

SOAH DOCKET NO. 582-09-5328
TCEQ DOCKET NO. 2009-0929-UCR

APPLICATION OF DEER CREEK § BEFORE THE TEXAS
RANCH WATER CO., LLC TO §
CHANGE ITS RATES AND TARIFF § COMMISSION ON
UNDER CERTIFICATE OF §
CONVENIENCE AND NECESSITY NO. § ENVIRONMENTAL QUALITY
11241 IN HAYS AND TRAVIS §
COUNTIES

DEER CREEK RANCH WATER COMPANY'S
REPLY TO EXCEPTIONS TO THE PROPOSAL FOR DECISION

TO THE HONORABLE COMMISSIONERS:

Deer Creek Ranch Water Co., LLC, (the "Water Co.") respectfully submits this Reply to the Exceptions to Administrative Law Judge's ("ALJ's") Proposal for Decision ("PFD") in the above-referenced proceeding and will show the following in support of the Reply:¹

I.
GENERAL DISCUSSION REGARDING REPLY TO EXCEPTIONS

A. E.D. Ignores the Evidence in the Record and Applies Different Standards

In their respective approaches, both the Executive Director ("E.D.") and, thus, the ALJ have essentially established a new, *ad hoc* policy for the Texas Commission on Environmental Quality (the "Commission") by treating the Water Co. differently than other Investor-Owned-Utilities ("IOUs") whose rate increases were recently considered by the Commission. In the rate case for the Double Diamond Utility ("DDU"), the ALJ expressed her concern regarding the accounting documents provided by DDU in its exhibits, as DDU's financial exhibits failed to

¹ The Water Co. herein incorporates its previously filed Exceptions, Closing Arguments, and Response to Closing Arguments.

support its application to change its water rates.² The expense amounts shown in the exhibits did not match the entries for the very same expenses in the DDU application. Yet, in this matter, there are neither any discrepancies between the Water Co.'s application and the invoices, receipts, and canceled checks included as support to the application nor any protestations by the E.D. or the ALJ of any actual discrepancies. Instead, both the E.D. and the ALJ simply ignored the actual evidence of the Water Co.'s expenses incurred during the historic Test Year. The preponderance of the evidence in the administrative record supports the Water Co.'s application. Nothing in the record supports the position of the E.D., adopted by the ALJ.

B. E.D.'s Position Opposite that in Contemporaneous IOU Cases

The E.D., and thus the ALJ, has taken a diametrically opposed position in this case regarding the evidence necessary to support a rate application to the position taken in a contemporaneous case involving another IOU of similar size. In the Application of Wiedenfeld Water Works, Inc., the E.D. has taken the position that the utility has met its burden of proof regarding expenses by simply submitting its expenses through a general ledger, as evidenced by a QuickBooks Profit/Loss Statement.³ However, in the case at issue, the Water Co. provided not only the Water Co.'s general ledger, the Water Co. also provided invoices, receipts, and canceled checks for its expenses as shown in that general ledger.⁴ The E.D., and thus the ALJ, are holding the Water Co. to a different standard of evidence, as the E.D. and the ALJ have deemed the more detailed and well-supported information in this case to not be credible evidence, while the thin

² See Proposal for Decision in the Application of Double Diamond Utilities, Inc. to Change its Water Rates and Tariff, in Hill, Palo Pinto, and Jolmson Counties, Texas; TCEQ Docket No. 2007-1708-UCR; SOAH Docket No. 582-08-0698 (hereinafter *DDU PDF*), at 25.

³ *Testimony of Leila C. Guerrero-Gantioqui*, In the Application of Wiedenfeld Water Works, Inc. CCN No. 12052 In Kerr, Kendall, And Medina Counties, SOAH Docket No. 582-09-3549, TCEQ Docket No. 2009- 0372-UCR, at 5.

⁴ App. Ex. 4.

evidence in the Wiedenfeld matter is accepted, subjecting that utility to a lesser standard of evidence.

