

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8035 Postage & Delivery

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	\$	Allocation %	Allocation %	\$	\$
1	1/2/2012	PI0068130	Postage	26.05		26.05	51.81%	48.19%	13.50	12.55
2	1/30/2012	PI0068771	Postage	27.54		27.54	51.81%	48.19%	14.27	13.27
3	3/1/2012	PI0068770	Postage	26.42		26.42	51.81%	48.19%	13.69	12.73
4	3/22/2012	PI0069181	March Postage	28.24		28.24	51.81%	48.19%	14.63	13.61
5	3/31/2012	JE0003528	1ST QTR WATER/SEWER ALLOCATION	(32.48)		(32.48)	51.81%	48.19%	(16.83)	(15.65)
6	5/1/2012	PI0069642	April Postage	27.49		27.49	51.81%	48.19%	14.24	13.25
7	6/7/2012	PI0070007	May Postage	2.29		2.29	51.81%	48.19%	1.19	1.10
8	7/1/2012	JE0003677	2nd qtr Water/Sewer Allocation-TR	(8.93)		(8.93)	51.81%	48.19%	(4.63)	(4.30)
9	7/1/2012	PI0070541	MAY POSTAGE	43.86		43.86	51.81%	48.19%	22.72	21.14
10	7/30/2012	PI0003729	Shipment to A OK Tool Svc.	12.36		12.36	51.81%	48.19%	6.40	5.96
11	8/21/2012	PI0071083	JULY POSTAGE	29.37		29.37	51.81%	48.19%	15.22	14.15
12	9/30/2012	JE0003839	3rd Qtr Water/Sewer Allocation TR	(8.81)		(8.81)	51.81%	48.19%	(4.56)	(4.25)
13	10/25/2012	PI0071842	September Postage	30.30		30.30	51.81%	48.19%	15.70	14.60
14	10/25/2012	PI0071843	August Postage	27.47		27.47	51.81%	48.19%	14.23	13.24
15	10/29/2012	PI0071995	Delivery & Service Charges	3.69		3.69	51.81%	48.19%	1.91	1.78
16	11/16/2012	PI0072112	October postage	27.52		27.52	51.81%	48.19%	14.26	13.26
17	12/5/2012	PI0072276	November Postage	29.67		29.67	51.81%	48.19%	15.37	14.30
18	12/30/2012	JE0004065	Water/Sewer Allocation P12-TR	(8.90)		(8.90)	51.81%	48.19%	(4.61)	(4.29)
19	3/31/2012	JE0003528	1ST QTR WATER/SEWER ALLOCATION	32.48		32.48	51.81%	48.19%	16.83	15.65
20	7/1/2012	JE0003677	2nd qtr Water/Sewer Allocation-TR	8.93		8.93	51.81%	48.19%	4.63	4.30
21	7/30/2012	PI0003729	Shipment to A OK Tool Svc	4.56		4.56	51.81%	48.19%	2.36	2.20
22	9/30/2012	JE0003839	3rd Qtr Water/Sewer Allocation TR	8.81		8.81	51.81%	48.19%	4.56	4.25
23	10/29/2012	PI0071995	Delivery & Service Charges	3.70		3.70	51.81%	48.19%	1.92	1.78
24	12/30/2012	JE0004065	Water/Sewer Allocation P12-TR	8.90		8.90	51.81%	48.19%	4.61	4.29
25			Total	350.53		350.53			181.60	168.93

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8040 Telephone

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %	(H) Allocation %		(I) Water	(J) Sewer
								Water	Sewer		
1	1/9/2012	PI0003344	Basic Service	\$ 148.02		\$ 148.02	51.81%	48.19%	\$ 76.69	\$ 71.33	
2	2/4/2012	PI0003468	Long distance	1.08		1.08	51.81%	48.19%	0.56	0.52	
3	2/9/2012	PI0003501	Basic Service	142.94		142.94	51.81%	48.19%	74.05	68.89	
4	3/4/2012	PI0003573	Long Distance	0.43		0.43	51.81%	48.19%	0.22	0.21	
5	3/9/2012	JE0003655	Basic Service	143.06		143.06	51.81%	48.19%	74.12	68.94	
6	3/31/2012	PI0003630	1ST QTR WATER/SEWER ALLOCATION	(130.66)		(130.66)	51.81%	48.19%	(67.69)	(62.97)	
7	4/4/2012	PI0003730	Long Distance	3.53		3.53	51.81%	48.19%	1.83	1.70	
8	4/9/2012	PI0003808	BASIC SERVICE	142.96		142.96	51.81%	48.19%	74.06	68.90	
9	5/4/2012	JE0003931	Long Distance	0.41		0.41	51.81%	48.19%	0.21	0.20	
10	5/9/2012	JE0003932	BASIC SERVICE	31.13		31.13	51.81%	48.19%	16.13	15.00	
11	6/4/2012	PI0003955	LONG DISTANCE	0.77		0.77	51.81%	48.19%	0.40	0.37	
12	6/9/2012	PI0003981	BASIC SERVICE	81.20		81.20	51.81%	48.19%	42.07	39.13	
13	7/1/2012	PI0004020	2nd qtr Water/Sewer Allocation-TR	(78.00)		(78.00)	51.81%	48.19%	(40.41)	(37.59)	
14	7/9/2012	PI0004090	BASIC SERVICE	81.44		81.44	51.81%	48.19%	42.19	39.25	
15	8/9/2012	PI0003344	Basic Service	81.40		81.40	51.81%	48.19%	42.17	39.23	
16	8/30/2012	PI0003468	Long Distance	0.79		0.79	51.81%	48.19%	0.41	0.38	
17	9/9/2012	PI0003501	Basic Service	81.40		81.40	51.81%	48.19%	42.17	39.23	
18	9/28/2012	PI0003573	Long Distance	1.08		1.08	51.81%	48.19%	0.56	0.52	
19	9/28/2012	JE0003654	Long Distance	2.92		2.92	51.81%	48.19%	1.51	1.41	
20	9/30/2012	PI0003630	3rd Qtr Water/Sewer Allocation TR	(74.71)		(74.71)	51.81%	48.19%	(38.71)	(36.00)	
21	10/9/2012	PI0003730	Basic Service	81.66		81.66	51.81%	48.19%	42.31	39.35	
22	10/29/2012	PI0003808	Long Distance	2.92		2.92	51.81%	48.19%	1.51	1.41	
23	11/9/2012	JE0003931	basic service	81.60		81.60	51.81%	48.19%	42.27	39.33	
24	12/9/2012	JE0003932	Basic Service	87.72		87.72	51.81%	48.19%	45.45	42.27	
25	12/30/2012	JE0004066	Water/Sewer Allocation P12-TR	(26.32)		(26.32)	51.81%	48.19%	(13.64)	(12.68)	
26	3/31/2012	JE0003529	1ST QTR WATER/SEWER ALLOCATION	130.66		130.66	51.81%	48.19%	67.69	62.97	
27	7/1/2012	JE0003678	2nd qtr Water/Sewer Allocation-TR	78.00		78.00	51.81%	48.19%	40.41	37.59	
28	9/30/2012	JE0003840	3rd Qtr Water/Sewer Allocation TR	74.71		74.71	51.81%	48.19%	38.71	36.00	
29	12/30/2012	JE0004066	Water/Sewer Allocation P12-TR	26.32		26.32	51.81%	48.19%	13.64	12.68	
30			Total	\$ 1,198.46	\$	\$ 1,198.46			\$ 620.89	\$ 577.57	

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8045 Mobile Phones / Pagers

Line No.	Col (A)	Date	Reference	(B)	(C)	(D)		(E)	(F)	(G)		(H)	(I)		(J)
						FY 2012	Adj			Water	Sewer		Water	Sewer	
1		1/13/2012	JE0017196		L. Westbrooks-Cell Phone Reimb 12/11	\$	75.00		\$	40.00%	60.00%	48.19%	30.00	45.00	80
2		2/10/2012	JE0017332		L. Westbrooks-Cell Phone Reimb 2/12		75.00		75.00	40.00%	60.00%	48.19%	30.00	45.00	
3		3/9/2012	JE0017470		L. Westbrooks-Cell Phone Reimb 2/12		75.00		75.00	40.00%	60.00%	48.19%	30.00	45.00	
4		3/31/2012	JE0003530		1ST QTR WATER/SEWER ALLOCATION		(67.50)		(67.50)	51.81%	48.19%	48.19%	(34.97)	(32.53)	
5		4/6/2012	JE0017523		L. Westbrooks-Cell Phone Reimb 3/12		75.00		75.00	40.00%	60.00%	48.19%	30.00	45.00	
6		5/4/2012	JE0017657		L. Westbrooks-Cell Phone Reimb 4/12		75.00		75.00	40.00%	60.00%	48.19%	30.00	45.00	
7		6/1/2012	JE0017744		L. Westbrooks-Cell Phone Reimb 5/12		75.00		75.00	40.00%	60.00%	48.19%	30.00	45.00	
8		7/1/2012	JE0003679		2nd qtr Water/SEWER Allocation-TR		(67.50)		(67.50)	51.81%	48.19%	48.19%	(34.97)	(32.53)	
9		7/13/2012	JE0017918		L. Westbrooks-Cell Phone Reimb 6/12		75.00		75.00	40.00%	60.00%	48.19%	30.00	45.00	
10		8/10/2012	JE0018023		L. Westbrooks-Cell Phone Reimb 7/12		75.00		75.00	40.00%	60.00%	48.19%	30.00	45.00	
11		9/7/2012	JE0018099		L. Westbrooks-Cell Phone Reimb 8/12		75.00		75.00	40.00%	60.00%	48.19%	30.00	45.00	
12		9/7/2012	JE0005317		Reclass E Bartlett Cell phone 8/12		5.08		5.08	40.00%	60.00%	48.19%	2.03	3.05	
13		9/30/2012	JE0003841		3rd Qtr Water/SEWER Allocation TR		(67.50)		(67.50)	51.81%	48.19%	48.19%	(34.97)	(32.53)	
14		10/5/2012	JE0005318		Reclass E Bartlett Cell phone 9/12		52.50		52.50	40.00%	60.00%	48.19%	21.00	31.50	
15		11/2/2012	JE0005394		Reclass E Bartlett Cell phone 10/12		75.00		75.00	40.00%	60.00%	48.19%	30.00	45.00	
16		12/14/2012	JE0018418		E Bartlett-Cell Phone Reimb 11/12		75.00		75.00	40.00%	60.00%	48.19%	30.00	45.00	
17		12/30/2012	JE0004067		Water/SEWER Allocation P12-TR		(22.50)		(22.50)	51.81%	48.19%	48.19%	(11.66)	(10.84)	
18		3/31/2012	JE0003530		1ST QTR WATER/SEWER ALLOCATION		67.50		67.50	51.81%	48.19%	48.19%	34.97	32.53	
19		7/1/2012	JE0003679		2nd qtr Water/SEWER Allocation-TR		67.50		67.50	51.81%	48.19%	48.19%	34.97	32.53	
20		9/7/2012	JE0005317		Reclass E Bartlett Cell phone 8/12		2.18		2.18	40.00%	60.00%	48.19%	0.87	1.31	
21		9/30/2012	JE0003841		3rd Qtr Water/SEWER Allocation TR		67.50		67.50	51.81%	48.19%	48.19%	34.97	32.53	
22		10/5/2012	JE0005318		Reclass E Bartlett Cell phone 9/12		22.50		22.50	40.00%	60.00%	48.19%	9.00	13.50	
23		12/30/2012	JE0004067		Water/SEWER Allocation P12-TR		22.50		22.50	51.81%	48.19%	48.19%	11.66	10.84	
24					Total	\$	507.26	\$	907.26				362.90	544.36	

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. 8060 Refreshments

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Allocation %	Allocation %	Water	Sewer
1	6/28/2012	P/0003645	Gatorade	82.19		82.19	51.81%	48.19%	\$ 42.58	\$ 39.61
2	6/28/2012	P/0003645	Gatorade	30.39		30.39	51.81%	48.19%	\$ 15.74	\$ 14.65
3			Total	112.58		112.58			\$ 58.32	\$ 54.26

Double Diamond Utilities Co. / The Retiree
 Application for a Rate / Tariff Change
 Test Year: Ended 12/31/2012
 Allocation of Account No. 8065 Vehicle Expense

