

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	Reference	Description	FY 2012	Adj	No of Customers	(F)	(G)	(H)		(I)	(J)
										Water	Sewer		
1		1/2/2012	PI0068130	Postage	\$ 26.05			26.05	51.81%	48.19%	86	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) Sewer	(I) Water	(J) Allocation \$
							Water	Sewer			
1	1/9/2012	PI0003444	Basic Service	148.02		148.02	51.81%	48.19%	76.69	71.33	0.52
2	2/4/2012	PI0003468	Long distance	1.08		1.08	51.81%	48.19%	0.56	0.52	0.52
3	2/9/2012	PI0003501	Basic Service	142.94		142.94	51.81%	48.19%	74.05	68.89	0.21
4	3/4/2012	PI0003573	Long Distance	0.43		0.43	51.81%	48.19%	0.22	0.21	0.21
5	3/9/2012	JE0003655	Basic Service	143.06		143.06	51.81%	48.19%	74.12	68.94	0.21
6	3/31/2012	PI0003630	1ST QTR WATER/SEWER ALLOCATION	(130.66)		(130.66)	51.81%	48.19%	(67.69)	(62.97)	1.70
7	4/4/2012	PI0003730	Long Distance	3.53		3.53	51.81%	48.19%	1.83	1.70	1.70
8	4/9/2012	PI0003808	BASIC SERVICE	142.96		142.96	51.81%	48.19%	74.06	68.90	0.20
9	5/4/2012	JE0003931	Long Distance	0.41		0.41	51.81%	48.19%	0.21	0.20	0.20
10	5/9/2012	JE0003932	BASIC SERVICE	31.13		31.13	51.81%	48.19%	16.13	15.00	0.37
11	6/4/2012	PI0003955	LONG DISTANCE	0.77		0.77	51.81%	48.19%	0.40	0.40	0.40
12	6/9/2012	PI0003981	BASIC SERVICE	81.20		81.20	51.81%	48.19%	42.07	39.13	0.37
13	7/1/2012	PI0004020	2nd qtr Water/Sewer Allocation-TR	(78.00)		(78.00)	51.81%	48.19%	(40.41)	(37.59)	0.37
14	7/9/2012	PI0004090	BASIC SERVICE	81.44		81.44	51.81%	48.19%	42.19	39.25	0.38
15	8/9/2012	PI0003344	Basic Service	81.40		81.40	51.81%	48.19%	42.17	39.23	0.38
16	8/30/2012	PI0003468	Long Distance	0.79		0.79	51.81%	48.19%	0.41	0.41	0.41
17	9/9/2012	PI0003501	Basic Service	81.40		81.40	51.81%	48.19%	42.17	39.23	0.38
18	9/28/2012	PI0003573	Long Distance	1.08		1.08	51.81%	48.19%	0.56	0.52	0.52
19	9/28/2012	JE0003654	Long Distance	2.92		2.92	51.81%	48.19%	1.51	1.41	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)	1.41
21	10/9/2012	PI0003730	Basic Service	81.66		81.66	51.81%	48.19%	42.31	39.35	1.41
22	10/29/2012	PI0003808	Long Distance	2.92		2.92	51.81%	48.19%	1.51	1.41	1.41
23	11/9/2012	JE0003931	basic service	81.60		81.60	51.81%	48.19%	42.27	39.33	1.41
24	12/9/2012	JE0003932	Basic Service	87.72		87.72	51.81%	48.19%	45.45	42.27	1.41
25	12/30/2012	JE0004066	Water/Sewer Allocation P12-TR	(26.32)		(26.32)	51.81%	48.19%	(13.64)	(12.68)	1.41
26	3/31/2012	JE0003529	1ST QTR WATER/SEWER ALLOCATION	130.66		130.66	51.81%	48.19%	67.69	62.97	1.70
27	7/1/2012	JE0003678	2nd qtr Water/Sewer Allocation-TR	78.00		78.00	51.81%	48.19%	40.41	37.59	0.37
28	9/30/2012	JE0003840	3rd Qtr Water/Sewer Allocation TR	74.71		74.71	51.81%	48.19%	38.71	36.00	1.41
29	12/30/2012	JE0004066	Water/Sewer Allocation P12-TR	26.32		26.32	51.81%	48.19%	13.64	12.68	1.41
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	(B) Reference	(C) Description	(D) FY 2012	(E) Adj.	(F) Total	(G) Allocation % (1)		(H) 48.19%	(I) 86	(J) 80
							Water	Sewer			
1	1/13/2012	JE0017196	L. Westbrooks-Cell Phone Reimb 12/11	75.00		75.00	40.00%	60.00%			45.00
2	2/10/2012	JE0017332	L. Westbrooks-Cell Phone Reimb 1/12	75.00		75.00	40.00%	60.00%			45.00
3	3/9/2012	JE0017470	L. Westbrooks-Cell Phone Reimb 2/12	75.00		75.00	40.00%	60.00%			45.00
4	3/31/2012	JE0003530	1ST QTR WATER/SEWER ALLOCATION	(67.50)		(67.50)	51.81%	48.19%			(32.53)
5	4/6/2012	JE0017523	L. Westbrooks-Cell Phone Reimb 3/12	75.00		75.00	40.00%	60.00%			45.00
6	5/4/2012	JE0017657	L. Westbrooks-Cell Phone Reimb 4/12	75.00		75.00	40.00%	60.00%			45.00
7	6/1/2012	JE0017744	L. Westbrooks-Cell Phone Reimb 5/12	75.00		75.00	40.00%	60.00%			45.00
8	7/1/2012	JE0003679	2nd qtr Water/Sewer Allocation-TR	(67.50)		(67.50)	51.81%	48.19%			(32.53)
9	7/13/2012	JE0017918	L. Westbrooks-Cell Phone Reimb 6/12	75.00		75.00	40.00%	60.00%			45.00
10	8/10/2012	JE0018023	L. Westbrooks-Cell Phone Reimb 7/12	75.00		75.00	40.00%	60.00%			45.00
11	9/7/2012	JE0018099	L. Westbrooks-Cell Phone Reimb 8/12	75.00		75.00	40.00%	60.00%			45.00
12	9/7/2012	JE0005317	Reclass E Barlett Cell phone 8/12	5.08		5.08	51.81%	48.19%			3.05
13	9/30/2012	JE0003841	3rd Qtr Water/Sewer Allocation TR	(67.50)		(67.50)	51.81%	48.19%			(32.53)
14	10/5/2012	JE0005318	Reclass E Barlett Cell phone 9/12	52.50		52.50	40.00%	60.00%			45.00
15	11/2/2012	JE0005394	Reclass E. Barlett Cell phone 10/12	75.00		75.00	40.00%	60.00%			45.00
16	12/14/2012	JE0018418	E. Barlett-Cell Phone Reimb 11/12	75.00		75.00	40.00%	60.00%			45.00
17	12/30/2012	JE0004067	Water/Sewer Allocation P12-TR	(22.50)		(22.50)	51.81%	48.19%			(10.84)
18	3/31/2012	JE0003530	1ST QTR WATER/SEWER ALLOCATION	67.50		67.50	51.81%	48.19%			32.53
19	7/1/2012	JE0005317	2nd qtr Water/Sewer Allocation-TR	2.18		2.18	40.00%	60.00%			1.31
20	9/7/2012	JE0003841	Reclass E Barlett Cell phone 8/12	67.50		67.50	51.81%	48.19%			32.53
21	9/30/2012	JE0005318	3rd Qtr Water/Sewer Allocation TR	22.50		22.50	40.00%	60.00%			13.50
22	10/5/2012	JE0005317	Reclass E Barlett Cell phone 9/12	22.50		22.50	51.81%	48.19%			10.84
23	12/30/2012	JE0004067	Water/Sewer Allocation P12-TR	907.26		907.26	51.81%	48.19%			544.36
24			Total								

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) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Water	(H) Sewer	(I) Water	(J) Sewer
1	6/28/2012	PI0003645	Gatorade	82.19		82.19	51.81%	48.19%	\$ 42.58	\$ 39.61
2	6/28/2012	PI0003645	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 Retreat  
 Application for a Rate / Tariff Change  
 Test Year Ended 12/31/2012  
 Allocation of Account No. 8065 Vehicle Expense

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		(J)
									Water	Sewer	
		Reference	Description	FY 2012	Adj.	Total	Allocation %	Allocation %	Water	Sewer	
1	1/10/2012	PI0003192	Lamp	\$ 0.43	0.43	\$ 0.43	51.81%	48.19%	\$ 0.22	\$ 0.21	80
2	1/10/2012	PI0003196	Body Bolt	1.02	1.02	1.02	51.81%	48.19%	0.53	0.49	80
3	1/10/2012	PI0003201	Tires-Utility Truck	267.17	267.17	267.17	51.81%	48.19%	138.41	128.76	80
4	1/16/2012	PI0003255	Tire for Utility Service Truck	118.27	118.27	118.27	51.81%	48.19%	61.27	57.00	80
5	2/15/2012	PI0003343	Two (2) Front Tires for Burnie's Truck-Used	32.33	32.33	32.33	51.81%	48.19%	16.75	15.58	80
6	2/17/2012	PI0003369	Purge Can '04 Chevy	28.00	28.00	28.00	51.81%	48.19%	14.51	13.49	80
7	2/27/2012	PI0003381	Adhesive	8.05	8.05	8.05	51.81%	48.19%	4.17	3.88	80
8	3/12/2012	PI0003404	Replace Front Tire	124.04	124.04	124.04	51.81%	48.19%	64.26	59.78	80
