

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year End 12/31/2008  
Job Cost Detail - Job No. 5012

**Job No. 5012 - WW Treatment Plan (Inl. Engineering)**

Posting Date	Reference	Description	Allocation Factor	Amount	Water	Sewer
<b>Task 02081 - Water/Sewer Lines &amp; Laterals</b>						
5/7/2008	AP0012763	Wastewater Treatment Plant Lines	Sewer	\$ 3,475	\$ -	\$ 3,475
5/9/2008	AP0012844	Various Sewer Pipes	Sewer	2,460	-	2,460
6/30/2008	AP0013221	Sewer Maintenance	Sewer	1,521	-	1,521
7/8/2008	AP0013193	Wastewater Treatment Plant	Sewer	575	-	575
7/10/2008	AP0013250	Waste Water Treatment Plant-Misc. Materials	Sewer	1,365	-	1,365
		Subtotal		\$ 9,397	\$ -	\$ 9,397
<b>Task 02509 - Water Production</b>						
7/28/2008	AP0013490	Solinst 102 Cable Splice Kit, Solinst Repl. 102 P2	Sewer	\$ 119	\$ -	\$ 119
		Subtotal		\$ 119	\$ -	\$ 119
<b>Task 02700 - Sewage &amp; Drainage</b>						
10/1/2007	AP0011676	Sewer Plant-20% Submittal Fee	Sewer	\$ 43,665	\$ -	\$ 43,665
3/28/2008	AP0012546	Sewer plant 75% Submittal fee	Sewer	167,738	-	167,738
4/21/2008	AP0012617	Set Waste Water Plant, Crane, Tractor, Rigging, Ro	Sewer	16,388	-	16,388
		Subtotal		\$ 227,791	\$ -	\$ 227,791
<b>Task 09900 - Painting/Paint/Stain Materials</b>						
4/28/2008	AP0012712	Paint	Sewer	\$ 103	\$ -	\$ 103
		Subtotal		\$ 103	\$ -	\$ 103
<b>Job No. 5012 - TOTAL</b>				<b>\$ 275,795</b>	<b>\$ -</b>	<b>\$ 275,795</b>

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year End 12/31/2008  
Job Cost Detail - Job No. 5015

**Job No. 5015 - Muirfield Water & Sewer Lines**

Posting Date	Reference	Description	Allocation Factor	Amount	Water	Sewer
<b>Task 0003 - Engineering Services</b>						
11/26/2007	AP0012089	Services Rendered for Period Ending Nov 18 2007	5015	\$ 164	\$ 112	\$ 52
12/19/2007	AP0012092	Services Rendered During Period of Dec 18 2007	5015	250	171	79
1/22/2008	AP0012244	Services Rendered During Period of Jan 18 2008	5015	737	505	233
		Subtotal		\$ 1,151	\$ 788	\$ 363
<b>Task 0005 - Printing Costs / Services</b>						
5/14/2008	AP0012779	Rock Creek Copies-Muirfield Water and Sewer	5015	\$ 56	\$ 39	\$ 18
		Subtotal		\$ 56	\$ 39	\$ 18
<b>Task 02081 - Water/Sewer Lines &amp; Laterals</b>						
2/7/2007	AP0010375	Rent 20ft storage container for water/sewer pipes	5015	\$ 151	\$ 104	\$ 48
2/9/2007	AP0010418	Water/Sewer line & lateral parts, pipe etc	5015	20,062	13,730	6,331
2/9/2007	AP0010419	Pipe , caps, etc	5015	130	89	41
2/26/2007	AP0010385	Install water & sewer mains, fittings, valves & te	5015	14,811	10,136	4,674
2/26/2007	AP0010420	CL150 Pipe	5015	11,888	8,136	3,752
2/26/2007	AP0010421	PVC Pipe	5015	1,850	1,266	584
2/26/2007	AP0010422	PVC swing checks, gate valves, gaskets	5015	546	374	172
2/26/2007	AP0010423	MJ reducers acc retainers	5015	151	103	48
2/28/2007	AP0010523	PVC Piping	5015	481	329	152
3/5/2007	AP0010522	PVC Crosses	5015	201	137	63
3/9/2007	AP0010529	InstallWater/SewerMains,Firehydrants,Valves,Crossi	5015	19,014	13,013	6,001
4/30/2007	AP0010756	8 PVC Repair CPLG/6 PVC Repair CPLG	5015	1,570	1,074	495
5/4/2007	AP0010753	Muirfield Addition Testing-Densities	5015	1,524	1,043	481
5/21/2008	AP0012846	Muirfield Water and Sewer Work	5015	575	394	181
5/29/2008	AP0012937	Repair Water Pipe in Muirfield	Water	450	450	-
6/3/2008	AP0012965	Irrigation/Sprinkler System Work	Water	361	361	-
6/30/2008	AP0013288	RC-Water & Sewer Supplies-Hose Bibbs, Adapters	5015	13	9	4
7/27/2008	J10000812	reclass laid sewer/water line from muirfield to sa	5015	26,240	17,959	8,281
		Subtotal		\$ 100,016	\$ 68,707	\$ 31,309
<b>Task 02110 - Site Cleaning</b>						
3/30/2007	AP0010545	Clearing Utility Easement S of Muirfield	5015	\$ 1,432	\$ 980	\$ 452
		Subtotal		\$ 1,432	\$ 980	\$ 452
<b>Task 02510 - Water Distribution</b>						
7/27/2008	J10000812	reclass water line form hole #15 to the front entr	Water	\$ 23,452	\$ 23,452	\$ -
		Subtotal		\$ 23,452	\$ 23,452	\$ -

Double Diamond Utilities Co.  
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 Job Cost Detail - Job No. 5015

**Job No. 5015 - Muirfield Water & Sewer Lines**

Posting Date	Reference	Description	Allocation				
			Factor	Amount	Water	Sewer	
Task 02923 - Culverts							
3/30/2007	AP0010545	21" CMP Culvert Muirfield	Water	\$ 2,560	\$ 2,560	\$ -	-
		Subtotal		\$ 2,560	\$ 2,560	\$ -	-
<b>Job No. 5015 - TOTAL</b>				\$ 128,668	\$ 96,526	\$ 32,142	