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Water	(H) Sewer	(I) Allocation \$	
									Water	Sewer
1	1/10/2012	PI0003192	Lamp	\$ 0.43		\$ 0.43	51.81%	48.19%	\$ 0.22	\$ 0.21
2	1/10/2012	PI0003196	Body Bolt	1.02		1.02	51.81%	48.19%	0.53	0.49
3	1/10/2012	PI0003201	Tires-Utility Truck	267.17		267.17	51.81%	48.19%	136.41	128.76
4	1/16/2012	PI0003255	Tire for Utility Service Truck	118.27		118.27	51.81%	48.19%	61.27	57.00
5	2/15/2012	PI0003343	Two (2) Front Tires for Burnie's Truck-Used	32.33		32.33	51.81%	48.19%	16.75	15.58
6	2/17/2012	PI0003369	Purge Can '04 Chevy	28.00		28.00	51.81%	48.19%	14.51	13.49
7	2/27/2012	PI0003381	Adhesive	8.05		8.05	51.81%	48.19%	4.17	3.88
8	3/12/2012	PI0003404	Replace Front Tire	124.04		124.04	51.81%	48.19%	64.26	59.78
9	3/14/2012	PI0003402	Inspection-Utility Truck Failed	21.46		21.46	51.81%	48.19%	11.12	10.34
10	3/19/2012	PI0003408	Oil & Filters	51.62		51.62	51.81%	48.19%	26.74	24.88
11	3/20/2012	PI0003409	Inspection-04 Chevy Truck	10.44		10.44	51.81%	48.19%	5.41	5.03
12	3/21/2012	PI0003411	Oil & Filters	21.60		21.60	51.81%	48.19%	11.19	10.41
13	3/28/2012	PI0003430	WW Washer Flid	2.00		2.00	51.81%	48.19%	1.04	0.96
14	3/28/2012	PI0003431	WW Wash Flid	1.44		1.44	51.81%	48.19%	0.75	0.69
15	3/28/2012	PI0003431	Vehicle Expense	42.23		42.23	51.81%	48.19%	21.88	20.35
16	3/31/2012	JE0003531	1ST QTR WATER/SEWER ALLOCATION	(22.97)		(22.97)	51.81%	48.19%	(11.90)	(11.07)
17	4/2/2012	PI0023144	Oil Filters	11.94		11.94	51.81%	48.19%	6.19	5.75
18	4/3/2012	PI0003470	REAR/Front BRAKE PADS-04 CHEVY	44.14		44.14	51.81%	48.19%	22.87	21.27
19	4/13/2012	PI0003469	WASHER FLUID	4.51		4.51	51.81%	48.19%	2.34	2.17
20	4/19/2012	PI0003481	Wiper Blades	23.78		23.78	51.81%	48.19%	12.32	11.46
21	4/24/2012	PI0003485	(2) Front, (1) Left Rear Tires	309.69		309.69	51.81%	48.19%	160.44	149.25
22	4/25/2012	PI0003487	Oil Pressure Switch/Labor	71.93		71.93	51.81%	48.19%	37.26	34.67
23	5/7/2012	PI0003543	Used Tires for Burnie's Truck	27.54		27.54	51.81%	48.19%	14.27	13.27
24	5/7/2012	PI0003541	Windshield Washer Fluid	3.45		3.45	51.81%	48.19%	1.79	1.66
25	5/15/2012	PI0003544	Windshield Washer	3.60		3.60	51.81%	48.19%	1.87	1.73
26	5/18/2012	PI0003567	Oil/Filter	48.15		48.15	51.81%	48.19%	24.95	23.20
27	6/7/2012	PI0008859	Brake Pads-Burnie's Truck	15.09		15.09	51.81%	48.19%	7.82	7.27
28	6/7/2012	PI0003598	VEHICLE REPAIRS-BURNIE'S TRUCK	173.43		173.43	51.81%	48.19%	89.85	83.58
29	6/12/2012	JE0005039	1623-Runnels Glass-utility truck-72%	112.49		112.49	51.81%	48.19%	58.28	54.21
30	6/25/2012	PI0003629	Washer Fluid	5.02		5.02	51.81%	48.19%	2.60	2.42
31	6/27/2012	PI0008939	2 Used, 2 New Tires	166.12		166.12	51.81%	48.19%	86.06	80.06
32	6/28/2012	PI0003644	Inspection-07 Chevy Trk	5.30		5.30	51.81%	48.19%	2.75	2.55
33	6/28/2012	PI0003647	Oil Change	27.47		27.47	51.81%	48.19%	14.23	13.24
34	7/1/2012	JE0003680	2nd qtr Water/Sewer Allocation-TR	(3.58)		(3.58)	51.81%	48.19%	(1.85)	(1.73)
35	7/12/2012	PI0003702	NUT/BOLT/WASHER	3.03		3.03	51.81%	48.19%	1.57	1.46
36	7/18/2012	PI0003697	IGN SW/LABOR-2004 CHEVY	120.94		120.94	51.81%	48.19%	62.66	58.28
37	7/19/2012	PI0003694	Vehicle Expense	5.70		5.70	51.81%	48.19%	2.95	2.75
38	8/14/2012	PI0003758	Oil Filter, Stabilizer	18.77		18.77	51.81%	48.19%	9.72	9.05
39	8/14/2012	PI0003759	Air Filter, Fuel Additive	9.04		9.04	51.81%	48.19%	4.68	4.36
40	8/14/2012	PI0003760	Truck Console	42.47		42.47	51.81%	48.19%	22.00	20.47
41	8/15/2012	PI0003757	04 Chevy Truck Repair	534.06		534.06	51.81%	48.19%	276.68	257.38
42	8/18/2012	JE0029590	PETCAS-Burnie's truck	7.25		7.25	51.81%	48.19%	3.76	3.49
43	8/22/2012	PI0003777	Washer Fluid	4.71		4.71	51.81%	48.19%	2.44	2.27
44	9/14/2012	JE0005319	Tollway expense	3.86		3.86	51.81%	48.19%	2.00	1.86

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8065 Vehicle 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
45	9/17/2012	PJ0003575	Frnt Tire	14.60		14.60	51.81%	48.19%	7.56	7.04
46	9/30/2012	JE0003842	3rd Qtr Water/Sewer Allocation TR	(2.18)		(2.18)	51.81%	48.19%	(1.13)	(1.05)
47	10/1/2012	PJ0003869	2 qts Oil	8.80		8.80	51.81%	48.19%	4.56	4.24
48	10/1/2012	PJ0003870	Head Lamp, Blinker Bulb	5.61		5.61	51.81%	48.19%	2.91	2.70
49	10/5/2012	PJ0003873	Head Lamp	15.74		15.74	51.81%	48.19%	8.15	7.59
50	10/8/2012	PJ0003872	Low Beam Lights, Oil, Brake Fluid	19.17		19.17	51.81%	48.19%	9.93	9.24
51	10/23/2012	PJ0003928	(2) used tires-07 Chevy	28.04		28.04	51.81%	48.19%	14.53	13.51
52	11/1/2012	PJ0003966	oil/ftrs, sbizr, wpr fluid, gls cthr	106.19		106.19	51.81%	48.19%	55.01	51.18
53	11/6/2012	PJ0003965	new rear tire-07 Chevy	73.53		73.53	51.81%	48.19%	38.09	35.44
54	11/7/2012	PJ0003967	battery, qt oil	38.02		38.02	51.81%	48.19%	19.70	18.32
55	11/26/2012	PJ0004010	brake pads- 06 Chevy	18.68		18.68	51.81%	48.19%	9.68	9.00
56	11/30/2012	PJ0004019	Tire Repair-2007 Chevy	5.70		5.70	51.81%	48.19%	2.95	2.75
57	12/19/2012	PJ0004091	(2) used tires -07 Chevy 1500	30.45		30.45	51.81%	48.19%	15.78	14.67
58	1/10/2012	PJ0003192	Lamp	0.17		0.17	51.81%	48.19%	0.09	0.08
59	1/10/2012	PJ0003196	Body Bolt	0.40		0.40	51.81%	48.19%	0.21	0.19
60	1/10/2012	PJ0003201	Tires-Utility Truck	103.90		103.90	51.81%	48.19%	53.83	50.07
61	1/16/2012	PJ0003255	Tire for Utility Service Truck	46.00		46.00	51.81%	48.19%	23.83	22.17
62	2/17/2012	PJ0003369	Purge Can '04 Chevy	10.92		10.92	51.81%	48.19%	5.66	5.26
63	2/27/2012	PJ0003381	Adhesive	3.13		3.13	51.81%	48.19%	1.62	1.51
64	3/12/2012	PJ0003404	Replace Front Tire	48.24		48.24	51.81%	48.19%	24.99	23.25
65	3/14/2012	PJ0003402	Inspection-Utility Truck	8.35		8.35	51.81%	48.19%	4.33	4.02
66	3/19/2012	PJ0003408	Oil & Filters	20.08		20.08	51.81%	48.19%	10.40	9.68
67	3/20/2012	PJ0003409	Inspection-04 Chevy Truck	4.06		4.06	51.81%	48.19%	2.10	1.96
68	3/21/2012	PJ0003411	Oil & Filter Burnie's PU	8.40		8.40	51.81%	48.19%	4.35	4.05
69	3/28/2012	PJ0003431	WW Wash Fid	0.66		0.66	51.81%	48.19%	0.34	0.32
70	3/31/2012	JE0003531	1ST QTR WATER/SEWER ALLOCATION	22.97		22.97	51.81%	48.19%	11.90	11.07
71	4/3/2012	PJ0003470	REAR/Front BRAKE PADS-04 CHEVY	17.16		17.16	51.81%	48.19%	8.89	8.27
72	4/13/2012	PJ0003469	WASHER FLUID	1.75		1.75	51.81%	48.19%	0.91	0.84
73	4/19/2012	PJ0003481	Wiper Blades	9.24		9.24	51.81%	48.19%	4.79	4.45
74	4/24/2012	PJ0003485	(2) Front, (1) Left Rear Tires	114.54		114.54	51.81%	48.19%	59.34	55.20
75	4/25/2012	PJ0003487	Oil Pressure Switch/Labor	26.60		26.60	51.81%	48.19%	13.78	12.82
76	5/4/2012	PJ0003543	Used Tires for Burnies Truck	10.17		10.17	51.81%	48.19%	5.27	4.90
77	5/7/2012	PJ0003541	Windshield Washer Fluid	1.27		1.27	51.81%	48.19%	0.66	0.61
78	5/15/2012	PJ0003544	Windshield Washer	1.32		1.32	51.81%	48.19%	0.68	0.64
79	5/18/2012	PJ0003567	Oil/Filter	17.81		17.81	51.81%	48.19%	9.23	8.58
80	6/7/2012	PJ0008859	Brake Pads-Burnie's Truck	5.58		5.58	51.81%	48.19%	2.89	2.69
81	6/7/2012	PJ0003598	VEHICLE REPAIRS-BURNIE'S TRUCK	64.14		64.14	51.81%	48.19%	33.23	30.91
82	6/12/2012	JE0005039	1623-Runnels Glass-util truck-28%	43.75		43.75	51.81%	48.19%	22.67	21.08
83	6/25/2012	PJ0003629	Washer Fluid	1.85		1.85	51.81%	48.19%	0.96	0.89
84	6/27/2012	PJ0008939	2 Used, 2 New Tires	61.44		61.44	51.81%	48.19%	31.83	29.61
85	6/28/2012	PJ0003644	Inspection-07 Chevy Trk	1.95		1.95	51.81%	48.19%	1.01	0.94
86	6/28/2012	PJ0003647	Oil Change	10.15		10.15	51.81%	48.19%	5.26	4.89
87	7/1/2012	JE0003680	2nd qtr Water/Sewer Allocation-TR	3.58		3.58	51.81%	48.19%	1.85	1.73
88	7/12/2012	PJ0003702	NUT/BOLT/WASHER	1.12		1.12	51.81%	48.19%	0.58	0.54

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8065 Vehicle Expense

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation \$		(I) 80
							Water	Sewer	Water	Sewer	
89	7/18/2012	PI0003697	IGN SW/LABOR-2004 CHEVY	44.73		44.73	51.81%	48.19%	23.17	21.56	
90	7/19/2012	PI0003694	Vehicle Expense	2.10		2.10	51.81%	48.19%	1.09	1.01	
91	8/14/2012	PI0003758	Oil, Filter, Stabilizer	6.94		6.94	51.81%	48.19%	3.60	3.34	
92	8/14/2012	PI0003759	Air Filter, Fuel Additive	3.34		3.34	51.81%	48.19%	1.73	1.61	
93	8/14/2012	PI0003760	Truck Console	15.70		15.70	51.81%	48.19%	8.13	7.57	
94	8/15/2012	PI0003757	04 Chevy Truck Repair	197.53		197.53	51.81%	48.19%	102.33	95.20	
95	8/22/2012	PI0003777	Washer Fluid	1.73		1.73	51.81%	48.19%	0.90	0.83	
96	9/14/2012	JE0005319	Tollway expense	1.65		1.65	51.81%	48.19%	0.85	0.80	
97	9/17/2012	PI0009375	Frt. Tire	5.40		5.40	51.81%	48.19%	2.80	2.60	
98	9/30/2012	JE0003842	3rd Qtr Water/Sewer Allocation TR	2.18		2.18	51.81%	48.19%	1.13	1.05	
99	10/1/2012	PI0003869	2 qts. Oil	3.25		3.25	51.81%	48.19%	1.68	1.57	
100	10/1/2012	PI0003870	Head Lamp, Blinker Bulb	2.07		2.07	51.81%	48.19%	1.07	1.00	
101	10/5/2012	PI0003873	Head Lamp	5.81		5.81	51.81%	48.19%	3.01	2.80	
102	10/8/2012	PI0003872	Low Beam Lights, Oil, Brake Fluid	7.09		7.09	51.81%	48.19%	3.67	3.42	
103	10/23/2012	PI0003928	(2) used tires-07 Chevy	10.36		10.36	51.81%	48.19%	5.37	4.99	
104	11/1/2012	PI0003966	oil/filters, sbizr, wpr fluid, gls chr	39.27		39.27	51.81%	48.19%	20.34	18.93	
105	11/6/2012	PI0003965	new rear tire-07 Chevy	27.19		27.19	51.81%	48.19%	14.09	13.10	
106	11/7/2012	PI0003967	battery, qt oil	14.05		14.05	51.81%	48.19%	7.28	6.77	
107	11/26/2012	PI0004010	brake pads-06 Chevy	6.90		6.90	51.81%	48.19%	3.57	3.33	
108	11/30/2012	PI0004019	Tire Repair-2007 Chevy	2.10		2.10	51.81%	48.19%	1.09	1.01	
109	12/19/2012	PI0004091	(2) used tires-07 Chevy 1500	11.26		11.26	51.81%	48.19%	5.83	5.43	
110			Total	3,950.73		3,950.73			2,046.76	1,903.97	

