

Included above is a lease the Company has with a related party for a building. Rental expenses related to this related party lease were approximately \$9,600 in 2012 and 2011. There are no future minimum lease payments under these related party leases.

The Company is subject to various legal proceedings and claims that arise in the ordinary course of business. While the resolution of these matters cannot be predicted with certainty, management believes that the final outcome of such matters will not have a material adverse effect on the consolidated financial position or results of operations of the Company.

One of the Company's subsidiaries is in dispute over an office lease agreement. Legal counsel has advised that the total exposure to the Company would not exceed \$50,000. Accordingly, the Company has accrued this amount in accrued expenses.

13. RETIREMENT PLANS

The Company has a 401(k) plan that covers substantially all employees who have completed at least nine months of service. The Company's funding policy is to match 50 percent of the employees' contributions, up to 2.5 percent of participating employees' salaries. Employees vest in Company contributions over a six year period. The Company contributed \$132,145 and \$124,742 to the plan for the years ended December 30, 2012 and January 1, 2012, respectively.

In 2007, the Company established an Employee Stock Option Plan ("ESOP") for the purpose of rewarding eligible employees for their loyalty and faithful service to the Company and providing eligible employees with an opportunity to share in the ownership and profitability of the Company.

Each employee becomes eligible to participate in the ESOP, coincident or immediately following the date on which they attain age 21 and complete 1 year of service. The ESOP does not permit participants to make contributions. The Company makes discretionary contributions to the ESOP.

Employees vest in the Company contributions as follows:

<u>Years of Service with the Company</u>	<u>% of Vesting</u>
Less than 2 years	0%
2 years but less than 3	20%
3 years but less than 4	40%
4 years but less than 5	60%
5 years but less than 6	80%
6 or more years	100%

In September 2007, the ESOP purchased 518,519 shares valued at \$13.50 per share for a total price of \$7,000,000 from the sole shareholder of the Company through a note payable to the shareholder. On January 29, 2008 the Company effected a 100 for 1 reverse stock split of the authorized and outstanding shares of the common stock. The post-stock split equivalent of these shares is 5,185.19 shares valued at \$1,350 per share. The Company assumed this note payable in exchange for a note receivable from the ESOP. The note receivable has been recorded in equity ("Unearned ESOP shares") in accordance with FASB ASC 718-40, *Employee Stock Ownership Plans*.

ESOP compensation expense is recognized when shares are committed to be released in accordance with the ESOP pledge agreement. The compensation expense recognized represents the fair value of the shares committed to be released as of the date such shares are committed to be released. The Company recognized compensation expense totaling \$132,108 and \$557,993 in 2012 and 2011, respectively.

The Company is required to repurchase shares held by participants upon reaching retirement age, termination of service, or the participants' death. As of December 30, 2012, the number of shares subject to repurchase in future years was approximately 840 with a fair value of approximately \$873,600. The number of shares committed to be released total 398 and 398 in 2012 and 2011, respectively.

14. EXTRAORDINARY INCOME

In 2011, wildfires damaged a Texas property's land and buildings affecting the golf course, spa, restaurants, ship store, and hotel. The Company received insurance proceeds for loss of business income totaling \$340,322.

Attachment 6

RATE OF RETURN WORKSHEET

Step		%
A	Most current Baa Public Utility Bond average. (Call TCEQ staff at 512/239-4691 to get this number.) ⁽¹⁾	4.86%
B	Add 2% - for utilities (include affiliates) with 0-200 OR	0.00%
	Add 1.5% - for utilities (include affiliates) with 201-500 connections OR	0.00%
	Add 1.0% - for utilities (include affiliates) with 501-1,000 connections	0.00%
C	Add 1% if the utility can demonstrate that it has both:	0.00%
	1 Debt/equity ratio is greater than 50% (Table IV. D. - Box 2 ÷ Box 3)	
	2 No affiliated companies with access to revenues or other funds to support	
D	Add 1% if the utility can demonstrate that it has at least 1 of the following 3 conditions:	0.00%
	1 unstable population - Weekender/seasonal population: a. >25% of total customers; OR b. >10% of total customers and do not use seasonal reconnect fee;	
	2 low growth a. less than 5% customer growth over the last three years; OR b. documentation of potential anticipated future customer growth of less than 5% over a three year period; declining population	
	3 aging system a. 50% or more depreciated; OR b. low rate base (<\$500/customer)	
E	Add 1% if the utility is a stand alone sewer system with no agreement for: billing and collection OR discontinuance for nonpayment with the water supplier.	0.00%
F	Add 1% if the utility can demonstrate that it has at least 3 of the 4 following conditions:	1.00%
	1 Number of complaints 2 complaints or less per year to TCEQ for every 200 connections served by system	
	2 No major deficiencies in the most recent PWS inspection report	
	3 No current or prior enforcement actions under current management within a three year period including the test year	
	4 Good faith efforts to solve any current problems	

RATE OF RETURN WORKSHEET			
Step		%	
G	Add 1% if the utility can demonstrate that it has at least 3 of the following 5 conditions:		1.00%
	1	well-maintained, up-to-date books and records	
	2	Effective communications and good customer relations (ex: evidence of a community outreach plan funded without utility revenues from customers; program which includes information about utility policies; evidence reflecting cooperation and service within the community AND/OR a semi-annual newsletter.)	
	3	Consistent and timely in meeting reporting requirements (ex: annual reports for last 3 years) and payment of fees	
	4	exhibit fiscal responsibility with respect to rate filings, including completeness, accuracy and frequency	
	5	Less than 15% line loss - (Section VIII of the Application - Page 16 of 41)	
H	Add 1% if the utility can demonstrate that it has at least 4 of the following 5 conditions:		
	1	rate structure - any two of the following a. zero gallons included in minimum bill b. gallonage rate set high enough to encourage conservation (> \$2.00/1000 gal.) c. use of inclining blocks, (i.e. with at least \$1.00 between rate tiers which meets other regulatory requirements for inclining block structures)	
	2	drought contingency plan included in tariff with written evidence of use in years required	
	3	conservation plan including encouragement of the use of water conserving devices, efficient lawn watering, or xeriscaping	
	4	program to educate the customers about the nature of the system, its production and distribution ability, PWS standards, and the need for water conservation	
	5	Line Loss a. less than or equal to 15% and b. successful program to reduce losses (ex., leak detection & repair) (with a three year period reflecting a 25% or more reduction in line loss since program implementation)	
1	Total Rate of Return %		

Notes:

(1) Per phone conversation with Elizabeth Flores, 3/1/2013

Attachment 7

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012

Rate of Return

Line No.	Col (A)	(B)	(C)	(D)	(E)
			Capital Structure		
		\$	%	Interest Rate / Return on Equity	Weighted Average
1	Debt	\$ 158,410,496	60.36%	5.58%	3.37%
2	Equity	104,053,709	39.64%	7.86%	3.12%
3	Total	\$ 262,464,205	100.00%		6.49%

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Rate of Return on Debt Capital

Line No.	Col (A) <u>Financial Institution / Entity</u>	(B) <u>Outstanding Principal</u>	(C) <u>Interest Rate</u>	(D) <u>Weighted Average</u>
1	First Financial Bank	\$ 530,875	3.75%	0.01%
2	First Financial Bank	348,600	5.50%	0.01%
2	Compass Bank	4,798,649	3.25%	0.10%
3	Compass Bank	1,360,658	5.00%	0.04%
3	First National Community Bank	1,651,639	3.75%	0.04%
4	Compass Bank	17,789,339	4.25%	0.50%
4	First Financial Bank	707,044	3.75%	0.02%
5	PNC Bank	3,836,923	6.20%	0.16%
5	First National Community Bank	6,000,000	5.00%	0.20%
6	Plains Capital Bank	6,127,587	6.00%	0.24%
6	Green Bank	14,591,854	6.00%	0.58%
7	Shareplus	2,783,829	6.50%	0.12%
7	Plains Capital	632,312	6.00%	0.03%
8	Plains Capital Bank	8,771,854	6.00%	0.35%
8	Plains Capital Bank	3,021,304	6.00%	0.12%
9	Veritex Community Bank	6,000,000	5.50%	0.22%
9	First National Community Bank	4,600,000	5.00%	0.15%
10	First National Community Bank	2,893,525	5.00%	0.10%
10	AIG	64,299,408	6.06%	2.57%
11	Other Notes	708,188	4.48%	0.02%
11	Total	\$ 151,453,588		5.58%

Attachment 8

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Total Revenue Requirement - Water

Line No.	Col (A) Item	(B) 12 Month "Test Year" per books	(C) Known and Measureable Changes	(D) Revenue Requirement	(E) Fixed Cost %	(F) Fixed Expenses	(G) Variable Expenses
1	Salaries and Wages	\$ 51,101	\$ 7,610	\$ 58,712	50%	\$ 29,356	\$ 29,356
2	Contract Labor	1,030	-	1,030	90%	927	103
3	Purchased Water Service	-	-	-	0%	-	-
4	Chemicals for Treatment	1,950	-	1,950	0%	-	1,950
5	Utilities	26,754	-	26,754	0%	-	26,754
6	Repairs / Maintenance / Supplies	10,928	(2,515)	8,413	50%	4,206	4,206
7	Office Expenses	1,539	-	1,539	50%	770	770
8	Accounting & Legal Fees	-	-	-	100%	-	-
9	Insurance	6,632	-	6,632	100%	6,632	-
10	Rate Case Expense	-	-	-	100%	-	-
11	Miscellaneous	24,474	(1,088)	23,386	50%	11,693	11,693
12	Subtotal	\$ 124,408	\$ 4,008	\$ 128,416		\$ 53,584	\$ 74,832
13	Payroll Taxes	4,248	942	5,190	50%	2,595	2,595
14	Property and other Taxes	989	-	989	100%	989	-
15	Annual Depreciation and Amortization	-	51,021	51,021	100%	51,021	-
16	Income Taxes	-	2,338	2,338	100%	2,338	-
17	Return	-	27,276	27,276	100%	27,276	-
18	Subtotal	\$ 129,645	\$ 85,584	\$ 215,229		\$ 137,802	\$ 77,427
19	Other Revenue	(4,563)	3,941	(622)	100%	(622)	-
20	Subtotal	\$ 125,082	\$ 89,525	\$ 214,607		\$ 137,180	\$ 77,427
21	Alternate Allocation				67%	143,787	70,820

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Total Revenue Requirement - Sewer

Line No.	Col (A) Item	(B) 12 Month "Test Year" per books	(C) Known and Measureable Changes	(D) Revenue Requirement	(E) Fixed Cost %	(F) Fixed Expenses	(G) Variable Expenses
1							
2	Salaries and Wages	\$ 51,151	\$ 11,833	\$ 62,984	50%	\$ 31,492	\$ 31,492
3	Contract Labor	12	-	12	90%	11	1
4	Purchased Sewer Service	1,855	-	1,855	0%	-	-
5	Chemicals for Treatment	2,433	-	2,433	0%	-	1,855
6	Utilities	16,516	(6,743)	9,773	0%	-	2,433
7	Repairs / Maintenance / Supplies	1,585	-	1,585	50%	4,887	4,887
8	Office Expenses	2,970	-	2,970	50%	792	792
9	Accounting & Legal Fees	6,066	-	6,066	100%	2,970	-
10	Insurance				100%	6,066	-
11	Rate Case Expense				100%	-	-
12	Miscellaneous	31,408	(5,053)	26,355	50%	13,178	13,178
13	Subtotal	\$ 113,996	\$ 37	\$ 114,033		\$ 59,396	\$ 54,638
14	Payroll Taxes	\$ 6,235	\$ 1,383	\$ 7,619	50%	\$ 3,809	\$ 3,809
15	Property and other Taxes	945	-	945	100%	945	-
16	Annual Depreciation and Amortization		27,890	27,890	100%	27,890	-
17	Income Taxes		1,191	1,191	100%	1,191	-
18	Return		13,900	13,900	100%	13,900	-
19	Subtotal	\$ 121,177	\$ 44,402	\$ 165,579		\$ 107,132	\$ 58,447
20	Other Revenue	\$ (4,205)	\$ 3,626	\$ (578)	100%	\$ (578)	-
21	Subtotal	\$ 116,972	\$ 48,028	\$ 165,000		\$ 106,553	\$ 58,447
22	Alternate Allocation				67%	110,550	54,450

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Total Revenue Requirement (Total Utility)

Line No.	Col (A) Item	(B) 12 Month "Test Year" per books	(C) Known and Measureable Changes	(D) Revenue Requirement	(E) Fixed Cost %	(F) Fixed Expenses	(G) Variable Expenses
1	Salaries and Wages	\$ 102,252	\$ 19,444	\$ 121,696	50%	\$ 60,848	\$ 60,848
2	Contract Labor	1,043	-	1,043	90%	938	104
3	Purchased Sewer Service	-	-	-	0%	-	-
4	Chemicals for Treatment	3,805	-	3,805	0%	-	3,805
5	Utilities	29,187	-	29,187	0%	-	29,187
6	Repairs / Maintenance / Supplies	27,444	(9,258)	18,186	50%	9,093	9,093
7	Office Expenses	3,124	-	3,124	50%	1,562	1,562
8	Accounting & Legal Fees	2,970	-	2,970	100%	2,970	-
9	Insurance	12,698	-	12,698	100%	12,698	-
10	Rate Case Expense	-	-	-	100%	-	-
11	Miscellaneous	55,883	(6,141)	49,741	50%	24,871	24,871
12	Subtotal	\$ 238,405	\$ 4,044	\$ 242,449		\$ 112,980	\$ 129,469
13	Payroll Taxes	\$ 10,483	\$ 2,326	\$ 12,809	50%	\$ 6,404	\$ 6,404
14	Property and other Taxes	1,934	-	1,934	100%	1,934	-
15	Annual Depreciation and Amortization	-	78,911	78,911	100%	78,911	-
16	Income Taxes	-	3,529	3,529	100%	3,529	-
17	Return	-	41,176	41,176	100%	41,176	-
18	Subtotal	\$ 250,821	\$ 88,810	\$ 380,807		\$ 244,934	\$ 135,874
19	Other Revenue	(8,768)	7,568	(1,200)	100%	(1,200)	-
20	Subtotal	\$ 242,054	\$ 96,378	\$ 379,607		\$ 243,734	\$ 135,874
21	Alternate Allocation				67%	254,337	125,270

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Water)

Line No.	Col (A) Account No.	(B)	(C) ICEQ Category	(D) FY 2012	(E) Adj	(F) Total
1		Salaries and Wages				
2	6001	Employee Compensation	Salaries and Wages	\$ 12,751	\$ 2,874	\$ 15,625
3	6050	Hourly Wages	Salaries and Wages	12,528	4,736	17,264
4	6100	Labor Transfers	Salaries and Wages	25,823	-	25,823
5		Total Salaries and Wages		\$ 51,101	\$ 7,610	\$ 58,712
6		Contract Labor				
7	8190	Other Contract Services	Contract Labor	\$ 1,030	-	\$ 1,030
8		Total Contract Labor		\$ 1,030	-	\$ 1,030
9		Purchased Water Service				
10		Purchased Sewer Service				
11		Chemicals for Treatment				
12	8421	R&M Chemicals	Chemicals for Treatment	\$ 1,950	-	\$ 1,950
13		Total Chemicals for Treatment		\$ 1,950	-	\$ 1,950
14		Utilities				
15	7010	Electricity	Utilities	\$ 26,638	-	\$ 26,638
16	7030	Water / Sewer	Utilities	-	-	-
17	7040	Trash Removal	Utilities	116	-	116
18		Total Trash Removal		\$ 26,754	-	\$ 26,754
19		Repairs / Maintenance / Supplies				
20	8001	Cleaning Supplies	Repairs / Maintenance / Supplies	\$ 411	-	\$ 411
21	8005	Smallwares / Tools	Repairs / Maintenance / Supplies	874	-	874
22	8018	Safety Supplies	Repairs / Maintenance / Supplies	203	-	203
23	8020	Other Supplies	Repairs / Maintenance / Supplies	106	-	106
24	8400	R&M Building	Repairs / Maintenance / Supplies	26	-	26
25	8410	R&M Equipment	Repairs / Maintenance / Supplies	2,595	-	2,595
26	8450	R&M Water Plant	Repairs / Maintenance / Supplies	5,919	(2,515)	3,404
27	8455	R&M Sewer Plant	Repairs / Maintenance / Supplies	-	-	-
28	8460	R&M Distribution Lines	Repairs / Maintenance / Supplies	795	-	795
29	8465	R&M Collection Lines	Repairs / Maintenance / Supplies	-	-	-
30		Total Repairs / Maintenance / Supplies		\$ 10,928	\$ (2,515)	\$ 8,413
31		Office Expenses				
32	8015	Office Supplies	Office Expenses	\$ 125	-	\$ 125
33	8025	Printing	Office Expenses	26	-	26
34	8030	Computer Expense	Office Expenses	223	-	223
35	8035	Postage & Delivery	Office Expenses	182	-	182
36	8040	Telephone	Office Expenses	621	-	621
37	8045	Mobile Phones / Pagers	Office Expenses	363	-	363
38		Total Office Expenses		\$ 1,539	-	\$ 1,539
39		Accounting & Legal Fees				
40	8250	Professional Fees	Accounting & Legal Fees	\$ -	\$ -	\$ -
41		Total Accounting & Legal Fees		\$ -	\$ -	\$ -
42		Insurance				
43	8260	Insurance Expense	Insurance	\$ 6,632	-	\$ 6,632