Similarly, in the Wiedenfeld Water Works, Inc. case, there are three affiliated interests to the utility (*i.e.*, Mr. Wiedenfeld, WW&W Consulting, and Wiedenfeld Ranch, LLC), yet the Wiedenfeld affiliated interests are not held to the new, but unidentified “higher standard” as the E.D. and the ALJ have attempted to apply in this case.⁵ And in the Wiedenfeld matter, there are numerous “dealings” between these affiliated interests, yet never once is one challenged on the basis that these dealings are not reasonable and necessary. Again, the E.D. takes a different position regarding affiliated interests for an IOU in this matter as he has taken in other IOU cases before the Commission.

C. E.D.’s and ALJ’s Position is Arbitrary and Capricious

The E.D.’s position in this case, and thus the ALJ’s PFD, is arbitrary and capricious, and both the E.D.’s position and the PFD are inconsistent with the Commission’s prior administrative decisions in the *Application of Aqua Utilities, Inc.* in regard to inflation in projecting rates,⁶ rate base, rate of return,⁷ and return on investment,⁸ or what constitutes credible evidence of a utility’s rates, as shown in the DDU case.

Also, the E.D.’s position in this matter was unduly influenced by political pressure from Rep. Patrick Rose, who openly opposes the Water Co. and its owner at every opportunity,

⁵ PFD at 6; E.D. Closing Argument at 17.

⁶ *See* Order in the Application of Aqua Utilities, Inc. and Aqua Development Company d/b/a Aqua Texas, Inc. to Change Water and Sewer Rates; TCEQ Docket Nos. 2004-1671-UCR and 2004-1120-UCR; SOAR Docket Nos. 582-05-2770 and 582-05-2771, Finding of Fact 28, at 8.

⁷ *Id.*, Finding of Fact 73, at 15.

⁸ *Id.*

including this necessary rate increase.⁹ If the Commission adopts the E.D.'s new policy, a position at odds with the E.D.'s position in other IOU cases and, more significantly, at odds with prior administrative decisions of the Commission, then its decision in this matter will be arbitrary and capricious.

II. **REPLY TO EXCEPTIONS**

A. Working Cash Allowance

Without the benefit of sworn testimony or cross-examination of witnesses on the basis of the solicited information, the ALJ requested in his PFD that the E.D. provide additional, factual information, after the ALJ has closed the administrative record in this matter. The finder of fact himself has proposed findings on a subject, yet the ALJ has also requested the submission of new, supporting information to justify his findings after the closing of the administrative record. The Commission cannot consider this additional information without reopening this matter so the parties may properly assess the information, ask its proponent questions, and put on countervailing evidence as appropriate. To do otherwise, would be a severe violation of the Water Co.'s constitutional due process rights.

In his PFD, the ALJ specifically requested additional information regarding the Water Co.'s working cash allowance.¹⁰ Again, without the opportunity to question him regarding the basis of his calculation, the Executive Director ("E.D.") replied in his Exceptions with a

⁹ <http://www.facebook.com/RepPatrickRose> (in which Rep. Rose stated on March 22, 2010, "Stopped by Deer Creek Ranch Water Co. water rate case this afternoon. ... If you live in Deer Creek, stop by SOAH tomorrow and show your support. Together, we can win this rate case. Call our team at the Capitol for more information.")

¹⁰ PFD at 41.

miscalculated amount, using the incorrect values to calculate the working cash allowance.¹¹ The Water Co.'s actual working cash allowance is \$46,944.¹²

If allowed the opportunity to put on evidence on this new issue, the Water Co. would show that the E.D.'s calculations are wrong, because the E.D. staff failed to normalize¹³ the historic test year expenses for the "next year" to determine the Water Co.'s Revenue Requirement, as mandated by the explicit requirements of the Commission's application form.¹⁴ Working cash allowance is a calculation based upon a portion of the revenue requirement calculated for the "next year." To calculate working cash allowance, one must divide the revenue requirement, as proven by the preponderance of the credible evidence, by eight (8).¹⁵ In other words, working cash allowance is one-eighth (1/8) of the normalized salaries (\$51,660), contract labor (\$75,766), water purchased (\$158,732), chemicals and treatment (\$5,131), utilities (\$8,693), repairs and maintenance expense (\$4,519), materials and supplies (\$13,147), office expense (\$4,066), auto purchase expense (\$2,832), auto expense gasoline (\$1,524), telephone expense (\$3,861), printing expense (\$352), equipment rental (\$5,083), insurance expense (\$14,559), postage expense (\$423), payroll expense (\$4,033), property taxes (\$7,113), miscellaneous expenses (\$683), and accounting and legal (\$13,378) for the "next year," which total \$375,555¹⁶ One-eighth (1/8) of these expenses is \$46,944.