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8070 Vehicle Fuel Expense

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012 \$	(E) Adj	(F) Total \$	(G) Allocation %	(H) Allocation %	(I) Allocation \$		(J) 80
									Water	Sewer	
1	1/3/2012	JE0002425	Fuel Allocation	347.30		347.30	51.81%	48.19%	179.93	167.37	
2	1/30/2012	JE0002426	Fuel Allocation	510.31		510.31	51.81%	48.19%	264.38	245.93	
3	2/1/2012	JE0002427	Fuel Allocation	217.26		217.26	51.81%	48.19%	112.56	104.70	
4	2/13/2012	JE0002428	Fuel Allocation	600.91		600.91	51.81%	48.19%	311.31	289.60	
5	2/28/2012	JE0002429	Fuel Allocation	741.79		741.79	51.81%	48.19%	384.30	357.49	
6	3/28/2012	JE0002448	Fuel Allocation	520.25		520.25	51.81%	48.19%	269.53	250.72	
7	4/12/2012	JE0002462	Fuel Allocation Inv# 90069	529.91		529.91	51.81%	48.19%	274.53	255.38	
8	5/2/2012	JE0002461	Fuel Allocation Inv# 90508	218.64		218.64	51.81%	48.19%	113.27	105.37	
9	5/13/2012	JE0002472	Fuel Allocation	628.13		628.13	51.81%	48.19%	325.42	302.71	
10	5/18/2012	JE0002476	Fuel Allocation Inv# 91462	604.06		604.06	51.81%	48.19%	312.95	291.11	
11	6/27/2012	JE0002492	Fuel Allocation Inv#93168	317.27		317.27	51.81%	48.19%	164.37	152.90	
12	7/1/2012	JE0002487	Fuel Allocation Inv # 92138	440.02		440.02	51.81%	48.19%	227.96	212.06	
13	7/1/2012	JE0002488	Fuel Allocation Inv # 92627	130.44		130.44	51.81%	48.19%	67.58	62.86	
14	7/13/2012	JE0002509	Fuel Allocation Inv# 93573	303.85		303.85	51.81%	48.19%	157.42	146.43	
15	7/17/2012	JE0002510	Fuel Allocation Inv# 93675	452.97		452.97	51.81%	48.19%	234.67	218.30	
16	7/24/2012	JE0002516	Fuel Allocation Inv# 94014	342.58		342.58	51.81%	48.19%	177.48	165.10	
17	8/7/2012	JE0002526	Fuel Allocation Inv# 94501	218.21		218.21	51.81%	48.19%	113.05	105.16	
18	8/14/2012	JE0002527	Fuel Allocation Inv# 94742	483.69		483.69	51.81%	48.19%	250.59	233.10	
19	8/26/2012	JE0002529	Fuel Allocation Inv # 95067	289.48		289.48	51.81%	48.19%	149.97	139.51	
20	9/5/2012	JE0002534	Fuel Allocation Inv # 95551	268.14		268.14	51.81%	48.19%	138.92	129.22	
21	9/12/2012	JE0002535	Fuel Allocation Inv # 95874	272.76		272.76	51.81%	48.19%	141.31	131.45	
22	9/28/2012	JE0005320	Reclass Fuel Allocation Inv#96441	376.56		376.56	51.81%	48.19%	195.09	181.47	
23	10/12/2012	JE0002545	Fuel Allocation - Inv 97004	260.14		260.14	51.81%	48.19%	134.77	125.37	
24	10/17/2012	JE0002546	Fuel Allocation - Inv 97213	517.60		517.60	51.81%	48.19%	268.15	249.45	
25	10/31/2012	JE0002560	Fuel Allocation Inv# 97980	374.42		374.42	51.81%	48.19%	193.98	180.44	
26	11/12/2012	JE0002561	Fuel Allocation Inv# 98485	505.59		505.59	51.81%	48.19%	261.93	243.66	
27	11/28/2012	JE0002564	Fuel Allocation Inv #98875	300.55		300.55	51.81%	48.19%	155.71	144.84	
28	12/1/2012	JE0002565	Fuel Allocation Inv #99432	582.28		582.28	51.81%	48.19%	301.66	280.62	
29	1/3/2012	JE0002425	Fuel Allocation	148.84		148.84	51.81%	48.19%	77.11	71.73	
30	1/30/2012	JE0002426	Fuel Allocation	218.71		218.71	51.81%	48.19%	113.31	105.40	
31	2/1/2012	JE0002427	Fuel Allocation	93.11		93.11	51.81%	48.19%	48.24	44.87	
32	2/13/2012	JE0002428	Fuel Allocation	236.78		236.78	51.81%	48.19%	122.67	114.11	
33	2/28/2012	JE0002429	Fuel Allocation	81.24		81.24	51.81%	48.19%	42.09	39.15	
34	3/28/2012	JE0002448	Fuel Allocation	205.06		205.06	51.81%	48.19%	106.24	98.82	
35	4/12/2012	JE0002462	Fuel Allocation Inv# 90069	209.74		209.74	51.81%	48.19%	108.66	101.08	
36	5/2/2012	JE0002461	Fuel Allocation Inv# 90508	87.94		87.94	51.81%	48.19%	45.56	42.38	
37	5/13/2012	JE0002472	Fuel Allocation	248.03		248.03	51.81%	48.19%	128.50	119.53	
38	5/18/2012	JE0002476	Fuel Allocation Inv 91462	237.75		237.75	51.81%	48.19%	123.17	114.58	
39	6/27/2012	JE0002492	Fuel Allocation Inv#93168	125.95		125.95	51.81%	48.19%	65.25	60.70	
40	7/1/2012	JE0002487	Fuel Allocation Inv # 92138	174.13		174.13	51.81%	48.19%	83.92	90.21	
41	7/1/2012	JE0002488	Fuel Allocation Inv # 92627	53.24		53.24	51.81%	48.19%	27.58	25.66	
42	7/13/2012	JE0002509	Fuel Allocation Inv# 93573	122.07		122.07	51.81%	48.19%	63.24	58.83	
43	7/17/2012	JE0002510	Fuel Allocation Inv# 93675	178.29		178.29	51.81%	48.19%	92.37	85.92	
44	7/24/2012	JE0002516	Fuel Allocation Inv# 94014	136.36		136.36	51.81%	48.19%	70.64	65.72	

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No 8070 Vehicle Fuel Expense

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	8/7/2012	JE0002526	Fuel Allocation inv 94501	87 99		87 99	51.81%	48.19%		45.59	42.40
46	8/14/2012	JE0002527	Fuel Allocation inv 94742	189 95		189 95	51.81%	48.19%		98.41	91 54
47	8/26/2012	JE0002529	Fuel Allocation inv # 95067	115 26		115 26	51.81%	48.19%		59 71	55 55
48	9/5/2012	JE0002534	Fuel Allocation inv # 95551	107 54		107 54	51.81%	48.19%		55 71	51 83
49	9/12/2012	JE0002535	Fuel Allocation inv # 95874	108 66		108 66	51.81%	48.19%		56 29	52 37
50	9/28/2012	JE0005321	Reclass Fuel Allocation inv#96441	149 09		149 09	51.81%	48.19%		77 24	71 85
51	10/12/2012	JE0002545	Fuel Allocation - inv 97004	104 00		104 00	51.81%	48.19%		53 88	50 12
52	10/17/2012	JE0002546	Fuel Allocation - inv 97213	203 82		203 82	51.81%	48.19%		105 59	98 23
53	10/31/2012	JE0002560	Fuel Allocation inv# 97980	148 63		148 63	51.81%	48.19%		77 00	71 63
54	11/12/2012	JE0002561	Fuel Allocation inv# 98485	199 24		199 24	51.81%	48.19%		103 22	96 02
55	11/28/2012	JE0002564	Fuel Allocation inv #98875	119 76		119 76	51.81%	48.19%		62 04	57 72
56	12/17/2012	JE0002565	Fuel Allocation inv #99432	228 42		228 42	51.81%	48.19%		118 34	110 08
57			Total			15,674.71				8,120.63	7,554.08

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8100 Pest Control

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		Allocation %		Allocation \$		
1	1/9/2012	PJ0022715	Pest Service-Maint Barn	876		876	51.81%	48.19%	454	422
2	2/27/2012	PJ0003417	PEST SERVICE-MAINT BARN	876		876	51.81%	48.19%	454	422
3	3/12/2012	PJ0003418	PEST SERVICE-MAINT BARN	876		876	51.81%	48.19%	454	422
4	4/3/2012	JE0003623	Reclass ant killer PJ3471	2098		2098	51.81%	48.19%	1087	1011
5	4/9/2012	PJ0003465	PEST SERVICE-MAINT BARN	876		876	51.81%	48.19%	454	422
6	5/14/2012	PJ0023222	Pest Service-Maint Barn	876		876	51.81%	48.19%	454	422
7	6/11/2012	PJ0008902	Pest Service-Maint Barn	876		876	51.81%	48.19%	454	422
8	7/1/2012	JE0003681	2nd qtr Water/Sewer Allocation-TR	(629)		(629)	51.81%	48.19%	(326)	(303)
9	7/9/2012	PJ0009037	PEST SERVICE -MAINT BLDG	876		876	51.81%	48.19%	454	422
10	8/13/2012	PJ0009214	PEST SERVICE-MAINT BLDG	876		876	51.81%	48.19%	454	422
11	9/10/2012	PJ0009531	Pest Service-Maint Bldg	876		876	51.81%	48.19%	454	422
12	10/8/2012	PJ0009482	Pest Service-Maint Bldg	876		876	51.81%	48.19%	454	422
13	11/12/2012	PJ0009620	Pest service -Maint bldg	876		876	51.81%	48.19%	454	422
14	12/10/2012	PJ0009763	Pest Service-Maint Bldg	876		876	51.81%	48.19%	454	422
15	1/9/2012	PJ0022715	Pest Service-Maint Barn	560		560	51.81%	48.19%	290	270
16	2/27/2012	PJ0003417	PEST SERVICE-MAINT BARN	560		560	51.81%	48.19%	290	270
17	3/12/2012	PJ0003418	PEST SERVICE-MAINT BARN	560		560	51.81%	48.19%	290	270
18	4/9/2012	PJ0003465	PEST SERVICE-MAINT BARN	560		560	51.81%	48.19%	290	270
19	5/14/2012	PJ0023222	Pest Service-Maint Barn	560		560	51.81%	48.19%	290	270
20	6/11/2012	PJ0008902	Pest Service-Maint Barn	560		560	51.81%	48.19%	290	270
21	7/1/2012	JE0003681	2nd qtr Water/Sewer Allocation-TR	629		629	51.81%	48.19%	326	303
22	7/9/2012	PJ0009037	PEST SERVICE -MAINT BLDG	560		560	51.81%	48.19%	290	270
23	8/13/2012	PJ0009214	PEST SERVICE-MAINT BLDG	560		560	51.81%	48.19%	290	270
24	9/10/2012	PJ0009531	Pest Service-Maint Bldg	560		560	51.81%	48.19%	290	270
25	10/8/2012	PJ0009482	Pest Service-Maint Bldg	560		560	51.81%	48.19%	290	270
26	11/12/2012	PJ0009620	Pest service -Maint bldg	560		560	51.81%	48.19%	290	270
27	12/10/2012	PJ0009763	Pest service-Maint Bldg	560		560	51.81%	48.19%	290	270
28			Total	193.30		193.30			100.14	93.16

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8.120 Equipment Lease Payment

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj.	(F) Total	(G) Allocation %		(H) Allocation \$		(I) Water	(J) Sewer
							Water	Sewer	Water	Sewer		
1	2/1/2012	PI0008207	Mo Ice Machine Lease-Maint. Barn	38.85		38.85	51.81%	48.19%	20.13		20.13	18.72
2	3/1/2012	PI0008273	Mo Ice Machine lease-Maint Barn	38.85		38.85	51.81%	48.19%	20.13		20.13	18.72
3	4/1/2012	PI0008402	MO ICE MACHINE LEASE-CART BARN	38.85		38.85	51.81%	48.19%	20.13		20.13	18.72
4	5/1/2012	PI0008646	Mo Ice Machine Lease-Maint Barn	38.85		38.85	51.81%	48.19%	20.13		20.13	18.72
5	6/1/2012	PI0008827	MO ICE MACHINE LEASE-MAINT BARN	38.85		38.85	51.81%	48.19%	20.13		20.13	18.72
6	7/1/2012	PI0008949	Mo Ice Machine Lease-Maint. Barn	38.85		38.85	51.81%	48.19%	20.13		20.13	18.72
7	8/1/2012	PI0009120	Mo Ice Machine Lease-Maint. Barn	38.85		38.85	51.81%	48.19%	20.13		20.13	18.72
8	9/1/2012	PI0009291	Mo Ice Machine lease-maint barn	38.85		38.85	51.81%	48.19%	20.13		20.13	18.72
9	10/1/2012	PI0009431	Mo Ice Machine Lease-Maint. Barn	38.85		38.85	51.81%	48.19%	20.13		20.13	18.72
10	11/1/2012	PI0009520	Mo Ice Machine Lease-Maint. Barn	38.85		38.85	51.81%	48.19%	20.13		20.13	18.72
11	12/1/2012	PI0009704	Mo Ice Machine Lease-Maint. Barn	38.85		38.85	51.81%	48.19%	20.13		20.13	18.72
12	2/1/2012	PI0008207	Mo Ice Machine lease-Maint Barn	24.84		24.84	51.81%	48.19%	12.87		12.87	11.97
13	3/1/2012	PI0008273	Mo Ice Machine Lease-Maint Barn	24.84		24.84	51.81%	48.19%	12.87		12.87	11.97
14	4/1/2012	PI0008402	Mo Ice Machine Lease-Maint Barn	24.84		24.84	51.81%	48.19%	12.87		12.87	11.97
15	5/1/2012	PI0008646	Mo Ice Machine Lease-Maint Barn	24.84		24.84	51.81%	48.19%	12.87		12.87	11.97
16	6/1/2012	PI0008827	MO ICE MACHINE LEASE-CART BARN	24.84		24.84	51.81%	48.19%	12.87		12.87	11.97
17	7/1/2012	PI0008949	MO ICE MACHINE LEASE-MAINT BARN	24.84		24.84	51.81%	48.19%	12.87		12.87	11.97
18	8/1/2012	PI0009120	Mo Ice Machine Lease-Maint. Barn	24.84		24.84	51.81%	48.19%	12.87		12.87	11.97
19	9/1/2012	PI0009291	Mo Ice Machine lease-maint barn	24.84		24.84	51.81%	48.19%	12.87		12.87	11.97
20	10/1/2012	PI0009431	Mo Ice Machine lease-maint barn	24.84		24.84	51.81%	48.19%	12.87		12.87	11.97
21	11/1/2012	PI0009520	Mo Ice Machine Lease-Maint. Barn	24.84		24.84	51.81%	48.19%	12.87		12.87	11.97
22	12/1/2012	PI0009704	Mo Ice Machine Lease-Maint Barn	24.84		24.84	51.81%	48.19%	12.87		12.87	11.97
23			Total	700.59		700.59			362.96		337.63	

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8130 Other Contract Service

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			
1	2/14/2012	PI0008308	Filter Drum P/u	\$ 25.45		\$ 25.45	51.81%	51.81%			
2	2/29/2012	PI0003375	Shop Towels	24.21		24.21	51.81%	51.81%			
3	3/31/2012	JE0003532	1ST QTR WATER/SEWER ALLOCATION	(7.26)		(7.26)	51.81%	51.81%			
4	4/1/2012	JE0003568	Rcls shop towels	(16.95)		(16.95)	51.81%	51.81%			
5	10/23/2012	PI0003925	TR Water System Map	508.55		508.55	100.00%	100.00%			
6	3/31/2012	JE0003532	1ST QTR WATER/SEWER ALLOCATION	7.26		7.26	51.81%	51.81%			
7	4/1/2012	JE0003569	Rcls shop towels	(7.26)		(7.26)	51.81%	51.81%			
8	10/23/2012	PI0003925	TR Water System Map	508.54		508.54	100.00%	100.00%			
9			Total	\$ 1,042.54	\$ -	\$ 1,042.54					

Allocation \$	
Water	\$ 13.18
Sewer	\$ 12.27

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8200 Dues & Subscription

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	12/28/2012	P/0072584	Class D water/wastewater license	\$ 111.00		\$ 111.00	50.00%	50.00%	\$ 55.50	\$ 55.50
2	12/28/2012	P/0072584	Class D water/wastewater license	\$ 111.00		\$ 111.00	50.00%	50.00%	\$ 55.50	\$ 55.50
3			Total	\$ 222.00	\$ -	\$ 222.00			\$ 111.00	\$ 111.00

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8210 Training & Educator

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation %		(I) Water	(J) Sewer
							Water	Sewer	Water	Sewer		
				\$ 164.25		\$ 164.25	100.00%	0.00%	100.00%	0.00%	\$ 164.25	\$ -
1	10/29/2012	JE0018387	AMEX-walter util safety	164.25		164.25	51.81%	48.19%	51.81%	48.19%	85.09	79.16
2	10/29/2012	JE0018388	AMEX-pump/motor maint	164.25		164.25	100.00%	0.00%	100.00%	0.00%	164.25	-
3	11/28/2012	PJ0072329	Basic Water Wrks OP-P Ellis	164.25		164.25	100.00%	0.00%	100.00%	0.00%	164.25	-
4	10/29/2012	JE0018389	AMEX-walter util safety	60.75		60.75	100.00%	0.00%	100.00%	0.00%	60.75	-
5	10/29/2012	JE0018390	AMEX-pump/motor maint	60.75		60.75	51.81%	48.19%	51.81%	48.19%	31.47	29.28
6	11/28/2012	PJ0072329	Basic Water Wrks OP-P Ellis	60.75		60.75	100.00%	0.00%	100.00%	0.00%	60.75	-
7			Total	\$ 675.00	\$ -	\$ 675.00					\$ 566.57	\$ 108.43