9	3/14/2012	PI0003402	Inspection-Utility Truck Failed	21.46	21.46	21.46	51.81%	48.19%	11.12	10.34	80
10	3/19/2012	PI0003408	Oil & Filters	51.62	51.62	51.62	51.81%	48.19%	26.74	24.88	80
11	3/20/2012	PI0003409	Inspection-'04 Chevy Truck	10.44	10.44	10.44	51.81%	48.19%	5.41	5.03	80
12	3/21/2012	PI0003411	Oil & Filters	21.60	21.60	21.60	51.81%	48.19%	11.19	10.41	80
13	3/28/2012	PI0003430	Oil & Filters	2.00	2.00	2.00	51.81%	48.19%	1.04	0.96	80
14	3/28/2012	PI0003431	WW Washer Fld	1.44	1.44	1.44	51.81%	48.19%	0.75	0.69	80
15	3/28/2012	PI0003431	Vehicle Expense	42.23	42.23	42.23	51.81%	48.19%	21.88	20.35	80
16	3/31/2012	JE0003531	1ST QTR WATER/SEWER ALLOCATION	(22.97)	(22.97)	(22.97)	51.81%	48.19%	(11.90)	(11.07)	80
17	4/7/2012	PI0003144	Oil Filters	11.94	11.94	11.94	51.81%	48.19%	6.19	5.75	80
18	4/13/2012	PI0003470	REAR/Front BRAKE PADS-'04 CHEVY	44.14	44.14	44.14	51.81%	48.19%	22.87	21.27	80
19	4/13/2012	PI0003469	WASHER FLUID	4.51	4.51	4.51	51.81%	48.19%	2.34	2.17	80
20	4/19/2012	PI0003481	Wiper Blades	23.78	23.78	23.78	51.81%	48.19%	12.32	11.46	80
21	4/24/2012	PI0003485	(2) Front, (1) Left Rear Tires	309.69	309.69	309.69	51.81%	48.19%	160.44	149.25	80
22	4/25/2012	PI0003543	Oil Pressure Switch/Labor	71.93	71.93	71.93	51.81%	48.19%	37.26	34.67	80
23	5/4/2012	PI0003541	Used Tires for Burnies Truck	27.54	27.54	27.54	51.81%	48.19%	14.27	13.27	80
24	5/7/2012	PI0003544	Windshield Washer Fluid	3.45	3.45	3.45	51.81%	48.19%	1.79	1.66	80
25	5/15/2012	PI0003567	Windshield Washer	3.60	3.60	3.60	51.81%	48.19%	1.87	1.73	80
26	5/18/2012	PI0003557	Oil/Filters	48.15	48.15	48.15	51.81%	48.19%	24.95	23.20	80
27	6/7/2012	PI0008559	Brake Pads-Burnie's Truck	15.09	15.09	15.09	51.81%	48.19%	7.82	7.27	80
28	6/12/2012	PI0008558	VEHICLE REPAIRS-BURNIE'S TRUCK	173.43	173.43	173.43	51.81%	48.19%	89.85	83.58	80
29	6/27/2012	JE0005039	1623-Runnels Glass-utility truck-72%	112.49	112.49	112.49	51.81%	48.19%	58.28	54.21	80
30	6/25/2012	PI0003629	Washer Fluid	5.02	5.02	5.02	51.81%	48.19%	2.60	2.42	80
31	6/27/2012	PI0008939	2 Used, 2 New Tires	166.12	166.12	166.12	51.81%	48.19%	86.06	80.06	80
32	6/28/2012	PI0003644	Inspection-'07 Chevy Trk	5.30	5.30	5.30	51.81%	48.19%	2.75	2.55	80
33	6/28/2012	PI0003647	Oil Change	27.47	27.47	27.47	51.81%	48.19%	14.23	13.24	80
34	7/1/2012	PI0003680	2nd qtr Water/Sewer Allocation-TR	(3.58)	(3.58)	(3.58)	51.81%	48.19%	(1.85)	(1.73)	80
35	7/1/2012	PI0003702	NUT/BOLT/WASHER	3.03	3.03	3.03	51.81%	48.19%	1.57	1.46	80
36	7/12/2012	PI0003697	IGN SW/LABOR-'2004 CHEVY	120.94	120.94	120.94	51.81%	48.19%	62.66	58.28	80
37	7/19/2012	PI0003694	Vehicle Expense	5.70	5.70	5.70	51.81%	48.19%	2.95	2.75	80
38	8/14/2012	PI0003758	Oil Filter, Stabilizer	18.77	18.77	18.77	51.81%	48.19%	9.72	9.05	80
39	8/14/2012	PI0003759	Air Filter, Fuel Additive	9.04	9.04	9.04	51.81%	48.19%	4.68	4.36	80
40	8/14/2012	PI0003760	Truck Console	42.47	42.47	42.47	51.81%	48.19%	22.00	20.47	80
41	8/15/2012	PI0003757	'04 Chevy Truck Repair	534.06	534.06	534.06	51.81%	48.19%	276.68	257.38	80
42	8/18/2012	JE0029590	PETCAS-Burnie's truck	7.25	7.25	7.25	51.81%	48.19%	3.76	3.49	80
43	8/22/2012	PI0003777	Washer Fluid	4.71	4.71	4.71	51.81%	48.19%	2.44	2.27	80
44	9/14/2012	JE0005319	Tollway expense	3.86	3.86	3.86	51.81%	48.19%	2.00	1.86	80

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) Water	(J) Sewer
							51.81%	48.19%	7.56	7.04		
				14.60		14.60						
45	9/17/2012	PI0009375	Frt Tire	(2.18)		(2.18)				(1.13)		(1.05)
46	9/30/2012	JE0003842	3rd Qtr Water/Sewer Allocation TR	8.80		8.80				4.56		4.24
47	10/1/2012	PI0003869	2 qts. Oil	5.61		5.61				2.91		2.70
48	10/1/2012	PI0003870	Head Lamp, Blinker Bulb	15.74		15.74				8.15		7.59
49	10/5/2012	PI0003873	Head Lamp	19.17		19.17				9.93		9.24
50	10/8/2012	PI0003872	Low Beam Lights, Oil, Brake Fluid	28.04		28.04				14.53		13.51
51	10/23/2012	PI0003928	(2) used tires-07 Chevy	106.19		106.19				55.01		51.18
52	11/1/2012	PI0003966	oil/filts, sbltr, wpr fluid, gls cldr	73.53		73.53				38.09		35.44
53	11/6/2012	PI0003965	new rear tire-07 Chevy	38.02		38.02				19.70		18.32
54	11/7/2012	PI0003967	battery, qt oil	18.68		18.68				9.68		9.00
55	11/26/2012	PI0004010	brake pads-06 Chevy	5.70		5.70				2.95		2.75
56	11/30/2012	PI0004019	Tire Repair-2007 Chevy	30.45		30.45				15.78		14.67
57	12/19/2012	PI0004091	(2) used tires-07 Chevy 1500	0.17		0.17				0.09		0.08
58	1/10/2012	PI0003192	Lamp	0.40		0.40				0.21		0.19
59	1/10/2012	PI0003196	Body Bolt	103.90		103.90				53.83		50.07
60	1/10/2012	PI0003201	Tires-Utility Truck	46.00		46.00				23.83		22.17
61	1/16/2012	PI0003255	Tire for Utility Service Truck	10.92		10.92				5.66		5.26
62	2/17/2012	PI0003369	Purge Can '04 Chevy	3.13		3.13				1.62		1.51
63	2/27/2012	PI0003381	Adhesive	48.24		48.24				24.99		23.25
64	3/12/2012	PI0003404	Replace Front Tire	8.35		8.35				4.33		4.02
65	3/14/2012	PI0003402	Inspection-Utility Truck	20.08		20.08				10.40		9.68
66	3/19/2012	PI0003408	Oil & Filters	4.06		4.06				2.10		1.96
67	3/20/2012	PI0003409	Inspection-04 Chevy Truck	8.40		8.40				4.35		4.05
68	3/21/2012	PI0003411	Oil & Filter Burnie's PU	0.66		0.66				0.34		0.32
69	3/28/2012	PI0003431	WW Wash, Rd	22.97		22.97				11.90		11.07
70	3/31/2012	JE0003531	1ST QTR WATER/SEWER ALLOCATION	17.16		17.16				8.89		8.27
71	4/3/2012	PI0003470	REAR/Front BRAKE PADS-04 CHEVY	1.75		1.75				0.91		0.84
72	4/13/2012	PI0003469	WASHER FLUID	9.24		9.24				4.79		4.45
73	4/19/2012	PI0003481	Wiper Blades	114.54		114.54				59.34		55.20
74	4/24/2012	PI0003485	(2) Front, (1) Left Rear Tires	26.60		26.60				13.78		12.82
75	4/25/2012	PI0003487	Oil Pressure Switch/Labor	10.17		10.17				5.27		4.90
76	5/4/2012	PI0003543	Used Tires for Burnies Truck	1.27		1.27				0.68		0.61
77	5/7/2012	PI0003541	Windshield Washer Fluid	1.32		1.32				0.66		0.64
78	5/15/2012	PI0003544	Windshield Washer	17.81		17.81				9.23		8.58
79	5/18/2012	PI0003567	Oil/Filter	5.58		5.58				2.89		2.69
80	6/7/2012	PI0008859	Brake Pads-Burnie's Truck	64.14		64.14				33.23		30.91
81	6/7/2012	PI0003598	VEHICLE REPAIRS-BURNIE'S TRUCK	43.75		43.75				22.67		21.08
82	6/12/2012	JE0005039	1623-Runnels Glass-util truck-28%	1.85		1.85				0.96		0.89
83	6/25/2012	PI0003629	Washer Fluid	61.44		61.44				31.83		29.61
84	6/27/2012	PI0008939	2 Used, 2 New Tires	1.95		1.95				1.01		0.94
85	6/28/2012	PI0003644	Inspection-07 Chevy Trk	10.15		10.15				5.26		4.89
86	6/28/2012	PI0003647	Oil Change	3.58		3.58				1.85		1.73
87	7/1/2012	JE0003680	2nd qtr Water/Sewer Allocation-TR	1.12		1.12				0.58		0.54