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year End 12/31/2008  
Job Cost Detail - Job No. 5021

**Job No. 5021 - Pronghorn Water & Sewer Lines**

Posting Date	Reference	Description	Allocation			
			Factor	Amount	Water	Sewer
<b>Task 0003 - Engineering Services</b>						
11/26/2007	AP0012089	Services Rendered for Period Ending Nov 18 2007	5021	\$ 328	\$ 214	\$ 114
12/19/2007	AP0012092	Services Rendered During Period of Dec 18 2007	5021	500	326	174
1/22/2008	AP0012244	Services Rendered During Period of Jan 18 2008	5021	1,474	960	514
		Subtotal		\$ 2,303	\$ 1,499	\$ 803
<b>Task 01095 - Diesel/Gasoline/Propane</b>						
6/30/2008	AP0013377	Diesel	5021	\$ 1,361	\$ 886	\$ 475
7/10/2008	AP0013324	Diesel	5021	282	184	98
		Subtotal		\$ 1,643	\$ 1,070	\$ 573
<b>Task 01501 - Misc Supplies &amp; Materials</b>						
10/1/2007	AP0011708	Resettable Master Locks/Coil	5021	\$ 65	\$ 42	\$ 23
		Subtotal		\$ 65	\$ 42	\$ 23
<b>Task 01701 - Equipment Rental</b>						
5/8/2007	AP0010784	20' Container, Storage (5/7-6/5)	5021	\$ 91	\$ 59	\$ 32
6/7/2007	AP0011019	20' Container-6/6-7/5/07 Rental	5021	90	59	32
7/9/2007	AP0011153	20' Container-7/6-8/4/07 Rental	5021	90	59	32
8/7/2007	AP0011317	20' Container-8/5-9/3/07	5021	90	59	32
9/10/2007	AP0011529	20' Container-9/4-10/3/07	5021	90	59	32
10/8/2007	AP0011707	20' Container-10/4-11/2/07	5021	90	59	32
11/8/2007	AP0011945	20' Container-11/13-12/2	5021	90	59	32
		Subtotal		\$ 633	\$ 412	\$ 221

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year End 12/31/2008  
Job Cost Detail - Job No. 5021

**Job No. 5021 - Pronghorn Water & Sewer Lines**

<u>Posting Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocation Factor</u>	<u>Amount</u>	<u>Water</u>	<u>Sewer</u>
<b>Task 02081 - Water/Sewer Lines &amp; Laterals</b>						
2/7/2007	AP0010375	Rent 20ft storage container for water/sewer pipes	5021	\$ 151	\$ 99	\$ 53
2/9/2007	AP0010418	Water/Sewer line & lateral parts, pipe etc	5021	20,062	13,063	6,999
2/9/2007	AP0010419	Pipe , caps ,etc	5021	131	85	46
2/26/2007	AP0010385	Install water & sewer mains, fittings, valves & te	5021	14,811	9,643	5,167
2/26/2007	AP0010420	CL150 Pipe	5021	11,888	7,740	4,147
2/26/2007	AP0010421	PVC Pipe	5021	1,850	1,204	645
2/26/2007	AP0010422	PVC swing checks, gate valves, gaskets	5021	546	355	190
2/26/2007	AP0010423	MJ reducers acc retainers	5021	151	98	53
5/11/2007	AP0010877	Anchor Tee/CPLG/Valve Box Lid/Gate Valve/Retainer/	5021	41,253	26,861	14,392
5/11/2007	AP0010878	Gaskets/PVC/Reducer/Tee/Cap/Valve	5021	3,544	2,307	1,236
5/17/2007	AP0010873	4400 Pipe/9700 PVC Pipe/4200 PVC Pipe	5021	38,666	25,176	13,490
5/17/2007	AP0010874	4400 Pipe-Backorder for #5172997	5021	25,958	16,902	9,056
5/17/2007	AP0010875	1100 Pipe/700 Pipe-Backorder for #5172997	5021	8,907	5,799	3,107
5/17/2007	AP0010876	2200 Pipe/2520 Pipe/600 PVC/1300 PVC-Backorder fro	5021	22,442	14,613	7,830
5/28/2007	AP0010986	Gaskets-Back Ordered from #5188205	5021	2,267	1,476	791
5/28/2007	AP0010987	PVC/Plub/Tee/Reducer/Retainer	5021	5,661	3,686	1,975
5/28/2007	AP0010988	C900 Dr. 18 CL 150 Pipe/SDR26 PR160 PVC Pipe	5021	25,694	16,730	8,964
5/28/2007	AP0010989	PVC Swing Chk Sw 1520-40	5021	368	240	129
5/28/2007	AP0010990	C900 Dr 18 CL150 Pipe/SDR26 PR160 PVC Pipe-Backord	5021	7,288	4,746	2,543
5/30/2007	AP0010981	Reducer/HXH-Backorder for #5188205	5021	187	121	65
6/1/2007	AP0010926	Pronghorn-Fire Hydrant/Water&Sewer Pipe/Valves/Tee	5021	14,023	9,130	4,892
6/1/2007	AP0010982	Adapter/Joint Restraint	5021	224	146	78
6/6/2007	AP0010979	Tee/Retainer	5021	1,194	777	417
6/8/2007	AP0011020	2 Di Adpt IPS Bellmip	5021	101	66	35
6/11/2007	AP0010949	Pronghorn-Water & Sewer Pipe/Valves/Tee	5021	33,891	22,067	11,824
7/27/2007	AP0011281	Tap plug/reduce/DI body- backorder #5243760	5021	4,868	3,170	1,698
7/27/2007	AP0011282	PVC/anchor tee/amer flow-backorder #5173064	5021	9,955	6,482	3,473
10/29/2007	AP0011779	Ref Inv.#-28162882	5021	322	210	112
10/29/2007	AP0011779	Ref Inv.#-28164510	5021	8,006	5,213	2,793
10/31/2007	AP0011905	Install Water Lines at Pronghorn	Water	14,468	14,468	-
11/2/2007	AP0011859	PVC Gasket Pres Repair Coupling	5021	75	49	26
11/6/2007	AP0011952	Red Imp/Tee Imp/Restraint ACC Kits	5021	597	389	208
11/8/2007	AP0011898	Utility Swing Check Valve	5021	178	116	62
11/14/2007	AP0011920	PVC Gasket	5021	193	126	67
11/14/2007	AP0011921	6" Water Main, Lubricant, PVC Gasket	Water	8,604	8,604	-
11/15/2007	AP0011955	Install Water & Sewer Pipe in Pronghorn	5021	39,708	25,854	13,853
11/19/2007	AP0011975	4" IPS Gasket Tee	5021	330	215	115
11/19/2007	AP0011976	4" Utility Swing Check Valve/A" SDR Gasket Vent Te	5021	208	135	73
11/30/2007	AP0011998	Installation of Road Crossings at Pronghorn	5021	16,805	10,942	5,863
12/17/2007	AP0012063	Installation of Road Crossings at Pronghorn	5021	900	586	314
Subtotal				\$ 386,470	\$ 259,688	\$ 126,782