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8220 Taxes & Licenses

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Water	(H) Sewer	(I) Water	(J) Sewer
				\$		\$	51.81%	48.19%	86	80
					No. of Customers		Allocation % (1)		Allocation \$	
							Water	Sewer	Water	Sewer
1	9/5/2012	JE0005341	DALLTAX-renew vln#3GCEC14	63 75		63 75	51.81%	48.19%	33.03	30.72
2	9/30/2012	JE0003843	3rd Qtr Water/Sewer Allocation TR	(19.13)		(19.13)	51.81%	48.19%	(9.91)	(9.22)
3	1/23/2012	JE0004674	1575-TCEQ-Renewal-Westbrook Certificates	111.00		111.00	40.00%	60.00%	44.40	66.60
4	3/19/2012	PJ0008344	3rd Qtr Water/Sewer Allocation TR	19.13		19.13	51.81%	48.19%	15.54	14.46
5	9/30/2012	JE0003843	The Retreat-permit fees	1,250.00		1,250.00	51.81%	48.19%	647.59	602.41
6	10/29/2012	PJ0009537	Total	1,454.75	-	1,454.75	51.81%	48.19%	740.56	714.19
7				\$	\$	\$				

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. 8230 Property Taxes

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation %	(I) Water	(J) Sewer
							Water	Sewer			
1	1/6/2012	JE0003472	property tax accrual	\$ 38.00		\$ 38.00	51.81%	48.19%	19.69	18.31	
2	2/6/2012	JE0003496	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31	
3	3/6/2012	JE0003514	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31	
4	4/6/2012	JE0003599	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31	
5	5/6/2012	JE0003634	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31	
6	6/6/2012	JE0003664	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31	
7	7/6/2012	JE0003760	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31	
8	8/6/2012	JE0003788	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31	
9	9/6/2012	JE0003815	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31	
10	10/6/2012	JE0003954	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31	
11	11/6/2012	JE0004025	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31	
12	12/30/2012	JE0004052	Acc Property Taxes-Reversal	(418.00)		(418.00)	51.81%	48.19%	(216.55)	(201.45)	
13	12/30/2012	JE0031902	Rck 60340115C12 #126-2972-34110	239.42		239.42	51.81%	48.19%	124.04	115.38	
14	1/6/2012	JE0003472	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23	
15	2/6/2012	JE0003496	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23	
16	3/6/2012	JE0003514	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23	
17	4/6/2012	JE0003599	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23	
18	5/6/2012	JE0003634	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23	
19	6/6/2012	JE0003664	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23	
20	7/6/2012	JE0003760	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23	
21	8/6/2012	JE0003788	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23	
22	9/6/2012	JE0003815	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23	
23	10/6/2012	JE0003954	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23	
24	11/6/2012	JE0004025	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23	
25	12/30/2012	JE0004052	Acc Property Taxes-Reversal	(165.00)		(165.00)	51.81%	48.19%	(85.48)	(79.52)	
26	12/30/2012	JE0031902	Rck 60340115C12 #126-2972-34110	239.42		239.42	51.81%	48.19%	124.04	115.38	
27			Total	\$ 478.84	\$ -	\$ 478.84			\$ 248.07	\$ 230.77	

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8250 Professional Fees

Line No	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation \$	
							Water	Sewer	Water	Sewer
1	1/4/2012	P10003280	Submission of Wastewater Treatment Permit Renewal	\$ 985.00		\$ 985.00	0.00%	100.00%	\$ -	\$ 985.00
2	3/22/2012	P10003412	Publishing NORI in La Presna Comunidad (Alternativ	500.00		500.00	0.00%	100.00%	-	500.00
3	6/8/2012	P10003599	RECEIPT OF TCEQ NAP	985.00		985.00	0.00%	100.00%	-	985.00
4	6/22/2012	P10003626	Publishing NORI in La Presna Comunidad (Alternativ	500.00		500.00	0.00%	100.00%	-	500.00
5			Total	\$ 2,970.00	\$ -	\$ 2,970.00			\$ -	\$ 2,970.00

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8260 Insurance Expense

Line No	Col (A)	Date	Reference	(B)	(C)	Description	(D)	(E)	(F)	(G)		(H)	(I)	(J)
										FY 2012	Adj			
1		1/29/2012	JE0017353			Pkg, Umbrella, E&O, Auto Ins	1,073.00		1,073.00	51.81%	48.19%	555.89	517.11	80
2		1/29/2012	JE0017353			WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34	
3		1/29/2012	JE0017353			Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25		
4		2/26/2012	JE0017481			Pkg, Umbrella, E&O, Auto Ins	1,073.00		1,073.00	51.81%	48.19%	555.89	517.11	
5		2/26/2012	JE0017481			WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34	
6		2/26/2012	JE0017481			Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25		
7		2/27/2012	JE0017545			2012-2013-Insurance-true up	330.00		330.00	51.81%	48.19%	170.96	159.04	
8		3/31/2012	JE0003533			1ST QTR WATER/SEWER ALLOCATION	(983.33)		(983.33)	51.81%	48.19%	(509.44)	(473.89)	
9		4/1/2012	JE0017548			Pkg, Umbrella, E&O, Auto Ins	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75	
10		4/1/2012	JE0017548			WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34	
11		4/1/2012	JE0017548			Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25		
12		4/29/2012	JE0017662			Pkg, Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75	
13		4/29/2012	JE0017662			WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34	
14		4/29/2012	JE0017662			Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25		
15		5/27/2012	JE0017737			Pkg, Umbrella, E&O, Auto Ins	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75	
16		5/27/2012	JE0017737			WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34	
17		5/27/2012	JE0017737			Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25		
18		7/1/2012	JE0017860			Pkg, Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75	
19		7/1/2012	JE0017860			WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34	
20		7/1/2012	JE0017860			Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25		
21		7/29/2012	JE0017982			Pkg, Umbrella, E&O, Auto Ins	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75	
22		7/29/2012	JE0017982			WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34	
23		7/29/2012	JE0017982			Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25		
24		8/26/2012	JE0018064			Pkg, Umbrella, E&O, Auto Ins	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75	
25		8/26/2012	JE0018064			WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34	
26		8/26/2012	JE0018064			Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25		
27		9/30/2012	JE0018165			Pkg, Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75	
28		9/30/2012	JE0018165			WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34	
29		9/30/2012	JE0018165			Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25		
30		9/30/2012	JE0003844			3rd Qtr Water/Sewer Allocation TR	(240.53)		(240.53)	51.81%	48.19%	(124.61)	(115.92)	
31		10/28/2012	JE0018268			Pkg, Umbrella, E&O, Auto Ins	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75	
32		10/28/2012	JE0018268			WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34	
33		10/28/2012	JE0018268			Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25		
34		11/25/2012	JE0018349			Pkg, Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75	
35		11/25/2012	JE0018349			WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34	
36		11/25/2012	JE0018349			Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25		
37		12/17/2012	JE0018432			Pkg, Umbrella, E&O, Auto Ins	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75	
38		12/17/2012	JE0018432			WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34	
39		12/17/2012	JE0018432			Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25		
40		12/30/2012	JE0004150			Insurance Expense Correction	(4,875.00)		(4,875.00)	51.81%	48.19%	(2,525.60)	(2,349.40)	
41		12/30/2012	JE0018604			Pvt Risk Ins-true up-72%	(131.76)		(131.76)	51.81%	48.19%	(68.26)	(63.50)	
42		12/30/2012	JE0018610			7/02-AUGRMS-enviro renew-72%	81.36		81.36	51.81%	48.19%	42.15	39.21	
43		3/31/2012	JE0003533			1ST QTR WATER/SEWER ALLOCATION	983.33		983.33	51.81%	48.19%	509.44	473.89	
44		4/1/2012	JE0017548			Pkg, Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60	189.40	

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8260 Insurance Expense

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation %		(I) Water	(J) Sewer
							51.81%	48.19%	51.81%	48.19%		
45	4/29/2012	JE0017662	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60		189.40	
46	5/27/2012	JE0017737	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60		189.40	
47	7/1/2012	JE0017860	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60		189.40	
48	7/29/2012	JE0017982	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60		189.40	
49	8/26/2012	JE0018064	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60		189.40	
50	9/30/2012	JE0018165	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60		189.40	
51	9/30/2012	JE0003844	3rd Qtr Water/Sewer Allocation TR	240.53		240.53	51.81%	48.19%	124.61		115.92	
52	10/28/2012	JE0018268	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60		189.40	
53	11/25/2012	JE0018349	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60		189.40	
54	12/17/2012	JE0018432	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60		189.40	
55	12/30/2012	JE0004150	Insurance Expense Correction	(2,070.00)		(2,070.00)	51.81%	48.19%	(1,072.41)		(987.59)	
56	12/30/2012	JE0018604	Pvt Risk Ins-true up-28%	(51.24)		(51.24)	51.81%	48.19%	(26.55)		(24.69)	
57	12/30/2012	JE0018610	7/02-AGRMS-enviro renew-28%	31.64		31.64	51.81%	48.19%	16.39		15.25	
58			Total	\$ 12,698.00	\$ -	\$ 12,698.00			\$ 6,631.98	\$ -	\$ 6,066.02	

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8305, Bank Charges

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1										
2	6/12/2012	JE0030529	4th qtr 2011 lockbox fees	\$ 266.85		266.85	51.81%	48.19%	86	128.60
3	6/12/2012	JE0030530	1st qtr 2012 lockbox fees	281.61		281.61	51.81%	48.19%	86	135.72
4	10/2/2012	JE0031435	Compass Lockbox fees - 2nd qtr 2012	998.07		998.07	51.81%	48.19%	86	481.00
5	12/4/2012	JE0031779	Compass 3rd qtr Lockbox fees	351.53		351.53	51.81%	48.19%	86	169.41
6	12/30/2012	JE0031832	Compass 4th qtr Lockbox fees	293.54		293.54	51.81%	48.19%	86	141.47
7	12/30/2012	JE0004068	Water/Sewer Allocation P12-TR	(193.52)		(193.52)	51.81%	48.19%	86	(92.26)
8	12/30/2012	JE0004068	Water/Sewer Allocation P12-TR	193.52		193.52	51.81%	48.19%	86	92.26
			Total	\$ 2,191.60	\$	2,191.60				\$ 1,135.41
			Total	\$						\$ 1,056.19

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8310 Credit Card Fees

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
							Water	Sewer	Water	Sewer		
1	4/2/2012	JE0003603	1/3 amex fee	\$ 0.73		\$ 0.73	51.81%	48.19%	51.81%	48.19%	\$ 0.38	\$ 0.35
2	4/2/2012	JE0003604	1/4 visa/mc fee	121.00		121.00	51.81%	48.19%	51.81%	48.19%	62.69	58.31
3	4/2/2012	JE0003606	2/2 visa/mc fee	121.00		121.00	51.81%	48.19%	51.81%	48.19%	62.69	58.31
4	4/2/2012	JE0003607	2/3 amex fee	1.53		1.53	51.81%	48.19%	51.81%	48.19%	0.79	0.74
5	4/2/2012	JE0003608	3/2 visa/mc fee	56.74		56.74	51.81%	48.19%	51.81%	48.19%	29.40	27.34
6	4/2/2012	JE0003609	3/5 amex fee	0.73		0.73	51.81%	48.19%	51.81%	48.19%	0.38	0.35
7	4/30/2012	JE0003629	4/3 amex fee	0.66		0.66	51.81%	48.19%	51.81%	48.19%	0.34	0.32
8	4/30/2012	JE0003630	4/4 visa/mc fee	74.59		74.59	51.81%	48.19%	51.81%	48.19%	38.64	35.95
9	5/30/2012	JE0003657	5/3 amex fee	0.46		0.46	51.81%	48.19%	51.81%	48.19%	0.24	0.22
10	5/30/2012	JE0003658	5/3 visa/mc fee	58.26		58.26	51.81%	48.19%	51.81%	48.19%	30.18	28.08
11	7/1/2012	JE0003682	2nd qtr Water/Sewer Allocation-TR	(130.71)		(130.71)	51.81%	48.19%	51.81%	48.19%	(67.72)	(62.99)
12	7/2/2012	JE0003762	6/4 amex fee	0.38		0.38	51.81%	48.19%	51.81%	48.19%	0.20	0.18
13	7/2/2012	JE0003763	6/4 visa/mc fee	90.39		90.39	51.81%	48.19%	51.81%	48.19%	46.83	43.56
14	8/1/2012	JE0003784	7/3 amex fee	0.36		0.36	51.81%	48.19%	51.81%	48.19%	0.19	0.17
15	8/1/2012	JE0003785	7/3 visa/mc fee	97.65		97.65	51.81%	48.19%	51.81%	48.19%	50.59	47.06
16	8/27/2012	JE0003811	8/2 visa/mc fee	91.74		91.74	51.81%	48.19%	51.81%	48.19%	47.53	44.21
17	8/27/2012	JE0003812	8/3 amex fee	0.58		0.58	51.81%	48.19%	51.81%	48.19%	0.30	0.28
18	9/30/2012	JE0003845	3rd Qtr Water/Sewer Allocation TR	(84.33)		(84.33)	51.81%	48.19%	51.81%	48.19%	(43.69)	(40.64)
19	10/1/2012	JE0003925	9/4 visa/mc/disc fee	118.33		118.33	51.81%	48.19%	51.81%	48.19%	61.30	57.03
20	10/1/2012	JE0003926	9/6 amex fee	0.64		0.64	51.81%	48.19%	51.81%	48.19%	0.33	0.31
21	10/29/2012	JE0003933	10/2 visa/mc/disc fee	114.46		114.46	51.81%	48.19%	51.81%	48.19%	59.30	55.16
22	10/29/2012	JE0003934	10/3 amex fee	0.71		0.71	51.81%	48.19%	51.81%	48.19%	0.37	0.34
23	11/26/2012	JE0004029	11/2 visa/mc fee	118.69		118.69	51.81%	48.19%	51.81%	48.19%	61.49	57.20
24	11/26/2012	JE0004030	11/5 amex fee	0.42		0.42	51.81%	48.19%	51.81%	48.19%	0.22	0.20
25	12/30/2012	JE0004069	Water/Sewer Allocation P12-TR	(35.73)		(35.73)	51.81%	48.19%	51.81%	48.19%	(18.51)	(17.22)
26	7/1/2012	JE0003682	2nd qtr Water/Sewer Allocation-TR	130.71		130.71	51.81%	48.19%	51.81%	48.19%	67.72	62.99
27	9/30/2012	JE0003845	3rd Qtr Water/Sewer Allocation TR	84.33		84.33	51.81%	48.19%	51.81%	48.19%	43.69	40.64
28	12/30/2012	JE0004069	Water/Sewer Allocation P12-TR	35.73		35.73	51.81%	48.19%	51.81%	48.19%	18.51	17.22
29			Total	\$ 1,070.05	\$ -	\$ 1,070.05					\$ 554.36	\$ 515.69