88	7/12/2012	PI0003702	NUT/BOLT/WASHER									

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) 48.19%	(I) 86	(J) 80
							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/ftrs, shizr, wpr fluid, gls clnr	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)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(I)	
							Water	Sewer		Water	Sewer
				FY 2012	Adj	Total	51.81%	48.19%	48.19%	86	80
				\$	No of Customers	\$				\$	\$
1	1/3/2012	JE0002425	Fuel Allocation	347.30		347.30	51.81%	48.19%	48.19%	179.93	167.37
2	1/30/2012	JE0002426	Fuel Allocation	510.31		510.31	51.81%	48.19%	48.19%	264.38	245.93
3	2/1/2012	JE0002427	Fuel Allocation	217.26		217.26	51.81%	48.19%	48.19%	112.56	104.70
4	2/13/2012	JE0002428	Fuel Allocation	600.91		600.91	51.81%	48.19%	48.19%	311.31	289.60
5	2/28/2012	JE0002429	Fuel Allocation	741.79		741.79	51.81%	48.19%	48.19%	384.30	357.49
6	3/28/2012	JE0002448	Fuel Allocation	520.25		520.25	51.81%	48.19%	48.19%	269.53	250.72
7	4/12/2012	JE0002462	Fuel Allocation inv# 90069	529.91		529.91	51.81%	48.19%	48.19%	274.53	255.38
8	5/2/2012	JE0002461	Fuel Allocation inv# 90508	218.64		218.64	51.81%	48.19%	48.19%	113.27	105.37
9	5/13/2012	JE0002472	Fuel Allocation	628.13		628.13	51.81%	48.19%	48.19%	325.42	302.71
10	5/18/2012	JE0002476	Fuel Allocation inv 91462	604.06		604.06	51.81%	48.19%	48.19%	312.95	291.11
11	6/27/2012	JE0002492	Fuel Allocation inv#93168	317.27		317.27	51.81%	48.19%	48.19%	164.37	152.90
12	7/1/2012	JE0002487	Fuel Allocation inv # 92627	440.02		440.02	51.81%	48.19%	48.19%	227.96	212.06
13	7/1/2012	JE0002488	Fuel Allocation inv# 93573	130.44		130.44	51.81%	48.19%	48.19%	67.58	62.86
14	7/13/2012	JE0002510	Fuel Allocation inv# 94014	303.85		303.85	51.81%	48.19%	48.19%	157.42	146.43
15	7/17/2012	JE0002516	Fuel Allocation inv 94501	342.58		342.58	51.81%	48.19%	48.19%	177.48	165.10
16	7/24/2012	JE0002526	Fuel Allocation inv 94742	218.21		218.21	51.81%	48.19%	48.19%	113.05	105.16
17	8/7/2012	JE0002527	Fuel Allocation inv # 95067	483.69		483.69	51.81%	48.19%	48.19%	250.59	233.10
18	8/14/2012	JE0002529	Fuel Allocation inv # 95551	289.48		289.48	51.81%	48.19%	48.19%	149.97	139.51
19	8/26/2012	JE0002534	Fuel Allocation inv # 95874	268.14		268.14	51.81%	48.19%	48.19%	138.92	129.22
20	9/5/2012	JE0002535	Fuel Allocation inv # 96441	272.76		272.76	51.81%	48.19%	48.19%	141.31	131.45
21	9/12/2012	JE0005320	Reclass Fuel Allocation inv#96441	376.56		376.56	51.81%	48.19%	48.19%	195.09	181.47
22	9/28/2012	JE0002545	Fuel Allocation - inv 97004	260.14		260.14	51.81%	48.19%	48.19%	134.77	125.37
23	10/12/2012	JE0002546	Fuel Allocation - inv 97213	517.60		517.60	51.81%	48.19%	48.19%	268.15	249.45
24	10/17/2012	JE0002560	Fuel Allocation inv# 97980	374.42		374.42	51.81%	48.19%	48.19%	193.98	180.44
25	10/31/2012	JE0002561	Fuel Allocation inv# 98485	505.59		505.59	51.81%	48.19%	48.19%	261.93	243.66
26	11/12/2012	JE0002564	Fuel Allocation inv #98875	300.55		300.55	51.81%	48.19%	48.19%	155.71	144.84
27	11/28/2012	JE0002565	Fuel Allocation inv #99432	582.28		582.28	51.81%	48.19%	48.19%	301.66	280.62
28	12/17/2012	JE0002425	Fuel Allocation	148.84		148.84	51.81%	48.19%	48.19%	77.11	71.73
29	1/5/2012	JE0002426	Fuel Allocation	218.71		218.71	51.81%	48.19%	48.19%	113.31	105.40
30	1/30/2012	JE0002427	Fuel Allocation	99.11		99.11	51.81%	48.19%	48.19%	48.24	44.87
31	2/1/2012	JE0002428	Fuel Allocation	236.78		236.78	51.81%	48.19%	48.19%	122.67	114.11
32	2/13/2012	JE0002429	Fuel Allocation	81.24		81.24	51.81%	48.19%	48.19%	42.09	39.15
33	2/28/2012	JE0002448	Fuel Allocation	205.06		205.06	51.81%	48.19%	48.19%	106.24	98.82
34	3/28/2012	JE0002462	Fuel Allocation inv# 90069	209.74		209.74	51.81%	48.19%	48.19%	108.66	101.08
35	4/12/2012	JE0002461	Fuel Allocation inv# 90508	87.94		87.94	51.81%	48.19%	48.19%	45.56	42.38
36	5/2/2012	JE0002472	Fuel Allocation	248.03		248.03	51.81%	48.19%	48.19%	128.50	119.53
37	5/13/2012	JE0002476	Fuel Allocation inv 91462	237.75		237.75	51.81%	48.19%	48.19%	123.17	114.58
38	5/18/2012	JE0002492	Fuel Allocation inv#93168	125.95		125.95	51.81%	48.19%	48.19%	65.25	60.70
39	6/27/2012	JE0002487	Fuel Allocation inv # 92138	174.13		174.13	51.81%	48.19%	48.19%	90.21	83.92
40	7/1/2012	JE0002488	Fuel Allocation inv # 92627	53.24		53.24	51.81%	48.19%	48.19%	27.58	25.66
41	7/1/2012	JE0002509	Fuel Allocation inv# 93573	122.07		122.07	51.81%	48.19%	48.19%	63.24	58.83
42	7/13/2012	JE0002510	Fuel Allocation inv# 94014	178.29		178.29	51.81%	48.19%	48.19%	92.37	85.92
43	7/17/2012	JE0002516	Fuel Allocation inv# 94014	136.36		136.36	51.81%	48.19%	48.19%	70.64	65.72
44	7/24/2012										



**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)		(H)		(I)	
							Water	Sewer	Water	Sewer	Water	Sewer
45	8/7/2012	JE0002526	Fuel Allocation inv 94501	87.99		87.99	51.81%	48.19%	51.81%	48.19%	86	80
46	8/14/2012	JE0002527	Fuel Allocation inv 94742	189.95		189.95	51.81%	48.19%	51.81%	48.19%	86	80
47	8/26/2012	JE0002529	Fuel Allocation inv # 95067	115.26		115.26	51.81%	48.19%	51.81%	48.19%	86	80
48	9/5/2012	JE0002534	Fuel Allocation inv # 95551	107.54		107.54	51.81%	48.19%	51.81%	48.19%	86	80
49	9/12/2012	JE0002535	Fuel Allocation inv # 95874	108.66		108.66	51.81%	48.19%	51.81%	48.19%	86	80
50	9/28/2012	JE0005321	Reclass Fuel Allocation inv#95441	149.09		149.09	51.81%	48.19%	51.81%	48.19%	86	80
51	10/12/2012	JE0002545	Fuel Allocation - inv 97004	104.00		104.00	51.81%	48.19%	51.81%	48.19%	86	80
52	10/17/2012	JE0002546	Fuel Allocation - inv 97213	203.82		203.82	51.81%	48.19%	51.81%	48.19%	86	80
53	10/31/2012	JE0002560	Fuel Allocation inv# 97980	148.63		148.63	51.81%	48.19%	51.81%	48.19%	86	80
54	11/12/2012	JE0002561	Fuel Allocation inv# 98485	199.24		199.24	51.81%	48.19%	51.81%	48.19%	86	80
55	11/28/2012	JE0002564	Fuel Allocation inv #98875	119.76		119.76	51.81%	48.19%	51.81%	48.19%	86	80
56	12/17/2012	JE0002565	Fuel Allocation inv #99432	228.42		228.42	51.81%	48.19%	51.81%	48.19%	86	80
57			<b>Total</b>	<b>15,674.71</b>		<b>15,674.71</b>					<b>8,120.63</b>	<b>7,554.08</b>

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) Allocation %		(H) 48.19%	(I) Water	(J) Sewer
				\$	No of Customers			Water	Sewer			
1	1/9/2012	PI0022715	Pest Service-Maint Barn	8.76	8.76		8.76	51.81%	48.19%	4.54	4.22	
2	2/27/2012	PI0003417	PEST SERVICE-MAINT BARN	8.76	8.76		8.76	51.81%	48.19%	4.54	4.22	
3	3/12/2012	PI0003418	PEST SERVICE-MAINT BARN	8.76	8.76		8.76	51.81%	48.19%	4.54	4.22	
4	4/3/2012	JE0003623	Reclass ant killer PJ3471	20.98	20.98		20.98	51.81%	48.19%	10.87	10.11	
