		Total non-volume related exp	1,969	-	1,969	Add Lines 5-9
		Admin. & general expenses:				
11	601-2	Office salaries	-	-	-	Schedule II-6, line 2
12	601-3	Mgmt. salaries	-	-	-	Schedule II-6, line 3
13	604	Employee pensions & benefits	-	-	-	Schedule II-11
14	615	Purchased power-Office only	-	-	-	Schedule II-4
15	670	Bad debt expense	-	-	-	Schedule II-12
16	676	Office services & rentals	-	-	-	Schedule II-13
17	677	Office supplies & expenses	-	-	-	Schedule II-14
18	678	Professional services	-	-	-	Schedule II-15
19	684	Insurance	-	-	-	Schedule II-16
20	666	Regulatory (rate case) expense	-	-	-	Schedule II-17
21	667	Regulatory expense (other)	6,262	-	6,262	Schedule II-18, Col C, Line 5
22	675	Miscellaneous expenses	-	-	-	Schedule II-19
23		Total admin. & general expense	6,262	-	6,262	Add Lines 11-22
24		Total operating Expenses	17,558	-	17,558	Lines 4 + 10 + 23
25	403	Depreciation	34,830	-	34,830	Sch III-3, Col E, Line 21
26	408	Taxes Other than Income	-	-	-	Sch IV(b), Line 8
27	409/10	Income Tax Expense	12,728	-	12,728	Schedule V, Col C, Line 7
28		TOTAL EXPENSES	65,116	-	65,116	
29		TOTAL HISTORIC REVENUE	-			Sch I-2, Line 6
30		HISTORICAL TEST YEAR RETURN	-			Line 30 less Line 29
31		REQUESTED RETURN			88,369	Schedule III-1, Col. C, Line 3
32		TOTAL REVENUE REQUIREMENT			153,485	Line 28 plus Line 31
33		REQUESTED ANNUAL REVENUE INCREASE			153,485	Line 32, Col. E, less Line 29, Col C
34		PERCENTAGE INCREASE			100%	Line 36 divided by Line 33
35		LESS OTHER REVENUES			-	Sch. II-3(b), Col D, Line 8
36		Revenue for Rate Design			153,485	Line 33 minus Line 35

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.

I-2 HISTORICAL REVENUE SUMMARY

Test Year Ended 12/31/2015

	(A)	(B)	(C)	(D)
Line No.	NARUC Acct	NARUC Acct. Description	Historical Test Year	Reference/Instructions
1	461	Metered connections base rate revenue	$ -	From financial records
2	461	Metered connection gallonage rate revenue	-	From financial records
3	460	Unmetered (Flat rate) revenue	-	From financial records
4		Total Metered & Flat Rate Revenue	-	
5		Plus: Total Other Revenues	-	From II-3, Column B, line 8
6		Total Historic Test Year Revenues per income statement and Annual Report*	-	Line 4 plus line 5
			(to I-1, Column D, line 29)	

Notes:

1) Double Diamond Properties Construction does not currently charge for water service ; therefore, the utility does not currently generate rate revenue.

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Double Diamond Properties Construction Company dba Rock Creek Resort

Schedules - Class B Rate/Tariff Change

CCN No. 13235

PUC Docket No.

I-3 METERED ACTIVE CONNECTIONS BY METER SIZE

Test Year Ended 12/31/2015

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		Number of Connections						
Line No.	Meter Size	End of Prior Year	Test Year Additions	End of Test Year	Average	Meter Ratios	Meter Equivalencies	Reference (from)
		PUC report Sch. 9		(C+D)	(C + E) /2		(E x G)	
1	5/8" x 3/4"	0	0	0	0	1.0	0	Attachment A, Col. D, line 84
2	3/4"	30	44	74	52	1.0	74	Attachment A, Col. D, line 85
3	1"	0	0	0	0	2.5	0	Attachment A, Col. D, line 86
4	1 1/2"	0	0	0	0	5.0	0	Attachment A, Col. D, line 87
5	2"	0	2	2	1	8.0	16	Attachment A, Col. D, line 88
6								
7								
8								
9	Total	30	46	76	53		90	Attachment A, Col. D, line 89
10	Average	30	23	38	26.5		45	Average (G1:G5)

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
I-4 UNMETERED (FLAT RATE) ACTIVE CONNECTIONS
Test Year Ended 12/31/2015