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8400 R&M Building

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer
				\$	\$	\$	\$	\$	\$	\$
1	1/17/2012	P10008050	Screws	2.38		2.38	51.81%	48.19%	1.23	1.15
2	7/13/2012	P10009078	PHOTO CEL, UT PUMP STATION	12.61		12.61	51.81%	48.19%	6.53	6.08
3	1/17/2012	P10008050	Screws	0.93		0.93	51.81%	48.19%	0.48	0.45
4	7/6/2012	P10009025	20X30 FILTERS	33.58		33.58	51.81%	48.19%	17.40	16.18
5			Total	49.50	-	49.50			25.64	23.86

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8410 R&M Equipment

Line No	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %	(H) Allocation %		(I) Water	(J) Sewer
								Water	Sewer		
1	1/4/2012	P10008074	Dip Stick & Muffler-Backhoe	44.55		44.55	51.81%	48.19%	23.08		21.47
2	2/1/2012	P10008271	Hydraulic Fluid	585.48		585.48	51.81%	48.19%	303.32		282.16
3	2/27/2012	P10003362	Choke Clnr & Start Flg for Port Wtr	3.76		3.76	51.81%	48.19%	1.95		1.81
4	5/25/2012	P10003571	HYDRAULIC HOSE REPAIR	41.09		41.09	51.81%	48.19%	21.29		19.80
5	6/1/2012	JE0005188	Rc's Backhoe 420C repairs P10023176	525.23		525.23	51.81%	48.19%	272.11		253.12
6	7/11/2012	P10003682	Hydraulic Fluid & Oil	1,319.44		1,319.44	51.81%	48.19%	683.57		635.87
7	7/13/2012	P10009078	(4) KEYS-JOHN DEERE	1.74		1.74	51.81%	48.19%	0.90		0.84
8	7/18/2012	P10003692	BATTERY FOR CAT BACKHOE	31.15		31.15	51.81%	48.19%	16.14		15.01
9	7/19/2012	JE0003782	Keys for Backhoe	18.89		18.89	51.81%	48.19%	9.79		9.10
10	8/7/2012	P10009267	POWER WASHER VALVE KIT	56.66		56.66	51.81%	48.19%	29.35		27.31
11	8/14/2012	P10009219	HYD HOSE REPAIR-BACKHOE	13.09		13.09	51.81%	48.19%	6.78		6.31
12	8/22/2012	P10009269	Used Tire for Front End Loader	245.07		245.07	51.81%	48.19%	126.96		118.11
13	8/28/2012	P10009294	hyd. hose repair-backhoe	18.94		18.94	51.81%	48.19%	9.13		8.81
14	10/23/2012	P10003926	R&M Equipment	2.10		2.10	51.81%	48.19%	1.09		1.01
15	11/7/2012	P10009979	Multi Grade Oil	501.05		501.05	51.81%	48.19%	259.58		241.47
16	11/14/2012	P10009690	fuel/oil fltr-210 tractor	18.98		18.98	51.81%	48.19%	9.83		9.15
17	11/20/2012	P10009691	fuel/oil fltr-backhoe	5.42		5.42	51.81%	48.19%	2.81		2.61
18	1/4/2012	P10008074	Dip Stick & Muffler-Backhoe	17.32		17.32	51.81%	48.19%	8.97		8.35
19	1/30/2012	P10003314	Filters-Rocksaw	136.94		136.94	51.81%	48.19%	70.94		66.00
20	2/1/2012	P10008271	Hydraulic Fluid	227.68		227.68	51.81%	48.19%	117.95		109.73
21	2/27/2012	P10003362	Pump	1.46		1.46	51.81%	48.19%	0.76		0.70
22	4/11/2012	P10003484	Machine Hub	64.05		64.05	51.81%	48.19%	33.18		30.87
23	5/25/2012	P10003571	HYDRAULIC HOSE REPAIR	15.19		15.19	51.81%	48.19%	7.87		7.32
24	6/1/2012	JE0005188	Rc's Backhoe 420C repairs P10023176	194.26		194.26	51.81%	48.19%	100.64		93.62
25	7/11/2012	P10003682	Hydraulic Fluid & Oil	513.10		513.10	51.81%	48.19%	265.82		247.28
26	7/13/2012	P10009078	(4) KEYS-JOHN DEERE	0.64		0.64	51.81%	48.19%	0.33		0.31
27	7/18/2012	P10003692	BATTERY FOR CAT BACKHOE	11.51		11.51	51.81%	48.19%	5.96		5.55
28	7/19/2012	JE0003781	Keys for Backhoe	6.98		6.98	51.81%	48.19%	3.62		3.36
29	8/7/2012	P10009267	POWER WASHER VALVE KIT	20.95		20.95	51.81%	48.19%	10.85		10.10
30	8/14/2012	P10009219	HYD HOSE REPAIR-BACKHOE	4.84		4.84	51.81%	48.19%	2.51		2.33
31	8/22/2012	P10009269	Used Tire for Front End Loader	90.64		90.64	51.81%	48.19%	46.96		43.68
32	8/28/2012	P10009294	hyd. hose repair-backhoe	7.00		7.00	51.81%	48.19%	3.63		3.37
33	10/10/2012	P10009518	Tube/Tire Repair-Rock Saw	58.23		58.23	51.81%	48.19%	30.17		28.06
34	10/23/2012	P10003926	R&M Equipment	0.77		0.77	51.81%	48.19%	0.40		0.37
35	11/7/2012	P10009979	Multi Grade Oil	194.86		194.86	51.81%	48.19%	100.95		93.91
36	11/14/2012	P10009690	fuel/oil fltr-210 tractor	7.01		7.01	51.81%	48.19%	3.63		3.38
37	11/20/2012	P10009691	fuel/oil fltr-backhoe	2.00		2.00	51.81%	48.19%	1.04		0.96
38			Total	5,008.07		5,008.07			2,594.54		2,413.53

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8421 R&M Chemicals

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %	(H) Allocation %	(I) Water	(J) Sewer
1	1/9/2012	P10003195	CL2 Bottle Rental	\$ 64.05		\$ 64.05	51.81%	48.19%	\$ 33.18	\$ 30.87
2	4/1/2012	P10003467	CL12 BOTTLE RENTAL	64.05		64.05	51.81%	48.19%	33.18	30.87
3	4/1/2012	P10003478	CL2 Bottle Rental	21.35		21.35	51.81%	48.19%	11.06	10.29
4	4/1/2012	P10003488	Three (3) 150# Chlorine Gas Cylinders	426.34		426.34	51.81%	48.19%	220.87	205.47
5	5/7/2012	P10003539	CL2 Tabs	88.41		88.41	51.81%	48.19%	45.80	42.61
6	5/18/2012	JE0003652	Reclass Oxygen Cylinder P10003574	5.49		5.49	51.81%	48.19%	2.84	2.65
7	5/20/2012	JE0003655	Reclass Oxygen Cylinder P10003573	14.81		14.81	51.81%	48.19%	7.67	7.14
8	5/29/2012	P10003570	CL2 TABS	67.80		67.80	51.81%	48.19%	35.13	32.67
9	6/22/2012	P10003642	L.R. Secondary Standard Kit	124.84		124.84	51.81%	48.19%	64.68	60.16
10	7/20/2012	P10003708	CL2 TABS	64.67		64.67	51.81%	48.19%	33.50	31.17
11	7/24/2012	JE0003773	ACC-AIRGAS USA-9007352965	988.86		988.86	51.81%	48.19%	512.30	476.56
12	7/30/2012	JE0003774	REV-AIRGAS USA-9007352965	(988.86)		(988.86)	51.81%	48.19%	(512.30)	(476.56)
13	7/30/2012	P10003731	Chlorine	988.86		988.86	51.81%	48.19%	512.30	476.56
14	7/31/2012	P10003749	Cylinder Rental	25.24		25.24	51.81%	48.19%	13.08	12.16
15	8/31/2012	P10003852	Cylinder Rental-93 Days	69.06		69.06	51.81%	48.19%	35.78	33.28
16	10/1/2012	P10003929	Cylinder rental 90 days	67.15		67.15	51.81%	48.19%	34.79	32.36
17	10/8/2012	P10003927	DPD tests MG34443	68.86		68.86	51.81%	48.19%	35.67	33.19
18	11/26/2012	P10003998	Cylinder rental-93 days	69.06		69.06	51.81%	48.19%	35.78	33.28
19	11/26/2012	P10003999	(2) 150# bottle chlorine	659.24		659.24	51.81%	48.19%	341.53	317.71
20	11/26/2012	P10004000	(1) 150# bottle of chlorine	329.62		329.62	51.81%	48.19%	170.77	158.85
21	2/6/2012	P10003357	Reagents for Sewer Testing	41.17		41.17	0.00%	100.00%	-	41.17
22	2/27/2012	P10003380	CL2 Tabs	80.00		80.00	51.81%	48.19%	41.45	38.55
23	3/28/2012	P10003430	CL2 Tabs for wwtp	92.51		92.51	51.81%	48.19%	47.83	44.68
24	5/18/2012	JE0003653	Reclass Oxygen Cylinder P10003574	2.03		2.03	51.81%	48.19%	1.05	0.98
25	5/20/2012	JE0003654	Reclass Oxygen Cylinder P10003573	5.47		5.47	51.81%	48.19%	2.83	2.64
26	5/29/2012	P10003570	CL2 TABS	25.07		25.07	51.81%	48.19%	12.99	12.08
27	6/22/2012	P10003642	L.R. Secondary Standard Kit	46.17		46.17	51.81%	48.19%	23.92	22.25
28	7/20/2012	P10003708	CL2 TABS	23.92		23.92	51.81%	48.19%	12.39	11.53
29	9/12/2012	P10003840	Chlorinating Tabs	103.44		103.44	51.81%	48.19%	53.59	49.85
30	10/8/2012	P10003927	DPD tests MG34447	68.86		68.86	51.81%	48.19%	35.67	33.19
31	10/23/2012	P10003926	R&M Chemicals	96.96		96.96	51.81%	48.19%	50.23	46.73
32			Total	\$ 3,804.50	\$ -	\$ 3,804.50			\$ 1,949.68	\$ 1,854.82

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8450 R&M Water Plant

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	PJ0003198	Supplies Used for Construction Of Building at Wate	\$ 296.28		\$ 296.28	100.00%	0.00%	\$ 296.28	\$ -
2	1/6/2012	PJ0003197	Supplies Used for Construction of Building at Wate	89.48		89.48	100.00%	0.00%	89.48	-
3	1/10/2012	PJ0003250	Supplies for Building-Water Plant	86.17		86.17	100.00%	0.00%	86.17	-
4	1/11/2012	PJ0003251	Supplies for Building-Water Plant	188.27		188.27	100.00%	0.00%	188.27	-
5	1/12/2012	PJ0003253	Drip Edge, Screws	25.46		25.46	100.00%	0.00%	25.46	-
6	1/24/2012	PJ0003315	Trashcan, Bleach	20.00		20.00	100.00%	0.00%	20.00	-
7	3/28/2012	PJ0003430	CLR	5.75		5.75	100.00%	0.00%	5.75	-
8	4/30/2012	PJ0003507	Sakrete Concrete-Water Plant Bldg	29.83		29.83	100.00%	0.00%	29.83	-
9	4/30/2012	JE0003651	Reclass Calibrate Flow meter PJ0003537	205.70		205.70	100.00%	0.00%	205.70	-
10	6/14/2012	JE0005040	1624-Tractor Sup-hydrant rep	18.31		18.31	100.00%	0.00%	18.31	-
11	6/18/2012	PJ0003640	Annual Inspect/PM of bk up Generator	429.76		429.76	100.00%	0.00%	429.76	-
12	7/9/2012	PJ0003643	Lock, Chain, Bolt, Shields, Clasps	60.90		60.90	100.00%	0.00%	60.90	-
13	8/5/2012	PJ0003742	Valves, Nipples, Fittings, Climps, Repairs to Air S	54.81		54.81	100.00%	0.00%	54.81	-
14	8/7/2012	PJ0003743	Nipples	4.91		4.91	100.00%	0.00%	4.91	-
15	8/14/2012	PJ0003753	Wire Nuts, Electrical Tape	2.95		2.95	100.00%	0.00%	2.95	-
16	8/14/2012	PJ0003755	Nuts, Union, Adaptor	23.10		23.10	100.00%	0.00%	23.10	-
17	8/15/2012	PJ0003754	Union-Air Compressor	3.40		3.40	100.00%	0.00%	3.40	-
18	8/27/2012	PJ0003803	Time Delay Fuses	37.95		37.95	100.00%	0.00%	37.95	-
19	8/27/2012	PJ0003804	Compressor Motor	469.06		469.06	100.00%	0.00%	469.06	-
20	8/27/2012	PJ0003806	Air Compressor	870.33	(870.33)	-	100.00%	0.00%	-	-
21	8/27/2012	PJ0003807	Filtr, Ck Vlv, Solenoid Vlv	462.35		462.35	100.00%	0.00%	462.35	-
22	8/27/2012	PJ0003809	Air Compressor Rental	839.24		839.24	100.00%	0.00%	839.24	-
23	8/27/2012	PJ0003810	Elect. Work on Air Compressor at Well Site	968.50	(968.50)	-	100.00%	0.00%	-	-
24	8/27/2012	PJ0003839	Pressure Relief Valve	7.28		7.28	100.00%	0.00%	7.28	-
25	11/26/2012	PJ0004011	replace starter coil for booster pump	675.94	(675.94)	-	100.00%	0.00%	-	-
26	12/26/2012	PJ0004089	(2) Portable heaters	43.04		43.04	100.00%	0.00%	43.04	-
27	12/28/2012	PJ0003252	Sakrete Concrete-Water Plant Bldg	29.83		29.83	100.00%	0.00%	29.83	-
28	12/28/2012	PJ0003506	Void Invoice #03960-Incorrect Date	(29.83)		(29.83)	100.00%	0.00%	(29.83)	-
29			Total	\$ 5,918.77	\$ (2,514.77)	\$ 3,404.00			\$ 3,404.00	\$ -