¹¹ E.D. Exceptions at 1.

¹² App. Ex. 13, Schedule CC.

¹³ See AGX-2, BWF-3, AWWA M1 Manual, at 4; see also A-23, AA M35 Manual "Revenue Requirements," at 2 (AWWA states "[h]istorical data must be normalized and/or adjusted to reflect conditions that may not continue into the future. ... Such factors include, but are not limited to, ... [n]umber of customers served, customer water use, non-recurring sales, weather, conservation, use restrictions, inflation, interest rates, capital financing needs, changes to tax laws, other changes in operating and economic conditions.")

¹⁴ App. Ex. 4, Application Tab, at 14.

¹⁵ *Id.* at 13.

¹⁶ App. Ex. 13, at 14.

B. Return on Investment

In his PFD, the ALJ also requested that the parties provide him with the Water Co.'s return on investment.¹⁷ Again in his Exceptions, without the opportunity for cross examination, the E.D. incorrectly calculated the amount, using the incorrect values to calculate the Water Co.'s return on investment.¹⁸ The Water Co.'s actual gross return on investment is \$159,272, and its net return on investment, after subtracting the interest-only payment on the outstanding loan, is \$63,463.¹⁹

C. Revenue Requirement Summary

In his PFD, the ALJ further requested that the parties provide the Water Co.'s revenue requirement.²⁰ As described above, the E.D. developed his revenue requirement based upon his improper disallowance of the Water Co.'s actual expenses incurred during the Test Year. Based upon the preponderance of the evidence in the administrative record, the net rate revenue requirement, less non-rate revenue, is \$403,237.

D. Rate Design

The ALJ asked the E.D. to recalculate a rate design that would recover the Water Co.'s revenue requirement. However, again, the E.D. used the wrong revenue requirement to calculate the rates. Based upon the evidence in the administrative record, the Water Co.'s base rate for a ½" or ¾" meter is \$61.00 per month inclusive of zero gallons. The gallonage charge should be as follows:

¹⁷ PFD at 42.

¹⁸ E.D. Exceptions at 1-2.

¹⁹ App. Ex. 13, Schedule CC.

²⁰ PFD at 70.

0 – 2,000 gallons	\$5.00 per 1,000 gallons
2001 – 10,000 gallons	\$6.00 per 1,000 gallons
10,001 – 20,000 gallons	\$7.00 per 1,000 gallons
20,001 gallons and higher	\$8.00 per 1,000 gallons

The proper rate design is attached to this document as Exhibit “A.”

The ALJ’s request is a fundamental deprivation of due process, as he has requested one party to submit additional evidence into the record without granting the other parties an opportunity to question the basis of this factual information and related calculations regarding 1) Working Cash Allowance, 2) Return on Investment, 3) Revenue Requirement and 4) Rate Design. The ALJ has issued an incomplete PFD, which even he acknowledges has gaps, since he has solicited additional information after the record has closed.²¹

E. Requiring Refund Ridiculous When ALJ Proposes Water Co. Operate With an Annual Loss

Any discussion regarding the Water Co. refunding any money to customers is ridiculous. In his PFD, the ALJ acknowledges that the income proposed by the E.D. will NOT cover the Water Co.’s actual expenses.²² If, as the ALJ states, the Water Co. will be in a financial death spiral upon the Commission’s adoption of the ALJ’s PFD, then from what magic money tree does the ALJ intend for the Water Co. to pluck funds to provide refunds to customers? The discussion is ludicrous when both the E.D. and the ALJ acknowledge that the Water Co. will have an annual operating loss,²³ contrary to the statutory provision that the Commission set a utility’s rate to “permit the utility a reasonable opportunity to earn a reasonable return on its

²¹ See PFD at 41, 42, 70, 75, and 77; see also ALJ’s Proposed Order at 3, 17, 26, 31, 32, and 33.