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 The Retreat, Statement of Operations (Water)

Line No.	Col (A) Account No.	(B)	(C) ICEGO Category	(D) FY 2012	(E) Adj	(F) Total
44		Total Insurance		\$ 6,632	\$ -	\$ 6,632
45		Rate Case Expense				
46		Miscellaneous				
47	8010	Uniforms	Miscellaneous	\$ 657	\$ -	\$ 657
48	8060	Refreshments	Miscellaneous	58	-	58
49	8065	Vehicle Expense	Miscellaneous	2,047	-	2,047
50	8070	Vehicle Fuel Expense	Miscellaneous	8,121	-	8,121
51	8100	Pest Control	Miscellaneous	100	-	100
52	8120	Equipment Lease Payment	Miscellaneous	363	-	363
53	8200	Dues & Subscriptions	Miscellaneous	111	-	111
54	8210	Training & Education	Miscellaneous	567	-	567
55	8305	Bank Charges	Miscellaneous	1,135	-	1,135
56	8310	Credit Card Fees	Miscellaneous	554	-	554
57	8500	Water Tests	Miscellaneous	1,029	-	1,029
58	8510	Water Tap Expense	Miscellaneous	1,088	(1,088)	-
59	8512	Regulatory Water Fees	Miscellaneous	-	-	-
60	8515	Sewer Tests	Miscellaneous	-	-	-
61	8520	Sewer Tap Expense	Miscellaneous	-	-	-
62	8522	Regulatory Sewer Fees	Miscellaneous	-	-	-
63	8950	Allocated Resort Overhead	Miscellaneous	8,644	-	8,644
64		Total Miscellaneous		\$ 24,474	\$ (1,088)	\$ 23,386
65		Payroll Taxes				
66	6200	Payroll Burden	Payroll Taxes	\$ 4,248	\$ 942	\$ 5,190
67		Total Payroll Taxes		\$ 4,248	\$ 942	\$ 5,190
68		Property and other Taxes				
69	8220	Taxes & Licenses	Property and other Taxes	\$ 741	\$ -	\$ 741
70	8230	Property Taxes	Property and other Taxes	248	-	248
71		Total Property and other Taxes		\$ 989	\$ -	\$ 989
72		Total Expense		129,645	4,950	134,594
73		Other Revenue				
74	4510	Sewer Tap	Other Revenue	-	-	-
75	4530	Water Tap	Other Revenue	(5,327)	5,327	-
76	4540	Reconnect / Transfer Utilities	Other Revenue	(148)	-	(148)
77	4680	Customer Credits	Other Revenue	1,386	(1,386)	-
78	5840	Late Charges	Other Revenue	(474)	-	(474)
79		Total Other Revenue		\$ (4,563)	\$ 3,941	\$ (622)
80		Total		\$ 125,082	\$ 8,891	\$ 133,973

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Sewer)

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)
	Account No.		ICEQ Category	FY 2012	Adj	Total
1		Salaries and Wages				
2	6001	Employee Compensation	Salaries and Wages	\$ 12,751	\$ 2,874	\$ 15,625
3	6050	Hourly Wages	Salaries and Wages	23,697	8,959	32,656
4	6100	Labor Transfers	Salaries and Wages	14,703	-	14,703
5		Total Salaries and Wages		51,151	11,833	62,984
6		Contract Labor				
7	8190	Other Contract Services	Contract Labor	\$ 12	\$ -	\$ 12
8		Total Contract Labor		\$ 12	\$ -	\$ 12
9		Purchased Water Service				
10		Purchased Sewer Service				
11		Chemicals for Treatment				
12	8421	R&M Chemicals	Chemicals for Treatment	\$ 1,855	\$ -	\$ 1,855
13		Total Chemicals for Treatment		\$ 1,855	\$ -	\$ 1,855
14		Utilities				
15	7010	Electricity	Utilities	\$ 2,285	\$ -	\$ 2,285
16	7030	Water / Sewer	Utilities	39	-	39
17	7040	Trash Removal	Utilities	108	-	108
18		Total Trash Removal		\$ 2,433	\$ -	\$ 2,433
19		Repairs / Maintenance / Supplies				
20	8001	Cleaning Supplies	Repairs / Maintenance / Supplies	\$ 382	\$ -	\$ 382
21	8005	Smallwares / Tools	Repairs / Maintenance / Supplies	813	-	813
22	8018	Safety Supplies	Repairs / Maintenance / Supplies	189	-	189
23	8020	Other Supplies	Repairs / Maintenance / Supplies	99	-	99
24	8400	R&M Building	Repairs / Maintenance / Supplies	24	-	24
25	8410	R&M Equipment	Repairs / Maintenance / Supplies	2,414	-	2,414
26	8450	R&M Water Plant	Repairs / Maintenance / Supplies	-	-	-
27	8455	R&M Sewer Plant	Repairs / Maintenance / Supplies	4,408	-	4,408
28	8460	R&M Distribution Lines	Repairs / Maintenance / Supplies	-	-	-
29	8465	R&M Collection Lines	Repairs / Maintenance / Supplies	-	-	-
30		Total Repairs / Maintenance / Supplies		8,189	(6,743)	1,445
31		Office Expenses				
32	8015	Office Supplies	Office Expenses	\$ 116	\$ -	\$ 116
33	8025	Printing	Office Expenses	26	-	26
34	8030	Computer Expense	Office Expenses	152	-	152
35	8035	Postage & Delivery	Office Expenses	169	-	169
36	8040	Telephone	Office Expenses	578	-	578
37	8045	Mobile Phones / Pagers	Office Expenses	544	-	544
38		Total Office Expenses		\$ 1,585	\$ -	\$ 1,585
39		Accounting & Legal Fees				
40	8250	Professional Fees	Accounting & Legal Fees	\$ 2,970	\$ -	\$ 2,970
41		Total Accounting & Legal Fees		\$ 2,970	\$ -	\$ 2,970
42		Insurance				
43	8260	Insurance Expense	Insurance	\$ 6,066	\$ -	\$ 6,066

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Sewer)

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)
	Account No.		ICEQ Category	FY 2012	Adj	Total
44		Total Insurance		\$ 6,066	-	\$ 6,066
45		Rate Case Expense				
46		Miscellaneous				
47	8010	Uniforms	Miscellaneous	981	-	981
48	8060	Refreshments	Miscellaneous	54	-	54
49	8065	Vehicle Expense	Miscellaneous	1,904	-	1,904
50	8070	Vehicle Fuel Expense	Miscellaneous	7,554	-	7,554
51	8100	Pest Control	Miscellaneous	93	-	93
52	8120	Equipment Lease Payment	Miscellaneous	338	-	338
53	8200	Dues & Subscriptions	Miscellaneous	111	-	111
54	8210	Training & Education	Miscellaneous	108	-	108
55	8305	Bank Charges	Miscellaneous	1,056	-	1,056
56	8310	Credit Card Fees	Miscellaneous	516	-	516
57	8500	Water Tests	Miscellaneous	-	-	-
58	8510	Water Tap Expense	Miscellaneous	-	-	-
59	8512	Regulatory Water Fees	Miscellaneous	-	-	-
60	8515	Sewer Tests	Miscellaneous	4,537	-	4,537
61	8520	Sewer Tap Expense	Miscellaneous	5,053	(5,053)	-
62	8522	Regulatory Sewer Fees	Miscellaneous	1,063	-	1,063
63	8950	Allocated Resort Overhead	Miscellaneous	8,041	-	8,041
64		Total Miscellaneous		\$ 31,408	(5,053)	\$ 26,355
65		Payroll Taxes				
66	6200	Payroll Burden	Payroll Taxes	6,235	1,383	7,619
67		Total Payroll Taxes		\$ 6,235	\$ 1,383	\$ 7,619
68		Property and other Taxes				
69	8220	Taxes & Licenses	Property and other Taxes	714	-	714
70	8230	Property Taxes	Property and other Taxes	231	-	231
71		Total Property and other Taxes		\$ 945	-	\$ 945
72		Total Expense		121,177	1,420	122,597
73		Other Revenue				
74	4510	Sewer Tap	Other Revenue	(3,664)	3,664	-
75	4530	Water Tap	Other Revenue	-	-	-
76	4540	Reconnect / Transfer Utilities	Other Revenue	(137)	-	(137)
77	4680	Customer Credits	Other Revenue	37	(37)	-
78	5840	Late Charges	Other Revenue	(441)	-	(441)
79		Total Other Revenue		\$ (4,205)	\$ 3,626	\$ (578)
80		Total		\$ 116,972	\$ 5,047	\$ 122,019

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Total Utility)

Line No.	Col (A) Account No.	(B)	(C) TCEQ Category	(D) FY 2012	(E) Adj	(F) Total	(G) Water	(H) Sewer	(I) Total
1		Salaries and Wages							
2	6001	Employee Compensation	Salaries and Wages	\$ 25,502	\$ 5,748	\$ 31,250	\$ 15,625	\$ 15,625	\$ 31,250
3	6050	Hourly Wages	Salaries and Wages	36,225	13,695	49,920	17,264	32,656	49,920
4	6100	Labor Transfers	Salaries and Wages	40,526	-	40,526	25,823	14,703	40,526
5		Total Salaries and Wages		\$ 102,252	\$ 19,444	\$ 121,696	\$ 58,712	\$ 62,984	\$ 121,696
6		Contract Labor							
7	8190	Other Contract Services	Contract Labor	\$ 1,043	-	\$ 1,043	\$ 1,030	\$ 12	\$ 1,043
8		Total Contract Labor		\$ 1,043	-	\$ 1,043	\$ 1,030	\$ 12	\$ 1,043
9		Purchased Water Service							
10		Purchased Sewer Service							
11		Chemicals for Treatment							
12	8421	R&M Chemicals	Chemicals for Treatment	\$ 3,805	-	\$ 3,805	\$ 1,950	\$ 1,855	\$ 3,805
13		Total Chemicals for Treatment		\$ 3,805	-	\$ 3,805	\$ 1,950	\$ 1,855	\$ 3,805
14		Utilities							
15	7010	Electricity	Utilities	\$ 28,923	-	\$ 28,923	\$ 26,638	\$ 2,285	\$ 28,923
16	7030	Water / Sewer	Utilities	39	-	39	-	39	39
17	7040	Trash Removal	Utilities	224	-	224	116	108	224
18		Total Trash Removal		\$ 29,187	-	\$ 29,187	\$ 26,754	\$ 2,433	\$ 29,187
19		Repairs / Maintenance / Supplies							
20	8001	Cleaning Supplies	Repairs / Maintenance / Supplies	\$ 793	-	\$ 793	\$ 411	\$ 382	\$ 793
21	8005	Smallwares / Tools	Repairs / Maintenance / Supplies	1,686	-	1,686	874	813	1,686
22	8018	Safety Supplies	Repairs / Maintenance / Supplies	392	-	392	203	189	392
23	8020	Other Supplies	Repairs / Maintenance / Supplies	205	-	205	106	99	205
24	8400	R&M Building	Repairs / Maintenance / Supplies	50	-	50	26	24	50
25	8410	R&M Equipment	Repairs / Maintenance / Supplies	5,008	-	5,008	2,595	2,414	5,008
26	8450	R&M Water Plant	Repairs / Maintenance / Supplies	5,919	(2,515)	3,404	3,404	-	3,404
27	8455	R&M Sewer Plant	Repairs / Maintenance / Supplies	4,408	-	4,408	-	4,408	4,408
28	8460	R&M Distribution Lines	Repairs / Maintenance / Supplies	795	-	795	795	-	795
29	8465	R&M Collection Lines	Repairs / Maintenance / Supplies	8,189	(6,743)	1,445	-	1,445	1,445
30		Total Repairs / Maintenance / Supplies		\$ 27,444	(9,258)	\$ 18,186	\$ 8,413	\$ 9,773	\$ 18,186
31		Office Expenses							
32	8015	Office Supplies	Office Expenses	\$ 241	-	\$ 241	\$ 125	\$ 116	\$ 241
33	8025	Printing	Office Expenses	52	-	52	26	26	52
34	8030	Computer Expense	Office Expenses	375	-	375	223	152	375
35	8035	Postage & Delivery	Office Expenses	351	-	351	182	169	351
36	8040	Telephone	Office Expenses	1,198	-	1,198	621	578	1,198
37	8045	Mobile Phones / Pagers	Office Expenses	907	-	907	363	544	907
38		Total Office Expenses		\$ 3,124	-	\$ 3,124	\$ 1,539	\$ 1,585	\$ 3,124
39		Accounting & Legal Fees							
40	8250	Professional Fees	Accounting & Legal Fees	\$ 2,970	-	\$ 2,970	-	\$ 2,970	\$ 2,970
41		Total Accounting & Legal Fees		\$ 2,970	-	\$ 2,970	-	\$ 2,970	\$ 2,970
42		Insurance							
43	8260	Insurance Expense	Insurance	\$ 12,698	-	\$ 12,698	\$ 6,632	\$ 6,066	\$ 12,698

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Total Utility)

Line No.	Col (A) Account No.	(B)	(C) ICEO Category	(D) FY 2012	(E) Adj.	(F) Total	(G) Water	(H) Sewer	(I) Total
44		Total Insurance		\$ 12,698	\$ -	\$ 12,698	\$ 6,632	\$ 6,066	\$ 12,698
45		Rate Case Expense		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46		Miscellaneous							
47	8010	Uniforms	Miscellaneous	1,638	-	1,638	657	981	1,638
48	8060	Refreshments	Miscellaneous	113	-	113	58	54	113
49	8065	Vehicle Expense	Miscellaneous	3,951	-	3,951	2,047	1,904	3,951
50	8070	Vehicle Fuel Expense	Miscellaneous	15,675	-	15,675	8,121	7,554	15,675
51	8100	Pest Control	Miscellaneous	193	-	193	100	93	193
52	8120	Equipment Lease Payment	Miscellaneous	701	-	701	363	338	701
53	8200	Dues & Subscriptions	Miscellaneous	222	-	222	111	111	222
54	8210	Training & Education	Miscellaneous	675	-	675	567	108	675
55	8305	Bank Charges	Miscellaneous	2,192	-	2,192	1,135	1,056	2,192
56	8310	Credit Card Fees	Miscellaneous	1,070	-	1,070	554	516	1,070
57	8500	Water Tests	Miscellaneous	1,029	-	1,029	1,029	-	1,029
58	8510	Water Tap Expense	Miscellaneous	1,088	(1,088)	-	-	-	-
59	8512	Regulatory Water Fees	Miscellaneous	4,537	-	4,537	-	4,537	4,537
60	8515	Sewer Tests	Miscellaneous	5,053	(5,053)	-	-	-	-
61	8520	Sewer Tap Expense	Miscellaneous	1,063	-	1,063	-	1,063	1,063
62	8522	Regulatory Sewer Fees	Miscellaneous	16,685	-	16,685	8,644	8,041	16,685
63	8950	Allocated Resort Overhead	Miscellaneous	55,883	(6,141)	49,741	23,386	26,355	49,741
64		Total Miscellaneous		\$ 55,883	\$ (6,141)	\$ 49,741	\$ 23,386	\$ 26,355	\$ 49,741
65		Payroll Taxes							
66	6200	Payroll Burden	Payroll Taxes	10,483	2,326	12,809	5,190	7,619	12,809
67		Total Payroll Taxes		\$ 10,483	\$ 2,326	\$ 12,809	\$ 5,190	\$ 7,619	\$ 12,809
68		Property and other Taxes							
69	8220	Taxes & Licenses	Property and other Taxes	1,455	-	1,455	741	714	1,455
70	8230	Property Taxes	Property and other Taxes	479	-	479	248	231	479
71		Total Property and other Taxes		\$ 1,934	\$ -	\$ 1,934	\$ 989	\$ 945	\$ 1,934
72		Total Expense		\$ 250,821	\$ 6,370	\$ 257,192	\$ 134,594	\$ 122,597	\$ 257,192
73		Other Revenue							
74	4510	Sewer Tap	Other Revenue	(3,664)	3,664	-	-	-	-
75	4530	Water Tap	Other Revenue	(5,327)	5,327	-	-	-	-
76	4540	Reconnect / Transfer Utilities	Other Revenue	(285)	-	(285)	(148)	(137)	(285)
77	4680	Customer Credits	Other Revenue	1,423	(1,423)	-	-	-	-
78	5840	Late Charges	Other Revenue	(915)	-	(915)	(474)	(441)	(915)
79		Total Other Revenue		\$ (8,768)	\$ 7,568	\$ (1,200)	\$ (622)	\$ (578)	\$ (1,200)
80		Total		\$ 242,054	\$ 13,938	\$ 255,991	\$ 133,973	\$ 122,019	\$ 255,991