	(A)	(B)	(C)	(D)	(E)
Line No.	Flat Rate Unit	End of Prior Year	Test Year Additions	End of Test Year	Average
		PUC report Sch. 9		(C + D)	(C + E) /2
1	0	0	0	0	0
2	0	0	0	0	0
3	0	0	0	0	0
4	0	0	0	0	0
5	Total	0	0	0	0

Notes:

1 - N/A – Double Diamond Properties Construction does not currently charge for water and has no unmetered (flat rate) connections

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-1(a) AND II-1(b) - HISTORICAL OF WATER PRODUCTION
Test Year Ended 12/31/2015

SCHEDULE II-1(a): WATER PRODUCTION: (COMPANIES WITH METERED RATE CUSTOMERS)

		(A)	(B)	(C)= A+B	(D)
Line No.	Water Production (1,000 Gallons)	Test Year	K & M Changes	Adjusted Test Year	Reference (from)
1	Total water pumped	14,935	-	14,935	Attachment B, Col. D, Line 15
2	Total water purchased	-	-	-	PUC Annual Report
3	Total water produced	14,935	-	14,935	Line 1 + line 2
4	Total water sold	10,367	-	10,367	Attachment S, Col B, Line 6
5	Total accounted for non-revenue water*	-	-	-	
6	Total unaccounted for water	4,568	-	4,568	Lines 3 less 4 less 5
7	Percentage	30.59%	-	30.59%	Line 6 divided by Line 3

* Describe the tracking technique for calculating line 5 and provide the records reflecting the calculation.

Known and measurable calculations and explanations:

SCHEDULE II-1(b) WATER PRODUCTION (COMPANIES WITH UNMETERED (FLAT) RATE CUSTOMERS)

		(A)	(B)	(C)= A+B	(D)
Line No.	Description	Test Year	K & M Change	Adjusted Test Year	Reference
8	Water Purchased (1,000 gallons)	-	-	-	PUC report Sch. D-1
9	Water Pumped (1,000 gallons)	-	-	-	PUC report Sch. D-1
10	Total production (1,000 gallons)	-	-	-	Lines 13 + 14

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-3 OTHER REVENUES & EXPENSES PASSED THROUGH
Test Year Ended 12/31/2015

II-3(a) Purchased Water or Other Pass Through Expenses

Line No.	Purchased from: (A)	Units Purchased (in gallons) (B)	Price Per Unit (C)	Total Calculated Cost (D)
1	N/A	-	-	$ -
2				$ -
3				$ -
4	Total*	-		$ -

* Must agree with Schedule II-1(a), Line 2, column A, or provide a reconciliation.

II-3(b) Other revenues collected from customers

	Item passed thru or type of other revenue	Test year historical revenues collected		Test year revenues netted against COS
5	Tap Fees*	$ -		
6	Late Fees	-		-
7	Meter Test Fees	-		-
8	Reconnect Fees	-		-
9	Purchased Water Fees	-		-
10	Groundwater Conservation District Fees	-		-
11	Other (attach detail**)	-		-
12	Total Other Revenues	$ -		$ -
		(to Sch. I-2, line 5)		(to Sch. I-1, line 35)

Notes:
1 - N/A – Double Diamond Properties Construction does not currently charge for water service.

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-4 PURCHASED POWER
Test Year Ended 12/31/2015

	(A)	(B)	(C)	(D)

II-4(a) Volume related expenses (Electric used for production of water/sewer)

Line No.	615	Year	Amount	Reference
1		2013	$ -	
2		2014	$ 5,793	
3	Test Year	2015	$ 5,520	from Attachment C, Col. H, Line 1
4	K & M Change		$ -	(to I-1, Column E, Line 2)
5	Adjusted Test year		$ 5,520	(to I-1, Column F, Line 2)

Explanation and calculations of known and measurable change:

II-4(b) Office related expenses (Electric used for production of water/sewer)

6	Acct. No. 615.2	Year	Amount	Reference
7		2013	-	
8		2014	-	
9	Test Year	2015	-	
10	K & M Change		-	(to I-1, Column E, Line14)
11	Adjusted Test year		-	(to I-1, Column F, Line 14)

Explanation and calculations of known and measurable change:

Notes:
1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

Double Diamond Properties Construction Company dba Rock Creek Resort

Schedules - Class B Rate/Tariff Change

CCN No. 13235

PUC Docket No.