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 Job Cost Detail - Job No. 5021

Job No. 5021 - Pronghorn Water & Sewer Lines

Posting Date	Reference	Description	Allocation Factor	Amount	
				Water	Sewer
Task 02082 - Lightning protection					
12/27/2007	AP0012101	Move and Inventory All Pipe and Fittings to New Lo	5021	\$ 700	\$ 244
		Subtotal		\$ 700	\$ 244
Task 02260 - Excavation					
10/2/2007	AP0011666	Digging on Rock Crossing at Pronghorn	5021	\$ 6,285	\$ 2,193
10/16/2007	AP0011728	Excavating Rock for Water Pipe/Install Pipe for Wa	Water	15,790	-
		Subtotal		\$ 22,075	\$ 2,193
Task 02510 - Water Distribution					
10/11/2007	AP0011705	PVC Gasket Pres Repair Coup	Water	\$ 155	\$ -
		Subtotal		\$ 155	\$ -
Task 02810 - Irrigation/Sprinkler Systems					
4/7/2008	AP0012626	Work in Pronghorn	Water	\$ 25	\$ 25
		Subtotal		\$ 25	\$ -
<b>Job No. 5021 - TOTAL</b>				<b>\$ 414,068</b>	<b>\$ 130,839</b>

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year End 12/31/2008  
Job Cost Detail - Job No. 5026

**Job No. 5026 - RC Blvd Phase I Water & Sewer**

Posting Date	Reference	Description	Allocation Factor	Amount	Water	Sewer	
<b>Task 00002 - Surveying Services</b>							
4/6/2007	AP0010631	Staking Utility Line	5026	\$ 1,610	\$ 1,102	\$ 508	
		Subtotal		\$ 1,610	\$ 1,102	\$ 508	
<b>Task 0003 - Engineering Services</b>							
4/23/2007	AP0010712	RC Blvd Ph 1 Water & Sewer	5026	\$ 58	\$ 40	\$ 18	
11/26/2007	AP0012089	Services Rendered for Period Ending Nov 18 2007	5026	164	112	52	
12/19/2007	AP0012092	Services Rendered During Period of Dec 18 2007	5026	250	171	79	
1/22/2008	AP0012244	Services Rendered During Period of Jan 18 2008	5026	737	505	233	
		Subtotal		\$ 1,210	\$ 828	\$ 382	
<b>Task 02081 - Water/Sewer Lines &amp; Laterals</b>							
4/2/2007	AP0010651	Pipe/PVC Pipe	5026	\$ 26,386	\$ 18,059	\$ 8,327	
4/2/2007	AP0010652	PVC/Pipe/Retainer/Bend/Cross/Reducer	5026	15,932	10,904	5,028	
4/9/2007	AP0010602	DI Body/Retainer/Gate Valves	5026	1,828	1,251	577	
4/9/2007	AP0010612	Fill/Skid Steer/Truck for Sand/Pipes/conn./Crossin	5026	6,190	4,236	1,954	
4/12/2007	AP0010721	8 MJ 22-1/2 Bend/8 MI 45 Bend C/I/8 Retainer C900/	5026	2,414	1,652	762	
4/20/2007	AP0010687	Laid sewer/water line from mainfield to Sales offi	5026	26,240	17,959	8,281	
4/30/2007	AP0010757	6 Taylor Made Plug/8 Taylor Made Plug	5026	127	87	40	
4/30/2007	AP0010758	8 Pipe/Tapt Cap/Restraint Pack/4 PVC Swing Check/2	5026	6,675	4,568	2,106	
4/30/2007	AP0010759	2 PVC Pipe/PVC Tee/ PVC Cross	5026	1,077	737	340	
4/30/2007	AP0010789	Retainer/Boils/Nuts/Nipple/Joint Restraint	5026	3,829	2,621	1,209	
5/4/2007	AP0010889	Valves/Ts/Road Crossing/Pipe in Ground	5026	10,868	7,438	3,430	
5/23/2007	AP0010890	Sewer/Valves/Pipe/Fittings/Cement/Blocks/Wraps	5026	11,315	7,744	3,571	
6/11/2007	AP0010949	Rock Creek Blvd Ph I - Water & Sewer Valves/Tees	5026	4,060	2,779	1,281	
7/10/2007	AP0011280	PVC Repair/PVC cross	5026	1,183	810	373	
7/27/2008	JJ0000812	reclass laid sewer/water line from mainfield to sa	5026	(26,240)	(17,959)	(8,281)	
7/27/2008	JJ0000812	reclass 2 pvc sing check vlv/4 pvc sing chk sw	5026	367	251	116	
		Subtotal		\$ 92,250	\$ 63,136	\$ 29,114	
<b>Task 02110 - Site Cleaning</b>							
4/29/2007	JJ0000652	Reclass Clearing Future Sub-Division S of Muirfield	5026	\$ 14,234	\$ 9,742	\$ 4,492	
		Subtotal		\$ 14,234	\$ 9,742	\$ 4,492	
<b>Task 13614 - GC Pipe &amp; Fittings</b>							
4/2/2007	AP0010650	Lube 1 Gal F/WTR/SWR Pipe	5026	\$ 45	\$ 31	\$ 14	
		Subtotal		\$ 45	\$ 31	\$ 14	
				<b>Job No. 5026 - TOTAL</b>	<b>\$ 109,349</b>	<b>\$ 74,838</b>	<b>\$ 34,510</b>