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Water)

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Account No.		ICEQ_Category	FY 2012	Adj	Total
1		Employee Compensation				
2	6001	Employee Compensation	Salaries and Wages	\$ 12,751	\$ 2,874	\$ 15,625
3	6050	Hourly Wages	Salaries and Wages	12,528	4,736	17,264
4	6100	Labor Transfers	Salaries and Wages	25,823	-	25,823
5	6200	Payroll Burden	Payroll Taxes	4,248	942	5,190
6		Total Employee Compensation		\$ 55,349	\$ 8,553	\$ 63,902
7		Occupancy Expense				
8	7010	Electricity	Utilities	\$ 26,638	\$ -	\$ 26,638
9	7030	Water / Sewer	Utilities	-	-	-
10	7040	Trash Removal	Utilities	116	-	116
11		Total Occupancy Expense		\$ 26,754	\$ -	\$ 26,754
12		General & Administrative Expense				
13	8001	Cleaning Supplies	Repairs / Maintenance / Supplies	\$ 411	\$ -	\$ 411
14	8005	Smallwares / Tools	Repairs / Maintenance / Supplies	874	-	874
15	8010	Uniforms	Miscellaneous	657	-	657
16	8015	Office Supplies	Office Expenses	125	-	125
17	8018	Safety Supplies	Repairs / Maintenance / Supplies	203	-	203
18	8020	Other Supplies	Repairs / Maintenance / Supplies	106	-	106
19	8025	Printing	Office Expenses	26	-	26
20	8030	Computer Expense	Office Expenses	223	-	223
21	8035	Postage & Delivery	Office Expenses	182	-	182
22	8040	Telephone	Office Expenses	621	-	621
23	8045	Mobile Phones / Pagers	Office Expenses	363	-	363
24	8060	Refreshments	Miscellaneous	58	-	58
25	8065	Vehicle Expense	Miscellaneous	2,047	-	2,047
26	8070	Vehicle Fuel Expense	Miscellaneous	8,121	-	8,121
27	8100	Pest Control	Miscellaneous	100	-	100
28	8120	Equipment Lease Payment	Miscellaneous	363	-	363
29	8190	Other Contract Services	Contract Labor	1,030	-	1,030
30	8200	Dues & Subscriptions	Miscellaneous	111	-	111
31	8210	Training & Education	Miscellaneous	567	-	567
32	8220	Taxes & Licenses	Property and other Taxes	741	-	741
33	8230	Property Taxes	Property and other Taxes	248	-	248
34	8250	Professional Fees	Accounting & Legal Fees	-	-	-
35	8260	Insurance Expense	Insurance	6,632	-	6,632
36	8305	Bank Charges	Miscellaneous	1,135	-	1,135
37	8310	Credit Card Fees	Miscellaneous	554	-	554
38	8400	R&M Building	Repairs / Maintenance / Supplies	26	-	26

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Water)

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Account No.		ICEQ Category	FY 2012	Adj	Total
39	8410	R&M Equipment	Repairs / Maintenance / Supplies	2,595	-	2,595
40	8421	R&M Chemicals	Chemicals for Treatment	1,950	-	1,950
41	8450	R&M Water Plant	Repairs / Maintenance / Supplies	5,919	(2,515)	3,404
42	8455	R&M Sewer Plant	Repairs / Maintenance / Supplies	-	-	-
43	8460	R&M Distribution Lines	Repairs / Maintenance / Supplies	795	-	795
44	8465	R&M Collection Lines	Repairs / Maintenance / Supplies	-	-	-
45	8500	Water Tests	Miscellaneous	1,029	-	1,029
46	8510	Water Tap Expense	Miscellaneous	1,088	(1,088)	-
47	8512	Regulatory Water Fees	Miscellaneous	-	-	-
48	8515	Sewer Tests	Miscellaneous	-	-	-
49	8520	Sewer Tap Expense	Miscellaneous	-	-	-
50	8522	Regulatory Sewer Fees	Miscellaneous	-	-	-
51		Total General & Administrative Expense		\$ 38,898	\$ (3,603)	\$ 35,295
52		Allocations & Other				
53	8950	Allocated Resort Overhead	Miscellaneous	\$ 8,644	\$ -	\$ 8,644
54		Total Allocations & Other		\$ 8,644	\$ -	\$ 8,644
55		Total Expense		\$ 129,645	\$ 4,950	\$ 134,594
56		Other Revenues				
57	4510	Sewer Tap	Other Revenue	\$ -	\$ -	\$ -
58	4530	Water Tap	Other Revenue	(5,327)	5,327	-
59	4540	Reconnect / Transfer Utilities	Other Revenue	(148)	-	(148)
60	4680	Customer Credits	Other Revenue	1,386	(1,386)	-
61	5840	Late Charges	Other Revenue	(474)	-	(474)
62		Total Revenue Offsets		\$ (4,563)	\$ 3,941	\$ (622)
63		Total		\$ 125,082	\$ 8,891	\$ 133,973

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Sewer)

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Account No.		ICEO Category	FY 2012	Adj	Total
1		Employee Compensation				
2	6001	Employee Compensation	Salaries and Wages	\$ 12,751	\$ 2,874	\$ 15,625
3	6050	Hourly Wages	Salaries and Wages	23,697	8,959	32,656
4	6100	Labor Transfers	Salaries and Wages	14,703	-	14,703
5	6200	Payroll Burden	Payroll Taxes	6,235	1,383	7,619
6		Total Employee Compensation		\$ 57,386	\$ 13,217	\$ 70,603
7		Occupancy Expense				
8	7010	Electricity	Utilities	\$ 2,285	\$ -	\$ 2,285
9	7030	Water / Sewer	Utilities	39	-	39
10	7040	Trash Removal	Utilities	108	-	108
11		Total Occupancy Expense		\$ 2,433	\$ -	\$ 2,433
12		General & Administrative Expense				
13	8001	Cleaning Supplies	Repairs / Maintenance / Supplies	\$ 382	\$ -	\$ 382
14	8005	Smallwares / Tools	Repairs / Maintenance / Supplies	813	-	813
15	8010	Uniforms	Miscellaneous	981	-	981
16	8015	Office Supplies	Office Expenses	116	-	116
17	8018	Safety Supplies	Repairs / Maintenance / Supplies	189	-	189
18	8020	Other Supplies	Repairs / Maintenance / Supplies	99	-	99
19	8025	Printing	Office Expenses	26	-	26
20	8030	Computer Expense	Office Expenses	152	-	152
21	8035	Postage & Delivery	Office Expenses	169	-	169
22	8040	Telephone	Office Expenses	578	-	578
23	8045	Mobile Phones / Pagers	Office Expenses	544	-	544
24	8060	Refreshments	Miscellaneous	54	-	54
25	8065	Vehicle Expense	Miscellaneous	1,904	-	1,904
26	8070	Vehicle Fuel Expense	Miscellaneous	7,554	-	7,554
27	8100	Pest Control	Miscellaneous	93	-	93
28	8120	Equipment Lease Payment	Miscellaneous	338	-	338
29	8190	Other Contract Services	Contract Labor	12	-	12
30	8200	Dues & Subscriptions	Miscellaneous	111	-	111
31	8210	Training & Education	Miscellaneous	108	-	108
32	8220	Taxes & Licenses	Property and other Taxes	714	-	714
33	8230	Property Taxes	Property and other Taxes	231	-	231
34	8250	Professional Fees	Accounting & Legal Fees	2,970	-	2,970
35	8260	Insurance Expense	Insurance	6,066	-	6,066
36	8305	Bank Charges	Miscellaneous	1,056	-	1,056
37	8310	Credit Card Fees	Miscellaneous	516	-	516
38	8400	R&M Building	Repairs / Maintenance / Supplies	24	-	24

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Sewer)

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Account No.		<u>ICEQ Category</u>	<u>FY 2012</u>	<u>Adj</u>	<u>Total</u>
39	8410	R&M Equipment	Repairs / Maintenance / Supplies	2,414	-	2,414
40	8421	R&M Chemicals	Chemicals for Treatment	1,855	-	1,855
41	8450	R&M Water Plant	Repairs / Maintenance / Supplies	-	-	-
42	8455	R&M Sewer Plant	Repairs / Maintenance / Supplies	4,408	-	4,408
43	8460	R&M Distribution Lines	Repairs / Maintenance / Supplies	-	-	-
44	8465	R&M Collection Lines	Repairs / Maintenance / Supplies	8,189	(6,743)	1,445
45	8500	Water Tests	Miscellaneous	-	-	-
46	8510	Water Tap Expense	Miscellaneous	-	-	-
47	8512	Regulatory Water Fees	Miscellaneous	-	-	-
48	8515	Sewer Tests	Miscellaneous	4,537	-	4,537
49	8520	Sewer Tap Expense	Miscellaneous	5,053	(5,053)	-
50	8522	Regulatory Sewer Fees	Miscellaneous	1,063	-	1,063
51		Total General & Administrative Expense		\$ 53,316	\$ (11,796)	\$ 41,520
52		Allocations & Other				
53	8950	Allocated Resort Overhead	Miscellaneous	\$ 8,041	\$ -	\$ 8,041
54		Total Allocations & Other		\$ 8,041	\$ -	\$ 8,041
55		Total Expense		\$ 121,177	\$ 1,420	\$ 122,597
56		Other Revenues				
57	4510	Sewer Tap	Other Revenue	\$ (3,664)	\$ 3,664	\$ -
58	4530	Water Tap	Other Revenue	-	-	-
59	4540	Reconnect / Transfer Utilities	Other Revenue	(137)	-	(137)
60	4680	Customer Credits	Other Revenue	37	(37)	-
61	5840	Late Charges	Other Revenue	(441)	-	(441)
62		Total Revenue Offsets		\$ (4,205)	\$ 3,626	\$ (578)
63		Total		\$ 116,972	\$ 5,047	\$ 122,019

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Total Utility)

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Account No.		TECO Category	FY 2012	Adj	Total	Water	Sewer	Total
1									
2		Employee Compensation							
3	6001	Employee Compensation	Salaries and Wages	\$ 25,502	\$ 5,748	\$ 31,250	\$ 15,625	\$ 15,625	\$ 31,250
4	6050	Hourly Wages	Salaries and Wages	36,225	13,695	49,920	17,264	32,656	49,920
5	6100	Labor Transfers	Salaries and Wages	40,526	-	40,526	25,823	14,703	40,526
6	6200	Payroll Burden	Payroll Taxes	10,483	2,326	12,809	5,190	7,619	12,809
		Total Employee Compensation		\$ 112,735	\$ 21,769	\$ 134,505	\$ 63,902	\$ 70,603	\$ 134,505
7		Occupancy Expense							
8	7010	Electricity	Utilities	\$ 28,923	\$ -	\$ 28,923	\$ 26,638	\$ 2,285	\$ 28,923
9	7030	Water / Sewer	Utilities	39	-	39	-	39	39
10	7040	Trash Removal	Utilities	224	-	224	116	108	224
11		Total Occupancy Expense		\$ 29,187	\$ -	\$ 29,187	\$ 26,754	\$ 2,433	\$ 29,187
12		General & Administrative Expense							
13	8001	Cleaning Supplies	Repairs / Maintenance / Supplies	\$ 793	\$ -	\$ 793	\$ 411	\$ 382	\$ 793
14	8005	Smallwares / Tools	Repairs / Maintenance / Supplies	1,686	-	1,686	874	813	1,686
15	8010	Uniforms	Miscellaneous	1,638	-	1,638	657	981	1,638
16	8015	Office Supplies	Office Expenses	241	-	241	125	116	241
17	8018	Safety Supplies	Repairs / Maintenance / Supplies	392	-	392	203	189	392
18	8020	Other Supplies	Repairs / Maintenance / Supplies	205	-	205	106	99	205
19	8025	Printing	Office Expenses	52	-	52	26	26	52
20	8030	Computer Expense	Office Expenses	375	-	375	223	152	375
21	8035	Postage & Delivery	Office Expenses	351	-	351	182	169	351
22	8040	Telephone	Office Expenses	1,198	-	1,198	621	578	1,198
23	8045	Mobile Phones / Pagers	Office Expenses	907	-	907	363	544	907
24	8060	Refreshments	Miscellaneous	113	-	113	58	54	113
25	8065	Vehicle Expense	Miscellaneous	3,951	-	3,951	2,047	1,904	3,951
26	8070	Vehicle Fuel Expense	Miscellaneous	15,675	-	15,675	8,121	7,554	15,675
27	8100	Pest Control	Miscellaneous	193	-	193	100	93	193
28	8120	Equipment Lease Payment	Miscellaneous	701	-	701	363	338	701
29	8190	Other Contract Services	Contract Labor	1,043	-	1,043	1,030	12	1,043
30	8200	Dues & Subscriptions	Miscellaneous	222	-	222	111	111	222
31	8210	Training & Education	Miscellaneous	675	-	675	567	108	675
32	8220	Taxes & Licenses	Property and other Taxes	1,455	-	1,455	741	714	1,455
33	8230	Property Taxes	Property and other Taxes	479	-	479	248	231	479
34	8250	Professional Fees	Accounting & Legal Fees	2,970	-	2,970	-	2,970	2,970
35	8260	Insurance Expense	Insurance	12,698	-	12,698	6,632	6,066	12,698
36	8305	Bank Charges	Miscellaneous	2,192	-	2,192	1,135	1,056	2,192
37	8310	Credit Card Fees	Miscellaneous	1,070	-	1,070	554	516	1,070
38	8400	R&M Building	Repairs / Maintenance / Supplies	50	-	50	26	24	50
39	8410	R&M Equipment	Repairs / Maintenance / Supplies	5,008	-	5,008	2,595	2,414	5,008

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Total Utility)