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8455 R&M Sewer Plant

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 \$	
							Water	Sewer	Water	Sewer
1	4/30/2012	PI0003537	Calibrate Flow Meter	205.70		205.70	0.00%	100.00%	\$ -	\$ 205.70
2	4/30/2012	JE0003651	Re-class Calibrate Flow meter PI0003537	(205.70)		(205.70)	0.00%	100.00%	-	(205.70)
3	8/9/2012	PI0003776	Fir Nuts, Flare, Cppr Tubbing	40.12		40.12	0.00%	100.00%	-	40.12
4	8/9/2012	JE0003803	Rcls LOWEHOM-PI0003776 Fir nuts, flare	(40.12)		(40.12)	0.00%	100.00%	-	(40.12)
5	8/27/2012	PI0003848	Sample Cup	47.28		47.28	0.00%	100.00%	-	47.28
6	9/30/2012	JE0003846	3rd Qtr Water/Sewer Allocation TR	(47.28)		(47.28)	0.00%	100.00%	-	(47.28)
7	1/10/2012	PI0003192	Air Filter/Belts	59.26		59.26	0.00%	100.00%	-	59.26
8	1/10/2012	PI0003196	Hose Connections	16.03		16.03	0.00%	100.00%	-	16.03
9	1/11/2012	PI0003254	Air Diffusers	205.46		205.46	0.00%	100.00%	-	205.46
10	1/19/2012	PI0003275	Disinfectant for Working on WWTP	10.69		10.69	0.00%	100.00%	-	10.69
11	1/24/2012	PI0003306	Dog Food for WWTP	26.67		26.67	0.00%	100.00%	-	26.67
12	1/24/2012	PI0003308	Beaker, Sample Cells, & Dipper	73.07		73.07	0.00%	100.00%	-	73.07
13	1/24/2012	PI0003315	Dip Net	18.00		18.00	0.00%	100.00%	-	18.00
14	1/25/2012	PI0003305	Cam Fittings	33.56		33.56	0.00%	100.00%	-	33.56
15	1/27/2012	PI0003307	Dog Food for WWTP	26.67		26.67	0.00%	100.00%	-	26.67
16	1/30/2012	PI0003360	WWTP-Removal of Sludge	756.00		756.00	0.00%	100.00%	-	756.00
17	1/31/2012	PI0003309	Haul Sludge from WWTP	540.00		540.00	0.00%	100.00%	-	540.00
18	2/8/2012	PI0003351	Microscope	336.77		336.77	0.00%	100.00%	-	336.77
19	2/17/2012	PI0003355	Cam Fitting for Sludge Removal	15.41		15.41	0.00%	100.00%	-	15.41
20	2/27/2012	PI0003380	Pipe & Fittings for Air Drops	76.22		76.22	0.00%	100.00%	-	76.22
21	2/27/2012	PI0003381	Velcro	3.00		3.00	0.00%	100.00%	-	3.00
22	3/7/2012	PI0003407	6" Flange Pak	39.53		39.53	0.00%	100.00%	-	39.53
23	3/13/2012	PI0003405	Plug for CL2 Line, Membrane Kit for D.O Meter	86.42		86.42	0.00%	100.00%	-	86.42
24	4/12/2012	PI0003483	Diffusers, Clipboard	15.00		15.00	0.00%	100.00%	-	15.00
25	4/12/2012	PI0003518	Diffusers, Clipboard	115.00		115.00	0.00%	100.00%	-	115.00
26	4/13/2012	PI0003466	HAUL SLUDGE WWTP	540.00		540.00	0.00%	100.00%	-	540.00
27	4/18/2012	PI0003486	6" Gask T-Blt Kit, 2-Blt Cplng	268.79		268.79	0.00%	100.00%	-	268.79
28	5/8/2012	PI0003491	Void Invoice #644059-Incorrect Amount	(15.00)		(15.00)	0.00%	100.00%	-	(15.00)
29	5/9/2012	PI0003542	Air Filter	14.93		14.93	0.00%	100.00%	-	14.93
30	5/15/2012	PI0003544	Air Filter	9.75		9.75	0.00%	100.00%	-	9.75
31	5/15/2012	PI0003545	Breaker	36.12		36.12	0.00%	100.00%	-	36.12
32	5/29/2012	PI0003601	ELECT SHORT INCMG PWR FEED TO FLOW METER	194.50		194.50	0.00%	100.00%	-	194.50
33	5/31/2012	PI0003600	TRANSP/HNDLING FOR BREAKER	9.74		9.74	0.00%	100.00%	-	9.74
34	6/20/2012	PI0003641	Swivel Brush/Handle	108.28		108.28	0.00%	100.00%	-	108.28
35	7/6/2012	PI0003679	1" PVC Plug	1.57		1.57	0.00%	100.00%	-	1.57
36	7/30/2012	PI0003745	Sample Cup	21.26		21.26	0.00%	100.00%	-	21.26
37	7/30/2012	PI0003747	Air Diffusers-WWTP	107.05		107.05	0.00%	100.00%	-	107.05
38	8/2/2012	PI0003744	3/4" 90, Nipple, Hose Adaptors	13.21		13.21	0.00%	100.00%	-	13.21
39	8/9/2012	JE0003803	Rcls LOWEHOM-PI0003776 Fir nuts, flare	40.12		40.12	0.00%	100.00%	-	40.12
40	8/13/2012	PI0003756	Water Hose Splice	3.90		3.90	0.00%	100.00%	-	3.90
41	8/14/2012	PI0003755	Shut Off Valve, Hose Splice	13.48		13.48	0.00%	100.00%	-	13.48
42	9/4/2012	PI0003846	Haul Sludge from WWTP	540.00		540.00	0.00%	100.00%	-	540.00
43	9/30/2012	JE0003846	3rd Qtr Water/Sewer Allocation TR	47.28		47.28	0.00%	100.00%	-	47.28
#REF!			Total	\$ 4,407.74	\$ -	\$ 4,407.74			\$ -	\$ 4,407.74

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8460 R&M Distribution Lines

Line No	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation %		(I) Allocation \$		(J)
							Water	Sewer	Water	Sewer	Water	Sewer	
1	1/5/2012	PI0003194	Testing of RPZ's	\$ 90.00		\$ 90.00	100.00%	0.00%	100.00%	0.00%	\$ 90.00	\$ -	
2	1/31/2012	PI0003356	Parts Used for Leak Repair-Royal Path	428.67		428.67	100.00%	0.00%	100.00%	0.00%	428.67	-	
3	4/3/2012	JE0003624	Reclass glue, cleaner	27.75		27.75	100.00%	0.00%	100.00%	0.00%	27.75	-	
4	7/12/2012	JE0003783	Reclass 3/4 PVC	2.54		2.54	100.00%	0.00%	100.00%	0.00%	2.54	-	
5	7/13/2012	PI0003709	3/4" PVC COUPLINGS	12.70		12.70	100.00%	0.00%	100.00%	0.00%	12.70	-	
6	7/26/2012	JE0003779	Reclass charges for Distribution lines-July	40.20		40.20	100.00%	0.00%	100.00%	0.00%	40.20	-	
7	8/22/2012	PI0003775	Thread Seal Tape	4.34		4.34	100.00%	0.00%	100.00%	0.00%	4.34	-	
8	8/29/2012	AP0020337	Invoice 20349	33.02		33.02	100.00%	0.00%	100.00%	0.00%	33.02	-	
9	8/31/2012	PI0003837	Meter Boxes w/Lids	113.44		113.44	100.00%	0.00%	100.00%	0.00%	113.44	-	
10	9/12/2012	PI0003853	Supersonic Chlorine	42.18		42.18	100.00%	0.00%	100.00%	0.00%	42.18	-	
11	7/12/2012	PI0003702	3/4" PVC PIPE	2.54		2.54	100.00%	0.00%	100.00%	0.00%	2.54	-	
12	7/12/2012	JE0003783	Reclass 3/4 PVC	(2.54)		(2.54)	100.00%	0.00%	100.00%	0.00%	(2.54)	-	
13			Total	\$ 794.84	\$ -	\$ 794.84					\$ 794.84	\$ -	

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8465 R&M Collection Lines

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj.	(F) Total	(G) Allocation %		(H) Allocation \$	
							Water	Sewer	Water	Sewer
1	4/3/2012	PI0003471	GLUE, CLEANER	\$ 27.75		\$ 27.75	0.00%	100.00%	\$ -	\$ 27.75
2	4/3/2012	JE0003624	Reclass glue, cleaner	(27.75)		(27.75)	0.00%	100.00%	-	(27.75)
3	7/12/2012	PI0003702	PAINT BRUSHES	4.22		4.22	0.00%	100.00%	-	4.22
4	7/20/2012	PI0003708	BASIN BOLTS/WASHER	9.76		9.76	0.00%	100.00%	-	9.76
5	7/26/2012	PI0003707	MEASURE CUPS	3.34		3.34	0.00%	100.00%	-	3.34
6	7/26/2012	PI0003710	HELA COILS	22.88		22.88	0.00%	100.00%	-	22.88
7	7/26/2012	JE0003779	Reclass charges for Distribution lines-July	(40.20)		(40.20)	0.00%	100.00%	-	(40.20)
8	1/10/2012	PI0003249	Replacement Pump Used @ 6404 Ladybank Ct. E	1,651.75	(1,651.75)	-	0.00%	100.00%	-	-
9	2/9/2012	PI0003358	Plumb. Fittings-Discharge Line for Admin.	146.40		146.40	0.00%	100.00%	-	146.40
10	2/27/2012	PI0003381	Fittings	9.00		9.00	0.00%	100.00%	-	9.00
11	2/27/2012	PI0003382	Fiberglass Patch Kit & Supplies	37.59		37.59	0.00%	100.00%	-	37.59
12	2/27/2012	PI0003403	Sump Pump Repair-2 Pumps	1,622.60	(1,622.60)	-	0.00%	100.00%	-	-
13	3/9/2012	PI0003384	1 1/4 Pipe & Fittings	6.00		6.00	0.00%	100.00%	-	6.00
14	4/3/2012	PI0003471	GLUE, CLEANER	10.79		10.79	0.00%	100.00%	-	10.79
15	4/18/2012	PI0003486	3" Gask., 3" T-Blt Kit, 4" MI Slv, 4" Gask, 4" T-B	79.78		79.78	0.00%	100.00%	-	79.78
16	5/7/2012	PI0003546	Sch 80 FM Adaptors	62.73		62.73	0.00%	100.00%	-	62.73
17	5/15/2012	PI0003562	Replacement Pump used @ 6413 Ladybank	1,718.86	(1,718.86)	-	0.00%	100.00%	-	-
18	6/6/2012	PI0003596	2" PVC COMP CPLGS	22.83		22.83	0.00%	100.00%	-	22.83
19	6/6/2012	PI0003602	2" PVC CPLGS, ZIP TIES	16.50		16.50	0.00%	100.00%	-	16.50
20	6/7/2012	PI0003646	Flume Sand	262.82		262.82	0.00%	100.00%	-	262.82
21	7/5/2012	PI0003676	Conduit, Cplng. Adaptors	11.86		11.86	0.00%	100.00%	-	11.86
22	7/10/2012	PI0003687	Rebuilt Hyd Pump	650.00	(650.00)	-	0.00%	100.00%	-	-
23	7/20/2012	PI0003708	BASIN BOLTS/WASHER	3.60		3.60	0.00%	100.00%	-	3.60
24	7/24/2012	PI0003711	24" X 24" GALV CAN	154.26		154.26	0.00%	100.00%	-	154.26
25	7/26/2012	PI0003707	MEASURE CUPS	1.23		1.23	0.00%	100.00%	-	1.23
26	7/26/2012	PI0003710	OIL (AIR COMP)	12.07		12.07	0.00%	100.00%	-	12.07
27	7/30/2012	PI0003746	Sch 80 Adaptors	67.21		67.21	0.00%	100.00%	-	67.21
28	8/10/2012	PI0003774	PVC Ck Vns, PVC Unions	207.42		207.42	0.00%	100.00%	-	207.42
29	8/13/2012	PI0003756	1/2" PVC Adaptors	2.13		2.13	0.00%	100.00%	-	2.13
30	8/21/2012	PI0003847	Sch 80 PVC	34.47		34.47	0.00%	100.00%	-	34.47
31	9/12/2012	JE0003509	Reclass PI0003853-Supersonic Chlorine for utility	42.18		42.18	0.00%	100.00%	-	42.18
32	9/17/2012	PI0003884	ACC-WALLELE-36053	254.50		254.50	0.00%	100.00%	-	254.50
33	10/1/2012	PI0003885	REV-WALLELE-36053	(254.50)		(254.50)	0.00%	100.00%	-	(254.50)
34	10/1/2012	PI0003899	remove and clean starter	254.50		254.50	0.00%	100.00%	-	254.50
35	10/11/2012	PI0003917	Rebuilt 2 Hyd. Pump	1,100.00	(1,100.00)	-	0.00%	100.00%	-	-
36			Total	\$ 8,188.58	\$ (6,743.21)	\$ 1,445.37			\$ -	\$ 1,445.37

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8500 R&M Water Test

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj.	(F) Total	(G) Allocation %		(H) Allocation \$		(I) Water	(J) Sewer
							Water	Sewer	Water	Sewer		
1	1/31/2012	PI0003361	Bacteriological Analysis-Water Sys	19.00		19.00	100.00%	0.00%	19.00		19.00	
2	2/29/2012	PI0003429	Bacteriological Analysis-Water Sys	19.00		19.00	100.00%	0.00%	19.00		19.00	
3	3/31/2012	PI0003421	BACTERIOLOGICAL ANALYSIS	19.00		19.00	100.00%	0.00%	19.00		19.00	
4	4/30/2012	PI0003540	Bacteriological Analysis-Water Sys	61.00		61.00	100.00%	0.00%	61.00		61.00	
5	5/31/2012	PI0003597	BACTERIOLOGICAL ANALYSIS, WATER SYS	19.00		19.00	100.00%	0.00%	19.00		19.00	
6	6/30/2012	JE0003749	ACC-ENVILAB-1206074	193.00		193.00	100.00%	0.00%	193.00		193.00	
7	7/2/2012	JE0003750	REV-ENVILAB-1206074	(193.00)		(193.00)	100.00%	0.00%	(193.00)		(193.00)	
8	7/2/2012	PI0003668	Bacteriological Analysis-Water Sys	193.00		193.00	100.00%	0.00%	193.00		193.00	
9	7/31/2012	PI0003741	Bacteriological Analysis-Water Sys	61.00		61.00	100.00%	0.00%	61.00		61.00	
10	8/31/2012	PI0003836	Bacteriological Analysis-Water Sys	128.50		128.50	100.00%	0.00%	128.50		128.50	
11	9/30/2012	JE0003912	ACC-ENVILAB-1209075	61.00		61.00	100.00%	0.00%	61.00		61.00	
12	9/30/2012	JE0003912	ACC-ENVILAB-1209075	305.00		305.00	100.00%	0.00%	305.00		305.00	
13	10/1/2012	JE0003913	REV-ENVILAB-1209075	(61.00)		(61.00)	100.00%	0.00%	(61.00)		(61.00)	
14	10/1/2012	JE0003913	REV-ENVILAB-1209075	(305.00)		(305.00)	100.00%	0.00%	(305.00)		(305.00)	
15	10/1/2012	PI0003890	Bacteriological Analysis, water system	61.00		61.00	100.00%	0.00%	61.00		61.00	
16	10/31/2012	PI0003969	bacteriological analysis, water system	71.50		71.50	100.00%	0.00%	71.50		71.50	
17	11/1/2012	PI0003993	TR yearly water system fee	175.00		175.00	100.00%	0.00%	175.00		175.00	
18	11/26/2012	PI0004018	TCEQ drinking water test-10 yr test for asbestos	130.00		130.00	100.00%	0.00%	130.00		130.00	
19	11/30/2012	PI0004021	Bacteriological Analysis-Water Sys	71.50		71.50	100.00%	0.00%	71.50		71.50	
20			Total	\$ 1,028.50	\$ -	\$ 1,028.50			\$ 1,028.50	\$ -	\$ 1,028.50	\$ -