5	4/9/2012	PI0003465	PEST SERVICE-MAINT BARN	8.76	8.76		8.76	51.81%	48.19%	4.54	4.22	
6	5/14/2012	PI0023222	Pest Service-Maint Barn	8.76	8.76		8.76	51.81%	48.19%	4.54	4.22	
7	6/11/2012	PI0008902	Pest Service-Maint Barn	8.76	8.76		8.76	51.81%	48.19%	4.54	4.22	
8	7/1/2012	JE0003681	2nd qtr Water/Sewer Allocation-TR	(6.29)	(6.29)		(6.29)	51.81%	48.19%	(3.26)	(3.03)	
9	7/9/2012	PI0009037	PEST SERVICE-MAINT BLDG	8.76	8.76		8.76	51.81%	48.19%	4.54	4.22	
10	8/13/2012	PI0009214	PEST SERVICE-MAINT. BLDG	8.76	8.76		8.76	51.81%	48.19%	4.54	4.22	
11	9/10/2012	PI0009331	Pest Service-Maint. Bldg	8.76	8.76		8.76	51.81%	48.19%	4.54	4.22	
12	10/8/2012	PI0009482	Pest Service-Maint. Bldg	8.76	8.76		8.76	51.81%	48.19%	4.54	4.22	
13	11/12/2012	PI0009620	Pest service -Maint bldg	8.76	8.76		8.76	51.81%	48.19%	4.54	4.22	
14	12/10/2012	PI0009763	Pest service-Maint Bldg	8.76	8.76		8.76	51.81%	48.19%	4.54	4.22	
15	1/9/2012	PI0022715	Pest Service-Maint. Barn	5.60	5.60		5.60	51.81%	48.19%	2.90	2.70	
16	2/27/2012	PI0003417	PEST SERVICE-MAINT BARN	5.60	5.60		5.60	51.81%	48.19%	2.90	2.70	
17	3/12/2012	PI0003418	PEST SERVICE-MAINT BARN	5.60	5.60		5.60	51.81%	48.19%	2.90	2.70	
18	4/9/2012	PI0003465	PEST SERVICE-MAINT BARN	5.60	5.60		5.60	51.81%	48.19%	2.90	2.70	
19	5/14/2012	PI0023222	Pest Service-Maint Barn	5.60	5.60		5.60	51.81%	48.19%	2.90	2.70	
20	6/11/2012	PI0008902	Pest Service-Maint Barn	5.60	5.60		5.60	51.81%	48.19%	2.90	2.70	
21	7/1/2012	JE0003681	2nd qtr Water/Sewer Allocation-TR	6.29	6.29		6.29	51.81%	48.19%	3.26	3.03	
22	7/9/2012	PI0009037	PEST SERVICE-MAINT BLDG	5.60	5.60		5.60	51.81%	48.19%	2.90	2.70	
23	8/13/2012	PI0009214	PEST SERVICE-MAINT. BLDG	5.60	5.60		5.60	51.81%	48.19%	2.90	2.70	
24	9/10/2012	PI0009331	Pest Service-Maint Bldg	5.60	5.60		5.60	51.81%	48.19%	2.90	2.70	
25	10/8/2012	PI0009482	Pest Service-Maint. Bldg	5.60	5.60		5.60	51.81%	48.19%	2.90	2.70	
26	11/12/2012	PI0009620	Pest service -Maint bldg	5.60	5.60		5.60	51.81%	48.19%	2.90	2.70	
27	12/10/2012	PI0009763	Pest service-Maint Bldg	5.60	5.60		5.60	51.81%	48.19%	2.90	2.70	
28			Total	193.30	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. 8120 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	P10008207	Mo. Ice Machine Lease-Maint Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72
2	3/1/2012	P10008273	Mo Ince machine lease-Maint Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72
3	4/1/2012	P10008402	MO ICE MACHINE LEASE-CART BARN	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72
4	5/1/2012	P10008646	Mo Ice Machine Lease-Maint Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72
5	6/1/2012	P10008827	MO. ICE MANCHINE LEASE-MAINT. BARN	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72
6	7/1/2012	P10008949	Mo. Ice Machine Lease-Maint Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72
7	8/1/2012	P10009120	Mo. Ice Machine Lease-Maint Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72
8	9/1/2012	P10009291	Mo ice machine lease-maint barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72
9	10/1/2012	P10009431	Mo Ice Machine Lease-Maint Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72
10	11/1/2012	P10009520	Mo Ice Machine Lease-Maint. Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72
11	12/1/2012	P10009704	Mo Ice Machine Lease-Maint Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97
12	1/1/2012	P10008207	Mo. Ice Machine Lease-Maint Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97
13	3/1/2012	P10008273	Mo Ince machine lease-Maint Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97
14	4/1/2012	P10008402	MO. ICE MACHINE LEASE-CART BARN	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97
15	5/1/2012	P10008646	Mo Ice Machine Lease-Maint Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97
16	6/1/2012	P10008827	MO ICE MANCHINE LEASE-MAINT BARN	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97
17	7/1/2012	P10008949	Mo Ice Machine Lease-Maint. Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97
18	8/1/2012	P10009120	Mo. Ice Machine Lease-Maint. Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97
19	9/1/2012	P10009291	Mo ice machine lease-maint barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97
20	10/1/2012	P10009431	Mo Ice Machine Lease-Maint Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97
21	11/1/2012	P10009520	Mo Ice Machine Lease-Maint Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97
22	12/1/2012	P10009704	Mo Ice Machine Lease-Maint. Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	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. 8190 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%	48.19%			
2	2/29/2012	PI0003375	Shop Towels	24.21		24.21	51.81%	48.19%			
3	3/31/2012	JED003532	1ST QTR WATER/SEWER ALLOCATION	(7.26)		(7.26)	51.81%	48.19%			
4	4/1/2012	JED003568	Rcls shop towels	(16.95)		(16.95)	51.81%	48.19%			
5	10/23/2012	PI0009925	TR Water System Map	508.55		508.55	100.00%	0.00%			
6	3/31/2012	JED003532	1ST QTR WATER/SEWER ALLOCATION	7.26		7.26	51.81%	48.19%			
7	4/1/2012	JED003569	Rcls shop towels	(7.26)		(7.26)	51.81%	48.19%			
8	10/23/2012	PI0009925	TR Water System Map	508.54		508.54	100.00%	0.00%			
9			Total	\$ 1,042.54	\$ -	\$ 1,042.54			\$ 1,030.27	\$ 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) Allocation %		(H) Allocation \$		(I) Allocation \$	
							Water	Sewer	Water	Sewer	Water	Sewer
1	12/28/2012	P0072584	Class D water/wastewater license	\$ 111.00		\$ 111.00	50.00%	50.00%	\$ 55.50	\$ 55.50	\$ 55.50	\$ 55.50
2	12/28/2012	P0072584	Class D water/wastewater license	\$ 111.00		\$ 111.00	50.00%	50.00%	\$ 55.50	\$ 55.50	\$ 55.50	\$ 55.50
3			Total	\$ 222.00	\$ -	\$ 222.00			\$ 111.00	\$ 111.00	\$ 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) Sewer	(I) Water	(J) Sewer
							Water	Sewer			
1	10/29/2012	JE0018387	AMEX-walter util safety	\$ 164.25		\$ 164.25	100.00%	0.00%		\$ 164.25	\$ -
2	10/29/2012	JE0018388	AMEX-pump/motor maint	164.25		164.25	51.81%	48.19%	85.09	79.16	-
3	11/28/2012	PI0072329	Basic Water Wrks OP-P Ellis	164.25		164.25	100.00%	0.00%	164.25	-	-
4	10/29/2012	JE0018389	AMEX-walter util safety	60.75		60.75	100.00%	0.00%	60.75	-	-
5	10/29/2012	JE0018390	AMEX-pump/motor maint	60.75		60.75	51.81%	48.19%	31.47	29.28	-
6	11/28/2012	PI0072329	Basic Water Wrks OP-P Ellis	60.75		60.75	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) Allocation % <sup>(1)</sup>		(H) Allocation % <sup>(1)</sup>		(I) Water	(J) Sewer