II-5 OTHER RELATED VOLUME EXPENSES

Test Year Ended 12/31/2015

Other volume related expenses

	(A)	(B)	(C)	(D)
Line No.	618	Year	Amount	Reference
1		2013	$ -	
2		2014	$ 7,460	
3	Test Year	2015	$ 3,808	Attachment C, Col. H, Line 4
4	K & M Change		$ -	(to I-1, Column E, Line 3)
5	Adjusted Test year		$ 3,808	(to I-1, Column F, Line 3)

Notes:

1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-6 ALLOCATION OF PAYROLL EXPENSES
Test Year Ended 12/31/2015

II-6(a) PAYROLL COSTS

		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No	Employee Name	Test Year Payroll	Capitalized Payroll	Expensed Payroll	1st 7000 or new limit (FUTA max)	7,001 to 9,000 or new limit (SUTA max)	9,001 to 118,500 or new limit (or FICA max)	over 118,500 or new limit	Total Payroll
1	N/A	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2									
3									
4									
5									
6									
7									
8									
9	Total	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
10	Percentage Capitalized							0%	

II-6(b) ALLOCATION OF PAYROLL TO EXPENSE:

Line No	Acct. No	Account Name	Test Yr Expense	Refeence
11	601-1	Employee labor	$ -	to Schedule I-1, Line 5
12	601-2	Office salaries	-	to Schedule I-1, Line 11.
13	601-3	Management salaries	-	to Schedule I-1, Line 12
14		Total Payroll Expenses	$ -	(should equal II-6(a), Column C, Line 9)

*Attach a brief summary of the utility's capitalization policy and explain any changes in capitalization rates of more the 5% per year

** Attach an explanation and calculation for K&M salary changes from test year

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-7 MATERIALS
Test Year Ended 12/31/2015

II-7(a) Materials

	(A)	(B)	(C)	(D)
Line No.	620	Year	Amount	Reference
1		2013	$ -	
2		2014	$ 5,484	
3	Test Year	2015	$ 1,969	from Attachment C, Col. H, Lines 5 and 6
4	K & M Change		$ -	(to I-1, Column E, Line 6)
5	Adjusted Test year		$ 1,969	(to I-1, Column F, Line 6)

Explanation and calculations of known and measurable change:

II-7(b) Large Items:

	Description	Amount	Date in service
6	N/A	N/A	N/A
7			
8			
9			
10			
11			
12			
13	Total	$ -	

Notes:

1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-8 CONTRACT WORK
Test Year Ended 12/31/2015

Col (A) (B) (C)

II-8(a) Contract work

Line No.	Acct. No. 631, 635, 636	Year	Amount
1		2013	$ -
2		2014	$ -
3	Test Year	2015	$ -
4	K & M Change		$ -
5	Adjusted Test year		$ -

Notes:

1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

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Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-9 TRANSPORTATION
Test Year Ended 12/31/2015

II-9(a) Transportation expense

	(A)	(B)	(C)
Line No.	650	Year	Amount
1		2013	$ -
2		2014	$ -
3	Test Year	2015	$ -
4	K & M Change		$ -
5	Adjusted Test year		$ -

Explanation and calculations of known and measurable change:

II-9(b) Large Items:

	Description	Amount	Date in service
6	N/A	N/A	N/A
7			
8			
9			
10			
11			
12			
13	Total	$ -	

Notes:
1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

Double Diamond Properties Construction Company dba Rock Creek Resort

Schedules - Class B Rate/Tariff Change

CCN No. 13235

PUC Docket No.

II-10 OTHER PLANT MAINTENANCE

Test Year Ended 12/31/2015

II-10(a) Other plant maintenance

	(A)	(B)	(C)
Line No.	664	Year	Amount
1		2013	$ -
2		2014	$ -
3	Test Year	2015	$ -
4	K & M Change		$ -
5	Adjusted Test year		$ -

Explanation and calculations of known and measurable change:

II-10(b) Large Items:

	Description	Amount	Date in service
6	N/A	N/A	N/A
7			
8			
9			
10			
11			
12			
13	Total	$ -	

Notes:

1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

Double Diamond Properties Construction Company dba Rock Creek Resort

Schedules - Class B Rate/Tariff Change

CCN No. 13235

PUC Docket No.