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8510 Water Tap Expense

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Water	Allocation %	Water	Allocation \$
1	11/25/2012	JE0003997	TAP FEE EXPENSE/REVENUE - JOB 6004-U	\$ 1,088.08	\$ (1,088.08)	\$	100.00%	0.00%	\$	\$
2			Total	\$ 1,088.08	\$ (1,088.08)	\$			\$	\$

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No 8512 R&M Regulatory Water Fees

Line No	Col (A)	Date	Reference	(B)	(C)	Description	FY 2012	(D)	(E)	(F)	(G)		(H)		(I)	
											Water	Sewer	Water	Sewer	Water	Sewer
1		2/28/2012	P/0003350			Assessment fee 20/1000 Gal	\$ 3,046.60				100.00%	0.00%	\$ 3,046.60	\$ -		
2		2/28/2012	JE0003595			Rcis PRAIDIS-Groundwater Assessment fee .20/1000Gal	(3,046.60)				100.00%	0.00%	(3,046.60)	-		
3		6/30/2012	JE0003745			ACC-PRAIDIS-120630	1,521.20				100.00%	0.00%	1,521.20	-		
4		7/2/2012	JE0003746			REV-PRAIDIS-120630	(1,521.20)				100.00%	0.00%	(1,521.20)	-		
5		7/2/2012	P/0003685			Assessment Fee -20/100 Gal	1,521.80				100.00%	0.00%	1,521.80	-		
6		11/1/2012	JE0003959			Reclass PRADIDIS-Groundwater Assessment 2nd Qtr	(1,521.80)				100.00%	0.00%	(1,521.80)	-		
7						Total	\$ -	\$ -	\$ -				\$ -	\$ -		

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8515 Sewer Tests

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation %		(I) Allocation \$		(J)
							Water	Sewer	Water	Sewer	Water	Sewer	
1	1/31/2012	PI0003361	Wastewater System-Final Effluent, Raw Influent	\$ 573.00		\$ 573.00	0.00%	100.00%			\$ -	\$ 573.00	
2	2/29/2012	PI0003429	Wastewater System-Final effluent, Raw Influent	786.00		786.00	0.00%	100.00%			-	786.00	
3	3/31/2012	PI0003421	LAB ANALYSIS FOR WASTEWATER TREATMENT PLANT	423.00		423.00	0.00%	100.00%			-	423.00	
4	4/30/2012	PI0003540	Wastewater System-Final Effluent, Raw Influent	305.00		305.00	0.00%	100.00%			-	305.00	
5	5/31/2012	PI0003597	WASTEWATER SYSTEM-FINAL EFFLUENT, RAW INFLUENT	423.00		423.00	0.00%	100.00%			-	423.00	
6	6/30/2012	JE0003749	ACC-ENVILAB-1206074	305.00		305.00	0.00%	100.00%			-	305.00	
7	7/2/2012	JE0003750	REV-ENVILAB-1206074	(305.00)		(305.00)	0.00%	100.00%			-	(305.00)	
8	7/2/2012	PI0003668	Wastewater System-Final Effluent, Raw Influent	305.00		305.00	0.00%	100.00%			-	305.00	
9	7/31/2012	PI0003741	Wastewater System-Final	305.00		305.00	0.00%	100.00%			-	305.00	
10	8/31/2012	PI0003836	Wastewater System-Final Effluent, Raw Influent	370.50		370.50	0.00%	100.00%			-	370.50	
11	10/1/2012	PI0003890	Wastewater system-final effluent, raw influent	305.00		305.00	0.00%	100.00%			-	305.00	
12	10/31/2012	PI0003969	wastewater system-final effluent raw influent	370.50		370.50	0.00%	100.00%			-	370.50	
13	11/30/2012	PI0004021	Wastewater System-Final	370.50		370.50	0.00%	100.00%			-	370.50	
14			Total	\$ 4,536.50		\$ 4,536.50					\$ -	\$ 4,536.50	

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8520 Sewer Tap Expense

Line No	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation \$	
							Water	Sewer	Water	Sewer
1	11/25/2012	JE0003994	TAP FEE EXPENSE/REVENUE - JOB 6001-U	\$ 237.98	\$ (237.98)	\$ -	0.00%	100.00%	\$ -	\$ -
2	11/25/2012	JE0003996	TAP FEE EXPENSE/REVENUE - JOB 6003-U	2,651.40	(2,651.40)	-	0.00%	100.00%	-	-
3	11/25/2012	JE0004002	TAP FEE EXPENSE/REVENUE - JOB 6010-U	2,067.97	(2,067.97)	-	0.00%	100.00%	-	-
4	11/25/2012	JE0004003	TAP FEE EXPENSE/REVENUE - JOB 6011-U	95.72	(95.72)	-	0.00%	100.00%	-	-
5			Total	\$ 5,053.07	\$ (5,053.07)	\$ -			\$ -	\$ -

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8522 Regulatory Sewer Fees

Line No	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation \$	
							Water	Sewer	Water	Sewer
1	2/29/2012	PI0003383	Publish Public Notice for Retreat Permit Renewal	\$ 510.25		\$ 510.25	0.00%	100.00%	\$ -	\$ 510.25
2	3/31/2012	JE0003534	Reclass publish public notice for TR	(510.25)		(510.25)	0.00%	100.00%	-	(510.25)
3	3/31/2012	JE0003534	Reclass publish public notice for TR	510.25		510.25	0.00%	100.00%	-	510.25
4	7/7/2012	PI0003686	Tx Commission on Environment Notice	552.25		552.25	0.00%	100.00%	-	552.25
5			Total	\$ 1,062.50	\$ -	\$ 1,062.50			\$ -	\$ 1,062.50

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8950 Allocated Resort Overhead

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %	(H) Allocation %		(I) Water	(J) Sewer
								Water	Sewer		
1	1/29/2012	JE0004772	Alloc Resort Overhead	691.00		691.00	51.81%	48.19%	357.99		333.01
2	2/26/2012	JE0004812	Alloc Resort Overhead	606.00		606.00	51.81%	48.19%	313.95		292.05
3	4/1/2012	JE0004858	Alloc Resort Overhead	658.50		658.50	51.81%	48.19%	341.15		317.35
4	4/29/2012	JE0004937	Alloc Resort Overhead	856.00		856.00	51.81%	48.19%	443.47		412.53
5	5/27/2012	JE0004980	Alloc Resort Overhead	675.00		675.00	51.81%	48.19%	349.70		325.30
6	7/1/2012	JE0005076	Alloc Resort Over-72%	1,049.04		1,049.04	51.81%	48.19%	543.48		505.56
7	7/29/2012	JE0005145	Alloc Resort Over-72%	972.00		972.00	51.81%	48.19%	503.57		468.43
8	8/26/2012	JE0005214	Alloc Resort Over-72%	972.00		972.00	51.81%	48.19%	503.57		468.43
9	9/30/2012	JE0005303	Alloc Resort Over-72%	1,049.04		1,049.04	51.81%	48.19%	543.48		505.56
10	10/28/2012	JE0005380	Alloc Resort Over-72%	1,152.00		1,152.00	51.81%	48.19%	596.82		555.18
11	11/25/2012	JE0005442	Alloc Resort Over-72%	860.40		860.40	51.81%	48.19%	445.75		414.65
12	12/17/2012	JE0005502	Alloc Resort Over-72%	938.00		938.00	51.81%	48.19%	485.95		452.05
13	1/29/2012	JE0004772	Alloc Resort Overhead	691.00		691.00	51.81%	48.19%	357.99		333.01
14	2/26/2012	JE0004812	Alloc Resort Overhead	606.00		606.00	51.81%	48.19%	313.95		292.05
15	4/1/2012	JE0004858	Alloc Resort Overhead	658.50		658.50	51.81%	48.19%	341.15		317.35
16	4/29/2012	JE0004937	Alloc Resort Overhead	856.00		856.00	51.81%	48.19%	443.47		412.53
17	5/27/2012	JE0004980	Alloc Resort Overhead	675.00		675.00	51.81%	48.19%	349.70		325.30
18	7/1/2012	JE0005076	Alloc Resort Over-28%	407.96		407.96	51.81%	48.19%	211.35		196.61
19	7/29/2012	JE0005145	Alloc Resort Over-28%	378.00		378.00	51.81%	48.19%	195.83		182.17
20	8/26/2012	JE0005214	Alloc Resort Over-28%	378.00		378.00	51.81%	48.19%	195.83		182.17
21	9/30/2012	JE0005303	Alloc Resort Over-28%	407.96		407.96	51.81%	48.19%	211.35		196.61
22	10/28/2012	JE0005380	Alloc Resort Over-28%	448.00		448.00	51.81%	48.19%	232.10		215.90
23	11/25/2012	JE0005442	Alloc Resort Over-28%	334.60		334.60	51.81%	48.19%	173.35		161.25
24	12/17/2012	JE0005502	Alloc Resort Over-28%	365.00		365.00	51.81%	48.19%	189.10		175.90
25			Total	16,685.00		16,685.00			8,644.04		8,040.96

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 4510 - Sewer Tap

Line No	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation \$		(I) Water	(J) Sewer
							Water	Sewer	Water	Sewer		
1	11/25/2012	JE0003995	TAP FEE EXPENSE/REVENUE - JOB 6002-U	\$ (676.81)	\$ 676.81	\$ -	0.00%	100.00%	\$ -	\$ -	-	-
2	11/25/2012	JE0003997	TAP FEE EXPENSE/REVENUE - JOB 6004-U	(559.98)	559.98	-	0.00%	100.00%	-	-	-	-
3	11/25/2012	JE0003998	TAP FEE EXPENSE/REVENUE - JOB 6005-U	(324.12)	324.12	-	0.00%	100.00%	-	-	-	-
4	11/25/2012	JE0003999	TAP FEE EXPENSE/REVENUE - JOB 6006-U	(317.69)	317.69	-	0.00%	100.00%	-	-	-	-
5	11/25/2012	JE0004000	TAP FEE EXPENSE/REVENUE - JOB 6007-U	(273.01)	273.01	-	0.00%	100.00%	-	-	-	-
6	11/25/2012	JE0004001	TAP FEE EXPENSE/REVENUE - JOB 6009-U	(963.46)	963.46	-	0.00%	100.00%	-	-	-	-
7	11/25/2012	JE0004004	TAP FEE EXPENSE/REVENUE - JOB 6012-U	(602.86)	602.86	-	0.00%	100.00%	-	-	-	-
8	11/26/2012	P10004026	Supplies to Seal Basin-6012-U	54,222	(54,222)	-	0.00%	100.00%	-	-	-	-
Total				\$ (3,663.71)	\$ 3,663.71	\$ -	0.00%	100.00%	\$ -	\$ -	-	-

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 4530 Water Tap

Line No	Col (A)	Date	Reference	(B)	(C)	(D)	(E)	(F)	(G)		(H)		(I)	
									FY 2012	Adj	Total	Water	Sewer	Water
1		11/25/2012	JED003994		TAP FEE EXPENSE/REVENUE -JOB 6001-U	\$	(546.12)	\$	546.12	\$	100.00%	0.00%	\$	\$
2		11/25/2012	JED003995		TAP FEE EXPENSE/REVENUE -JOB 6002-U		(542.03)		542.03		100.00%	0.00%		
3		11/25/2012	JED003996		TAP FEE EXPENSE/REVENUE -JOB 6003-U		(422.33)		422.33		100.00%	0.00%		
4		11/25/2012	JED003998		TAP FEE EXPENSE/REVENUE -JOB 6005-U		(675.00)		675.00		100.00%	0.00%		
5		11/25/2012	JED003999		TAP FEE EXPENSE/REVENUE -JOB 6006-U		(532.06)		532.06		100.00%	0.00%		
6		11/25/2012	JED004000		TAP FEE EXPENSE/REVENUE -JOB 6007-U		(540.23)		540.23		100.00%	0.00%		
7		11/25/2012	JED004001		TAP FEE EXPENSE/REVENUE -JOB 6009-U		(516.69)		516.69		100.00%	0.00%		
8		11/25/2012	JED004002		TAP FEE EXPENSE/REVENUE -JOB 6010-U		(488.06)		488.06		100.00%	0.00%		
9		11/25/2012	JED004003		TAP FEE EXPENSE/REVENUE -JOB 6011-U		(531.28)		531.28		100.00%	0.00%		
10		11/25/2012	JED004004		TAP FEE EXPENSE/REVENUE -JOB 6012-U		(533.54)		533.54		100.00%	0.00%		
					Total	\$	(5,327.34)	\$	5,327.34	\$	100.00%	0.00%	\$	\$

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 4540 Reconnect / Transfer Utilities

Line No.	Col (A) Date	Ref (B) Reference	Col (C) Description	FY 2012 (D)	Adj (E)	No. of Customers (F)	Allocation %		No. of Customers (H)	Allocation \$	
							Water (G)	Sewer (I)		Water (J)	Sewer (K)
1	1/11/2012	CR0007855	Reconnect / Transfer Utilities	\$ (65.00)			51.81%	48.19%	86	\$ (33.67)	\$ (31.33)
2	2/7/2012	CR0007931	Reconnect / Transfer Utilities	(130.00)			51.81%	48.19%	86	(67.35)	(62.65)
3	6/20/2012	CR0008242	RECONNECT FEE	(25.00)			51.81%	48.19%	86	(12.95)	(12.05)
4	6/26/2012	CR0008258	TRANSFER FEE	(65.00)			51.81%	48.19%	86	(33.67)	(31.33)
5	7/1/2012	JE0003672	2nd qtr Water/Sewer Allocation-TR	27.00			51.81%	48.19%	86	13.99	13.01
6	7/1/2012	JE0003672	2nd qtr Water/Sewer Allocation-TR	(27.00)			51.81%	48.19%	86	(13.99)	(13.01)
Total				\$ (285.00)	\$ -		51.81%	48.19%	86	\$ (147.65)	\$ (137.35)

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 4680 Customer Credits

Line No	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation %		(I) Water	(J) Sewer
							Water	Sewer	Water	Sewer		
				\$ 15.52	\$ (15.52)	\$ -	51.81%	48.19%	86	80	\$ -	\$ -
1	7/1/2012	JE0003732	Customer Credits TR Other	1,346.19	(1,346)	-	100.00%	0.00%	-	-	-	-
2	7/1/2012	JE0003732	Customer Credits TR Water	21.17	(21)	-	51.81%	48.19%	-	-	-	-
3	7/29/2012	JE0003772	Customer Credits TR Other	(6.35)	6	-	51.81%	48.19%	-	-	-	-
4	9/30/2012	JE0003834	3rd Qtr Water/Sewer Allocation TR	33.94	(34)	-	51.81%	48.19%	-	-	-	-
5	2/10/2012	JE0003489	Customer Credits TR Other	6.67	(7)	-	51.81%	48.19%	-	-	-	-
6	7/1/2012	JE0003732	Customer Credits TR Other	6.35	(6)	-	51.81%	48.19%	-	-	-	-
7	9/30/2012	JE0003834	3rd Qtr Water/Sewer Allocation TR	1,423.49	(1,423.49)	\$ -	51.81%	48.19%	-	-	-	-
Total				\$ 1,423.49	(1,423.49)	\$ -			86	80	\$ -	\$ -