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year End 12/31/2008  
Job Cost Detail - Job No. 5035

**Job No. 5035 - Wynstone Water & Sewer Lines**

Posting Date	Reference	Description	Allocation Factor	Amount	Water	Sewer
<b>Task 0003 - Engineering Services</b>						
12/19/2007	AP0012095	Services Rendered During Period of Dec 18 2007	5030 / 5074	\$ 440	\$ 311	\$ 129
12/19/2007	AP0012096	Services Rendered During Period of Dec 18 2007	5030 / 5074	40	28	12
1/22/2008	AP0012247	Services Rendered During Period of Jan 18 2008	5030 / 5074	873	617	256
1/22/2008	AP0012248	Services Rendered During Period of Jan 18 2008	5030 / 5074	883	624	259
		Subtotal		\$ 2,235	\$ 1,580	\$ 655
<b>Task 02081 - Water/Sewer Lines &amp; Laterals</b>						
6/13/2008	AP0013123	Wynstone Water/Sewer Materials	5030 / 5074	\$ 13,360	\$ 9,444	\$ 3,916
6/30/2008	AP0013213	Wynstone Water and Sewer Supplies	5030 / 5074	22,381	15,821	6,560
6/30/2008	AP0013222	Wynstone Water & Sewer	5030 / 5074	1,409	996	413
6/30/2008	AP0013223	Wynstone Water & Sewer Lines	5030 / 5074	15,592	11,022	4,570
7/15/2008	AP0013361	Water/Sewer Pipes Installed	5030 / 5074	1,410	997	413
7/17/2008	AP0013326	Wynstone Water/Sewer Supplies	5030 / 5074	152	108	45
7/21/2008	AP0013372	Installing Water Pipe in Wynstone	Water	3,840	3,840	-
7/28/2008	CM000226	Wynstone Water & Sewer-Credit for Supplies	5030 / 5074	511	361	150
7/28/2008	AP0013445	Wynstone Water & Sewer-Ty-Seal Lubricant	5030 / 5074	109	77	32
7/28/2008	AP0013461	Wynstone Water & Sewer-Pipe/Install	5030 / 5074	12,224	8,641	3,583
7/28/2008	JJ0000831	Correction CM000226 Wynstone Water	Water	(511)	(511)	-
7/28/2008	JJ0000831	Correction CM000226 Wynstone Water	Water	(511)	(511)	-
7/31/2008	AP0013552	Wynstone-Trans Rubber Gskt Imp	5030 / 5074	11	8	3
8/6/2008	AP0013531	Wynstone Water Pipes/Materials	5030 / 5074	9,580	6,772	2,808
8/6/2008	AP0013556	Wynstone Water & Sewer-Repr Coup, Restraint, Lubr	5030 / 5074	267	188	78
8/11/2008	AP0013534	Water Pipes/ Sewer Pipes/Valves	5030 / 5074	1,510	1,067	443
8/25/2008	AP0013671	Wynstone Water & Sewer-PVC Gasket	5030 / 5074	572	405	168
9/29/2008	AP0013920	1320 Ft of 3" Sewer Sleeves & 1140 Ft of 2" Water	Inch Feet <sup>(1)</sup>	7,380	2,697	4,683
		Subtotal		\$ 89,287	\$ 61,422	\$ 27,864
		Job No. 5035 - TOTAL		\$ 91,522	\$ 63,002	\$ 28,519

**Notes:**

(1) Inch Feet Calculation performed per description 1,320 Ft. of 3" Sewer and 1,140 of 2" water



Double Diamond Utilities Co.  
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 Job Cost Detail - Job No. 5054

Job No. 5054 - Test Well #2

<u>Posting Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocation Factor</u>	<u>Amount</u>	<u>Water</u>	<u>Sewer</u>
Task 00002 - Surveying Services						
2/28/2008	AP0012446	Survey Well Site#2	Water	\$ 2,010	\$ 2,010	\$ -
		Subtotal		\$ 2,010	\$ 2,010	\$ -
Task 0003 - Engineering Services						
1/28/2008	JJ0000746	rcis Water Well #2-To Be Reclasses	Water	\$ 85	\$ 85	\$ -
		Subtotal		\$ 85	\$ 85	\$ -
Task 02509 - Water Production						
1/28/2008	JJ0000746	STRISUP rcis Downpayment-Water Well #2 at Rock Cre	Water	\$ 20,000	\$ 20,000	\$ -
6/12/2008	JJ0000789	refund Strittmatter Irrigation & Supply	Water	(5,808)	(5,808)	\$ -
		Subtotal		\$ 14,192	\$ 14,192	\$ -
				<b>Job No. 5054 - TOTAL</b>	<b>\$ 16,287</b>	<b>\$ 16,287</b>

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year End 12/31/2008  
Job Cost Detail - Job No. 5074