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Account No.		ICEQ Category	FY 2012	Adj	Total	Water	Sewer	Total
40	8421	R&M Chemicals	Chemicals for Treatment	3,805	-	3,805	1,950	1,855	3,805
41	8450	R&M Water Plant	Repairs / Maintenance / Supplies	5,919	(2,515)	3,404	3,404	-	3,404
42	8455	R&M Sewer Plant	Repairs / Maintenance / Supplies	4,408	-	4,408	-	4,408	4,408
43	8460	R&M Distribution Lines	Repairs / Maintenance / Supplies	795	-	795	795	-	795
44	8465	R&M Collection Lines	Repairs / Maintenance / Supplies	8,189	(6,743)	1,445	-	1,445	1,445
45	8500	Water Tests	Miscellaneous	1,029	-	1,029	1,029	-	1,029
46	8510	Water Tap Expense	Miscellaneous	1,088	(1,088)	-	-	-	-
47	8512	Regulatory Water Fees	Miscellaneous	-	-	-	-	-	-
48	8515	Sewer Tests	Miscellaneous	4,537	-	4,537	-	4,537	4,537
49	8520	Sewer Tap Expense	Miscellaneous	5,053	(5,053)	-	-	-	-
50	8522	Regulatory Sewer Fees	Miscellaneous	1,063	-	1,063	-	1,063	1,063
51		Total General & Administrative Expense		\$ 97,214	\$ (15,399)	\$ 76,815	\$ 35,295	\$ 41,520	\$ 76,815
52		Allocations & Other							
53	8950	Allocated Resort Overhead	Miscellaneous	\$ 16,685	\$ -	\$ 16,685	\$ 8,644	\$ 8,041	\$ 16,685
54		Total Allocations & Other		\$ 16,685	\$ -	\$ 16,685	\$ 8,644	\$ 8,041	\$ 16,685
55		Total Expense		\$ 250,821	\$ 6,370	\$ 257,192	\$ 134,594	\$ 122,597	\$ 257,192
56		Other Revenues							
57	4510	Sewer Tap	Other Revenue	\$ (3,664)	\$ 3,664	\$ -	\$ -	\$ -	\$ -
58	4530	Water Tap	Other Revenue	(5,327)	5,327	-	-	-	-
59	4540	Reconnect / Transfer Utilities	Other Revenue	(285)	-	(285)	(148)	(137)	(285)
60	4680	Customer Credits	Other Revenue	1,423	(1,423)	-	-	-	-
61	5840	Late Charges	Other Revenue	(915)	-	(915)	(474)	(441)	(915)
62		Total Revenue Offsets		\$ (8,768)	\$ 7,568	\$ (1,200)	\$ (622)	\$ (578)	\$ (1,200)
63		Total		\$ 242,054	\$ 13,938	\$ 255,991	\$ 133,973	\$ 122,019	\$ 255,991

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 6001 Employee Compensation

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Date	Reference	Description	FY 2012	Adj	Total
1	1/29/2012	JE0017310	Period 1/2012	\$ 1,992.72		\$ 1,992.72
2	1/29/2012	JE0017389	Rev Period 1/2012	(1,992.72)		(1,992.72)
3	1/29/2012	JE0017401	Period 1/2012	1,937.36		1,937.36
4	2/26/2012	JE0017443	Period 2/2012	1,956.67		1,956.67
5	4/1/2012	JE0017537	Period 3/2012	2,542.39		2,542.39
6	4/29/2012	JE0017647	Period 4/2012	1,894.79		1,894.79
7	5/27/2012	JE0017742	Period 5/2012	1,971.95		1,971.95
8	7/1/2012	JE0017907	Period 6/2012	2,503.77		2,503.77
9	7/29/2012	JE0018017	Period 7/2012	2,198.06		2,198.06
10	8/26/2012	JE0018086	Period 8/2012	2,167.06		2,167.06
11	9/30/2012	JE0018174	Period 9/2012	659.01		659.01
12	12/30/2012	JE0018495	Period 12/2012	20.13		20.13
13	1/29/2012	JE0017310	Period 1/2012	774.94		774.94
14	1/29/2012	JE0017391	Rev Period 1/2012	(774.94)		(774.94)
15	1/29/2012	JE0017403	Period 1/2012	830.30		830.30
16	2/26/2012	JE0017443	Period 2/2012	838.57		838.57
17	4/1/2012	JE0017537	Period 3/2012	1,089.60		1,089.60
18	4/29/2012	JE0017647	Period 4/2012	812.05		812.05
19	5/27/2012	JE0017742	Period 5/2012	845.12		845.12
20	7/1/2012	JE0017907	Period 6/2012	1,073.04		1,073.04
21	7/29/2012	JE0018017	Period 7/2012	942.03		942.03
22	8/26/2012	JE0018086	Period 8/2012	928.74		928.74
23	9/30/2012	JE0018174	Period 9/2012	282.43		282.43
24	12/30/2012	JE0018495	Period 12/2012	8.62		8.62
25			Total	\$ 25,501.69	\$ -	\$ 25,501.69

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 6050 Hourly Wages

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Date	Reference	Description	FY 2012	Adj	Total
1	1/29/2012	JE0017310	Period 1/2012	\$ 1,811.28		\$ 1,811.28
2	1/29/2012	JE0017390	Rev Period 1/2012	(1,811.28)		(1,811.28)
3	1/29/2012	JE0017402	Period 1/2012	1,760.97		1,760.97
4	2/26/2012	JE0017443	Period 2/2012	1,785.22		1,785.22
5	4/1/2012	JE0017537	Period 3/2012	2,373.88		2,373.88
6	4/29/2012	JE0017647	Period 4/2012	1,623.15		1,623.15
7	5/27/2012	JE0017742	Period 5/2012	1,895.45		1,895.45
8	7/1/2012	JE0017907	Period 6/2012	1,634.68		1,634.68
9	7/29/2012	JE0018017	Period 7/2012	1,506.75		1,506.75
10	8/26/2012	JE0018086	Period 8/2012	1,834.43		1,834.43
11	9/30/2012	JE0018174	Period 9/2012	2,393.57		2,393.57
12	10/28/2012	JE0018275	Period 10/2012	2,885.34		2,885.34
13	11/25/2012	JE0018363	Period 11/2012	2,606.78		2,606.78
14	12/30/2012	JE0018495	Period 12/2012	3,057.12		3,057.12
15	1/29/2012	JE0017310	Period 1/2012	704.39		704.39
16	1/29/2012	JE0017392	Rev Period 1/2012	(704.39)		(704.39)
17	1/29/2012	JE0017404	Period 1/2012	754.70		754.70
18	2/26/2012	JE0017443	Period 2/2012	765.10		765.10
19	4/1/2012	JE0017537	Period 3/2012	1,017.38		1,017.38
20	4/29/2012	JE0017647	Period 4/2012	695.64		695.64
21	5/27/2012	JE0017742	Period 5/2012	812.34		812.34
22	7/1/2012	JE0017907	Period 6/2012	700.58		700.58
23	7/29/2012	JE0018017	Period 7/2012	645.75		645.75
24	8/26/2012	JE0018086	Period 8/2012	786.19		786.19
25	9/30/2012	JE0018174	Period 9/2012	1,025.81		1,025.81
26	10/28/2012	JE0018275	Period 10/2012	1,236.58		1,236.58
27	11/25/2012	JE0018363	Period 11/2012	1,117.19		1,117.19
28	12/30/2012	JE0018495	Period 12/2012	1,310.19		1,310.19
29			Total	\$ 36,224.79	\$ -	\$ 36,224.79

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 6100 Labor Transfers

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			
											Date	Reference	Description
1							51.81%	48.19%	86	80			
2							51.81%	48.19%	86	80			
3							51.81%	48.19%	86	80			
4							51.81%	48.19%	86	80			
5							51.81%	48.19%	86	80			
6							51.81%	48.19%	86	80			
7							51.81%	48.19%	86	80			
8							51.81%	48.19%	86	80			
9							51.81%	48.19%	86	80			
10							51.81%	48.19%	86	80			
11							51.81%	48.19%	86	80			
12							51.81%	48.19%	86	80			
13							51.81%	48.19%	86	80			
14							51.81%	48.19%	86	80			
15							51.81%	48.19%	86	80			
16							51.81%	48.19%	86	80			
17							51.81%	48.19%	86	80			
18							51.81%	48.19%	86	80			
19							51.81%	48.19%	86	80			
20							51.81%	48.19%	86	80			
21							51.81%	48.19%	86	80			
22							51.81%	48.19%	86	80			
23							51.81%	48.19%	86	80			
24							51.81%	48.19%	86	80			
25							51.81%	48.19%	86	80			
26							51.81%	48.19%	86	80			
27							51.81%	48.19%	86	80			
28							51.81%	48.19%	86	80			
29							51.81%	48.19%	86	80			
30							51.81%	48.19%	86	80			

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 6100 Labor Transfers

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Allocation %	Allocation %	Water	Sewer
					No. of Customers		Water	Sewer	Water	Sewer
31	10/20/2012	JE0018320	B Western-Sewer	709.50		709.50	0.00%	100.00%	-	709.50
32	11/20/2012	JE0018372	B Western-Sewer	709.50		709.50	0.00%	100.00%	-	709.50
33	12/20/2012	JE0018542	B Western-Sewer	709.50		709.50	0.00%	100.00%	-	709.50
34	2/20/2012	JE0017460	B Western-Water	1,702.80		1,702.80	100.00%	0.00%	1,702.80	-
35	3/20/2012	JE0017563	B Western-Water	1,702.80		1,702.80	100.00%	0.00%	1,702.80	-
36	4/20/2012	JE0017674	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-
37	5/20/2012	JE0017786	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-
38	6/20/2012	JE0017903	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-
39	7/20/2012	JE0017991	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-
40	8/20/2012	JE0018095	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-
41	9/20/2012	JE0018159	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-
42	10/20/2012	JE0018320	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-
43	11/20/2012	JE0018372	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-
44	12/20/2012	JE0018542	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-
45	4/1/2012	JE0003591	Correction of JE0003571	(132.44)		(132.44)	51.81%	48.19%	(68.61)	(63.83)
46	4/1/2012	JE0003591	Correction of JE0003573	(56.76)		(56.76)	51.81%	48.19%	(29.41)	(27.35)
47	2/20/2012	JE0017460	Dir Of Utilites-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84
48	3/20/2012	JE0017563	Dir Of Utilites-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84
49	4/20/2012	JE0017674	Dir Of Utilites-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84
50	5/20/2012	JE0017786	Dir Of Utilites-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84
51	6/20/2012	JE0017903	Dir Of Utilites-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84
52	7/20/2012	JE0017991	Dir Of Utilites-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84
53	8/20/2012	JE0018095	Dir Of Utilites-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84
54	9/20/2012	JE0018159	Dir Of Utilites-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84
55	10/20/2012	JE0018320	Dir Of Utilites-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84
56	11/20/2012	JE0018372	Dir Of Utilites-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84
57	12/20/2012	JE0018542	Dir Of Utilites-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84
58	2/20/2012	JE0017460	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36
59	3/20/2012	JE0017563	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36
60	4/20/2012	JE0017674	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 6100 Labor Transfers

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			
											Date	Reference	Description
61	5/20/2012	JE0017786	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	86	80			
62	6/20/2012	JE0017903	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%					
63	7/20/2012	JE0017991	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%					
64	8/20/2012	JE0018095	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%					
65	9/20/2012	JE0018159	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%					
66	10/20/2012	JE0018320	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%					
67	11/20/2012	JE0018372	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%					
68	12/20/2012	JE0018542	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%					
69	4/1/2012	JE0003570	Labor Transfers corrections	215.60		215.60	51.81%	48.19%					
70	4/1/2012	JE0003571	Labor Transfers corrections	461.70		461.70	51.81%	48.19%					
71	4/1/2012	JE0003572	Labor Transfers corrections	92.40		92.40	51.81%	48.19%					
72	4/1/2012	JE0003573	Labor Transfers corrections	319.50		319.50	51.81%	48.19%					
73	1/29/2012	JE0003485	Labor Transfers-B Western	1,655.50		1,655.50	51.81%	48.19%					
74	1/29/2012	JE0003485	Labor Transfers-B Western	709.50		709.50	51.81%	48.19%					
75	4/1/2012	JE0002447	Labor Transfers-BW 1st Qtr Correction	88.20		88.20	51.81%	48.19%					
76	4/1/2012	JE0002447	Labor Transfers-BW 1st Qtr Correction	37.80		37.80	51.81%	48.19%					
77	1/20/2012	JE0004991	Labor Transfers-DDU	\$ 437.50	\$	437.50	51.81%	48.19%	\$	226.66 \$			
78	1/20/2012	JE0004991	Labor Transfers-DDU	187.50		187.50	51.81%	48.19%					
79	1/29/2012	JE0003484	Labor Transfers-HO Accting	211.40		211.40	51.81%	48.19%					
80	1/29/2012	JE0003484	Labor Transfers-HO Accting	90.60		90.60	51.81%	48.19%					
81	Total			\$ 40,526.00	\$	40,526.00			\$ 25,822.85	\$ 14,703.15			

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 6200 Payroll Burden

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Date	Reference	Description	FY 2012	Adj	Total
1	1/29/2012	JE0017310	Period 1/2012	\$ 338.40	\$	338.40
2	1/29/2012	JE0017310	Period 1/2012	307.44		307.44
3	1/29/2012	JE0017389	Rev Period 1/2012	(338.40)		(338.40)
4	1/29/2012	JE0017390	Rev Period 1/2012	(307.44)		(307.44)
5	1/29/2012	JE0017401	Period 1/2012	329.00		329.00
6	1/29/2012	JE0017402	Period 1/2012	298.90		298.90
7	2/26/2012	JE0017443	Period 2/2012	332.50		332.50
8	2/26/2012	JE0017443	Period 2/2012	303.10		303.10
9	4/1/2012	JE0017537	Period 3/2012	431.90		431.90
10	4/1/2012	JE0017537	Period 3/2012	403.20		403.20
11	4/29/2012	JE0017647	Period 4/2012	322.00		322.00
12	4/29/2012	JE0017647	Period 4/2012	275.80		275.80
13	5/27/2012	JE0017742	Period 5/2012	334.60		334.60
14	5/27/2012	JE0017742	Period 5/2012	322.00		322.00
15	7/1/2012	JE0017907	Period 6/2012	425.60		425.60
16	7/1/2012	JE0017907	Period 6/2012	277.20		277.20
17	7/29/2012	JE0018017	Period 7/2012	373.10		373.10
18	7/29/2012	JE0018017	Period 7/2012	255.50		255.50
19	8/26/2012	JE0018086	Period 8/2012	368.20		368.20
20	8/26/2012	JE0018086	Period 8/2012	311.50		311.50
21	9/30/2012	JE0018174	Period 9/2012	112.00		112.00
22	9/30/2012	JE0018174	Period 9/2012	406.70		406.70
23	10/28/2012	JE0018275	Period 10/2012	490.00		490.00
24	11/25/2012	JE0018363	Period 11/2012	443.10		443.10

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 6200 Payroll Burden

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Date	Reference	Description	FY 2012	Adj	Total
25	12/30/2012	JE0018495	Period 12/2012	2.80		2.80
26	12/30/2012	JE0018495	Period 12/2012	519.40		519.40
27	1/29/2012	JE0017310	Period 1/2012	131.60		131.60
28	1/29/2012	JE0017310	Period 1/2012	119.56		119.56
29	1/29/2012	JE0017391	Rev Period 1/2012	(131.60)		(131.60)
30	1/29/2012	JE0017392	Rev Period 1/2012	(119.56)		(119.56)
31	1/29/2012	JE0017403	Period 1/2012	141.00		141.00
32	1/29/2012	JE0017404	Period 1/2012	128.10		128.10
33	2/26/2012	JE0017443	Period 2/2012	142.50		142.50
34	2/26/2012	JE0017443	Period 2/2012	129.90		129.90
35	4/1/2012	JE0017537	Period 3/2012	185.10		185.10
36	4/1/2012	JE0017537	Period 3/2012	172.80		172.80
37	4/29/2012	JE0017647	Period 4/2012	138.00		138.00
38	4/29/2012	JE0017647	Period 4/2012	118.20		118.20
39	5/27/2012	JE0017742	Period 5/2012	143.40		143.40
40	5/27/2012	JE0017742	Period 5/2012	138.00		138.00
41	7/1/2012	JE0017907	Period 6/2012	182.40		182.40
42	7/1/2012	JE0017907	Period 6/2012	118.80		118.80
43	7/29/2012	JE0018017	Period 7/2012	159.90		159.90
44	7/29/2012	JE0018017	Period 7/2012	109.50		109.50
45	8/26/2012	JE0018086	Period 8/2012	157.80		157.80
46	8/26/2012	JE0018086	Period 8/2012	133.50		133.50
47	9/30/2012	JE0018174	Period 9/2012	48.00		48.00
48	9/30/2012	JE0018174	Period 9/2012	174.30		174.30