²² PFD at 67.

²³ *Id.*

invested capital” and “preserve the financial integrity of the utility.”²⁴ If the Commission ignores the evidence in the record and adopts the ALJ’s proposal, including the proposal for refunds, then the Water Co. will have to cease providing any water service to its 402 customers, as it will not have the funds to pay its operating expenses.

III. ORDER PROVISIONS

The ALJ’s proposed Order that accompanied the PFD had several blanks for which the ALJ requested additional information. If the Commission does not remand this case and direct the ALJ to take further testimony on working case allowance, return on investment, revenue requirement, and rate design, consistent with the due process rights of the parties, then the Commission should insert the correct values in the PFD (regarding each blank in the PFD), as follows:

- Finding of Fact Number 9. The Utility’s reasonable revenue requirement is \$403,237.
- Finding of Fact Number 137. The Utility’s reasonable and necessary working cash allowance is \$46,944.
- Finding of fact number 216. The Utility’s just and reasonable rates would generate \$402,572 of revenue per year, which is \$197,875 more than the \$204,697 that its current rates would generate.
- Finding of Fact Number 218. The Utility’s necessary and reasonable cost of service is \$403,237.
- Conclusion of Law Number 16. The Utility’s rates should be approved as set out below:

²⁴ TEX. WATER CODE § 13.183 (a).

Monthly Rate	Approved
Base Rate (½" or ¾" Meter)	\$61.00
0 – 2,000 gallons per mo.	\$5.00/1,000 gals
2,001-10,000 gals per mo.	\$6.00/1,000 gals
10,001-20,000 gals per mo.	\$7.00/1,000 gals
Greater than 20,000 gals per mo.	\$8.00/1,000 gals

- Conclusion of Law Number 20. After accounting for interest, the total refunds due customers for overcharges is \$0.00.
 - Conclusion of Law Number 21. The reasonable rate of interest on any overcharge balance until repaid is 0.61 %.
 - Conclusion of Law Number 22. The rate of interest on any over-collections should be 0.61%.
 - Ordering Provision Number One. The base rate for a ½" or ¾" meter should be \$61.00.
 - Ordering Provision Number 2. The interest rate on any over-collection should be 0.61 %.
- Any refunds should be made over a 24-month period beginning the month after the Commission issues an order on this PFD.

IV.
PRAYER

WHEREFORE, Deer Creek Ranch Water Co., LLC respectfully requests that the Commissioners act as follows:

- 1) overturn the ALJ's findings of fact and conclusions of law;
- 2) find that the Water Co.'s rates are just and reasonable;
- 3) find that the Water Co.'s operating expenses for the Adjusted Test Year are reasonable and necessary;

4) find that the Water Co.'s proposed rates are reasonable and necessary to provide sufficient revenue to cover the Water Co.'s reasonable and necessary operating expenses and allow for a reasonable rate of return on its invested capital; and either

5) remand the matter to the ALJ to conduct a hearing on the Water Co.'s working cash allowance, return on investment, revenue requirement, and rate design rate case expenses as well receive evidence on the Water Co.'s rate case expenses, including all legal fees, expert fees, and transcript costs; or

6) adopt an order establishing the rates and charges as proposed by the Water Co.