**Job No. 5074 - RC Blvd II Water & Sewer**

Posting Date	Reference	Description	Allocation Factor	Amount	Water	Sewer
<b>Task 02081 - Water/Sewer Lines &amp; Laterals</b>						
4/14/2008	AP0012642	8" Water Main	Water	\$ 25,186	\$ 25,186	\$ -
4/15/2008	AP0012646	Misc. Material for Sewer Lines	Sewer	566	-	566
4/16/2008	AP0012644	6" Class 150 R/F Threaded Flange/Galv Nip Import	5035 / 5074	99	70	29
4/16/2008	AP0012645	Misc. Material for Sewer Lines	Sewer	7,535	-	7,535
4/16/2008	AP0012683	Water Main	Water	752	752	-
4/16/2008	AP0012683	PVC Gskt	5035 / 5074	6,893	4,873	2,020
4/16/2008	AP0012683	PVC Gskt	5035 / 5074	818	578	240
4/16/2008	AP0012683	Sales Tax	5035 / 5074	677	479	198
4/17/2008	AP0012641	12" Water Main	Water	26,524	26,524	-
4/17/2008	AP0012643	Gate Vlv-3 One-Lok SILCP Restraint	5035 / 5074	423	299	124
6/13/2008	AP0013124	RC Blvd Ph II Water/Sewer Materials	5035 / 5074	453	320	133
6/23/2008	AP0013196	Water & Sewer Line fitting & Valves	5035 / 5074	1,200	848	352
6/30/2008	AP0013197	RC Blvd Ph II Water & Sewer	5035 / 5074	14,960	10,575	4,385
6/30/2008	AP0013198	Installation of Sewer & Water Pipes	5035 / 5074	6,890	4,871	2,019
6/30/2008	AP0013217	RC Blvd Ph II Sewer Line Materials	5035 / 5074	1,256	888	368
6/30/2008	AP0013218	Water Line Along Spine Road	Water	4,026	4,026	-
7/8/2008	AP0013193	RC Blvd Ph II Water & Sewer	5035 / 5074	3,008	2,126	882
7/15/2008	AP0013361	Water/Sewer Pipes Installed	5035 / 5074	6,160	4,354	1,806
7/16/2008	AP0013328	RC Blvd Ph II Water/Sewer-Misc. Supplies	5035 / 5074	3,234	2,286	948
		Subtotal		\$ 110,656	\$ 89,053	\$ 21,603
<b>Task 02810 - Irrigation/Sprinkler Systems</b>						
4/28/2008	AP0012709	Forks Unloading 2 Semi's with Pipe	5035 / 5074	\$ 300	\$ 212	\$ 88
4/28/2008	AP0012709	Water Pipe 12"	Water	2,560	2,560	-
4/28/2008	AP0012709	Water Pipe 3"	Water	1,500	1,500	-
4/28/2008	AP0012709	Rock Creek Blvd II	5035 / 5074	3,615	2,555	1,060
4/30/2008	AP0012718	Installed Water Pipe-Road Crossing Area I	Water	160	160	-
6/4/2008	AP0013159	PVC Gaskets	5035 / 5074	2,970	2,099	870
6/6/2008	AP0013160	Gate	5035 / 5074	907	641	266
6/6/2008	AP0013161	RC Blvd Ph II Water and Sewer Materials	5035 / 5074	13,201	9,332	3,869
6/9/2008	AP0013020	Water & Sewer RC Blvd II	5035 / 5074	14,330	10,130	4,200
6/9/2008	AP0013163	Water Line	Water	33,551	33,551	-
6/10/2008	AP0013164	Sewer Line	Sewer	2,756	-	2,756
7/16/2008	J10000795	reclass morrisup water & sewer line	5035 / 5074	(36,307)	(25,665)	(10,642)
		Subtotal		\$ 39,543	\$ 37,076	\$ 2,467
		<b>Job No. 5074 - TOTAL</b>		\$ 150,199	\$ 126,129	\$ 24,071

Double Diamond Utilities Co.  
 Application for a Rate / Tariff Change  
 Test Year End 12/31/2008  
 Job Cost Detail - Job No. 5095

**Job No. 5095 - Annandale water & sewer**

<u>Posting Date</u>	<u>Reference</u>	<u>Description</u>	<u>Allocation Factor</u>	<u>Amount</u>	<u>Water</u>	<u>Sewer</u>
<b>Task 02081 - Water/Sewer Lines &amp; Laterals</b>						
6/30/2008	AP0013197	Water Piping	Water	\$ 2,463	\$ 2,463	\$ -
6/30/2008	AP0013198	Installing Water & Sewer Pipes	5095	10,465	7,034	3,431
6/30/2008	AP0013199	Installing Sewer Pipes	Sewer	5,460	-	5,460
6/30/2008	AP0013220	Water & Sewer Lines	5095	1,134	762	372
		Subtotal		\$ 19,521	\$ 10,259	\$ 9,262
<b>Task 02110 - Site Cleaning</b>						
9/8/2008	AP0013709	Bear Lakes-1151 LF Clearing & Dirtwork	5095	\$ 2,844	\$ 1,912	\$ 932
		Subtotal		\$ 2,844	\$ 1,912	\$ 932
<b>Task 02810 - Irrigation/Sprinkler Systems</b>						
7/16/2008	JJ0000795	reclass morrisup water & sewer line	5095	\$ 36,307	\$ 24,405	\$ 11,902
		Subtotal		\$ 36,307	\$ 24,405	\$ 11,902
		<b>Job No. 5095 - TOTAL</b>		<b>\$ 58,672</b>	<b>\$ 36,575</b>	<b>\$ 22,097</b>

Double Diamond Utilities Co.  
 Application for a Rate / Tariff Change  
 Test Year End 12/31/2008  
 Job Cost Detail - Job No. 5099

**Job No. 5099 - Bear Lakes Water & Sewer**

Posting Date	Reference	Description	Allocation Factor	Amount	Water	Sewer
<b>Task 01501 - Misc Supplies &amp; Materials</b>						
9/30/2008	AP0013917	Poly 4 Mil Black, Tape Duct, Intertape 6700	5099 / 5108	\$ 38	\$ 17	\$ 20
10/27/2008	AP0014159	Misc. Supplies		96	44	51
		Subtotal		\$ 133	\$ 62	\$ 72
<b>Task 02081 - Water/Sewer Lines &amp; Laterals</b>						
9/30/2008	AP0013928	6" Fire Hyd w/6" Shoe, Tee Imp, Tapt Cap Imp, Gate	5099 / 5108	\$ 3,651	\$ 1,685	\$ 1,966
10/7/2008	AP0014020	8 One Lock Slcp Restraint Acc Kit	5099 / 5108	513	237	276
10/8/2008	AP0014009	8x6 mj x mj tee imp, 8 mj 2 tapt cap imp, 129 5-1/	5099 / 5108	2,705	1,248	1,457
10/9/2008	AP0013996	Water/Sewer Pipes, Fire Hydrant	5099 / 5108	4,218	1,947	2,271
10/9/2008	CM000232	Credit-2x4 Increaser Bushing/8x2 Do Tapped Blind	5099 / 5108	(156)	(72)	(84)
10/15/2008	AP0014037	Bear Lakes Water & Sewer Pipes	5099 / 5108	10,613	4,898	5,714
10/17/2008	AP0014038	Bear Lakes Water & Sewer Pipes	5099 / 5108	4,330	1,998	2,332
10/27/2008	AP0014058	4x2 Red PVC-PR, 4 45 Bend PVC-PR, 4 90 Bend PVC-PR	5099 / 5108	507	234	273
10/27/2008	AP0014068	Cement to Block All Fittings & Fire Hydrants in Be	5099 / 5108	250	115	135
		Subtotal		\$ 26,630	\$ 12,291	\$ 14,339
<b>Job No. 5099 - TOTAL</b>				\$ 26,763	\$ 12,352	\$ 14,411