II-11 EMPLOYEE PENSIONS AND BENEFITS

Test Year Ended 12/31/2015

Employee pensions and benefits

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Acct. No. 604	Year	Total Amount	Pensions	Health	Other	Amount Capitalized	Number of Employees Covered	Cost per Employee
1	2013	$ -	$ -	$ -	$ -	$ -	$ -	$ -
2	2014	-	-	-	-	-	-	-
3	2015	-	-	-	-	-	-	-

Notes:
1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

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Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-12 BAD DEBTS
Test Year Ended 12/31/2015

(A) (B) (C)

II-12 Bad debts/Uncollectibles

Line No.	670	Year	Amount
1		2013	$ -
2		2014	$ -
3	Test Year	2015	$ -
4	K & M Change		$ -
5	Adjusted Test year		$ -

Explanation and calculations of known and measurable change:

II-12(b) Large Items:

	Description	Amount	Date in service
6	N/A	N/A	N/A
7			
8			
9			
10			
11			
12			
13	Total	$ -	

Notes:
1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-13 OFFICE SERVICES AND RENTALS
Test Year Ended 12/31/2015

II-13(a) Office services and rentals

	(A)	(B)	(C)
Line No.	678	Year	Amount
1		2013	$ -
2		2014	$ -
3	Test Year	2015	$ -
4	K & M Change		$ -
5	Adjusted Test year		$ -

Explanation and calculations of known and measurable change:

II-13(b) Large Items:

	Description	Amount	Date in service
6	N/A	N/A	N/A
7			
8			
9			
10			
11			
12			
13	Total	$ -	

Notes:

1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

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Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-14 OFFICE SUPPLIES
Test Year Ended 12/31/2015

II-14(a) Office supplies & expenses

	(A)	(B)	(C)
Line No.	681	Year	Amount
1		2013	$ -
2		2014	$ -
3	Test Year	2015	$ -
4	K & M Change		$ -
5	Adjusted Test year		$ -

Explanation and calculations of known and measurable change:

II-14(b) Large Items:

Line No.	Description	Amount	Date in service
6	N/A	N/A	N/A
7			
8			
9			
10			
11			
12			
13	Total	$ -	

Notes:
1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-15 PROFESSIONAL SERVICES
Test Year Ended 12/31/2015

	(A)	(B)	(C)

II-15(a) Professional services

Line No.	682	Year	Amount
1		2013	$ -
2		2014	$ -
3	Test Year	2015	$ -
4	K & M Change		$ -
5	Adjusted Test year		$ -

Explanation and calculations of known and measurable change:

II-15(b) Large Items:

	Description	Amount	Date in service
6	N/A	N/A	N/A
7			
8			
9			
10			
11			
12			
13	Total	$ -	

Notes:
1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-16 INSURANCE
Test Year Ended 12/31/2015

Insurance

Line No.	(A) 684	(B) Year	(C) Amount
1		2013	$ -
2		2014	$ -
3	Test Year	2015	$ -
4	K & M Change		$ -
5	Adjusted Test year		$ -

Explanation and calculations of known and measurable change:

Types of insurance:

Line No.	Year	Total Amount	Period Covered	Type	Company
6	N/A	N/A	N/A	N/A	N/A
7					
8					
9					
10					
11					
12					

Explanation and calculations of known and measurable change:

Notes:
1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-17 REGULATORY (RATE CASE) EXPENSE
Test Year Ended 12/31/2015

II-17(a) Regulatory commission expense

	(A)	(B)	(C)
Line No.	666	Year	Amount
1		2013	$ -
2		2014	$ -
3	Test Year	2015	$ -
4	K & M Change		$ -
5	Adjusted Test year		$ -

Explanation and calculations of known and measurable change:

II-17(b) Large Items:

	Description	Amount	Date in service
6	N/A	N/A	N/A
7			
8			
9			
10			
11			
12			
13	Total	$ -	

Notes:
1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
II-18 REGULATORY EXPENSE (OTHER)
Test Year Ended 12/31/2015

II-18(a) Regulatory commission expense

	(A)	(B)	(C)	(D)
Line No.	667	Year	Amount	Reference
1		2013	$ -	
2		2014	$ 2,949	
3	Test Year	2015	$ 6,262	from Attachment C, Col. H, Lines 2, 3, 7, and 9
4	K & M Change		$ -	(to I-1, Column E, Line 6)
5	Adjusted Test year		$ 6,262	(to I-1, Column F, Line 6)

Explanation and calculations of known and measurable change:

II-18 (b) Large Items:

	Description	Amount	Date in service
6	N/A	N/A	N/A
7			
8			
9			
10			
11			
12			
	Total	$ -	

Notes:
1 - Prior to 2014, Double Diamond Properties Construction did not track specific operational expenses associated with operation of the water system. No historical data is available regarding expenses prior to this time.