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 6200 Payroll Burden

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Date	Reference	Description	FY 2012	Adj	Total
49	10/28/2012	JE0018275	Period 10/2012	210.00		210.00
50	11/25/2012	JE0018363	Period 11/2012	189.90		189.90
51	12/30/2012	JE0018495	Period 12/2012	1.20		1.20
52	12/30/2012	JE0018495	Period 12/2012	222.60		222.60
53			Total	\$ 10,483.00	\$ -	\$ 10,483.00

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 7010 Electricity

Line No	Col (A)	Date	Reference	Description	FY 2012	Adj	Total	Allocation %	Sewer	Water	Allocation \$	Sewer	Water	Allocation \$
1		1/26/2012	PI0008086	Wtr Well 1 #078340010	\$ 1,306.22		\$ 1,306.22	100.00%	0.00%	100.00%	\$ 1,306.22	0.00%	\$ -	-
2		1/26/2012	PI0008086	20% GC Pump Sta. #078339975	528.36		528.36	100.00%	0.00%	100.00%	528.36	0.00%	528.36	-
3		1/26/2012	PI0008086	Mtx Barn #069715767 72%	125.80		125.80	51.81%	48.19%	51.81%	65.17	48.19%	65.17	60.63
4		1/26/2012	PI0008094	Admin Bldg #004540579 (1/8)	143.76		143.76	51.81%	48.19%	51.81%	74.48	48.19%	74.48	69.28
5		1/26/2012	PI0008094	Fullerton Dr. & Crichton	47.72		47.72	51.81%	48.19%	51.81%	24.72	48.19%	24.72	23.00
6		2/24/2012	PI0008229	Admin Bldg #004540579 (1/8)	143.91		143.91	51.81%	48.19%	51.81%	74.56	48.19%	74.56	69.35
7		2/24/2012	PI0008229	Fullerton Dr. & Crichton	29.60		29.60	51.81%	48.19%	51.81%	15.33	48.19%	15.33	14.27
8		2/24/2012	PI0008230	Wtr Well 1 #078340010	1,102.00		1,102.00	100.00%	0.00%	100.00%	1,102.00	0.00%	1,102.00	-
9		2/24/2012	PI0008230	20% GC Pump Sta. #078339975	592.18		592.18	100.00%	0.00%	100.00%	592.18	0.00%	592.18	-
10		2/24/2012	PI0008397	Mtx Barn #069715767 (1/3)	182.43		182.43	51.81%	48.19%	51.81%	94.51	48.19%	94.51	87.92
11		3/26/2012	PI0008397	Wtr Well 1 #078340010	1,102.73		1,102.73	100.00%	0.00%	100.00%	1,102.73	0.00%	1,102.73	-
12		3/26/2012	PI0008397	20% GC Pump Sta. #078339975	488.16		488.16	100.00%	0.00%	100.00%	488.16	0.00%	488.16	-
13		3/26/2012	PI0008397	Mtx Barn #069715767 (1/3)	127.76		127.76	51.81%	48.19%	51.81%	66.19	48.19%	66.19	61.57
14		3/26/2012	PI0008398	Admin Bldg #004540579 (1/4)	116.80		116.80	51.81%	48.19%	51.81%	60.51	48.19%	60.51	56.29
15		3/26/2012	PI0008398	Fullerton Dr. & Crichton	25.83		25.83	51.81%	48.19%	51.81%	13.38	48.19%	13.38	12.45
16		3/31/2012	JE0003524	1ST QTR WATER/SEWER ALLOCATION	(202.22)		(202.22)	51.81%	48.19%	51.81%	(104.76)	48.19%	(104.76)	(97.46)
17		4/25/2012	PI0008549	ADMIN BLDG#004540579 (1/8)	130.40		130.40	51.81%	48.19%	51.81%	67.56	48.19%	67.56	62.84
18		4/25/2012	PI0008549	FULLERTON DR & CRICHTON	21.35		21.35	51.81%	48.19%	51.81%	11.06	48.19%	11.06	10.29
19		4/25/2012	PI0008550	WTR WELL 1 #078340010	1,235.20		1,235.20	100.00%	0.00%	100.00%	1,235.20	0.00%	1,235.20	-
20		4/25/2012	PI0008550	20% GC PUMP STATION #078339975	453.35		453.35	100.00%	0.00%	100.00%	453.35	0.00%	453.35	-
21		4/25/2012	PI0008794	MTX BARN #069715767 (1/3)	131.80		131.80	51.81%	48.19%	51.81%	68.28	48.19%	68.28	63.52
22		5/24/2012	PI0008793	Admin Bldg#004540579 (1/8)	110.54		110.54	51.81%	48.19%	51.81%	57.27	48.19%	57.27	53.27
23		5/24/2012	PI0008793	Fullerton Dr. & Crichton	20.20		20.20	51.81%	48.19%	51.81%	10.47	48.19%	10.47	9.73
24		5/24/2012	PI0008794	Wtr Well 1 #078340010	1,341.09		1,341.09	100.00%	0.00%	100.00%	1,341.09	0.00%	1,341.09	-
25		5/24/2012	PI0008794	20% GC Pump Sta. #078339975	595.72		595.72	100.00%	0.00%	100.00%	595.72	0.00%	595.72	-
26		5/24/2012	PI0008794	Mtx Barn #069715767 (1/3)	210.36		210.36	51.81%	48.19%	51.81%	108.98	48.19%	108.98	101.38
27		6/25/2012	PI0008934	Admin Bldg #004540579 (1/8)	139.86		139.86	51.81%	48.19%	51.81%	72.46	48.19%	72.46	67.40
28		6/25/2012	PI0008934	Fullerton Dr. & Crichton	18.41		18.41	51.81%	48.19%	51.81%	9.54	48.19%	9.54	8.87
29		6/25/2012	PI0008935	Wtr Well 1 #078340010	1,577.63		1,577.63	100.00%	0.00%	100.00%	1,577.63	0.00%	1,577.63	-
30		6/25/2012	PI0008935	20% GC Pump Station #078339975	657.08		657.08	100.00%	0.00%	100.00%	657.08	0.00%	657.08	-
31		6/25/2012	PI0008935	Mtx Barn #069715767 (1/3)	204.87		204.87	51.81%	48.19%	51.81%	106.14	48.19%	106.14	98.73
32		7/1/2012	JE0003674	2nd qtr Water/Sewer Allocation-TR	(1,984.50)		(1,984.50)	51.81%	48.19%	51.81%	(1,028.11)	48.19%	(1,028.11)	(956.39)
33		7/25/2012	PI0009114	Wtr Well 1 #078340010	1,506.87		1,506.87	100.00%	0.00%	100.00%	1,506.87	0.00%	1,506.87	-
34		7/25/2012	PI0009114	20% GC Pump Sta. #078339975	795.12		795.12	100.00%	0.00%	100.00%	795.12	0.00%	795.12	-
35		7/25/2012	PI0009114	Mtx Barn #069715767 (1/3)	217.43		217.43	51.81%	48.19%	51.81%	112.64	48.19%	112.64	104.79
36		7/25/2012	PI0009115	Admin Bldg #004540579 (1/8)	150.03		150.03	51.81%	48.19%	51.81%	77.73	48.19%	77.73	72.30
37		7/25/2012	PI0009115	Fullerton Dr. & Crichton	19.26		19.26	51.81%	48.19%	51.81%	9.98	48.19%	9.98	9.28
38		8/24/2012	PI0009275	Wtr Well 1 #078340010	1,900.59		1,900.59	100.00%	0.00%	100.00%	1,900.59	0.00%	1,900.59	-
39		8/24/2012	PI0009275	20%gc Pump Sta #078339975	865.90		865.90	100.00%	0.00%	100.00%	865.90	0.00%	865.90	-
40		8/24/2012	PI0009275	Mtx Barn #069715767 72%	168.29		168.29	51.81%	48.19%	51.81%	87.19	48.19%	87.19	81.10
41		8/24/2012	PI0009276	Admin Bldg #004540579 (1/8)	164.19		164.19	51.81%	48.19%	51.81%	85.06	48.19%	85.06	79.13
42		8/24/2012	PI0009276	Fullerton Dr. & Crichton	18.85		18.85	51.81%	48.19%	51.81%	9.77	48.19%	9.77	9.08
43		9/25/2012	PI0009421	ADMIN BUILDING #004540579 (1/8)	141.36		141.36	51.81%	48.19%	51.81%	73.23	48.19%	73.23	68.13
44		9/25/2012	PI0009421	FULLERTON DR & CRICHTON	18.69		18.69	51.81%	48.19%	51.81%	9.68	48.19%	9.68	9.01

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 7010 Electricity

Line No	Col (A)	Date	Reference	(B)	(C)	Description	FY 2012	(D)	(E)	(F)	Allocation %		(H)	(I)	(J)
											Water	Sewer			
45		9/25/2012	PI0009422			WTR WELL 1 #078340010	1,573.11			1,573.11	100.00%	0.00%		86	1,573.11
46		9/25/2012	PI0009422			20 % GC PUMP STATION #078339975	757.69			757.69	100.00%	0.00%			757.69
47		9/25/2012	PI0009422			MTX BARN #069715767 72%	406.93			406.93	51.81%	48.19%			196.11
48		9/30/2012	JE0003836			3rd Qtr Water/Sewer Allocation TR	(929.81)			(929.81)	51.81%	48.19%			(448.10)
49		10/25/2012	PI0009543			Admin Bldg #004540579 (1/8)	129.55			129.55	51.81%	48.19%			62.43
50		10/25/2012	PI0009543			Fullerton Dr & Crichton	19.47			19.47	51.81%	48.19%			9.38
51		10/25/2012	PI0009544			Wtr Well 1 #078340010	1,274.48			1,274.48	100.00%	0.00%			1,274.48
52		10/25/2012	PI0009544			20% GC Pump Sta. #078339975	710.37			710.37	100.00%	0.00%			710.37
53		10/25/2012	PI0009544			Mtx Barn #069715767 72%	348.68			348.68	51.81%	48.19%			168.04
54		11/25/2012	JE0005465			Acc/Rev-UNITC-Fullerton/Crichton	21.63			21.63	51.81%	48.19%			10.42
55		11/25/2012	JE0005465			Acc/Rev-UNITC-wtr well 25	1,257.07			1,257.07	100.00%	0.00%			1,257.07
56		11/25/2012	JE0005466			Acc/Rev-UNITC-gc pump	658.28			658.28	100.00%	0.00%			658.28
57		11/26/2012	JE0005466			Acc/Rev-UNITC-Fullerton/Crichton	(21.63)			(21.63)	51.81%	48.19%			(11.21)
58		11/26/2012	JE0005466			Acc/Rev-UNITC-wtr well 25	(1,257.07)			(1,257.07)	100.00%	0.00%			(10.42)
59		11/26/2012	JE0005466			Acc/Rev-UNITC-gc pump	(658.28)			(658.28)	100.00%	0.00%			(658.28)
60		11/27/2012	PI0009673			Admin bldg #004540579 (1/8)	112.97			112.97	51.81%	48.19%			54.44
61		11/27/2012	PI0009673			Fullerton Dr & Crichton	21.63			21.63	51.81%	48.19%			10.42
62		11/27/2012	PI0009674			water well 1 #078340010	1,257.07			1,257.07	100.00%	0.00%			1,257.07
63		11/27/2012	PI0009674			20% GC pump station #078339975	658.28			658.28	100.00%	0.00%			658.28
64		11/27/2012	PI0009674			Mtx barn #069715767 72%	217.23			217.23	51.81%	48.19%			104.69
65		12/26/2012	PI0009820			Admin bldg #004540579 (1/8)	140.60			140.60	51.81%	48.19%			67.76
66		12/26/2012	PI0009820			Fullerton Dr & Crichton	44.34			44.34	51.81%	48.19%			21.97
67		12/26/2012	PI0009821			Wtr well 1 #078340010	1,251.73			1,251.73	100.00%	0.00%			1,251.73
68		12/26/2012	PI0009821			20% GC pump station# 078339975	649.86			649.86	100.00%	0.00%			649.86
69		12/26/2012	PI0009821			Mtx Barn #069715767 72%	125.92			125.92	51.81%	48.19%			60.68
70		12/30/2012	JE0004064			Water/Sewer Allocation P12-TR	(253.57)			(253.57)	51.81%	48.19%			(122.20)
71		1/26/2012	PI0008086			Mtx Barn #069715767 28%	48.93			48.93	51.81%	48.19%			23.58
72		1/26/2012	PI0008094			Admin Bldg #004540579 28%	40.25			40.25	51.81%	48.19%			19.40
73		3/31/2012	JE0003524			1ST QTR WATER/SEWER ALLOCATION	202.22			202.22	51.81%	48.19%			97.46
74		7/1/2012	JE0003674			2nd qtr Water/Sewer Allocation-TR	1,984.50			1,984.50	51.81%	48.19%			956.99
75		8/27/2012	JE0005285			UNITCOP-Mtx Bm#069715767-28%	56.45			56.45	51.81%	48.19%			27.20
76		9/25/2012	PI0009422			MTX BARN #069715767 28%	52.75			52.75	51.81%	48.19%			25.42
77		9/30/2012	JE0003836			3rd Qtr Water/Sewer Allocation TR	929.81			929.81	51.81%	48.19%			448.10
78		10/25/2012	PI0009544			Mtx Barn #069715767 28%	62.56			62.56	51.81%	48.19%			30.15
79		11/25/2012	JE0005465			Acc/Rev-UNITC-admin bldg	112.97			112.97	51.81%	48.19%			54.44
80		11/26/2012	JE0005466			Acc/Rev-UNITC-admin bldg	(112.97)			(112.97)	51.81%	48.19%			(54.44)
81		11/27/2012	PI0009674			Mtx barn #069715767 28%	35.31			35.31	51.81%	48.19%			17.02
82		12/26/2012	PI0009821			Mtx Barn #069715767 28%	48.97			48.97	51.81%	48.19%			23.60
83		12/30/2012	JE0004064			Water/Sewer Allocation P12-TR	253.57			253.57	51.81%	48.19%			122.20
84						Total	28,922.83			28,922.83					2,285.32
							\$		\$					\$	\$

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 7030 Water/Sewer

Line No	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation %		(I) Water	(U) Sewer
1	2/28/2012	JE0003595	Rcls PRADIS-Groundwater Assessment fee 20/1000Gal	\$ 3,046.60		\$ 3,046.60	100.00%	0.00%	100.00%	0.00%	\$ 3,046.60	\$ -
2	11/1/2012	JE0003957	Reclass PRADIS-Groundwater Assessment 1st qtr	(3,046.60)		(3,046.60)	100.00%	0.00%	100.00%	0.00%	(3,046.60)	-
3	2/9/2012	PJ0008130	6049 007 Phase VI Lift Station	39.41		39.41	0.00%	100.00%	0.00%	100.00%	-	39.41
4			Total	\$ 39.41	\$ -	\$ 39.41					\$ -	\$ 39.41

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 7040, Trash Removal

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Water	(H) Sewer	(I) Water	(J) Sewer
1	1/11/2012	P10008055	30 Yard Container	48.24		48.24	51.81%	48.19%	24.99	23.25
2	4/3/2012	P10008510	30 Yard Container	55.56		55.56	51.81%	48.19%	28.78	26.78
3	10/1/2012	P10009493	30 Yard Container	55.32		55.32	51.81%	48.19%	28.66	26.66
4	1/11/2012	P10008055	30 Yard Container	18.76		18.76	51.81%	48.19%	9.72	9.04
5	4/3/2012	P10008510	30 Yard Container	26.08		26.08	51.81%	48.19%	13.51	12.57
6	10/1/2012	P10009493	30 Yard Container	20.45		20.45	51.81%	48.19%	10.59	9.86
7			Total	224.41		224.41			116.26	108.15