Double Diamond Utilities Co.  
 Application for a Rate / Tariff Change  
 Test Year End 12/31/2008  
 Job Cost Detail - Job No. 5108

**Job No. 5108 - Sherwood Water & Sewer**

Posting Date	Reference	Description	Allocation Factor	Amount	Water	Sewer
<b>Task 01501 - Misc Supplies &amp; Materials</b>						
10/27/2008	AP0014159	Misc. Supplies	5099 / 5108	\$ 96	\$ 44	\$ 51
10/31/2008	AP0014160	Finance Charges-Oct 08	5099 / 5108	3	1	2
		Subtotal		\$ 99	\$ 45	\$ 53
<b>Task 02081 - Water/Sewer Lines &amp; Laterals</b>						
10/6/2008	AP0014021	2x2 Bell x Male Npt Di Adapter, 2 Di Knuckle Restr	5099 / 5108	\$ 403	\$ 186	\$ 217
10/7/2008	AP0014020	2" PVC SCH 40 Tee SXS, 2 PVC SCH 40 90 ELL SXS	5099 / 5108	118	54	64
10/15/2008	AP0014037	Sherwood Water & Sewer Pipes	5099 / 5108	3,795	1,752	2,043
10/17/2008	AP0014038	Sherwood Water & Sewer Pipes	5099 / 5108	6,523	3,010	3,512
10/27/2008	AP0014056	Misc. Supplies/Materials for Water & Sewer Lines	5099 / 5108	1,593	735	858
10/27/2008	AP0014059	8 One Lock Slcp Restraint ACC Kit	5099 / 5108	1,187	548	639
10/27/2008	AP0014068	Installation of Water/Sewer in Sherwood	5099 / 5108	5,315	2,453	2,862
10/31/2008	AP0014154	Misc. Supplies/Materials for Water & Sewer Lines	5099 / 5108	409	189	220
12/10/2008	AP0014310	Sherwood Water/Sewer Pipe Work	5099 / 5108	4,158	1,919	2,239
		Subtotal		\$ 23,501	\$ 10,847	\$ 12,654
<b>Job No 5108 - TOTAL</b>						
				\$ 23,599	\$ 10,892	\$ 12,707



# Attachment 4

# DOUBLE DIAMOND UTILITIES

## BALANCE SHEET

(Unaudited)

December 31, 2008

### ASSETS

Cash and cash equivalents	46,495
Advances to affiliates	361,109
Property and equipment	3,892,408
Less accumulated depreciation	<u>(2,422,514)</u>
TOTAL ASSETS	<u><u>1,877,498</u></u>

### LIABILITIES AND STOCKHOLDER'S EQUITY

#### LIABILITIES

Accounts payable	13,249
Accounts payable to affiliates	4,397,483
Notes payable to affiliates	1,068,051
Obligation from capital leases	<u>90,274</u>
TOTAL LIABILITIES	5,569,057

#### STOCKHOLDER'S EQUITY

Common stock	1,000
Paid in capital	877,065
Retained earnings-prior years	(3,490,126)
Current year earnings	<u>(1,079,498)</u>
TOTAL STOCKHOLDER'S EQUITY	<u>(3,691,559)</u>
TOTAL LIABILITIES AND EQUITY	<u><u>1,877,498</u></u>



# Attachment 5



# DOUBLE DIAMOND DELAWARE, INC.

## BALANCE SHEET (Unaudited) December 31, 2008

### ASSETS

Cash and cash equivalents		\$	7,549,546
Inventory			50,304,879
Notes receivable	\$	177,847,402	
Less provision for repossessions		<u>13,045,923</u>	164,801,479
Restricted cash			1,907,903
Accounts receivable			259,009
Advances to affiliates	\$	5,891,192	
Less provision for bad debts		<u>2,255,211</u>	3,635,981
Property and equipment	\$	50,890,374	
Less accumulated depreciation		<u>23,022,590</u>	27,867,784
Deferred financing costs, net			562,796
Other			<u>5,200,766</u>
TOTAL ASSETS			<u>\$ 262,090,143</u>

### LIABILITIES AND STOCKHOLDER'S EQUITY

#### LIABILITIES

Accounts payable	\$	4,871,048
Accrued expenses		3,645,943
Notes payable to affiliates		100,000
Notes payable		135,258,423
Obligations under capital lease		144,148
Deferred state taxes		<u>612,311</u>
TOTAL LIABILITIES		<u>144,631,873</u>

#### STOCKHOLDER'S EQUITY

Common stock		1,000
Paid in capital		3,901,775
Unearned ESOP shares		(4,331,882)
Retained earnings-prior years		112,504,001
Current year earnings		7,313,454
Current year distributions		<u>(1,930,078)</u>
TOTAL STOCKHOLDER'S EQUITY		<u>117,458,270</u>
TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY		<u>\$ 262,090,143</u>

# DOUBLE DIAMOND DELAWARE, INC.

## INCOME STATEMENT (Unaudited)

For the year ended December 31, 2008

Land and condo sales	\$ 48,832,175
Hospitality sales	13,244,395
Utility sales	<u>1,389,977</u>
Total sales	\$ <u>63,466,547</u>
Less: Land and condo cost of sales	14,684,533
Hospitality cost of sales	2,635,773
Utility cost of sales	<u>301,007</u>
Total cost of sales	<u>17,621,313</u>
Less: Provision for repossessions	<u>2,907,849</u>
Total net operating income	<u>42,937,385</u>
Interest income	14,290,693
Other income	<u>3,827,137</u>
Total net revenues	<u>61,055,215</u>
Operating expenses:	
Selling, general and administrative	42,678,441
Interest expense	7,088,900
Depreciation and amortization	3,764,409
State tax expense	<u>210,011</u>
Total operating expenses	<u>53,741,761</u>
Net income	<u>\$ 7,313,454</u>