Double Diamond Properties Construction Company dba Rock Creek Resort
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II-19 MISCELLANEOUS EXPENSE
Test Year Ended 12/31/2015

II-19 (a) Miscellaneous expense

	(A)	(B)	(C)
Line No.	675	Year	Amount
1		2013	$ -
2		2014	$ -
3	Test Year	2015	$ -
4	K & M Change		$ -
5	Adjusted Test year		$ -

Explanation and calculations of known and measurable change:

II-19 (b) Large Items:

	Description	Amount	Date in service
1	N/A	N/A	N/A
2			
3			
4			
5			
6			
7			
	Total	$ -	

Notes:
1 - Prior to 2014, Double Diamond Properties Construction did not track specific operationa associated with operation of the water system. No historical data is available regarding exp to this time.

Documents submitted separately as CONFIDENTIAL

Double Diamond Properties Construction Company dba Rock Creek Resort
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III-2 RATE BASE SUMMARY

Test Year Ended 12/31/2015

	(A)	(B)		(C)
Line No.	Description	Amount		Reference (from)
1	**Additions:**			
2	Utility plant (Original Cost)	$	1,586,348	Schedule III-3, Line 21, Col D
3	Construction work in progress		-	Schedule III-4, Line 5
4	Materials and supplies		-	Schedule III-4, Line 8
5	Working cash (capital)		1,463	Schedule III-5, Line 2, Col B
6	Prepayments		-	Schedule III-4, line 8
7	Other Additions			Add schedule
8	TOTAL ADDITIONS (Add Lines 2 through 6)	$	1,587,811	Sum lines B2 through B7
	Deductions:			
9	Reserve for depreciation (Accumulated)	$	230,528	Schedule III-3, Col F, Line 21
10	Advances for construction		-	Schedule III-8(a), Col F, Line 6
11	Developer Contributions in aid of construction		-	Schedule III-8(b), Col G, Line 6
12	Accumulated deferred income taxes		14,364	Schedule III-9(a), Line 3
13	Accumulated deferred investment tax credits		-	Schedule III-9(b), Line 3
14	Other Deductions		-	
15	TOTAL DEDUCTIONS (Add lines 9 through 14)	$	244,892	Sum lines B9 through B14
16	RATE BASE (Line 8, less Line 15)	$	1,342,919	B8 less B15

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III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION

Test Year Ended 12/31/2015

	[A]	[B]	[C]	[D.1]	[D.2]	[D]= [D.1] - [D.2]	Depreciation					[G] = [D]-[F]
							Time in Service					
Line No	Item	Date of Installation	Service Life (yrs) * **	Original Cost when installed $	Customer CIAC amount	Adjusted Original Cost for Customer CIAC[1]	Years in Service	Months	Days	[E] = [D]/[C] Annual ($)	[F] Accumulated ($) (Reserve)	Net Book Value ($)
1	303 Land and land rights		0	$ -	$ -	$ -				$ -	$ -	$ -
2	307 Wells	Varies	50	228,320	-	228,320				1,190	10,146	218,174
	Well Pumps:			-	-	-				-	-	-
3	311 5 hp or less		5	-	-	-				-	-	-
4	311 Greater than 5 hp	Varies	10	78,428	-	78,428				7,843	64,849	13,579
	Booster Pumps:			-	-	-				-	-	-
5	311 5 hp or less		5	-	-	-				-	-	-
6	311 Greater than 5 hp		10	-	-	-				-	-	-
7	320 Chlorinators		10	-	-	-				-	-	-
	Structures:			-	-	-				-	-	-
8	304 Wood	Varies	15	1,000	-	1,000				67	540	460
9	304 Masonry	Varies	30	2,089	-	2,089				70	427	1,663
10	305 Storage Tanks	Varies	50	69,143	-	69,143				198	1,691	67,452
11	311 Pressure Tanks	Varies	50	7,800	-	7,800				156	1,301	6,499
12	331 Distribution System (mains and lines)	Varies	50	1,182,041	-	1,182,041				23,641	139,381	1,042,660
13	334 Meters and Service (taps not covered by fees)	Varies	20	730	-	730				36	149	581
14	340 Office Equipment		10	-	-	-				-	-	-
15	341 Vehicles		5	-	-	-				-	-	-
16	343 Shop Tools	Varies	15	819	-	819				55	14	805
17	345 Heavy Equipment	Varies	10	15,517	-	15,517				1,552	11,838	3,679
18	348 Fencing	Varies	20	460	-	460				23	192	268
	Other: (Please list)											
19	**Other**											
20												
21	Total			$ 1,586,348		$ 1,586,348				$ 34,830	$ 230,528	$ 1,355,819
Reference				To Sch III-2, line 2						To Sch I-1, line 27	To Sch III-2, line 9	