Double Diamond Utilities Co / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 5840 Late Charges

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Water Allocation %	(H) Sewer Allocation %	(I) Water	(J) Sewer
1	2/10/2012	JED003504	Water/Sewer Billing TR	(50.69)		(50.69)	51.81%	48.19%	(26.26)	(24.43)
2	3/30/2012	JED003513	Water/Sewer Billing TR	(64.41)		(64.41)	51.81%	48.19%	(33.37)	(31.04)
3	3/31/2012	JED003523	1ST QTR WATER/SEWER ALLOCATION	34.53		34.53	51.81%	48.19%	17.89	16.64
4	4/10/2012	JED003616	Water/Sewer Billing TR	(87.87)		(87.87)	51.81%	48.19%	(45.52)	(42.35)
5	4/29/2012	JED003617	CUSTOMER CREDITS TR	0.50		0.50	51.81%	48.19%	0.26	0.24
6	5/10/2012	JED003641	Water/Sewer Billing TR	(333.64)		(333.64)	51.81%	48.19%	(172.85)	(160.79)
7	6/10/2012	JED003729	Water/Sewer Billing TR	(35.81)		(35.81)	51.81%	48.19%	(18.55)	(17.26)
8	7/1/2012	JED003673	2nd qtr Water/Sewer Allocation-TR	126.30		126.30	51.81%	48.19%	65.43	60.87
9	8/10/2012	JED003809	Water/Sewer Billing TR	(33.82)		(33.82)	51.81%	48.19%	(17.52)	(16.30)
10	9/10/2012	JED003821	Water/Sewer Revenue TR	(51.67)		(51.67)	51.81%	48.19%	(26.77)	(24.90)
11	9/30/2012	JED003835	3rd Qtr Water/Sewer Allocation TR	10.15		10.15	51.81%	48.19%	5.26	4.89
12	10/10/2012	JED003938	Water/Sewer Billing TR	(76.17)		(76.17)	51.81%	48.19%	(39.46)	(36.71)
13	11/10/2012	JED004034	Water/Sewer Revenue TR Late Fees	(78.06)		(78.06)	51.81%	48.19%	(40.44)	(37.62)
14	3/31/2012	JED003523	1ST QTR WATER/SEWER ALLOCATION	(34.53)		(34.53)	51.81%	48.19%	(17.89)	(16.64)
15	6/10/2012	JED003729	Water/Sewer Billing TR	(15.35)		(15.35)	51.81%	48.19%	(7.95)	(7.40)
16	7/1/2012	JED003673	2nd qtr Water/Sewer Allocation-TR	(126.30)		(126.30)	51.81%	48.19%	(65.43)	(60.87)
17	9/10/2012	JED003821	Water/Sewer Revenue TR	(22.14)		(22.14)	51.81%	48.19%	(11.47)	(10.67)
18	9/30/2012	JED003835	3rd Qtr Water/Sewer Allocation TR	(10.15)		(10.15)	51.81%	48.19%	(5.26)	(4.89)
19	10/10/2012	JED003938	Water/Sewer Billing TR	(32.64)		(32.64)	51.81%	48.19%	(16.91)	(15.73)
20	11/10/2012	JED004034	Water/Sewer Revenue TR Late Fees	(33.45)		(33.45)	51.81%	48.19%	(17.33)	(16.12)
21			Total	(915.22)		(915.22)			(474.15)	(441.07)

Attachment 9

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Summary of Pro Forma Adjustments by Account

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Account No	Account Name	Reason for Adjustment	Total Amount of Adjustment	Water	Sewer
1	6001	Employee Compensation	To adjust for termination and addition of employees and to reflect current compensation levels	\$ 5,748	\$ 2,874	\$ 2,874
2	6050	Hourly Wages	To adjust for termination and addition of employees and to reflect current compensation levels	13,695	4,736	8,959
3	6200	Payroll Burden	To reflect the impact of the Pro Forma Adjustments in Account 6001 and 6050	2,326	942	1,383
4	8450	R&W Water Plant	To reflect capitalization instead of expense of an asset	(2,515)	(2,515)	
5	8465	R&M Collection Lines	To reflect capitalization instead of expense of an asset	(6,743)		(6,743)
6	8510	Water Tap Expense	To reflect recovery of cost in tap fee instead of rates	(1,088)	(1,088)	
7	8520	Sewer Tap Expense	To reflect recovery of cost in tap fee instead of rates	(5,053)		(5,053)
8			Total Adjustment to Expenses	\$ 6,370	\$ 4,950	\$ 1,420
9	4510	Sewer Tap Revenue	To match removal of sewer tap expense	\$ 3,664		3,664
10	4530	Water Tap Revenue	To match removal of water tap expense	5,327	5,327	
11	4680	Customer Credits	To remove impact of non-recurring customer credit	(1,423)	(1,386)	(37)
12			Total Adjustment to Revenue Offsets	\$ 7,568	\$ 3,941	\$ 3,626

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Summary of Pro Forma Adjustments for Employee Related Costs

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		FY 2012 Actual	Current Pay	Utility	Allocation to: Water	Sewer	Pro Forma Adjustment	Water	Sewer	Total
1	Account 6001 - Employee Compensation	\$ 25,502	\$ 62,500	50.00%	50.00%	50.00%	\$ 5,748	\$ 15,625	\$ 15,625	\$ 31,250
2	Eldon B Western		\$ 62,500					\$ 15,625	\$ 15,625	\$ 31,250
3	Total Account 6001	\$ 25,502	\$ 62,500				\$ 5,748	\$ 15,625	\$ 15,625	\$ 31,250
4	Account 6050 - Hourly Wages	\$ 36,225	\$ 29,120	100.00%	40.00%	60.00%		\$ 11,648	\$ 17,472	\$ 29,120
5	Eric Shawn Bartlett		\$ 29,120					\$ 11,648	\$ 17,472	\$ 29,120
6	Phillip Ellis		20,800	100.00%	27.00%	73.00%		5,616	15,184	20,800
7	Total Account 6050	\$ 36,225	\$ 49,920				\$ 13,695	\$ 17,264	\$ 32,656	\$ 49,920
8	Account 6200 - Payroll Burden	\$ 10,483								
9	Payroll Burden as a % of Account 6001 / 6050	16.98%								
10	Total Adjustments to Account 6001/6050						\$ 13,695			
11	Pro Forma Adjustment to Payroll Burden						\$ 2,326			
12	Total Allocation of Payroll Burden						\$ 15,021	\$ 5,190	\$ 7,619	\$ 12,809
13	Total Adjustments to Salaries and Wages	\$ 72,209					\$ 21,769	\$ 38,079	\$ 55,900	\$ 93,979

Attachment 10

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Term Change
 Water Use by Water Customers - Consumption - The Retreat, 2012

Line No.	Cust. Group	Cust. (A)	Water Use by Water Customers - Consumption - The Retreat, 2012												Total Meters	Total Cons.	Total by Group Cons.												
			(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)				(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)
			Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	
77	2" Meter																												
78	3" Meter																												
79	13,000 to 13,999																												
80	5/8 Meter																												
81	1" Meter																												
82	1.5" Meter																												
83	2" Meter																												
84	3" Meter																												
85	14,000 to 14,999																												
86	5/8 Meter																												
87	1" Meter																												
88	1.5" Meter																												
89	2" Meter																												
90	3" Meter																												
91	15,000 to 15,999																												
92	5/8 Meter																												
93	1" Meter																												
94	1.5" Meter																												
95	2" Meter																												
96	3" Meter																												
97	16,000 to 16,999																												
98	5/8 Meter																												
99	1" Meter																												
100	1.5" Meter																												
101	2" Meter																												
102	3" Meter																												
103	17,000 to 17,999																												
104	5/8 Meter																												
105	1" Meter																												
106	1.5" Meter																												
107	2" Meter																												
108	3" Meter																												
109	18,000 to 18,999																												
110	5/8 Meter																												
111	1" Meter																												
112	1.5" Meter																												
113	2" Meter																												
114	3" Meter																												
115	19,000 to 19,999																												
116	5/8 Meter																												
117	1" Meter																												
118	1.5" Meter																												
119	2" Meter																												
120	3" Meter																												
121	20,000 plus																												
122	5/8 Meter																												
123	1" Meter																												
124	1.5" Meter																												
125	2" Meter																												
126	3" Meter																												
127	Total																												
128	5/8 Meter																												
129	1" Meter																												
130	1.5" Meter																												
131	2" Meter																												
132	3" Meter																												
133	Total																												

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Volume Billing Determinants for The Retreat

Line No.	Col(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)	(Y)	(Z)
1		Begin Block			23,090																					23,090
2		End Block		End Block	71,220																					71,220
3		Begin Block			71,220																					71,220
4		End Block		End Block	193,540																					193,540
5		Begin Block			193,540																					193,540
6		End Block		End Block	292,095																					292,095
7		Begin Block			292,095																					292,095
8		End Block		End Block	256,320																					256,320
9		Begin Block			256,320																					256,320
10		End Block		End Block	212,590																					212,590
11		Begin Block			212,590																					212,590
12		End Block		End Block	163,840																					163,840
13		Begin Block			163,840																					163,840
14		End Block		End Block	248,070																					248,070
15		Begin Block			248,070																					248,070
16		End Block		End Block	309,400																					309,400
17		Begin Block			309,400																					309,400
18		End Block		End Block	359,490																					359,490
19		Begin Block			359,490																					359,490
20		End Block		End Block	362,960																					362,960
21		Begin Block			362,960																					362,960
22		End Block		End Block	387,410																					387,410
23		Begin Block			387,410																					387,410
24		End Block		End Block	221,926																					221,926
25		Begin Block			221,926																					221,926
26		End Block		End Block	369,800																					369,800
27		Begin Block			369,800																					369,800
28		End Block		End Block	351,000																					351,000
29		Begin Block			351,000																					351,000
30		End Block		End Block	996,090																					996,090
31		Begin Block			996,090																					996,090
32		End Block		End Block	17,986,026																					17,986,026
33		Begin Block			17,986,026																					17,986,026
34		End Block		End Block	2,820,850																					2,820,850
35		Begin Block			2,820,850																					2,820,850
36		End Block		End Block	2,507,370																					2,507,370
37		Begin Block			2,507,370																					2,507,370
38		End Block		End Block	1,896,526																					1,896,526
39		Begin Block			1,896,526																					1,896,526
40		End Block		End Block	5,899,190																					5,899,190
41		Begin Block			5,899,190																					5,899,190
42		End Block		End Block	17,986,026																					17,986,026
43		Begin Block			17,986,026																					17,986,026

Attachment 11

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(U)	(K)	(L)
		Billing Units	Current Rates	Revenue under Current Rates	Proposed Rates	Revenue under Proposed Rates	Billing Units	Proposed Rates	Revenue under Proposed Rates	Billing Units	Proposed Rates	Revenue under Proposed Rates
1	Meter Charge											
2	3/4" or Less	83	\$ 39.00	\$ 38,844	\$ 43.98	\$ 43,808	91	\$ 49.60	\$ 54,168	100	\$ 55.94	\$ 67,132
3	1"	2	97.50	2,340	109.96	2,639	2	124.01	2,976	2	139.86	3,357
4	1.1/2"	1	195.00	2,340	219.92	2,639	1	248.02	2,976	1	279.72	3,357
5	2"	-	312.00	-	351.87	-	-	396.84	-	-	447.55	-
6	3"	-	585.00	-	659.76	-	-	744.07	-	-	839.15	-
7	Subtotal	86		\$ 43,524		\$ 49,086	94		\$ 60,121	103		\$ 73,845
8	Volumetric Charge (per 1,000 gal)											
9	0 - 3,000	2,839	\$ 2.00	\$ 5,678	\$ 2.26	\$ 6,403	3,103	\$ 2.54	\$ 7,893	3,400	\$ 2.87	\$ 9,754
10	3,001 - 10,000	4,656	2.75	12,804	3.10	14,440	5,089	3.50	17,801	5,576	3.94	21,997
11	10,001 - 15,000	2,507	3.80	9,528	4.29	10,746	2,741	4.83	13,246	3,003	5.45	16,369
12	15,001 - 20,000	1,987	5.25	10,430	5.92	11,762	2,171	6.68	14,499	2,379	7.53	17,918
13	20,001 +	5,999	7.25	43,494	8.18	49,052	6,557	9.22	60,467	7,185	10.40	74,723
14	Subtotal	17,988		\$ 81,933		\$ 92,404	19,661		\$ 113,906	21,544		\$ 140,762
15	Total			\$ 125,457		\$ 141,490			\$ 174,027			\$ 214,607
16	Revenue Requirement			\$ 214,607		\$ 214,607			\$ 214,607			\$ 214,607
17	Over / (Under) Recovery (\$)			(89,149)		(73,117)			(40,580)			(0)
18	Over / (Under) Recovery (%)			-71.06%		-51.68%			-23.32%			0.00%
19	5,000 Gallons		\$ 50.50		\$ 56.96			\$ 64.22			\$ 72.43	
20	Increase				\$ 6.46			\$ 7.26			\$ 8.21	
21	10,000 Gallons		\$ 64.25		\$ 72.46			\$ 81.72			\$ 92.13	
22	Increase				\$ 8.21			\$ 9.26			\$ 10.41	
23	30,000 Gallons		\$ 182.00		\$ 205.31			\$ 231.47			\$ 261.03	
24	Increase				\$ 23.31			\$ 26.16			\$ 29.56	
25	Revenue Increase over Test Year Calculated Revenue			\$ 16,032		\$ 16,032			\$ 48,569			\$ 89,149

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

Line No.	Col (A)	(B)	(C)	(D)
		Incremental	Cumulative	
	Year	Additional Homes	Additional Homes	
1	2009	5	5	
2	2010	6	11	
3	2011	5	16	
4	2012	2	18	
5	2013	7	25	
		25		

6	Test Year Ending 5/8" Connections	83		
7	Connections Added Since 2009	25		
8	2009 Beginning 5/8" Connections	58		
9	Average Annual Rate of Growth	9.37%		

No. of Connections	Test Year	Year 2	Year 3	
10	3/4" or Less	83	91	100
11	1"	2	2	2
12	1 1/2"	1	1	1
13	2"	-	-	-
14	3"	-	-	-
15	Total	86	94	103

Volumes (000's)	Test Year	Year 2	Year 3	
16	0 - 3,000	2,839	3,103	3,400
17	3,001 - 10,000	4,656	5,089	5,576
18	10,001 - 15,000	2,507	2,741	3,003
19	15,001 - 20,000	1,987	2,171	2,379
20	20,001 +	5,999	6,557	7,185
21	Total	17,988	19,661	21,544