# Attachment 6

DDU

Date of Issue	Date of Maturity	Original Balance	Balance as of 12/30/08	Interest Rate	Annual Payment	Payable to:	Comments
1/1/1997	12/31/2017	440,148.83	440,148.83	10.00%	44,014.92	Double Diamond Delaware, Inc.	
1/1/1998	1/31/2008	148,288.24	0.00	10.00%	23,515.80	Double Diamond Delaware, Inc.	97 Cash Advances
1/1/1998	1/31/2008	175,757.53	0.00	10.00%	27,871.92	Double Diamond Delaware, Inc.	98 Cash Advances
12/31/1998	12/31/2008	62,288.42	0.00	10.00%	9,708.96	Double Diamond Delaware, Inc.	98 Additions
12/31/1999	12/31/2009	77,017.95	11,576.44	10.00%	12,213.60	Double Diamond Delaware, Inc.	99 Additions
12/31/1999	12/31/2009	26,801.00	4,028.41	10.00%	4,250.16	Double Diamond Delaware, Inc.	99 Cash Advances
12/31/2000	12/31/2010	2,385.77	675.70	10.00%	374.04	Double Diamond Delaware, Inc.	00 Additions
12/31/2000	12/31/2010	19,953.00	5,714.23	10.00%	3,164.16	Double Diamond Delaware, Inc.	00 Cash Advances
12/31/2001	12/31/2011	112,042.86	45,887.94	10.00%	17,767.80	Double Diamond Delaware, Inc.	01 Additions WB
12/31/2001	12/31/2011	81,822.25	33,510.07	10.00%	12,975.48	Double Diamond Delaware, Inc.	01 Additions CL
12/31/2002	12/31/2012	10,915.85	5,688.01	10.00%	1,731.00	Double Diamond Delaware, Inc.	02 Additions CL

547,229.63

from navision

547,229.63

difference

0.00



# Attachment 7

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year Ended 12/31/2008  
Water / Sewer Allocation Factors

<u>Description</u>	<u>Factor Name</u>	<u>Water</u>	<u>Sewer</u>	<u>Total</u>
Direct Assignment to Water	Water	100.00%	0.00%	100.00%
Direct Assignment to Wastewater	Sewer	0.00%	100.00%	100.00%
Divided Equally Between Water / Wastewater	50/50	50.00%	50.00%	100.00%
Ground Water System Plant (Original Cost) <sup>(1)</sup> Factor	GWPLANT	\$ 3,111,979 62.00%	\$ 1,907,190 38.00%	\$ 5,019,168 100.00%
Surface Water System Plant (Original Cost) <sup>(1)</sup> Factor	SWPLANT	\$ 870,005 78.74%	\$ 234,840 21.26%	\$ 1,104,845 100.00%
Rock Creek Plant (Original Cost) Factor	RCPLANT	\$ 1,138,873 66.23%	\$ 580,797 33.77%	\$ 1,719,669 100.00%
Total Plant (Original Cost) Factor	PLANT	\$ 5,120,856 65.29%	\$ 2,722,826 34.71%	\$ 7,843,682 100.00%

Notes:

(1) Source: Double Diamond Utilities Co., Sewer Rate Application for White Bluff, The Retreat, and The Cliffs, dated February 26, 2009

Double Diamond Utilities Co.  
 Application for a Rate / Tariff Change  
 Test Year Ended 12/31/2008  
 Allocation of Double Diamond Statement of Operations

TCEQ Category	FY 2008 Actual	Allocation Factor / Work paper Reference	Allocation %		Total Water Costs	Total Sewer Costs
			Water	Wastewater		
G&A Expense						
Training & Education	190	WP-1	0.00%	100.00%	-	190
Taxes & Licenses	400	WP-1	0.00%	100.00%	-	400
Insurance Expenses	1,791	RCPLANT	66.23%	33.77%	1,186	605
Subtotal	\$ 2,381		\$		\$ 1,186	\$ 1,195
<b>Total Expenses</b>	<b>\$ 2,381</b>		<b>\$</b>		<b>\$ 1,186</b>	<b>\$ 1,195</b>

**Notes:**

(1) Double Diamond Inc. bears all the costs for water service. All water related costs included in this application are for allocation purposes only; DDU is not seeking recovery of any water related expenses

Double Diamond Utilities Co.  
 Application for a Rate / Tariff Change  
 Test Year Ended 12/31/2008  
 Direct Assignment of O&M Expense

Date	Description	Factor	Amount	Water	Sewer
10/8/2008	Basic Wastewater Op. Steven Davis @ RC	Sewer	\$ 190	\$ -	\$ 190
	Total		\$ 190	\$ -	\$ 190
10/31/2008	Rock Creek- Permit Fees	Property & Other Taxes	\$ 400	\$ -	\$ 400
	Total		\$ 400	\$ -	\$ 400





# Attachment 8

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year Ended 12/31/2008  
Known and Measureable Adjustments <sup>(1)</sup>

**Salaries and Wages**

Description	Allocation		Water	Sewer
	Factor	Total		
Regional Director Of Utilities Salary		\$ 65,000		
Allocation of Director Salary to Water and Sewer Based upon Total Plant			65.29%	34.71%
Allocation to Water and Sewer		\$	42,436	\$ 22,564
Comparable Resorts and Rock Creek Sewer Plant				
Total Sewer Plant - Comparable Resorts operated by Applicant			2,142,030	78.67%
Total Sewer Plant - Rock Creek			580,797	21.33%
Total			2,722,826	100.00%

Regional Director of Utilities Sewer Cost Allocated to Rock Creek (\$21,442 \* 21.35%) \$ 4,813

Description	Total	Allocation	
		Water	Sewer
Allocation of Rock Creek Employees to Water / Sewer <sup>(2)</sup>			
Utility Operator	\$ 37,331	24,723	12,608
Utility Assistant	\$ 24,960	16,530	8,430
Subtotal	\$	\$ 21,038	\$
Total Rock Creek Labor Cost			
Regional Director of Utilities			\$ 4,813
Utility Operator			12,608
Utility Assistant			8,430
Subtotal			\$ 25,851