Detailed workpapers to support this Schedule are included in <u>ATTACHMENT P</u>.

[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

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III-3a UTILITY PLANT IN SERVICE - RECONCILIATION TO PRIOR CASE
Test Year Ended 12/31/2015

ORIGINAL COST DATA

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

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

Notes:
1 - Double Diamond Properties Construction was recently granted the CCN specific to this system. This is the first rate case specific to this system and no prior rate base has been established by the PUC.

Double Diamond Properties Construction Company dba Rock Creek Resort
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III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS,
MATERIALS AND SUPPLIES INVENTORY & PREPAYMENTS

Test Year Ended 12/31/2015

*****DO NOT include construction work in progress in rate base, unless the utility meets the requirements of PUC Subst. Rule 24.31C(4).**

III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS:

A	B	C	D
Line No.	Description	Test Year Amount	Reference
1	Beginning balance	-	
2	Test year costs added	-	
3	Test year construction costs completed	-	
4	Ending balance	-	
5	Average balance - test year (line 1 plus line 4, divided by 2	$ -	Typically zero, to Schedule III-2, Line 3

		Materials & Supplies inventory	Prepaid Expenses
6	Sum of 12 test year month end balances	$ -	$ -
7	One month prior to the test year, month end balance	-	-
8	13 Month Average balance (line 6 plus line 7, divided by 13	-	-
		To III-2, Line 4.	To III-2, Line 6.

***DO NOT include construction work in progress in rate base, unless the utility meets the requirements of PUC Subst. Rule 24.31C(4).

Notes:

1 - Double Diamond Properties Construction is not requesting recovery of Construction Work in Progress.

Double Diamond Properties Construction Company dba Rock Creek Resort
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III-5 WORKING CASH ALLOWANCE CALCULATIONS

Test Year Ended 12/31/2015

1. No working cash allowance is permitted when a utility bills its customers in advance and provides service to flat rate customers only. Sewer connections count for the purposes of this schedule.
2. A utility which has all metered customers and bills monthly shall divide its annual Operating and Maintenance (O&M) expenses (excluding all taxes and depreciation) by 12 if it is a Class B utility, or by 8 if it is a Class C utility filing a Class B package to calculate working cash allowance. An example follows:

	Class B	Class C
1. Annual Expenses	$70,000	$70,000
2. Taxes and depreciation	(10,000)	(10,000)
3. Net Expenses (Line 1 - Line 2)	60,000	60,000
4. Working Cash (Line 3 / line 5)	$5,000	$7,500
5. Divisor	12	8

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Description	Water	Sewer	Water	Sewer	Reference
		Class B		Class C		
1	Annual O & M Expenses	$ 17,558		0		From Sch I-1, Col. E, line 24
2	Working Cash (Line 3 / Line 5)	$ 1,463		0	0	B1 / B3
3	Divisor	12	12	8	8	

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Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
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III-7 ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE

Test Year Ended 12/31/2015

ACCUMULATED DEPRECIATION:

Line No.	Description (A)	Dollar Amount (B)	Reference (from) (C)
1	Ending-Prior Rate Case (Docket No.________)	$ -	
2	Ending balance	230,528	Sch III-3, Column F, Line 21
	Describe accounting adjustments made between the prior rate case and the current rate case:		
	N/A		

Notes:

1 - Double Diamond Properties Construction was recently granted the CCN specific to this system. This is the first rate case specific to this system and no prior depreciation reserve has been established by the PUC.

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
III-8 ADVANCES FOR CONSTRUCTION AND
CONTRIBUTIONS IN AID OF CONSTUCTION
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	N/A	N/A	$ -	$ -	$ -	$ -	$ -
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.	N/A	N/A	$ -	$ -	$ -	$ -	$ -
2.						-	-
3.						-	-
4						-	-
5.						-	-
6.	Total					-	-

*Customer CIAC is entered directly on III-3

Notes:
1 - Double Diamond Properties Construction does not have any advances for construction or developer contributions in aid of construction specific to this system

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
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PUC Docket No.