Respectfully submitted,

Randall B. Wilburn, Attorney-At-Law
3000 South IH 35, Suite 150
Austin, Texas 78704
Telephone: (512) 326-3200
Facsimile: (512) 326-8228

By: 

Randall B. Wilburn
State Bar No. 24033342

**ATTORNEYS FOR DEER CREEK RANCH
WATER CO., LLC**

CERTIFICATE OF SERVICE

This is to certify that the undersigned sent a true and correct copy of the foregoing Reply to Exceptions in accordance with the applicable agency rules, as noted below, on this 2nd day of August 2010 to the following parties:

The Honorable William G. Newchurch, Administrative Law Judge
STATE OFFICE OF ADMINISTRATIVE HEARINGS
P. O. Box 13025
Austin, Texas 78711-3025
Telephone: 475-4993
Telecopier: 475-4994

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LaDonna Castañuela, Chief Clerk of the TCEQ
TCEQ OFFICE OF THE CHIEF CLERK, MC 173
P.O. Box 13087
Austin, Texas 78711-3087
Telephone: 512-239-3300
Telecopier: 512-239-3311

Hand Delivery in Person or by Agent Courier Received Delivery Telephonic Document Transfer
 First Class Mail Certified Mail, Return Receipt Requested No. Electronic Document Transfer

James B. Murphy
TCEQ OFFICE OF PUBLIC COUNSEL, MC 103
P.O. Box 13087
Austin, Texas 78711-3087
Telephone: 512-239-6363
Telecopier: 512-239-6377

Hand Delivery in Person or by Agent *Courier Received Delivery* *Telephonic Document Transfer*
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Brian MacLeod
TCEQ ENVIRONMENTAL LAW DIVISION, MC 173
P.O. Box 13087
Austin, Texas 78711-3087
Telephone: 512-239-0600
Telecopier: 512-239-0606

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 First Class Mail *Certified Mail, Return Receipt Requested No.* *Electronic Document Transfer*

Mr. David M. Gottfried
Law Office of David M. Gottfried, P.C.
1505 West 6th Street
Austin, Texas 78703
Telephone: 512-494-1481
Telecopier: 512-472-4013

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 First Class Mail *Certified Mail, Return Receipt Requested No.* *Electronic Document Transfer*

Jennifer Jones
740 Green Oak Dr.
Dripping Springs, Texas 78620
Telephone: 512-291-7446
Electronic Mail: jbirdrn@austin.rr.com

Hand Delivery in Person or by Agent *Courier Received Delivery* *Telephonic Document Transfer*
 First Class Mail *Certified Mail, Return Receipt Requested No.* *Electronic Document Transfer*

Christina Chavez
601 Panorama Dr.
Dripping Springs, Texas 78620
Telephone: 512-680-9540
Electronic Mail: info78620@yahoo.com

Hand Delivery in Person or by Agent *Courier Received Delivery* *Telephonic Document Transfer*
 First Class Mail *Certified Mail, Return Receipt Requested No.* *Electronic Document Transfer*

Royce H. Henderson
108 Twin Creek Circle
Dripping Springs, Texas 78620
Telephone: 512-264-1056

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 First Class Mail *Certified Mail, Return Receipt Requested No.* *Electronic Document Transfer*

Chris Elder
1020 Tanaqua Ln.
Austin, Texas 78739
Telephone: 512-791-7862
Electronic Mail: chris@lukeparkerhomes.com

Hand Delivery in Person or by Agent *Courier Received Delivery* *Telephonic Document Transfer*
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Jonathan McCabe
10006 Thomas Ln.
Dripping Springs, Texas 78620
Telephone: 512-924-6665
Electronic Mail: mccabehomes@gmail.com

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 First Class Mail *Certified Mail, Return Receipt Requested No.* *Electronic Document Transfer*

DEER CREEK RANCH WATER CO.'S REPLY TO EXCEPTIONS

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9.03/080210

Bradley and Stephanie Weaver
17202 Panorama Dr.
Dripping Springs, Texas 78620
Telephone: 512-389-7416
Telecopier: 512-369-6219

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Randall B. Wilburn

**EXHIBIT A-13
DEER CREEK RANCH WATER COMPANY
REVISED COST OF SERVICE AND WATER RATE MODEL**

**Donald G. Rauschuber & Associates, Inc.
Georgetown, Texas
(512/763-1170)**

TABLE ONE
DEER CREEK RANCH WATER COMPANY
UTILITY INCOME AND REVENUE REQUIREMENT FOR RETAIL WATER SERVICE
FOR TEST YEAR (JULY 1, 2007 THROUGH JUNE 30, 2008) AND ADJUSTED TEST YEAR