**Notes:**  
 (1) Double Diamond Inc. bears all the costs for water service. All water related costs included in this application are for allocation purposes only; DDU is not seeking recovery of any water related expenses  
 (2) At full operation, Utility Operator will work 30 hours a week while Utility Assistant will work 40 hours a week

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year Ended 12/31/2008  
Known and Measureable Adjustments <sup>(1)</sup>

**Contract Labor**

Description	Value
Other Contract Labor Allocated to Sewer (Comparable Resort Application - 2008 TY)	\$ 3,793
Meter Equivalents (Comparable Resort Application - 2008 TY)	1,014.50
Value per Meter Equivalent	3.74
Assumed Rock Creek Meter Equivalents	135.00
Post Test Year Adjustment for Other Contract Labor	\$ 505

**Chemicals for Treatment**

Description	Value
Chemicals for Treatment Allocated to Sewer (Comparable Resort Application - 2008 TY)	\$ 2,912
Treated Volumes (1,000 gallons) (Comparable Resort Application - 2008 TY)	39,814
Value per 1,000 gallons	0.07
Assumed Rock Creek Volumes (1,000 gal.)	8,693
Post Test Year Adjustment for Chemicals for Treatment	\$ 636

**Utilities**

Description	Value
Utilities Allocated to Sewer (Comparable Resort Application - 2008 TY)	\$ 26,936
Treated Volumes (1,000 gallons) (Comparable Resort Application - 2008 TY)	39,814
Value per 1,000 gallons	0.68
Assumed Rock Creek Volumes (1,000 gal.)	8,693
Post Test Year Adjustment for Chemicals for Treatment	\$ 5,881

**Repairs / Maintenance / Supplies <sup>(1)</sup>**

Description	Value
Repairs / Maintenance / Supplies Allocated to Sewer (Comparable Resort Application - 2008 TY)	\$ 190,263
Sewer Plant Investment (\$100 of investment) (Comparable Resort Application - 2008 TY)	21,420
Value per \$100 of Investment	8.88
Rock Creek Investment (\$100 of investment)	5,808
Post Test Year Adjustment for Repairs / Maintenance / Supplies	\$ 51,588

Notes:

(1) Includes Smallwares / Tools, Safety Supplies, Other Supplies, R&M Building, R&M Equipment, R&M Sewer Plant, R&M Collection Lines, Minor Improvements

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year Ended 12/31/2008  
Known and Measureable Adjustments <sup>(1)</sup>

**Office Expenses <sup>(1)</sup>**

Description	Value
Office Expenses Allocated to Sewer (Comparable Resort Application - 2008 TY)	\$ 9,505
Meter Equivalents (Comparable Resort Application - 2008 TY)	1,014.50
Value per Meter Equivalent	\$ 9.37
Assumed Rock Creek Meter Equivalents	135.00
Post Test Year Forma Adjustment for Office Expenses	\$ 1,265

**Accounting & Legal Fees**

Description	Value
Accounting & Legal Fees Allocated to Sewer (Comparable Resort Application - 2008 TY)	\$ 16,656
Meter Equivalents (Comparable Resort Application - 2008 TY)	1,014.50
Value per Meter Equivalent	16.42
Assumed Rock Creek Meter Equivalents	135.00
Post Test Year Adjustment for Accounting & Legal Fees	\$ 2,216

**Insurance**

Description	Value
Insurance Allocated to Sewer (Comparable Resort Application - 2008 TY)	\$ 12,909
Sewer Plant Investment (\$100 of investment) (Comparable Resort Application - 2008 TY)	21,420
Value per \$100 of Investment	\$ 0.60
Rock Creek Investment (\$100 if Investment)	5,808
Post Test Year Adjustment for Insurance	\$ 3,500

Notes:

(1) Includes Cleaning Supplies, Office Supplies, Computer Expense, Postage & Delivery, Telephone, Mobile Phones / Pagers, Travel, Meals & Entertainment, Refreshments

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year Ended 12/31/2008  
Known and Measureable Adjustments <sup>(1)</sup>

**Miscellaneous <sup>(1)</sup>**

Miscellaneous Expense Allocated to Sewer (Comparable Resort Application - 2008 TY)	\$ 300,797
Meter Equivalents (Comparable Resort Application - 2008 TY)	1,014.50
Value per Meter Equivalent	\$ 296.50
Assumed Rock Creek Meter Equivalents	135.00
Post Test Year Adjustment for Accounting & Legal Fees	\$ 40,027

**Payroll Taxes**

Payroll Taxes Allocated to Sewer (Comparable Resort Application - 2008 TY)	\$ 13,477
Total Salaries and Wages Allocated to Sewer (Comparable Resort Application - 2008 TY)	107,459
Payroll Tax as a % of Salaries and Wages	12.54%
Rock Creek Salaries and Wages	\$ 25,851
Post Test Year Adjustment for Payroll Taxes	\$ 3,242

**Property and Other Taxes**

Property and Other Taxes Allocated to Sewer (Comparable Resort Application - 2008 TY)	\$ 3,554
Sewer Plant Investment (\$100 of investment) (Comparable Resort Application - 2008 TY)	21,420
Value per \$100 of Investment	\$ 0.17
Rock Creek Investment (\$100 if Investment)	5,808
Post Test Year Adjustment for Insurance	\$ 964

Notes:

(1) Includes Uniforms, Vehicle Expense, Vehicle Fuel Expense, Equipment Fuel Expense, Pest Control, Landscaping, Bank Charges, Credit Card Fees, Sewer Tests, Sewer Tap Expense, Regulatory Sewer Fees, Allocated Resort Overhead

Double Diamond Utilities Co.  
Application for a Rate / Tariff Change  
Test Year Ended 12/31/2008  
Rate Case Expenses (As of April 1, 2009)

<u>Name</u>	<u>Billing Rate</u>	<u>Hours</u>	<u>Total</u>
Jack Stowe	\$ 200.00	1.0	200
Connie Cannady	180.00	17.0	3,060
Chris Ekrut	125.00	24.5	3,063
Gonzalo Sanchez	75.00	3.0	225
Total		\$	6,548