III-9 DEFERRED INCOME TAXES AND
DEFERRED INVESTMENT TAX CREDITS

Test Year Ended 12/31/2015

To the extent that new line items have been included within the calculation of ADIT since the last rate filing, provide a complete description of the underlying issues that give rise to the new category of ADIT.

(A) (B)

III-9(a) ACCUMULATED DEFERRED INCOME TAXES:

Line No.	Description	Test Year Amount
1	Beginning balance	$ -
2	Test year amount	14,364
3	Ending balance	$ 14,364

III-9(b) ACCUMULATED DEFERRED INVESTMENT TAX CREDITS:

Line No.	Description	Test Year Amount
4	Beginning balance	$ -
5	Test year amortization	-
6	Ending balance	$ -

Notes:
1 - Please see Attachment T for the detailed calculation.

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Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
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III-10 OTHER DEFERRED ASSETS
Test Year Ended 12/31/2015

(A) (B) (C)

III-10(a) : Other Deferred Assets

Line No.	Description	Test Year Amount
1	N/A	$ -
2		
3		

III-10(b) ACCUMULATED AMORTIZATION ON OTHER DEFERRED ASSETS

Line No.	Description	Test Year Amount	Total Accum Amort End of test year
4	N/A	$ -	$ -
5			
6			

Notes:
1 - Double Diamond Properties Construction does not have any deferred assets specific to this system.

Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
CCN No. 13235
PUC Docket No.
IV(a) ESTIMATE OF TAXES OTHER THAN INCOME
Test Year Ended 12/31/2015

PROPERTY TAXES:

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

PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS):

A	B	C	D	E	F	G
Line No.	Tax Type	Wage Level	Tax Rate	Taxable Wages	Reference	Tax
					SCHEDULE II-6	(D x E)
9	FICA	wages to _____	0%	-	Column D+E+F Line 9	-
10	Medicare	wages to _____	0%	-	Column H Line 9	-
11	Added Medicare (Affordable Care Act)	wages to _____	0%	-		-
12	Federal unemployment	wages to _____	0%	-	Column D Line 9	-
13	State unemployment	wages to _____	0%	-	Column D+E Line 9	-
14	Total (add Lines 11 through 14)			-		-
15	Less: Capitalized	Use % in Sch II-6(a), line 10	0%			
16	Test year Payroll Tax Expense	Line 13 less 14				
17	Known and measurable change		(Line 13 minus Line 14)			-

OTHER TAXES:

A	B	C	D	E
Line No.	Description	Test year	K & M change	Adjusted Test Year
18	Other taxes & licenses			
19				
20				
21	Total Other Taxes (Line 18 + Line 19 + Line 20)			
22	Total this page - taxes other than income (Line 7) + (Col G, Line 16) + (Col L, Line 21)			
23	(Line 8 plus line 17, Column G plus line 21, Column K)			

Notes:
1 - Double Diamond Properties Construction is not requesting recovery of property taxes or revenue related taxes and expenses in this proceeding

Double Diamond Properties Construction Company dba Rock Creek Resort
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IV(b) REVENUE RELATED TAXES AND EXPENSES

Test Year Ended 12/31/2015

	A	B	C	D	E	F=B+C+D+E
Line No.		Texas Margins Tax	City Franchise Taxes	Bad Debt Expense	Other Revenue Related	Totals
1	Test year expense	-	-	-	-	-
2	Test year effective rate (test year tax expense/historic test year revenues-Sch I-1)	-	-	-	-	-
3	Gross up factor (1.0 divided by (1.0 minus Line (example below)	1.00	1.00	1.00	1.00	4.00
4	Change in revenue requirement (Sch I-1, line 33)					-
5	Adjusted revenue requirement (Line 3 x Line 4)					-
6	Adjusted expense (Line 3 times Line 4)					-
7	Add Schedule IV(a) , Line 20					-
8	Total taxes other than FIT (to Sch I-1, Col F, Line 26)					-

Example: Test Year Franchise tax	$	100
Test Year revenues:	$	2,000
Percentage (100/2000):		5 00%
Gross up factor (1/(1-0.05))		1.053

Notes:

1 - Double Diamond Properties Construction is not requesting recovery of property taxes or revenue related taxes and expenses in this proceeding

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V SCHEDULE OF EFFECTIVE FEDERAL TAX RATE

Test Year Ended 12/31/2015

A	B	C	D	E
Line No.		Amount	Reference (from)	Reference (to)
1	Requested Return	88,369	Schedule III-1, Col. C, Line 3	
2	Less: Synchronized Interest	26,098	Sch. III-1, Col. F, Line 5 x Sch. III-2, Col. B, Line 16	
3	Requested taxable return	62,272	Line 1 minus Line 2	
4	Income taxes at proposed rates	10,568	Col. E, Line 17 below	
5	Effective tax rate	0.17	Line 4 divided by Line 3	
6	Total gross up factor	1.20	1.0 divided by (1.0 minus line 5)	
7	Grossed up federal income tax	12,728	Line 4 times line 6	To Sch I-1, Line 27

FEDERAL INCOME TAX CALCULATION:

Line No.	Tax Rate	Taxable Income (Portion of Taxable Income in Level)	Tax Rate	Tax (C x D)
12	1st 50,000 of taxable income	50,000	15%	7,500
13	Next 25,000 of taxable income	12,272	25%	3,068
14	Next 25,000 of taxable income		34%	-
15	Next 235,000 of taxable income		39%	-
16	Over 335,000 of taxable income		34%	-
17	Total before gross up		To Line 4	10,568

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Double Diamond Properties Construction Company dba Rock Creek Resort
Schedules - Class B Rate/Tariff Change
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Schedule VI-1 RATE DESIGN
Test Year Ended 12/31/2015

Line No	A		B Reference		C
	DETERMINATION OF FIXED COSTS				
1	Gross revenues to be recovered:		Sch I-1, Col. E, Line 36		$ 153,485
	Less variable costs:				
2	Purchased water - Account 610		Sch I-1, Col. E, line 1		-
3	Purchased power - Account 615		Sch I-1, Col. E, line 2		5,520
4	Other volume related - Account 618		Sch I-1, Col. E, line 3		3,808
5	Other volume related or allocated (attach schedule)				
6					
7					
8					
9					
10	FIXED COSTS		Line 1 minus Lines 2-9		$ 144,158
11	% OF FIXED COSTS RECOVERED IN VOLUMETRIC CHARGE				
12	TO BE RECOVERED THROUGH BASE SERVICE CHARGE				
	RECAP:				
13	RECOVERED THROUGH BASE SERVICE CHARGE		Line 10		$ 144,158
14	RECOVERED THROUGH VOLUMETRIC RATE		Line 1 - Line 10		$ 9,328
	TOTAL		Equals Line 1		$ 153,485
	TO BE RECOVERED THROUGH BASE SERVICE CHARGE				
15	TOTAL METER EQUIVALENTS		Attachment Q, Col D, Line 76		90
16	CHARGE PER 5/8" X 3/4" METER		(Line 13/12) / Line 15		$ 133 48
	TO BE RECOVERED THROUGH VOLUMETRIC RATE				
17	TOTAL WATER SALES IN 1,000 GALS[2]		Attachment R., Col. B, Line 10		12,500
18	VOLUMETRIC RATE (CHARGE PER 1,000 GALS)		Line 14 / Line 17		$ 0.75
	PROPOSED RATES:				
19	FOR ALL WATER DELIVERED PER 1,000 gallons		Line 18		$ 0.75
	BASE SERVICE CHARGE (PER 5/8" X 3/4")				
	Meter size	Line 16	Equivalency		Base Rate/size
20	5/8 X 3/4"	$ 133.48	X 1.0 =	1 00	$ 133 48
21	3/4"	133.48	X 1.5 =	1 50	200.22
22	1"	133.48	X 2.5 =	2.50	333 70
23	1 1/2"	133.48	X 5.0 =	5 00	667.40
24	2"	133.48	X 8 0 =	8 00	1,067.83
25	3"	133.48	X 15.0 =	15.00	2,002.19
26	4"	133.48	X 25 0 =	25 00	3,336.98

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

Notes:
1 - Double Diamond Properties Construction is requesting an alternative rate design. Please see Attachment R.
2 - Adjusted based on annualized consumption. Please see Attachment S.

Documents submitted separately as CONFIDENTIAL

TAB F

Documents submitted separately as CONFIDENTIAL

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TAB G