A ITEM NO.	B COST OF SERVICE ITEM	C 12-MONTH TEST YEAR 7/1/2007 6/30/2008	D KNOW AND MEASURABLE CHANGES	E ADJUSTED TEST YEAR REVENUE REOR. [COL. C + COL. D]	F PERCENTAGE FIXED COST	G FIXED EXPENSES [COL. E x COL. F]	H VARIABLE EXPENSES [COL. E x COL. G]	I COMMENTS
1	EXPENSES:							
2	Salaries and Wages - See Schedule A	\$49,200	\$2,460	\$51,660	50%	\$25,830	\$25,830	Without payroll burden - 5% salary increase for adjusted test year
3	Contract Labor - See Schedule B	\$75,766	\$0	\$75,766	90%	\$68,189	\$7,577	No increase for adjusted test year
4	Water Purchased - See Schedule C	\$98,206	\$60,525	\$158,732	90%	\$79,366	\$79,366	Wholesale water purchased from LCRA
5	Water Testing/Chemicals - See Schedule D	\$5,131	\$0	\$5,131	100%	\$5,131	\$4,618	No increase for adjusted test year
6	Utilities (Electricity) - See Schedule E	\$11,591	\$2,898	\$8,693	100%	\$8,693	\$7,824	2% decrease in electric cost in adjusted test year due to LCRA wholesale water supply
7	Repairs/Maintenance - See Schedule F Cols. E, F and J	\$4,108	\$411	\$4,519	50%	\$2,259	\$2,259	Sum of Col. H of Sch. F and Col. C of Sch. G - No increase for adjusted test year
8	Materials and Supplies - See Schedule F (Col. H) and Schedule G	\$13,147	\$0	\$13,147	50%	\$6,573	\$6,573	Sum of Col. H of Sch. F and Col. C of Sch. G - No increase for adjusted test year
9	Office Expense/Rent - See Schedule H	\$4,066	\$0	\$4,066	100%	\$4,066	\$2,033	No increase for adjusted test year
10	Auto Purchase - See Schedule I	\$2,832	\$0	\$2,832	100%	\$2,832	\$0	No increase for adjusted test year
11	Auto Expense Gasoline - See Schedule F Col. D	\$1,386	\$139	\$1,524	90%	\$1,372	\$152	10% increase for adjusted test year
12	Telephone Expense - See Schedule J and Schedule F Col. I	\$3,861	\$0	\$3,861	90%	\$3,475	\$386	Sum of Schedule J plus Col. I of Sch. F - No increase for adjusted test year
13	Printing Expense - See Schedule K	\$320	\$32	\$352	100%	\$352	\$317	10% increase for adjusted test year
14	Equipment Rental - See Schedule F Col. G	\$5,083	\$0	\$5,083	50%	\$2,541	\$2,541	No increase for adjusted test year
15	Insurance Expense - See Schedule L	\$13,236	\$1,324	\$14,559	100%	\$14,559	\$0	10% increase for adjusted test year
16	Postage Expense - See Schedule M	\$385	\$38	\$423	90%	\$381	\$42	10% increase for adjusted test year
17	Payroll Expenses - See Schedule N	\$3,844	\$188	\$4,033	50%	\$2,016	\$2,016	7.65% of increase salary expense for adjusted test year
18	Property and Other Taxes - See Schedule O	\$6,467	\$647	\$7,113	100%	\$7,113	\$0	10% increase for adjusted test year
19	Miscellaneous Expenses - See Schedule P	\$683	\$0	\$683	50%	\$341	\$341	No increase for adjusted test year
20	Loans - Operation & Maintenance - See Schedule O	\$0	\$0	\$0	100%	\$0	\$0	No increase for adjusted test year
21	Loans - Capital Projects Interest Only - See Schedule R	\$0	\$0	\$0	100%	\$0	\$0	Increase due to new consolidated loan, \$1,596,816 @ 6% Interest
22	Professional Fees (Accounting, Legal) - See Schedule S	\$13,378	\$0	\$13,378	100%	\$13,378	\$0	No increase for adjusted test year
23	Subtotal - Operational Expenses	\$312,689	\$62,866	\$375,554	100%	\$375,554	\$233,677	
24	Federal Income Taxes - See Schedule CC	\$10,051	\$0	\$10,051	100%	\$10,051	\$0	See Schedule CC
25	Regulatory Expenses	\$2,493	\$2,493	\$4,986	100%	\$4,986	\$0	From P & L Statements for Test Year - 5% increase for adjusted test year
26	Other Rate Case Expenses - See Schedule BB	\$0	\$5,447	\$5,447	100%	\$5,447	\$0	5 Year Straight Line Average of Expenses thru Filing Application with TCEQ
27	Lease Payment to Deer Creek Ranch, Inc.	\$0	\$13,500	\$13,500	100%	\$13,500	\$0	Annual lease amount for water facilities constructed prior to July 1985
28	TOTAL EXPENSES:	\$325,233	\$78,788	\$404,020	100%	\$404,020	\$141,877	
29	LESS LCRA PASS THROUGH CHARGES - See Sch. T Col. I	(\$81,812)	(\$64,100)	(\$145,912)	50%	(\$72,960)	(\$72,960)	See Schedule T for Test Year. See Schedule AA for adjusted test year
30	LESS OTHER ANNUAL INCOME - See Schedule T Col. H	(\$50,348)	\$0	(\$50,348)	100%	(\$50,348)	\$0	See Schedule T
31	SUBTOTAL COST OF SERVICE	\$193,073	\$14,678	\$207,751	100%	\$207,751	\$68,916	
32	ANNUAL DEPRECIATION - See Schedule U Col. D	\$36,213	\$0	\$36,213	100%	\$36,213	\$0	From Schedule U
33	RETURN ON INVESTMENT (4.66% ON NET BOOK VALUE)	\$162,811	\$3,544	\$166,354	100%	\$166,354	\$0	See Schedule CC
34	RATE REVENUE REQUIREMENT	\$992,102	\$11,134	\$1,003,236	100%	\$1,003,236	\$68,916	