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8001 Cleaning Supplies

Line No.	Col (A)	Date	Reference	(B)	(C)	(D)	(E)	(F)	(G)	(H)	Allocation %		(J)
											Water	Sewer	
											Allocation \$		
											Water	Sewer	
1		1/4/2012	PI0003235		Cpull/Shop Towels, Terry Towels, Service Charge	\$	17.43	\$	51.81%	48.19%	9.03	8.40	80
2		1/11/2012	PI0003256		Cpull/Shop Towels, Terry Towels, Service Charge		16.35		51.81%	48.19%	8.47	7.88	
3		1/18/2012	PI0003313		Cpull/Shop Towels, Terry Towels, Service Charge		16.35		51.81%	48.19%	8.47	7.88	
4		4/1/2012	JE0003568		Rcls shop towels		16.95		51.81%	48.19%	8.78	8.17	
5		6/27/2012	PI0003631		Cpull/Shop Towels, Terry Towels, Service Charge		19.03		51.81%	48.19%	9.86	9.17	
6		7/4/2012	PI0003638		Cpull/Shop Towels, Terry Towels, Service Charge		16.07		51.81%	48.19%	8.33	7.74	
7		7/11/2012	PI0003674		Cpull/Shop Towels, Terry Towels, Service Charge		19.03		51.81%	48.19%	9.86	9.17	
8		7/18/2012	PI0003698		CPULL/SHOP TOWELS, TERRY TOWELS, SERVICE CHARGE		19.03		51.81%	48.19%	9.86	9.17	
9		7/25/2012	PI0003704		CPULL/SHOP TOWELS, TERRY TOWELS, SERVICE CHARGE		19.03		51.81%	48.19%	9.86	9.17	
10		8/1/2012	PI0003726		Cpull/Shop Towels, Terry Towels, Service Charge		19.03		51.81%	48.19%	9.86	9.17	
11		8/8/2012	PI0003738		Cpull/Shop Towels, Terry Towels, Service Charge		19.03		51.81%	48.19%	9.86	9.17	
12		8/15/2012	PI0003750		Cpull/Shop Towels, Terry Towels, Service Charge		19.03		51.81%	48.19%	9.86	9.17	
13		8/22/2012	PI0003771		Cpull/Shop Towels, Terry Towels, Service Charge		19.03		51.81%	48.19%	9.86	9.17	
14		8/29/2012	PI0003800		CPULL/SHOP TOWELS, TERRY TOWELS, SERVICE CHARGE		19.03		51.81%	48.19%	9.86	9.17	
15		9/12/2012	PI0003843		Cpull/Shop Towels, Terry Towels, Service Charge		19.03		51.81%	48.19%	9.86	9.17	
16		9/19/2012	PI0003849		Cpull/Shop Towels, Terry Towels, Service Charge		19.03		51.81%	48.19%	9.86	9.17	
17		9/26/2012	JE0003886		ACC-CINTCOR-492696538		19.03		51.81%	48.19%	9.86	9.17	
18		9/30/2012	JE0003847		3rd Qtr Water/Sewer Allocation TR		7.28		51.81%	48.19%	3.77	3.51	
19		10/1/2012	JE0003887		REV-CINTCOR-492696538		(19.03)		51.81%	48.19%	(9.86)	(9.17)	
20		10/1/2012	PI0003900		cpull/shop towels, terry towels, service charge		19.03		51.81%	48.19%	9.86	9.17	
21		10/1/2012	PI0003930		cpull/shop towels, terry towels, service charge		19.03		51.81%	48.19%	9.86	9.17	
22		10/9/2012	PI0003864		Cpull/Shop Towels, Terry Towels, Service Charge		8.57		51.81%	48.19%	4.44	4.13	
23		10/10/2012	PI0003933		cpull/shop towels, terry towels, service charge		19.03		51.81%	48.19%	9.86	9.17	
24		10/17/2012	PI0003919		Cpull/Shop Towels, Terry Towels, Service Charge		19.03		51.81%	48.19%	9.86	9.17	
25		10/24/2012	PI0003922		Cpull/Shop Towels, Terry Towels, Service Charge		19.03		51.81%	48.19%	9.86	9.17	
26		10/31/2012	PI0003973		cpull/shop towels, terry towels, service charge		19.03		51.81%	48.19%	9.86	9.17	
27		11/7/2012	PI0003970		cpull/shop towels, terry towels, service charge		19.03		51.81%	48.19%	9.86	9.17	
28		11/26/2012	PI0004004		cpull/shop towels, terry towels, service charge		19.03		51.81%	48.19%	9.86	9.17	
29		11/26/2012	PI0004007		cpull/shop towels, terry towels, service charge		19.03		51.81%	48.19%	9.86	9.17	
30		11/28/2012	PI0004001		cpull/shop towels, terry towels, service charge		19.03		51.81%	48.19%	9.86	9.17	
31		12/5/2012	PI0004022		Cpull/Shop Towels, Terry Towels, Service Charge		19.03		51.81%	48.19%	9.86	9.17	
32		12/12/2012	PI0004042		cpull/shop towels, terry towels, service charge		19.03		51.81%	48.19%	9.86	9.17	
33		12/16/2012	PI0004086		cpull/shop towels, terry towels, service charge		19.03		51.81%	48.19%	9.86	9.17	
34		12/26/2012	PI0004083		cpull/shop towels, terry towels, service charge		19.03		51.81%	48.19%	9.86	9.17	
35		1/4/2012	PI0003235		Cpull/Shop Towels, Terry Towels, Service Charge		6.78		51.81%	48.19%	3.51	3.27	
36		1/11/2012	PI0003256		Cpull/Shop Towels, Terry Towels, Service Charge		6.36		51.81%	48.19%	3.29	3.07	
37		1/18/2012	PI0003313		Cpull/Shop Towels, Terry Towels, Service Charge		6.36		51.81%	48.19%	3.29	3.07	
38		4/1/2012	JE0003569		Rcls shop towels		7.26		51.81%	48.19%	3.76	3.50	
39		4/13/2012	JE0003625		Reclass paper towels PJ3472		3.51		51.81%	48.19%	1.82	1.69	
40		6/27/2012	PI0003631		Cpull/Shop Towels, Terry Towels, Service Charge		7.03		51.81%	48.19%	3.64	3.39	
41		7/4/2012	PI0003638		Cpull/Shop Towels, Terry Towels, Service Charge		5.94		51.81%	48.19%	3.08	2.86	
42		7/5/2012	JE0003780		Paper towels, trash bags		10.40		51.81%	48.19%	5.39	5.01	
43		7/11/2012	PI0003674		Cpull/Shop Towels, Terry Towels, Service Charge		7.03		51.81%	48.19%	3.64	3.39	
44		7/18/2012	PI0003698		CPULL/SHOP TOWELS, TERRY TOWELS, SERVICE CHARGE		7.03		51.81%	48.19%	3.64	3.39	

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8001, Cleaning Supplies

Line No	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) 48.19%	(I) 86	(J) 80
							Water	Sewer			
45	7/05/2012	PI0003704	CPULL/SHOP TOWELS, TERRY TOWELS, SERVICE CHARGE	7.03		7.03	51.81%	48.19%			3.39
46	8/1/2012	PI0003726	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%			3.39
47	8/8/2012	PI0003738	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%			3.39
48	8/15/2012	PI0003750	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%			3.39
49	8/22/2012	PI0003771	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%			3.39
50	8/29/2012	PI0003800	CPULL/SHOP TOWELS, TERRY TOWELS, SERVICE CHARGE	7.03		7.03	51.81%	48.19%			3.39
51	9/12/2012	PI0003843	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%			3.39
52	9/19/2012	PI0003849	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%			3.39
53	9/26/2012	JE0003886	ACC-CINTCOR-492696538	7.03		7.03	51.81%	48.19%			3.39
54	9/30/2012	JE0003847	3rd Qtr Water/Sewer Allocation TR	(7.28)		(7.28)	51.81%	48.19%			(3.51)
55	10/1/2012	JE0003887	REV-CINTCOR-492696538	(7.03)		(7.03)	51.81%	48.19%			(3.39)
56	10/1/2012	PI0003900	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%			3.39
57	10/1/2012	PI0003930	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%			3.39
58	10/9/2012	PI0003864	Cpull/Shop Towels, Terry Towels, Service Charge	3.17		3.17	51.81%	48.19%			1.53
59	10/10/2012	PI0003933	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%			3.39
60	10/17/2012	PI0003919	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%			3.39
61	10/24/2012	PI0003922	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%			3.39
62	10/31/2012	PI0003973	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%			3.39
63	11/7/2012	PI0003970	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%			3.39
64	11/26/2012	PI0004004	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%			3.39
65	11/26/2012	PI0004007	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%			3.39
66	11/28/2012	PI0004001	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%			3.39
67	12/5/2012	PI0004022	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%			3.39
68	12/12/2012	PI0004042	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%			3.39
69	12/16/2012	PI0004086	cpull/ shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%			3.39
70	12/26/2012	PI0004083	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%			3.39
71			Total	793.00		793.00				410.83	382.17

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8005 Smallwares/Tools

Line No.	Col (A) Date	Col (B) Reference	Col (C) Description	Col (D) FY 2012	Col (E) Adj	Col (F) Total	Col (G) Allocation %		Col (H) Allocation %		Col (I) Water	Col (J) Sewer
							51.81%	48.19%	51.81%	48.19%		
1	1/10/2012	PI0003196	Yard Stick, Socket, Drill Brush	\$ 12.19		\$ 12.19					\$ 6.32	\$ 5.87
2	1/24/2012	PI0003315	Stencil, Marker	3.11		3.11					1.61	1.50
3	2/20/2012	PI0003345	O2, Acetylene Bottle Rent	14.87		14.87					7.70	7.17
4	2/22/2012	PI0003359	Ext Cord	21.00		21.00					10.88	10.12
5	3/9/2012	PI0003384	Trashbags Ant Cntl. Saw Blades	43.75		43.75					22.67	21.08
6	3/28/2012	PI0003431	Marker Paint, Felt Marker, Skt Adptr	14.40		14.40					7.46	6.94
7	4/3/2012	PI0003471	ANT KILLER	15.11		15.11					7.83	7.28
8	4/3/2012	PI0003471	ANT KILLER	5.87		5.87					3.04	2.83
9	4/3/2012	JE0003623	Reclass ant killer PJ3471	(20.98)		(20.98)					(10.87)	(10.11)
10	4/13/2012	PI0003472	PAPER TOWELS	9.04		9.04					4.68	4.36
11	4/19/2012	PI0003480	AAA Batteries	4.80		4.80					2.49	2.31
12	4/19/2012	PI0003481	Starbit Set	4.80		4.80					2.49	2.31
13	5/7/2012	PI0003538	Flashlight Batteries	18.87		18.87					9.78	9.09
14	5/7/2012	PI0003539	Pliers	5.06		5.06					2.62	2.44
15	5/18/2012	PI0003574	OXYGEN CYLINDER	5.49		5.49					2.84	2.65
16	5/18/2012	JE0003652	Reclass Oxygen Cylinder P10003574	(5.49)		(5.49)					(2.84)	(2.65)
17	5/21/2012	PI0003563	Trsh Bgs. Hnd Trk Tires, Water Hose	44.02		44.02					22.81	21.21
18	5/29/2012	PI0003570	PAPER TOWELS	10.87		10.87					5.63	5.24
19	6/6/2012	PI0003595	WEED EATER	133.76		133.76					69.30	64.46
20	6/6/2012	PI0003596	DUCT TAPE, CPLGS, OIL, STRING	31.84		31.84					16.50	15.34
21	6/6/2012	PI0003602	GAS CAN, BROOM	38.83		38.83					20.12	18.71
22	6/7/2012	PI0008857	Sorb All	2.27		2.27					1.18	1.09
23	6/25/2012	PI0003629	Zip Ties-Sawzaw Blades	16.21		16.21					8.40	7.81
24	7/3/2012	PI0003643	Drill Bits	11.40		11.40					5.91	5.49
25	7/5/2012	PI0003676	Paper Towels, Trash Bags	28.12		28.12					14.57	13.55
26	7/5/2012	PI0003677	Channel Locks, Screw Driver	21.11		21.11					10.94	10.17
27	7/5/2012	PI0003678	Weed Eater Head	19.09		19.09					9.89	9.20
28	7/9/2012	PI0003701	POLY/PVC PIPE CUTTER	63.68		63.68					32.99	30.69
29	7/12/2012	PI0003702	GLOVES, PLIERS, WRENCH	33.51		33.51					17.36	16.15
30	7/19/2012	PI0003717	CAT BACKHOE KEYS	18.89		18.89					9.79	9.10
31	7/19/2012	JE0003782	Keys for Backhoe	(18.89)		(18.89)					(9.79)	(9.10)
32	7/20/2012	PI0003708	SHOVEL	20.29		20.29					10.51	9.78
33	7/26/2012	PI0003707	DRILL BIT	4.95		4.95					2.56	2.39
34	7/26/2012	PI0003710	FUNNEL	1.60		1.60					0.83	0.77
35	7/30/2012	PI0003745	White Marking Flags	13.98		13.98					7.24	6.74
36	7/30/2012	PI0003746	Pipe Cutter Rplcmnt Blade	29.39		29.39					15.23	14.16
37	7/30/2012	PI0009193	MULTI PURPOSE TUBE GREASE	6.09		6.09					3.16	2.93
38	8/7/2012	PI0003743	Flaring Tool, Wrenches	22.61		22.61					11.71	10.90
39	8/9/2012	PI0003776	Wrench Set, Kobalt Cutter	22.90		22.90					11.86	11.04
40	8/22/2012	PI0003775	Ant/Bug Spray	21.92		21.92					11.36	10.56
41	8/27/2012	PI0003805	Cable Cutter	24.80		24.80					12.85	11.95
42	8/29/2012	PI0003799	RENTAL OF CUT OFF SAW BLADE	15.70		15.70					8.13	7.57
43	8/30/2012	PI0009342	10# Hammer-Utilities	25.16		25.16					13.03	12.13
44	9/6/2012	PI0003838	14Txs9" Saw Blade	28.43		28.43					14.73	13.70