							Water	Sewer	Water	Sewer		
1	9/5/2012	JE0005341	DALLIAX-renew.vin#3GCEC14	\$ 63.75		\$ 63.75	51.81%	48.19%	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%	51.81%	48.19%	(9.91)	(9.22)
3	1/23/2012	JE0004674	1575-TCEQ-Renewal-Westbrook	111.00		111.00	40.00%	60.00%	40.00%	60.00%	44.40	66.60
4	3/19/2012	P10008344	Certificates	30.00		30.00	51.81%	48.19%	51.81%	48.19%	15.54	14.46
5	9/30/2012	JE0003843	3rd Qtr Water/Sewer Allocation TR	19.13		19.13	51.81%	48.19%	51.81%	48.19%	9.91	9.22
6	10/29/2012	P10003937	The Retreat-permit fees	1,250.00		1,250.00	51.81%	48.19%	51.81%	48.19%	647.59	602.41
7			Total	\$ 1,454.75	\$	\$ 1,454.75					\$ 740.56	\$ 714.19

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	JE00031902	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	JE00031902	Rcls 6034011SC12 #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	JE0004052	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	JE00031902	Rcls 6034011SC12 #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 \$		(I) Allocation \$
							Water	Sewer	Water	Sewer	
1	1/4/2012	PI0003230	Submission of Wastewater Treatment Permit Renewal	\$ 985.00		\$ 985.00	0.00%	100.00%	\$ -	\$ 985.00	
2	3/22/2012	PI0003412	Publishing NORI in La Presna Comunidad (Alternativ	500.00		500.00	0.00%	100.00%	-	500.00	
3	6/6/2012	PI0003599	RECEIPT OF TCEQ MAP	985.00		985.00	0.00%	100.00%	-	985.00	
4	6/22/2012	PI0003626	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	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation %	(I) Allocation \$	
							Water	Sewer		Water	Sewer
1	1/29/2012	JE0017353	Pkg, Umbrella, E&O, Auto Ins.	1,073.00		1,073.00	51.81%	48.19%	51.81%	555.89	517.11
2	1/29/2012	JE0017353	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	51.81%	133.66	124.34
3	1/29/2012	JE0017353	Storage Tank Ins	9.25		9.25	100.00%	0.00%	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%	51.81%	555.89	517.11
5	2/26/2012	JE0017481	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	51.81%	133.66	124.34
6	2/26/2012	JE0017481	Storage Tank Ins	9.25		9.25	100.00%	0.00%	0.00%	9.25	-
7	2/27/2012	JE0017548	2012-2013-Insurance-true up	330.00		330.00	51.81%	48.19%	51.81%	170.96	159.04
8	3/31/2012	JE0003533	1ST QTR WATER/SEWER ALLOCATION	(983.33)		(983.33)	51.81%	48.19%	51.81%	(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%	51.81%	523.25	486.75
10	4/1/2012	JE0017548	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	51.81%	133.66	124.34
11	4/1/2012	JE0017548	Storage Tank Ins	9.25		9.25	100.00%	0.00%	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%	51.81%	523.25	486.75
13	4/29/2012	JE0017662	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	51.81%	133.66	124.34
14	4/29/2012	JE0017662	Storage Tank Ins	9.25		9.25	100.00%	0.00%	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%	51.81%	523.25	486.75
16	5/27/2012	JE0017737	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	51.81%	133.66	124.34
17	5/27/2012	JE0017737	Storage Tank Ins	9.25		9.25	100.00%	0.00%	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%	51.81%	523.25	486.75
19	7/1/2012	JE0017860	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	51.81%	133.66	124.34
20	7/1/2012	JE0017860	Storage Tank Ins	9.25		9.25	100.00%	0.00%	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%	51.81%	523.25	486.75
22	7/29/2012	JE0017982	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	51.81%	133.66	124.34
23	7/29/2012	JE0017982	Storage Tank Ins	9.25		9.25	100.00%	0.00%	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%	51.81%	523.25	486.75
25	8/26/2012	JE0018064	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	51.81%	133.66	124.34
26	8/26/2012	JE0018064	Storage Tank Ins	9.25		9.25	100.00%	0.00%	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%	51.81%	523.25	486.75
28	9/30/2012	JE0018165	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	51.81%	133.66	124.34
29	9/30/2012	JE0018165	Storage Tank Ins	9.25		9.25	100.00%	0.00%	0.00%	9.25	-
30	9/30/2012	JE0003844	3rd Qtr Water/Sewer Allocation TR	(240.53)		(240.53)	51.81%	48.19%	51.81%	(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%	51.81%	523.25	486.75
32	10/28/2012	JE0018268	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	51.81%	133.66	124.34
33	10/28/2012	JE0018268	Storage Tank Ins	9.25		9.25	100.00%	0.00%	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%	51.81%	523.25	486.75
35	11/25/2012	JE0018349	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	51.81%	133.66	124.34
36	11/25/2012	JE0018349	Storage Tank Ins	9.25		9.25	100.00%	0.00%	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%	51.81%	523.25	486.75
38	12/17/2012	JE0018432	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	51.81%	133.66	124.34
39	12/17/2012	JE0018432	Storage Tank Ins	9.25		9.25	100.00%	0.00%	0.00%	9.25	-
40	12/30/2012	JE0004150	Insurance Expense Correction	(4,875.00)		(4,875.00)	51.81%	48.19%	51.81%	(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%	51.81%	(68.26)	(63.50)
42	12/30/2012	JE0018610	7/02-AIGRMS-enviro renew-72%	81.36		81.36	51.81%	48.19%	51.81%	42.15	39.21
43	3/31/2012	JE0003533	1ST QTR WATER/SEWER ALLOCATION	983.33		983.33	51.81%	48.19%	51.81%	509.44	473.89
44	4/1/2012	JE0017548	Pkg, Umbrella, E&O, Auto Ins	393.00		393.00	51.81%	48.19%	51.81%	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
							Water	Sewer	Water	Sewer		
45	4/29/2012	JE0017652	Pkg, Umbrella, E&O, Auto Ins	393 00		393 00	51.81%	48.19%	203.60	189.40	80	
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)	(997.59)		
56	12/30/2012	JE0018604	Pvt Risk Ins-truc up-28%	(51.24)		(51.24)	51.81%	48.19%	(26.55)	(24.69)		
57	12/30/2012	JE0018610	7/02-AJGRMS-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) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation %		(I) Water	(J) Sewer
							Water	Sewer	Water	Sewer		
				\$ 266.85		\$ 266.85	51.81%	48.19%	51.81%	48.19%	\$ 138.25	\$ 128.60
1	6/12/2012	JE0030529	4th qtr 2011 lockbox fees									
2	6/12/2012	JE0030530	1st qtr 2012 lockbox fees	281.61		281.61	51.81%	48.19%	51.81%	48.19%	145.89	135.72
3	10/2/2012	JE0031435	Compass Lockbox fees - 2nd qtr 2012	998.07		998.07	51.81%	48.19%	51.81%	48.19%	517.07	481.00
4	12/4/2012	JE0031779	Compass 3rd qtr Lockbox fees	351.53		351.53	51.81%	48.19%	51.81%	48.19%	182.12	169.41
5	12/30/2012	JE0031832	Compass 4th qtr Lockbox fees	293.54		293.54	51.81%	48.19%	51.81%	48.19%	152.07	141.47