EXHIBIT "A"

**SCHEDULE CC
DEER CREEK RANCH WATER COMPANY, LLC
FEDERAL INCOME TAX FOR TEST YEAR**

A	B	C
DESCRIPTION	Test Year	Adj. Test Year
Net Book Value	\$1,312,415	\$1,276,202
Working Cash Allowance	\$39,086	\$46,944
Material and Supplies	\$0	\$0
Subtotal	\$1,351,501	\$1,323,146
Customer Contributions	(\$48,968)	(\$48,968)
Total Invested Capital	\$1,302,532	\$1,274,177
Rate of Return	12.50%	12.50%
Return/Interest	\$162,817	\$159,272
Outstanding Loan Amount	\$1,596,816	\$1,596,816
Original Interest Rate	6.00%	6.00%
Annual Interest Only Loan Payment	\$95,809	\$95,809
Net Return on Investment	\$67,008	\$63,463
Adjusted Rate of Return	5.11%	4.97%
Taxable Income	\$67,008	\$63,463
INCOME TAX (from Form 1120-W)	\$10,051	\$9,519

EXHIBIT "A"

REVENUE MODEL DEER CREEK RANCH WATER COMPANY FOR THE ADJUSTED TEST YEAR JULY 1, 2007 THROUGH JUNE 30, 2008

INCLUDES FIRST 0 GALLONS OF USE

USE CATEGORY (GALLONS)	GALLONAGE CHARGE
0	\$61.00
1,001	\$5.00
2,001	\$6.00
4,001	\$6.00
6,001	\$6.00
8,001	\$6.00
10,001	\$7.00
20,001	\$8.00
30,001	\$8.00
40,001	\$8.00
50,001	\$8.00
>	

REVENUE RAISED FROM MINIMUM BILL = \$291,332
 REVENUE RAISED FROM GALLONAGE CHARGES = \$121,240
 TOTAL REVENUE RAISE \$402,572