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8005 Smallwares/Tools

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	No. of Customers	Total	Water	Sewer	Water	Sewer
					Adj.		Allocation %	Allocation %	Allocation \$	Allocation \$
45	9/13/2012	PI0003842	Saws, Socket Set	30.24		30.24	51.81%	48.19%	15.67	14.57
46	9/30/2012	JE0003837	3rd Qtr Water/Sewer Allocation TR	(8.53)		(8.53)	51.81%	48.19%	(4.42)	(4.11)
47	10/2/2012	PI0003875	See Backup PO	145.24		145.24	51.81%	48.19%	75.24	70.00
48	10/5/2012	PI0009465	AAA Batteries	7.87		7.87	51.81%	48.19%	4.08	3.79
49	10/5/2012	PI0003874	PVC Cleanout, Plug	6.39		6.39	51.81%	48.19%	3.31	3.08
50	10/23/2012	PI0003926	Smallwares / Tools	34.49		34.49	51.81%	48.19%	17.87	16.62
51	11/6/2012	CR0008585	Home Dep - Reimb	(30.24)		(30.24)	51.81%	48.19%	(15.67)	(14.57)
52	11/6/2012	PI0003968	trash bags/insulation	15.30		15.30	51.81%	48.19%	7.93	7.37
53	1/24/2012	PI0003315	Stencil, Marker	3.11		3.11	51.81%	48.19%	1.61	1.50
54	2/8/2012	PI0003353	Discharge Hoses	157.92		157.92	51.81%	48.19%	81.81	76.11
55	2/8/2012	PI0003374	Microscope Slides, Clean Kit, Sample Bottles	61.29		61.29	51.81%	48.19%	31.75	29.54
56	2/20/2012	PI0003345	O2, Acetylene Bottle Rent	5.79		5.79	51.81%	48.19%	3.00	2.79
57	2/20/2012	PI0003354	Pipets for Micro Samples	37.03		37.03	51.81%	48.19%	19.18	17.85
58	2/22/2012	PI0003359	Ext. Cord	8.00		8.00	51.81%	48.19%	4.14	3.86
59	2/27/2012	PI0003381	Paper Towels	12.00		12.00	51.81%	48.19%	6.22	5.78
60	3/9/2012	PI0003384	Trashbags Ant Cntl Saw Blades	17.01		17.01	51.81%	48.19%	8.81	8.20
61	3/28/2012	PI0003431	Marker Paint, Felt Marker, Skt Adptr	5.60		5.60	51.81%	48.19%	2.90	2.70
62	4/13/2012	PI0003472	PAPER TOWELS	3.51		3.51	51.81%	48.19%	1.82	1.69
63	4/13/2012	JE0003625	Reclass paper towels PJ3472	(3.51)		(3.51)	51.81%	48.19%	(1.82)	(1.69)
64	4/19/2012	PI0003480	AAA Batteries	1.86		1.86	51.81%	48.19%	0.96	0.90
65	4/19/2012	PI0003481	Starbit Set	1.86		1.86	51.81%	48.19%	0.96	0.90
66	5/7/2012	PI0003538	Flashlight Batteries	6.97		6.97	51.81%	48.19%	3.61	3.36
67	5/7/2012	PI0003539	Pliers	1.86		1.86	51.81%	48.19%	0.96	0.90
68	5/18/2012	PI0003574	OXYGEN CYLINDER	2.03		2.03	51.81%	48.19%	1.05	0.98
69	5/18/2012	JE0003653	Reclass Oxygen Cylinder PI0003574	(2.03)		(2.03)	51.81%	48.19%	(1.05)	(0.98)
70	5/21/2012	PI0003563	Trsh Bgs, Hnd Trk Tires, Water Hose	16.27		16.27	51.81%	48.19%	8.43	7.84
71	5/29/2012	PI0003570	PAPER TOWELS	4.01		4.01	51.81%	48.19%	2.08	1.93
72	6/6/2012	PI0003595	WEED EATER	49.47		49.47	51.81%	48.19%	25.63	23.84
73	6/6/2012	PI0003596	DUCT TAPE, CPLGS, OIL, STRING	11.77		11.77	51.81%	48.19%	6.10	5.67
74	6/6/2012	PI0003602	GAS CAN, BROOM	14.36		14.36	51.81%	48.19%	7.44	6.92
75	6/7/2012	PI0008857	Sorb All	0.83		0.83	51.81%	48.19%	0.43	0.40
76	6/25/2012	PI0003629	Zip Ties-Sawzaw Blades	5.99		5.99	51.81%	48.19%	3.10	2.89
77	7/3/2012	PI0003643	Drill Bits	4.21		4.21	51.81%	48.19%	2.18	2.03
78	7/5/2012	PI0003676	Paper Towels, Trash Bags	10.40		10.40	51.81%	48.19%	5.39	5.01
79	7/5/2012	PI0003677	Channel Locks, Screw Driver	7.80		7.80	51.81%	48.19%	4.04	3.76
80	7/5/2012	PI0003678	Weed Eater Head	7.05		7.05	51.81%	48.19%	3.65	3.40
81	7/5/2012	JE0003780	Paper towels, trash bags	(10.40)		(10.40)	51.81%	48.19%	(5.39)	(5.01)
82	7/9/2012	PI0003701	POLY/PVC PIPE CUTTER	23.55		23.55	51.81%	48.19%	12.20	11.35
83	7/12/2012	PI0003702	GLOVES, PLIERS, WRENCH	12.39		12.39	51.81%	48.19%	6.42	5.97
84	7/19/2012	PI0003717	CAT BACKHOE KEYS	6.98		6.98	51.81%	48.19%	3.62	3.36
85	7/19/2012	JE0003781	Keys for Backhoe	(6.98)		(6.98)	51.81%	48.19%	(3.62)	(3.36)
86	7/20/2012	PI0003708	SHOVEL	7.50		7.50	51.81%	48.19%	3.89	3.61
87	7/26/2012	PI0003707	DRILL BIT	1.83		1.83	51.81%	48.19%	0.95	0.88
88	7/26/2012	PI0003710	FUNNEL	0.58		0.58	51.81%	48.19%	0.30	0.28

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8005 Smallwares/Tools

Line No	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) 48.19%	(I) 86	(U) 80
							Water	Sewer			
89	7/30/2012	PI0003745	White Marking Flags	5.17		5.17	51.81%	48.19%			
90	7/30/2012	PI0003746	Pipe Cutter Rokcmnt Blade	10.87		10.87	51.81%	48.19%		2.68	2.49
91	7/30/2012	PI0009193	MULTI PURPOSE TUBE GREASE	2.25		2.25	51.81%	48.19%		5.63	5.24
92	8/7/2012	PI0003743	Flaring Tool, Wrenches	8.36		8.36	51.81%	48.19%		1.17	1.08
93	8/9/2012	PI0003776	Wrench Set, Kobalt Cutter	8.46		8.46	51.81%	48.19%		4.33	4.03
94	8/22/2012	PI0003775	Ant/Bug Spray	8.10		8.10	51.81%	48.19%		4.38	4.08
95	8/27/2012	PI0003805	Cable Cutter	9.17		9.17	51.81%	48.19%		4.20	3.90
96	8/29/2012	PI0003799	RENTAL OF CUT OFF SAW BLADE	5.80		5.80	51.81%	48.19%		4.75	4.42
97	8/30/2012	PI0009342	10# Hammer-Utilities	9.30		9.30	51.81%	48.19%		3.00	2.80
98	9/13/2012	PI0003842	Saws, Socket Set	11.18		11.18	51.81%	48.19%		4.82	4.48
99	9/30/2012	JE0003837	3rd Qtr Water/Sewer Allocation TR	8.53		8.53	51.81%	48.19%		5.79	5.39
100	10/2/2012	PI0003875	See Backup PO	53.72		53.72	51.81%	48.19%		27.83	25.89
101	10/3/2012	PI0009465	AAA Batteries	2.90		2.90	51.81%	48.19%		1.50	1.40
102	10/5/2012	PI0003874	PVC Cleanout, Plug	2.35		2.35	51.81%	48.19%		1.22	1.13
103	10/23/2012	PI0003926	Smallwares / Tools	12.75		12.75	51.81%	48.19%		6.61	6.14
104	11/6/2012	CR0008585	Home Dep - Reimb	(11.18)		(11.18)	51.81%	48.19%		(5.79)	(5.39)
105	11/6/2012	PI0003968	trash bags/insulation	5.66		5.66	51.81%	48.19%		2.93	2.73
106			Total	\$ 1,686.48	\$ -	\$ 1,686.48				\$ 873.72	\$ 812.76

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8010 Uniforms

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Water	(H) Sewer	(I) Water	(J) Sewer
1	1/4/2012	PI0003191	Uniforms	\$ 13.21		\$ 13.21	51.81%	48.19%	\$ 6.84	\$ 6.37
2	1/11/2012	PI0003247	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
3	1/18/2012	PI0003248	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
4	1/25/2012	PI0003274	Uniforms	21.65		21.65	51.81%	48.19%	11.22	10.43
5	2/1/2012	PI0008139	Uniforms	21.65		21.65	51.81%	48.19%	11.22	10.43
6	2/8/2012	PI0003276	Uniforms	21.65		21.65	51.81%	48.19%	11.22	10.43
7	2/15/2012	PI0003332	Uniforms	21.65		21.65	51.81%	48.19%	11.22	10.43
8	2/22/2012	PI0003331	Uniforms Utilities	21.65		21.65	51.81%	48.19%	11.22	10.43
9	2/29/2012	PI0003330	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
10	3/7/2012	PI0003373	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
11	3/14/2012	PI0003401	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
12	3/21/2012	PI0003410	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
13	3/28/2012	PI0003419	UNIFORMS	13.21		13.21	51.81%	48.19%	6.84	6.37
14	3/31/2012	JE0003525	1ST QTR WATER/SEWER ALLOCATION	(32.48)		(32.48)	51.81%	48.19%	(16.83)	(15.65)
15	4/4/2012	PI0003438	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
16	4/11/2012	PI0003439	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
17	4/18/2012	PI0003479	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
18	4/25/2012	PI0003495	UNIFORMS	13.21		13.21	51.81%	48.19%	6.84	6.37
19	5/2/2012	PI0003508	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
20	5/9/2012	PI0003536	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
21	5/16/2012	PI0003535	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
22	5/23/2012	PI0003568	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
23	5/30/2012	PI0003572	UNIFORMS	13.21		13.21	51.81%	48.19%	6.84	6.37
24	6/6/2012	PI0003588	UNIFORMS	13.21		13.21	51.81%	48.19%	6.84	6.37
25	6/13/2012	PI0003594	UNIFORMS	13.21		13.21	51.81%	48.19%	6.84	6.37
26	6/20/2012	PI0003608	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37
27	6/27/2012	PI0003632	Uniforms	39.17		39.17	51.81%	48.19%	20.29	18.88
28	7/4/2012	PI0003639	Uniforms	37.29		37.29	51.81%	48.19%	19.32	17.97
29	7/11/2012	PI0003675	Shawn/Lane	132.53		132.53	40.00%	60.00%	53.01	79.52
30	7/18/2012	PI0003699	Shawn/Lane	13.20		13.20	40.00%	60.00%	5.28	7.92
31	7/25/2012	PI0003705	SHAWN/LANE	13.20		13.20	40.00%	60.00%	5.28	7.92
32	8/1/2012	PI0003727	Shawn/Lane	13.20		13.20	40.00%	60.00%	5.28	7.92
33	8/8/2012	PI0003739	Shawn/Lane	13.20		13.20	40.00%	60.00%	5.28	7.92
34	8/15/2012	PI0003751	Shawn/Lane	11.62		11.62	40.00%	60.00%	4.65	6.97
35	8/22/2012	PI0003772	Shawn/Lane	15.81		15.81	40.00%	60.00%	6.32	9.49
36	8/29/2012	PI0003801	SHAWN/LANE	15.81		15.81	40.00%	60.00%	6.32	9.49
37	9/12/2012	PI0003844	Shawn	15.81		15.81	51.81%	48.19%	8.19	7.62
38	9/19/2012	PI0003850	Shawn	25.85		25.85	51.81%	48.19%	12.46	12.46
39	9/26/2012	JE0003886	ACC-CINTCOR-492696544	239.33		239.33	51.81%	48.19%	123.99	115.34
40	10/1/2012	JE0003887	REV-CINTCOR-492696544	(239.33)		(239.33)	51.81%	48.19%	(123.99)	(115.34)
41	10/1/2012	PI0003901	Shawn/Phillip	239.33		239.33	27.00%	73.00%	64.62	174.71
42	10/1/2012	PI0003931	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54
43	10/3/2012	PI0003865	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8010 Uniforms

Line No	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Water	(H) Sewer	(I) Water	(J) Sewer
No of Customers										
44	10/10/2012	P10003934	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54
45	10/17/2012	P10003920	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54
46	10/24/2012	P10003923	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54
47	10/31/2012	P10003974	Shawn/Phillip	28.96		28.96	27.00%	73.00%	7.82	21.14
48	11/7/2012	P10003971	Shawn/Phillip	(3.75)		(3.75)	27.00%	73.00%	(1.01)	(2.74)
49	11/26/2012	P10004005	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54
50	11/26/2012	P10004008	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54
51	11/28/2012	P10004002	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54
52	12/5/2012	P10004023	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54
53	12/12/2012	P10004043	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54
54	12/16/2012	P10004087	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54
55	12/26/2012	P10004084	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54
56	1/4/2012	P10003191	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
57	1/11/2012	P10003247	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
58	1/18/2012	P10003248	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
59	2/29/2012	P10003330	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
60	3/7/2012	P10003373	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
61	3/14/2012	P10003401	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
62	3/21/2012	P10003410	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
63	3/28/2012	P10003419	UNIFORMS	8.44		8.44	51.81%	48.19%	4.37	4.07
64	3/31/2012	JE0003525	1ST QTR WATER/SEWER ALLOCATION	32.48		32.48	51.81%	48.19%	16.83	15.65
65	4/4/2012	P10003438	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
66	4/11/2012	P10003439	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
67	4/18/2012	P10003479	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
68	4/25/2012	P10003495	UNIFORMS	8.44		8.44	51.81%	48.19%	4.37	4.07
69	5/7/2012	P10003508	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
70	5/9/2012	P10003536	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
71	5/16/2012	P10003535	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
72	5/23/2012	P10003568	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
73	5/30/2012	P10003572	UNIFORMS	8.44		8.44	51.81%	48.19%	4.37	4.07
74	6/6/2012	P10003588	UNIFORMS	8.44		8.44	51.81%	48.19%	4.37	4.07
75	6/13/2012	P10003594	UNIFORMS	8.44		8.44	51.81%	48.19%	4.37	4.07
76	6/20/2012	P10003608	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07
77	6/27/2012	P10003632	Uniforms	14.48		14.48	51.81%	48.19%	7.50	6.98
78	7/4/2012	P10003639	Uniforms	13.79		13.79	51.81%	48.19%	7.14	6.65
79	7/11/2012	P10003675	Shawn/Lane	49.01		49.01	40.00%	60.00%	19.60	29.41
80	7/18/2012	P10003699	SHAWN/LANE	4.88		4.88	40.00%	60.00%	1.95	2.93
81	7/25/2012	P10003705	SHAWN/LANE	4.88		4.88	40.00%	60.00%	1.95	2.93
82	8/1/2012	P10003727	Shawn/Lane	4.88		4.88	40.00%	60.00%	1.95	2.93
83	8/8/2012	P10003739	Shawn/Lane	4.88		4.88	40.00%	60.00%	1.95	2.93
84	8/15/2012	P10003751	Shawn/Lane	4.29		4.29	40.00%	60.00%	1.72	2.57
85	8/22/2012	P10003772	Shawn/Lane	5.84		5.84	40.00%	60.00%	2.34	3.50
86	8/29/2012	P10003801	SHAWN/LANE	5.84		5.84	40.00%	60.00%	2.34	3.50

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8010 Uniforms

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation % (1)		(H) 48.19%	(I) 86	(J) 80
							Water	Sewer			
87	9/12/2012	PI0003844	Shawn	5.84		5.84	51.81%	2.81			
88	9/19/2012	PI0003850	Shawn	9.56		9.56	51.81%	4.95			
89	9/26/2012	JE0003886	ACC-CINTCOR-492696544	88.51		88.51	51.81%	45.85			
90	10/1/2012	JE0003887	REV-CINTCOR-492696544	(88.51)		(88.51)	51.81%	(45.85)			
91	10/1/2012	PI0003901	Shawn/Phillip	88.51		88.51	27.00%	23.90			
92	10/1/2012	PI0003931	Shawn/Phillip	5.84		5.84	27.00%	1.58			
93	10/3/2012	PI0003865	Shawn/Phillip	5.84		5.84	27.00%	1.58			
94	10/10/2012	PI0003934	Shawn/Phillip	5.84		5.84	27.00%	1.58			
95	10/17/2012	PI0003920	Shawn/Phillip	5.84		5.84	27.00%	1.58			
96	10/24/2012	PI0003923	Shawn/Phillip	5.84		5.84	27.00%	1.58			
97	10/31/2012	PI0003974	Shawn/Phillip	10.71		10.71	27.00%	2.89			
98	11/7/2012	PI0003971	Shawn/Phillip	(1.38)		(1.38)	27.00%	(0.37)			
99	11/26/2012	PI0004005	Shawn/Phillip	5.84		5.84	27.00%	1.58			
100	11/26/2012	PI0004008	Shawn/Phillip	5.84		5.84	27.00%	1.58			
101	11/28/2012	PI0004002	Shawn/Phillip	5.84		5.84	27.00%	1.58			
102	12/5/2012	PI0004023	Shawn/Phillip	5.84		5.84	27.00%	1.58			
103	12/12/2012	PI0004043	Shawn/Phillip	5.84		5.84	27.00%	1.58			
104	12/16/2012	PI0004087	Shawn/Phillip	5.84		5.84	27.00%	1.58			
105	12/26/2012	PI0004084	Shawn/Phillip	5.84		5.84	27.00%	1.58			
106			Total	\$ 1,638.29	\$	\$ 1,638.29		\$ 657.44	\$	\$ 980.85	

Notes: (1) Allocation factors specific to employees are based on percentages found in Attachment 3