6	12/30/2012	JE0004068	Water/Sewer Allocation P12-TR	(193.52)		(193.52)	51.81%	48.19%	51.81%	48.19%	(100.26)	(93.26)
7	12/30/2012	JE0004068	Water/Sewer Allocation P12-TR	193.52		193.52	51.81%	48.19%	51.81%	48.19%	100.26	93.26
8			Total	\$ 2,191.60	\$	\$ 2,191.60					\$ 1,135.41	\$ 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	Reference	Description	FY 2012	Adj	No of Customers	(F)	(G)	(H)	(I)	(J)
1		4/2/2012	JE0003603	1/3 amex fee	0.73			0.73	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%	62.69	58.31
3		4/2/2012	JE0003606	2/2 visa/mc fee	121.00			121.00	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%	0.79	0.74
5		4/2/2012	JE0003608	3/2 visa/mc fee	56.74			56.74	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%	0.38	0.35
7		4/30/2012	JE0003629	4/3 amex fee	0.66			0.66	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%	38.64	35.95
9		5/30/2012	JE0003657	5/3 amex fee	0.46			0.46	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%	30.18	28.08
11		7/1/2012	JE0003682	2nd qtr Water/Sewer Allocation-TR	(130.71)			(130.71)	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%	0.20	0.18
13		7/2/2012	JE0003763	6/4 visa/mc fee	90.39			90.39	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%	0.19	0.17
15		8/1/2012	JE0003785	7/3 visa/mc fee	97.65			97.65	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%	47.53	44.21
17		8/27/2012	JE0003812	8/3 amex fee	0.58			0.58	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%	(43.69)	(40.64)
19		10/1/2012	JE0003925	9/4 visa/mc/disc fee	118.33			118.33	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%	0.33	0.31
21		10/29/2012	JE0003933	10/2 visa/mc/disc fee	114.46			114.46	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%	0.37	0.34
23		11/26/2012	JE0004029	11/2 visa/mc fee	118.69			118.69	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%	0.22	0.20
25		12/30/2012	JE0004069	Water/Sewer Allocation P12-TR	(35.73)			(35.73)	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%	67.72	62.99
27		9/30/2012	JE0003845	3rd Qtr Water/Sewer Allocation TR	84.33			84.33	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%	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) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) 51.81%	(H) 48.19%	(I) 86	(J) 80	Allocation \$	
											Water	Sewer
1	1/17/2012	P/0008050	Screws	\$ 2.38		\$ 2.38					\$ 1.23	\$ 1.15
2	7/13/2012	P/0009078	PHOTO CEL, UT PUMP STATION	12.61		12.61					6.53	6.08
3	1/17/2012	P/0008050	Screws	0.93		0.93					0.48	0.45
4	7/6/2012	P/0009025	20X30 FILTERS	33.58		33.58					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	Water	Sewer		
1	1/4/2012	PI0008074	Dip Stick & Muffler-Backhoe	\$ 44.55		\$ 44.55	51.81%	48.19%	23.08	\$	21.47	
2	2/1/2012	PI0008271	Hydraulic Fluid	585.48		585.48	51.81%	48.19%	303.32	\$	282.16	
3	2/27/2012	PI0003362	Choke Clnr & Start Fld for Port Wtr	3.76		3.76	51.81%	48.19%	1.95		1.81	
4	5/25/2012	PI0003571	HYDRAULIC HOSE REPAIR	41.09		41.09	51.81%	48.19%	21.29		19.80	
5	6/1/2012	JE0005188	Rcls Backhoe 420C repairs P10023176	525.23		525.23	51.81%	48.19%	272.11		253.12	
6	7/11/2012	PI0003682	Hydraulic Fluid & Oil	1,319.44		1,319.44	51.81%	48.19%	683.57		635.87	
7	7/13/2012	PI0009078	(4) KEYS-JOHN DEERE	1.74		1.74	51.81%	48.19%	0.90		0.84	
8	7/18/2012	PI0003692	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	PI0009267	POWER WASHER VALVE KIT	56.66		56.66	51.81%	48.19%	29.35		27.31	
11	8/14/2012	PI0009219	HYD HOSE REPAIR-BACKHOE	13.09		13.09	51.81%	48.19%	6.78		6.31	
12	8/22/2012	PI0009269	Used Tire for Front End Loader	245.07		245.07	51.81%	48.19%	126.96		118.11	
13	8/28/2012	PI0009294	hyd hose repair-backhoe	18.94		18.94	51.81%	48.19%	9.81		9.13	
14	10/23/2012	PI0003926	R&M Equipment	2.10		2.10	51.81%	48.19%	1.09		1.01	
15	11/7/2012	PI0003979	Multi Grade Oil	501.05		501.05	51.81%	48.19%	259.58		241.47	
16	11/14/2012	PI0009690	fuel/oil ftrr-210 tractor	18.98		18.98	51.81%	48.19%	9.83		9.15	
17	1/4/2012	PI0009691	fuel/oil ftrr-backhoe	5.42		5.42	51.81%	48.19%	2.81		2.61	
18	1/4/2012	PI0008074	Dip Stick & Muffler-Backhoe	17.32		17.32	51.81%	48.19%	8.97		8.35	
19	1/30/2012	PI0003314	Filters-Rocksaw	136.94		136.94	51.81%	48.19%	70.94		66.00	
20	2/1/2012	PI0008271	Hydraulic Fluid	227.68		227.68	51.81%	48.19%	117.95		109.73	
21	2/27/2012	PI0003362	Pump	1.46		1.46	51.81%	48.19%	0.76		0.70	
22	4/11/2012	PI0003484	Machine Hub	64.05		64.05	51.81%	48.19%	33.18		30.87	
23	5/25/2012	PI0003571	HYDRAULIC HOSE REPAIR	15.19		15.19	51.81%	48.19%	7.87		7.32	
24	6/4/2012	JE0005188	Rcls Backhoe 420C repairs P10023176	194.26		194.26	51.81%	48.19%	100.64		93.62	
25	7/11/2012	PI0003682	Hydraulic Fluid & Oil	513.10		513.10	51.81%	48.19%	265.82		247.28	
26	7/13/2012	PI0009078	(4) KEYS-JOHN DEERE	0.64		0.64	51.81%	48.19%	0.33		0.31	
27	7/18/2012	PI0003692	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	PI0009267	POWER WASHER VALVE KIT	20.95		20.95	51.81%	48.19%	10.85		10.10	
30	8/14/2012	PI0009219	HYD HOSE REPAIR-BACKHOE	4.84		4.84	51.81%	48.19%	2.51		2.33	
31	8/22/2012	PI0009269	Used Tire for Front End Loader	7.00		7.00	51.81%	48.19%	3.63		3.37	
32	8/28/2012	PI0009294	hyd hose repair-backhoe	58.23		58.23	51.81%	48.19%	30.17		28.06	
33	10/10/2012	PI0003518	Tube/Tire Repair-Rock Saw	0.77		0.77	51.81%	48.19%	0.40		0.37	
34	10/23/2012	PI0003926	R&M Equipment	194.86		194.86	51.81%	48.19%	100.95		93.91	
35	11/7/2012	PI0003979	Multi Grade Oil	7.01		7.01	51.81%	48.19%	3.63		3.38	
36	11/14/2012	PI0009690	fuel/oil ftrr-210 tractor	2.00		2.00	51.81%	48.19%	1.04		0.96	
37	11/20/2012	PI0009691	fuel/oil ftrr-backhoe									
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
							Water	Sewer	Water	Sewer		
1	1/3/2012	PI0003195	CL2 Bottle Rental	64.05		64.05	51.81%	48.19%	51.81%	48.19%	33.18	30.87
2	4/2/2012	PI0003467	CL12 BOTTLE RENTAL	64.05		64.05	51.81%	48.19%	51.81%	48.19%	33.18	30.87
3	4/2/2012	PI0003478	CL2 Bottle Rental	21.35		21.35	51.81%	48.19%	51.81%	48.19%	11.06	10.29
4	4/2/2012	PI0003488	Three (3) 150# Chlorine Gas Cylinders	426.34		426.34	51.81%	48.19%	51.81%	48.19%	220.87	205.47
5	5/7/2012	PI0003539	CL2 Tabs	88.41		88.41	51.81%	48.19%	51.81%	48.19%	45.80	42.61
6	5/18/2012	JE0003652	Reclass Oxygen Cylinder PI0003574	5.49		5.49	51.81%	48.19%	51.81%	48.19%	2.84	2.65
7	5/20/2012	JE0003655	Reclass Oxygen Cylinder PI0003573	14.81		14.81	51.81%	48.19%	51.81%	48.19%	7.67	7.14
8	5/29/2012	PI0003570	CL2 TABS	67.80		67.80	51.81%	48.19%	51.81%	48.19%	35.13	32.67