FIXED COST REVENUE REQUIREMENT = \$334,320
 VARIABLE COST REVENUE REQUIREMENT = \$68,816
 TOTAL REVENUE REQUIREMENT = \$403,236
 SURPLUS (DEFICIT) REVENUES = (\$664)

REVENUE MODEL USE CATEGORY (GALLONS)	FOR ADJUSTED TEST YEAR 2008												FOR ADJUSTED TEST YEAR 2009												
	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	
ACCOUNTS	USAGE	ACCOUNTS	USAGE	ACCOUNTS	USAGE	ACCOUNTS	USAGE	ACCOUNTS	USAGE	ACCOUNTS	USAGE	ACCOUNTS	USAGE	ACCOUNTS	USAGE	ACCOUNTS	USAGE	ACCOUNTS	USAGE	ACCOUNTS	USAGE	ACCOUNTS	USAGE	ACCOUNTS	USAGE
0	\$2,154	\$1,798	\$1,795	\$2,603	\$2,307	\$2,297	\$2,399	\$2,013	\$1,780	\$1,347	\$2,048	\$1,780	\$2,048	\$1,780	\$2,048	\$1,780	\$2,048	\$1,780	\$2,048	\$1,780	\$2,048	\$1,780	\$2,048	\$1,780	\$2,048
1,001	\$4,211	\$5,070	\$3,990	\$9,299	\$3,427	\$5,972	\$4,199	\$5,704	\$4,335	\$3,853	\$5,218	\$4,335	\$5,218	\$4,335	\$5,218	\$4,335	\$5,218	\$4,335	\$5,218	\$4,335	\$5,218	\$4,335	\$5,218	\$4,335	\$5,218
2,001	\$7,472	\$5,881	\$5,785	\$1,484	\$1,797	\$8,072	\$7,131	\$1,844	\$7,760	\$5,919	\$8,323	\$7,760	\$8,323	\$7,760	\$8,323	\$7,760	\$8,323	\$7,760	\$8,323	\$7,760	\$8,323	\$7,760	\$8,323	\$7,760	\$8,323
4,001	\$4,846	\$4,461	\$5,586	\$2,512	\$2,088	\$4,416	\$5,065	\$2,500	\$3,489	\$1,552	\$3,699	\$4,804	\$2,120	\$6,121	\$2,689	\$3,699	\$1,638	\$4,576	\$2,063	\$3,699	\$1,638	\$4,576	\$2,063	\$3,699	\$1,638
6,001	\$1,750	\$1,099	\$2,460	\$1,580	\$1,538	\$2,083	\$1,085	\$1,462	\$1,706	\$1,062	\$2,150	\$1,062	\$2,150	\$1,062	\$2,150	\$1,062	\$2,150	\$1,062	\$2,150	\$1,062	\$2,150	\$1,062	\$2,150	\$1,062	\$2,150
8,001	\$1,010	\$839	\$1,330	\$1,108	\$1,043	\$1,318	\$656	\$1,051	\$738	\$605	\$1,443	\$1,031	\$1,443	\$1,031	\$1,443	\$1,031	\$1,443	\$1,031	\$1,443	\$1,031	\$1,443	\$1,031	\$1,443	\$1,031	\$1,443
10,001	\$808	\$873	\$1,596	\$2,128	\$1,236	\$1,645	\$2,431	\$853	\$1,233	\$611	\$1,492	\$1,200	\$1,492	\$1,200	\$1,492	\$1,200	\$1,492	\$1,200	\$1,492	\$1,200	\$1,492	\$1,200	\$1,492	\$1,200	\$1,492
20,001	\$0	\$338	\$266	\$646	\$195	\$542	\$132	\$314	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
30,001	\$0	\$68	\$66	\$255	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40,001	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50,001	\$135	\$1,984	\$0	\$0	\$0	\$583	\$1,947	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
>	\$22,550	\$22,712	\$22,875	\$10,042	\$23,038	\$9,090	\$23,200	\$11,003	\$23,363	\$9,244	\$8,447	\$23,526	\$8,447	\$23,688	\$6,748	\$23,851	\$9,348	\$24,014	\$11,948	\$24,176	\$8,866	\$24,339	\$17,919	\$17,919	