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8015 - Office Supplies

Line No	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Water	(H) Sewer	(I) Water	(J) Sewer
1	1/5/2012	PJ0008084	Copy Paper, Sharpies	5.84		5.84	51.81%	48.19%	3.03	2.81
2	1/19/2012	PJ0068429	Folders	10.71		10.71	51.81%	48.19%	5.55	5.16
3	3/31/2012	JE0003526	1ST QTR WATER/SEWER ALLOCATION	(3.21)		(3.21)	51.81%	48.19%	(1.66)	(1.55)
4	4/2/2012	JE0003605	1/24 deposit slip order	14.97		14.97	51.81%	48.19%	7.76	7.21
5	4/10/2012	PJ0003482	File Box	12.00		12.00	51.81%	48.19%	6.22	5.78
6	7/1/2012	JE0003675	2nd qtr Water/Sewer Allocation-TR	(4.49)		(4.49)	51.81%	48.19%	(2.33)	(2.16)
7	7/1/2012	JE0003786	7/17 deposit slip order	14.97		14.97	51.81%	48.19%	7.76	7.21
8	8/27/2012	PJ0009351	Desk Top Calendars	3.95		3.95	51.81%	48.19%	2.05	1.90
9	9/30/2012	JE0003848	3rd Qtr Water/Sewer Allocation TR	67.07		67.07	51.81%	48.19%	34.75	32.32
10	10/1/2012	PJ0003871	Accordion File Folders	31.75		31.75	51.81%	48.19%	16.45	15.30
11	11/26/2012	JE0005591	STAPBUS-time clock ribbon	11.02		11.02	51.81%	48.19%	5.71	5.31
12	11/27/2012	PJ0009713	Time Cards	6.65		6.65	51.81%	48.19%	3.45	3.20
13	1/5/2012	PJ0008084	Copy Paper, Sharpies	2.27		2.27	51.81%	48.19%	1.18	1.09
14	3/31/2012	JE0003526	1ST QTR WATER/SEWER ALLOCATION	3.21		3.21	51.81%	48.19%	1.66	1.55
15	4/10/2012	PJ0003482	File Box	4.66		4.66	51.81%	48.19%	2.41	2.25
16	7/1/2012	JE0003675	2nd qtr Water/Sewer Allocation-TR	4.49		4.49	51.81%	48.19%	2.33	2.16
17	8/27/2012	PJ0009351	Desk Top Calendars	1.45		1.45	51.81%	48.19%	0.75	0.70
18	8/27/2012	PJ0003848	Meter Book	102.23		102.23	51.81%	48.19%	52.96	49.27
19	9/30/2012	JE0003848	3rd Qtr Water/Sewer Allocation TR	(67.07)		(67.07)	51.81%	48.19%	(34.75)	(32.32)
20	10/1/2012	PJ0003871	Accordion File Folders	11.74		11.74	51.81%	48.19%	6.08	5.66
21	11/26/2012	JE0005592	STAPBUS-time clock ribbon	4.06		4.06	51.81%	48.19%	2.10	1.96
22	11/27/2012	PJ0009713	Time Cards	2.45		2.45	51.81%	48.19%	1.27	1.18
23			Total	240.72		240.72			124.71	116.01

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8018 Safety Supplies

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	No of Customers	Total	Water	Sewer	Water	Sewer
				\$	Adj	\$	Allocation %	Allocation %	Allocation \$	Allocation \$
1	1/11/2012	PI0008054	Inspect Fire Exting/Maint. Barn	18.63		18.63	51.81%	48.19%	9.65	8.98
2	1/11/2012	PI0008054	Inspect Fire Exting/Maint. Lunchroom	7.29		7.29	51.81%	48.19%	3.78	3.51
3	1/31/2012	PI0003310	Safety Glasses	20.51		20.51	51.81%	48.19%	10.63	9.88
4	2/22/2012	PI0003359	Safety Glasses	15.90		15.90	51.81%	48.19%	8.24	7.66
5	3/9/2012	PI0003384	Gloves	7.20		7.20	51.81%	48.19%	3.73	3.47
6	4/13/2012	PI0003472	NITRILE GLOVES	7.61		7.61	51.81%	48.19%	3.94	3.67
7	4/19/2012	PI0003480	Nitrile Gloves	7.28		7.28	51.81%	48.19%	3.77	3.51
8	5/29/2012	PI0003570	NITRILE GLOVES	9.41		9.41	51.81%	48.19%	4.88	4.53
9	6/6/2012	PI0003596	HAND SANITIZER	10.08		10.08	51.81%	48.19%	5.22	4.86
10	6/25/2012	PI0003629	Bug Repellent	7.21		7.21	51.81%	48.19%	3.74	3.47
11	7/12/2012	PI0003702	BUG SPRAY	6.90		6.90	51.81%	48.19%	3.33	3.07
12	7/30/2012	PI0003745	Latex Gloves	22.09		22.09	51.81%	48.19%	11.44	10.65
13	8/2/2012	PI0003744	Water Cooler, Bug Spray	16.21		16.21	51.81%	48.19%	8.40	7.81
14	9/12/2012	PI0003841	Leather Gloves	15.71		15.71	51.81%	48.19%	8.14	7.57
15	9/13/2012	PI0003842	Gloves	3.12		3.12	51.81%	48.19%	1.62	1.50
16	10/5/2012	PI0003874	Pigskin Gloves	13.43		13.43	51.81%	48.19%	6.96	6.47
17	11/6/2012	CR0008585	Home Dep - Reimb	(3.12)		(3.12)	51.81%	48.19%	(1.62)	(1.50)
18	11/6/2012	PI0003968	gloves	3.46		3.46	51.81%	48.19%	1.79	1.67
19	1/11/2012	PI0008054	Inspect Fire Exting/Maint. Barn	7.25		7.25	51.81%	48.19%	3.76	3.49
20	1/11/2012	PI0008054	Inspect Fire Exting/Maint. Lunchroom	2.84		2.84	51.81%	48.19%	1.47	1.37
21	2/3/2012	PI0003352	Protective Gloves for Wastewater	42.00		42.00	51.81%	48.19%	21.76	20.24
22	2/22/2012	PI0003359	Safety Glasses	6.18		6.18	51.81%	48.19%	3.20	2.98
23	2/27/2012	PI0003381	Dis. Gloves	10.00		10.00	51.81%	48.19%	5.18	4.82
24	3/6/2012	PI0003406	Latex Gloves	37.57		37.57	51.81%	48.19%	19.46	18.11
25	3/9/2012	PI0003384	Gloves	2.80		2.80	51.81%	48.19%	1.45	1.35
26	3/28/2012	PI0003430	Gloves	5.00		5.00	51.81%	48.19%	2.59	2.41
27	4/13/2012	PI0003472	NITRILE GLOVES	2.95		2.95	51.81%	48.19%	1.53	1.42
28	4/19/2012	PI0003480	Nitrile Gloves	2.82		2.82	51.81%	48.19%	1.46	1.36
29	5/29/2012	PI0003570	NITRILE GLOVES	3.48		3.48	51.81%	48.19%	1.80	1.68
30	6/6/2012	PI0003596	HAND SANITIZER	3.72		3.72	51.81%	48.19%	1.93	1.79
31	6/25/2012	PI0003629	Bug Repellent	2.66		2.66	51.81%	48.19%	1.38	1.28
32	7/12/2012	PI0003702	BUG SPRAY	2.55		2.55	51.81%	48.19%	1.32	1.23
33	7/30/2012	PI0003745	Latex Gloves	8.17		8.17	51.81%	48.19%	4.23	3.94
34	8/2/2012	PI0003744	Water Cooler, Bug Spray	5.99		5.99	51.81%	48.19%	3.10	2.89
35	8/27/2012	PI0003848	Latex Gloves	29.00		29.00	51.81%	48.19%	15.02	13.98
36	9/12/2012	PI0003841	Leather Gloves	5.80		5.80	51.81%	48.19%	3.00	2.80
37	9/13/2012	PI0003842	Gloves	1.15		1.15	51.81%	48.19%	0.60	0.55
38	10/5/2012	PI0003874	Pigskin Gloves	4.96		4.96	51.81%	48.19%	2.57	2.39
39	10/5/2012	PI0003874	Nitrile Gloves	8.15		8.15	51.81%	48.19%	4.22	3.93
40	11/6/2012	CR0008585	Home Dep - Reimb	(1.15)		(1.15)	51.81%	48.19%	(0.60)	(0.55)
41	11/6/2012	PI0003968	gloves	9.38		9.38	51.81%	48.19%	4.86	4.52
42			Total	392.19		392.19			203.18	189.01

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8020 Other Supplies

Line No	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Sewer	(I) Water	(U) Sewer
							51.81%	48.19%			
1	1/20/2012	PI0003344	Oxygen & Acetylene Cylinder Rental	\$ 14.90		\$ 14.90	51.81%	48.19%	7.72	\$ 7.18	
2	4/2/2012	PI0003468	OXYGEN, ACETYLENE CYLINDER RENTAL	14.08		14.08	51.81%	48.19%	7.29	6.79	
3	4/20/2012	PI0003501	OXYGEN * ACETYLENE CYLINDER RENTAL	14.87		14.87	51.81%	48.19%	7.70	7.17	
4	5/20/2012	PI0003573	OXYGEN & ACETYLENE CYLINDER RENTAL	14.81		14.81	51.81%	48.19%	7.67	7.14	
5	5/20/2012	JE0003655	Reclass Oxygen Cylinder PJ0003573	(14.81)		(14.81)	51.81%	48.19%	(7.67)	(7.14)	
6	6/20/2012	PI0003650	Oxygen & Acetylene Cylinder Rental	15.08		15.08	51.81%	48.19%	7.81	7.27	
7	7/30/2012	PI0003730	Oxygen & Acetylene Cylinder Rental	14.68		14.68	51.81%	48.19%	7.61	7.07	
8	8/27/2012	PI0003808	Oxygen & Acetylene Cylinder Rental	15.08		15.08	51.81%	48.19%	7.81	7.27	
9	10/20/2012	JE0003931	ACC-PRAXDIS-44372511	14.68		14.68	51.81%	48.19%	7.61	7.07	
10	10/29/2012	JE0003932	REV-PRAXDIS-44372511	(14.68)		(14.68)	51.81%	48.19%	(7.61)	(7.07)	
11	10/29/2012	PI0003955	Oxygen & Acetylene Cylinder Rental	14.68		14.68	51.81%	48.19%	7.61	7.07	
12	10/29/2012	PI0003981	oxygen & acetylene cylinder rental	15.33		15.33	51.81%	48.19%	7.94	7.39	
13	11/26/2012	PI0004020	Oxygen & Acetylene Cylinder Rental	15.09		15.09	51.81%	48.19%	7.82	7.27	
14	12/20/2012	PI0004090	oxygen & acetylene cylinder rental	15.12		15.12	51.81%	48.19%	7.83	7.29	
15	1/20/2012	PI0003344	Oxygen & Acetylene Cylinder Rental	5.80		5.80	51.81%	48.19%	3.00	2.80	
16	4/2/2012	PI0003468	OXYGEN, ACETYLENE CYLINDER RENTAL	5.46		5.46	51.81%	48.19%	2.83	2.63	
17	4/20/2012	PI0003501	OXYGEN * ACETYLENE CYLINDER RENTAL	5.79		5.79	51.81%	48.19%	3.00	2.79	
18	5/20/2012	PI0003573	OXYGEN & ACETYLENE CYLINDER RENTAL	5.47		5.47	51.81%	48.19%	2.83	2.64	
19	5/20/2012	JE0003654	Reclass Oxygen Cylinder PJ0003573	(5.47)		(5.47)	51.81%	48.19%	(2.83)	(2.64)	
20	6/20/2012	PI0003630	Oxygen & Acetylene Cylinder Rental	5.57		5.57	51.81%	48.19%	2.89	2.68	
21	7/30/2012	PI0003730	Oxygen & Acetylene Cylinder Rental	5.42		5.42	51.81%	48.19%	2.81	2.61	
22	8/27/2012	PI0003808	Oxygen & Acetylene Cylinder Rental	5.57		5.57	51.81%	48.19%	2.89	2.68	
23	10/20/2012	JE0003931	ACC-PRAXDIS-44372511	5.42		5.42	51.81%	48.19%	2.81	2.61	
24	10/29/2012	JE0003932	REV-PRAXDIS-44372511	(5.42)		(5.42)	51.81%	48.19%	(2.81)	(2.61)	
25	10/29/2012	PI0003955	Oxygen & Acetylene Cylinder Rental	5.42		5.42	51.81%	48.19%	2.81	2.61	
26	10/29/2012	PI0003981	oxygen & acetylene cylinder rental	5.82		5.82	51.81%	48.19%	3.02	2.80	
27	11/26/2012	PI0004020	Oxygen & Acetylene Cylinder Rental	5.57		5.57	51.81%	48.19%	2.89	2.68	
28	12/20/2012	PI0004090	oxygen & acetylene cylinder rental	5.58		5.58	51.81%	48.19%	2.89	2.69	
29			Total	\$ 204.91		\$ 204.91			\$ 106.16	\$ 98.75	

Double Diamond Utilities Co.
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8025 Printing

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Allocation % ⁽¹⁾		Allocation \$	
							Water	Sewer	Water	Sewer
1	6/20/2012	PI0070321	Burnie Westurn Business Cards	\$ 25.99		\$ 25.99	50.00%	50.00%	\$ 13.00	\$ 13.00
2	6/20/2012	PI0070321	Burnie Westurn Business Cards	\$ 25.99		\$ 25.99	50.00%	50.00%	\$ 13.00	\$ 13.00
3			Total	\$ 51.98	\$ -	\$ 51.98			\$ 25.99	\$ 25.99

Notes:

(1) Allocation factors specific to employees are based on percentages found in Attachment 3

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8030 Computer Expense

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Water	(H) Sewer	(I) Water	(J) Sewer
				\$	No of Customers	\$	51.81%	48.19%	86	80
							Allocation %		Allocation \$	
							Water	Sewer	Water	Sewer
1	1/6/2012	PI0068014	Utility Late Fee	30.00		30.00	51.81%	48.19%	15.54	14.46
2	1/20/2012	PI0068149	Utility Late Fee	100.00		100.00	51.81%	48.19%	51.81	48.19
3	2/14/2012	JE0004782	PJ2112-Utility receipts	36.00		36.00	51.81%	48.19%	18.65	17.35
4	3/20/2012	PI0068945	Utility Aged Trial Balance	10.00		10.00	51.81%	48.19%	5.18	4.82
5	3/31/2012	JE0003527	1ST QTR WATER/SEWER ALLOCATION	(42.00)		(42.00)	51.81%	48.19%	(21.76)	(20.24)
6	4/3/2012	PI0069079	Utility Pymnts for POA	10.00		10.00	51.81%	48.19%	5.18	4.82
7	4/12/2012	PI0069313	Utility Payment Breakdown	30.00		30.00	51.81%	48.19%	15.54	14.46
8	6/7/2012	PI0070058	Water Usage	60.00		60.00	100.00%	0.00%	60.00	-
9	6/19/2012	PI0070131	PGCD Billing/Utility Bill Issue	30.00		30.00	51.81%	48.19%	15.54	14.46
10	6/19/2012	PI0002186	Utility History Report	10.00		10.00	51.81%	48.19%	5.18	4.82
11	7/1/2012	JE0003676	2nd qtr Water/Sewer Allocation-TR	(42.00)		(42.00)	51.81%	48.19%	(21.76)	(20.24)
12	8/9/2012	PI0070946	Show PGCD on Utility Est. Screen/Utility Bill Issue	25.00		25.00	51.81%	48.19%	12.95	12.05
13	8/29/2012	PI0071216	Reprint of Utility Bill	10.00		10.00	51.81%	48.19%	5.18	4.82
14	9/30/2012	JE0003638	3rd Qtr Water/Sewer Allocation TR	(10.50)		(10.50)	51.81%	48.19%	(5.44)	(5.06)
15	11/23/2012	PI0072171	Recover utility history	10.00		10.00	51.81%	48.19%	5.18	4.82
16	2/14/2012	JE0004782	PJ2112-Utility receipts	14.00		14.00	51.81%	48.19%	7.25	6.75
17	3/31/2012	JE0003527	1ST QTR WATER/SEWER ALLOCATION	42.00		42.00	51.81%	48.19%	21.76	20.24
18	7/1/2012	JE0003676	2nd qtr Water/Sewer Allocation-TR	42.00		42.00	51.81%	48.19%	21.76	20.24
19	9/30/2012	JE0003638	3rd Qtr Water/Sewer Allocation TR	10.50		10.50	51.81%	48.19%	5.44	5.06
20			Total	375.00		375.00			223.19	151.81