9	6/22/2012	PI0003642	L.R. Secondary Standard Kit	124.84		124.84	51.81%	48.19%	51.81%	48.19%	64.68	60.16
10	7/20/2012	PI0003708	CL2 TABS	64.67		64.67	51.81%	48.19%	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%	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%	51.81%	48.19%	(512.30)	(476.56)
13	7/30/2012	PI0003731	Chlorine	988.86		988.86	51.81%	48.19%	51.81%	48.19%	512.30	476.56
14	7/31/2012	PI0003749	Cylinder Rental	25.24		25.24	51.81%	48.19%	51.81%	48.19%	13.08	12.16
15	8/31/2012	PI0003852	Cylinder Rental-93 Days	69.06		69.06	51.81%	48.19%	51.81%	48.19%	35.78	33.28
16	10/1/2012	PI0003929	cylinder rental 90 days	67.15		67.15	51.81%	48.19%	51.81%	48.19%	34.79	32.36
17	10/8/2012	PI0003927	DPD tests MG34443	68.86		68.86	51.81%	48.19%	51.81%	48.19%	35.67	33.19
18	11/26/2012	PI0003988	cylinder rental 93 days	69.06		69.06	51.81%	48.19%	51.81%	48.19%	35.78	33.28
19	11/26/2012	PI0003999	(2) 150# bottle chlorine	659.24		659.24	51.81%	48.19%	51.81%	48.19%	341.53	317.71
20	11/26/2012	PI0004000	(1) 150# bottle of chlorine	329.62		329.62	51.81%	48.19%	51.81%	48.19%	170.77	158.85
21	2/6/2012	PI0003357	Reagents for Sewer Testing	41.17		41.17	0.00%	100.00%	0.00%	100.00%	-	41.17
22	2/27/2012	PI0003380	CL2 Tabs	80.00		80.00	51.81%	48.19%	51.81%	48.19%	41.45	38.55
23	3/28/2012	PI0003430	CL2 Tabs for wwtp	92.51		92.51	51.81%	48.19%	51.81%	48.19%	47.93	44.58
24	5/18/2012	JE0003653	Reclass Oxygen Cylinder PI0003574	2.03		2.03	51.81%	48.19%	51.81%	48.19%	1.05	0.98
25	5/20/2012	JE0003654	Reclass Oxygen Cylinder PI0003573	5.47		5.47	51.81%	48.19%	51.81%	48.19%	2.83	2.64
26	5/29/2012	PI0003570	CL2 TABS	25.07		25.07	51.81%	48.19%	51.81%	48.19%	12.99	12.08
27	6/22/2012	PI0003642	L.R. Secondary Standard Kit	46.17		46.17	51.81%	48.19%	51.81%	48.19%	23.92	22.25
28	7/20/2012	PI0003708	CL2 TABS	23.92		23.92	51.81%	48.19%	51.81%	48.19%	12.39	11.59
29	9/12/2012	PI0003840	Chlorinating Tabs	103.44		103.44	51.81%	48.19%	51.81%	48.19%	53.59	49.85
30	10/8/2012	PI0003927	DPD tests MG34447	68.86		68.86	51.81%	48.19%	51.81%	48.19%	35.67	33.19
31	10/23/2012	PI0003926	R&M Chemicals	96.96		96.96	51.81%	48.19%	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	Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G)		(H)		(I)		(J) Allocation \$
								Water	Sewer	Water	Sewer	Water	Sewer	
1		1/4/2012	P10003198	Supplies Used for Construction Of Building at Wate	296.28		296.28	100.00%	0.00%	296.28		296.28		
2		1/6/2012	P10003197	Supplies Used for Construction of Building at Wate	89.48		89.48	100.00%	0.00%	89.48		89.48		
3		1/10/2012	P10003250	Supplies for Building-Water Plant	86.17		86.17	100.00%	0.00%	86.17		86.17		
4		1/11/2012	P10003251	Supplies for Building-Water Plant	188.27		188.27	100.00%	0.00%	188.27		188.27		
5		1/12/2012	P10003253	Drip Edge, Screws	25.46		25.46	100.00%	0.00%	25.46		25.46		
6		1/24/2012	P10003315	Trashcan, Bleach	20.00		20.00	100.00%	0.00%	20.00		20.00		
7		3/28/2012	P10003430	CLR	5.75		5.75	100.00%	0.00%	5.75		5.75		
8		4/30/2012	P10003507	Sakrete Concrete-Water Plant Bldg	29.83		29.83	100.00%	0.00%	29.83		29.83		
9		4/30/2012	JE0003651	Re-class Calibrate Flow meter P10003537	205.70		205.70	100.00%	0.00%	205.70		205.70		
10		6/14/2012	JE0005040	1624-Tractor Sup-hydrant rep	18.31		18.31	100.00%	0.00%	18.31		18.31		
11		6/18/2012	P10003640	Annual Inspect/PM of bk up Generator	60.90		60.90	100.00%	0.00%	60.90		60.90		
12		7/3/2012	P10003643	Lock, Chain, Bolt, Shields, Clasps	60.90		60.90	100.00%	0.00%	60.90		60.90		
13		8/5/2012	P10003742	Valves, Nipples, Fittings, Clamps, Repairs to Air S	54.81		54.81	100.00%	0.00%	54.81		54.81		
14		8/7/2012	P10003743	Nipples	4.91		4.91	100.00%	0.00%	4.91		4.91		
15		8/14/2012	P10003753	Wire Nuts, Electrical Tape	2.95		2.95	100.00%	0.00%	2.95		2.95		
16		8/14/2012	P10003755	Nuts, Union, Adaptor	23.10		23.10	100.00%	0.00%	23.10		23.10		
17		8/15/2012	P10003754	Union-Air Compressor	3.40		3.40	100.00%	0.00%	3.40		3.40		
18		8/27/2012	P10003803	Time Delay Fuses	37.95		37.95	100.00%	0.00%	37.95		37.95		
19		8/27/2012	P10003804	Compressor Motor	469.06		469.06	100.00%	0.00%	469.06		469.06		
20		8/27/2012	P10003806	Air Compressor	870.33		870.33	100.00%	0.00%	870.33		870.33		
21		8/27/2012	P10003807	Filtr, Ct Vlv, Solenoid Vlv	462.35		462.35	100.00%	0.00%	462.35		462.35		
22		8/27/2012	P10003809	Air Compressor Rental	839.24		839.24	100.00%	0.00%	839.24		839.24		
23		8/27/2012	P10003810	Elect. Work on Air Compressor at Well Site	968.50		968.50	100.00%	0.00%	968.50		968.50		
24		8/27/2012	P10003839	Pressure Relief Valve	7.28		7.28	100.00%	0.00%	7.28		7.28		
25		11/26/2012	P10004011	replace starter coil for booster pump	675.94		675.94	100.00%	0.00%	675.94		675.94		
26		12/26/2012	P10004089	(2) Portable heaters	43.04		43.04	100.00%	0.00%	43.04		43.04		
27		12/28/2012	P10003252	Sakrete Concrete-Water Plant Bldg	29.83		29.83	100.00%	0.00%	29.83		29.83		
28		12/28/2012	P10003506	Void Invoice #03960-Incorrect Date	(29.83)		(29.83)	100.00%	0.00%	(29.83)		(29.83)		
29				Total	5,518.77	(2,514.77)	3,404.00			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	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(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	Reclass 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-Bit Kit, 2-Bit 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	PI0003641	TRANSPT/HNDLING FOR BREAKER	9.74		9.74	0.00%	100.00%	-	9.74
34	6/20/2012	PI0003600	Swivel Brush/Handle	108.28		108.28	0.00%	100.00%	-	108.28
35	7/16/2012	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 \$	
							Water	Sewer	Water	Sewer	Water	Sewer
1	1/5/2012	PJ0003194	Testing of RPZ's	90.00		90.00	100.00%	0.00%	90.00		90.00	
2	1/31/2012	PJ0003356	Parts Used for Leak Repair-Royal Path	428.67		428.67	100.00%	0.00%	428.67		428.67	
3	4/9/2012	JE0003624	Reclass glue, cleaner	27.75		27.75	100.00%	0.00%	27.75		27.75	
4	7/12/2012	JE0003783	Reclass 3/4 PVC	2.54		2.54	100.00%	0.00%	2.54		2.54	
5	7/13/2012	PJ0003709	3/4" PVC COUPLINGS	12.70		12.70	100.00%	0.00%	12.70		12.70	
6	7/26/2012	JE0003779	Reclass charges for Distribution lines-July	40.20		40.20	100.00%	0.00%	40.20		40.20	
7	8/22/2012	PJ0003775	Thread Seal Tape	4.34		4.34	100.00%	0.00%	4.34		4.34	
8	8/29/2012	AP0020337	Invoice 20349	33.02		33.02	100.00%	0.00%	33.02		33.02	
9	8/31/2012	PJ0003837	Meter Boxes w/Lids	113.44		113.44	100.00%	0.00%	113.44		113.44	
10	9/12/2012	PJ0003853	Supersonic Chlorine	42.18		42.18	100.00%	0.00%	42.18		42.18	
11	7/12/2012	PJ0003702	3/4" PVC PIPE	2.54		2.54	100.00%	0.00%	2.54		2.54	
12	7/12/2012	JE0003783	Reclass 3/4 PVC	(2.54)		(2.54)	100.00%	0.00%	(2.54)		(2.54)	
13			Total	794.84		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	Col (B)	Col (C)	FY 2012	Col (D)	Col (E)	Col (F)	Col (G)	Col (H)	Col (I)	Col (J)
			Reference	Description	\$	\$	Adj	Total	Water	Sewer	Water	Sewer
1		4/3/2012	PI0003471	GLUE, CLEANER	27.75	27.75		27.75	0.00%	100.00%	\$	27.75
2		4/3/2012	JE0003624	Reclass glue, cleaner	(27.75)	(27.75)		(27.75)	0.00%	100.00%		(27.75)
3		7/12/2012	PI0003702	PAINT BRUSHES	4.22	4.22		4.22	0.00%	100.00%		4.22
4		7/20/2012	PI0003708	BASIN BOLTS/WASHER	9.76	9.76		9.76	0.00%	100.00%		9.76
5		7/26/2012	PI0003707	MEASURE CUPS	3.34	3.34		3.34	0.00%	100.00%		3.34
6		7/26/2012	PI0003710	HELA COILS	22.88	22.88		22.88	0.00%	100.00%		22.88
7		7/26/2012	JE0003719	Reclass charges for Distribution lines-July	(40.20)	(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		1,651.75	0.00%	100.00%		1,651.75
9		2/9/2012	PI0003358	Plumb. Fittings-Discharge Line for Admin	146.40	146.40		146.40	0.00%	100.00%		146.40
10		2/27/2012	PI0003381	Fittings	9.00	9.00		9.00	0.00%	100.00%		9.00
11		2/27/2012	PI0003382	Fiberglass Patch Kit & Supplies	37.59	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		1,622.60	0.00%	100.00%		1,622.60
13		3/9/2012	PI0003384	1 1/4 Pipe & Fittings	6.00	6.00		6.00	0.00%	100.00%		6.00
14		4/3/2012	PI0003471	GLUE, CLEANER	10.79	10.79		10.79	0.00%	100.00%		10.79
15		4/18/2012	PI0003486	3" Gask, 3" T-Bit Kit, 4" MJ Slv, 4" Gask, 4" T-B	79.78	79.78		79.78	0.00%	100.00%		79.78
16		5/7/2012	PI0003546	Sch 80 FM Adaptors	62.73	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		1,718.86	0.00%	100.00%		1,718.86
18		6/6/2012	PI0003596	2" PVC COMP CPLGS	22.83	22.83		22.83	0.00%	100.00%		22.83
19		6/6/2012	PI0003602	2" PVC CPLGS, ZIP TIES	16.50	16.50		16.50	0.00%	100.00%		16.50
20		6/7/2012	PI0003646	Flume Sand	262.82	262.82		262.82	0.00%	100.00%		262.82
21		7/5/2012	PI0003676	Conduit, Collng, Adaptors	11.86	11.86		11.86	0.00%	100.00%		11.86
22		7/10/2012	PI0003687	Rebuilt Hyd Pump	650.00	650.00		650.00	0.00%	100.00%		650.00
23		7/20/2012	PI0003708	BASIN BOLTS/WASHER	3.60	3.60		3.60	0.00%	100.00%		3.60
24		7/24/2012	PI0003711	24" X 24" GALV CAN	154.26	154.26		154.26	0.00%	100.00%		154.26
25		7/26/2012	PI0003707	MEASURE CUPS	1.23	1.23		1.23	0.00%	100.00%		1.23
26		7/26/2012	PI0003710	OIL (AIR COMP)	12.07	12.07		12.07	0.00%	100.00%		12.07
27		7/30/2012	PI0003746	Sch 80 Adaptors	67.21	67.21		67.21	0.00%	100.00%		67.21
28		8/10/2012	PI0003774	PVC Ck Vly's, PVC Unions	207.42	207.42		207.42	0.00%	100.00%		207.42
29		8/13/2012	PI0003756	1/2" PVC Adaptors	2.13	2.13		2.13	0.00%	100.00%		2.13
30		8/27/2012	PI0003847	Sch 80 PVC	34.47	34.47		34.47	0.00%	100.00%		34.47
31		9/12/2012	JE0005309	Reclass PI0003853-Supersonic Chlorine for utility	42.18	42.18		42.18	0.00%	100.00%		42.18
32		9/17/2012	JE0003884	ACC-WALLELE-36053	254.50	254.50		254.50	0.00%	100.00%		254.50
33		10/1/2012	JE0003885	REV-WALLELE-36053	(254.50)	(254.50)		(254.50)	0.00%	100.00%		(254.50)
34		10/1/2012	PI0003889	remove and clean starter	254.50	254.50		254.50	0.00%	100.00%		254.50
35		10/1/2012	PI0003917	Rebuilt 2 Hyd Pump	1,100.00	1,100.00		1,100.00	0.00%	100.00%		1,100.00
36				Total	8,188.58	8,188.58	(6,743.21)	1,445.37	0.00%	100.00%	\$	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 \$	
							Water	Sewer	Water	Sewer
1	1/31/2012	PI0003361	Bacteriological Analysis-Water Sys	19.00		19.00	100.00%	0.00%	19.00	\$
2	2/29/2012	PI0003429	Bacteriological Analysis-Water Sys	19.00		19.00	100.00%	0.00%	19.00	\$
3	3/31/2012	PI0003421	BACTERIOLOGICAL ANALYSIS	61.00		61.00	100.00%	0.00%	61.00	\$
4	4/30/2012	PI0003540	Bacteriological Analysis-Water Sys	19.00		19.00	100.00%	0.00%	19.00	\$
5	5/31/2012	PI0003597	BACTERIOLOGICAL ANALYSIS, WATER SYS	193.00		193.00	100.00%	0.00%	193.00	\$
6	6/30/2012	JE0003749	ACC-ENVILAB-1206074	(193.00)		(193.00)	100.00%	0.00%	(193.00)	\$
7	7/2/2012	JE0003750	REV-ENVILAB-1206074	193.00		193.00	100.00%	0.00%	193.00	\$
8	7/2/2012	PI0003668	Bacteriological Analysis-Water Sys	61.00		61.00	100.00%	0.00%	61.00	\$
9	7/31/2012	PI0003741	Bacteriological Analysis-Water Sys	128.50		128.50	100.00%	0.00%	128.50	\$
10	8/31/2012	PI0003836	Bacteriological Analysis-Water Sys	61.00		61.00	100.00%	0.00%	61.00	\$
11	9/30/2012	JE0003912	ACC-ENVILAB-1209075	305.00		305.00	100.00%	0.00%	305.00	\$
12	9/30/2012	JE0003912	ACC-ENVILAB-1209075	(61.00)		(61.00)	100.00%	0.00%	(61.00)	\$
13	10/1/2012	JE0003913	REV-ENVILAB-1209075	61.00		61.00	100.00%	0.00%	61.00	\$
14	10/1/2012	JE0003913	REV-ENVILAB-1209075	71.50		71.50	100.00%	0.00%	71.50	\$
15	10/1/2012	PI0003890	Bacteriological Analysis, water system	175.00		175.00	100.00%	0.00%	175.00	\$
16	10/31/2012	PI0003969	bacteriological analysis, water system	130.00		130.00	100.00%	0.00%	130.00	\$
17	11/1/2012	PI0004018	TR yearly water system fee	71.50		71.50	100.00%	0.00%	71.50	\$
18	11/1/2012	PI0004018	TCEO drinking water test-10 yr test for asbestos	130.00		130.00	100.00%	0.00%	130.00	\$
19	11/30/2012	PI0004021	Bacteriological Analysis-Water Sys	71.50		71.50	100.00%	0.00%	71.50	\$
20			Total	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)
	Date	Reference	Description	FY 2012	Adj	Total	Water	Allocation %	Water
1	11/25/2012	JED00997	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)	\$ -	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. 8512 R&M Regulatory Water 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	2/28/2012	PI0003950	Assessment fee -20/1000 Gal	\$ 3,046.60		\$ 3,046.60	100.00%	0.00%	\$ 3,046.60	\$ -
2	2/28/2012	JE0003595	Rcls PRAIDIS-Groundwater Assessment fee -20/1000Gal	(3,046.60)		(3,046.60)	100.00%	0.00%	(3,046.60)	\$ -
3	6/30/2012	JE0003745	ACC-PRAIDIS-120630	1,521.20		1,521.20	100.00%	0.00%	1,521.20	\$ -
4	7/2/2012	JE0003746	REV-PRAIDIS-120630	(1,521.20)		(1,521.20)	100.00%	0.00%	(1,521.20)	\$ -
5	7/2/2012	PI0003685	Assessment Fee- 20/100 Gal	1,521.80		1,521.80	100.00%	0.00%	1,521.80	\$ -
6	11/1/2012	JE0003959	Reclass PRAIDIS-Groundwater Assessment 2nd Qtr	(1,521.80)		(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 \$	
							Water	Sewer	Water	Sewer
1	1/31/2012	P10003361	Wastewater System-Final Effluent, Raw Influent	\$ 573.00		\$ 573.00	0.00%	100.00%	\$ -	\$ 573.00
2	2/29/2012	P10003429	Wastewater System-Final Effluent, Raw Influent	786.00		786.00	0.00%	100.00%	-	786.00
3	3/31/2012	P10003421	LAB ANALYSIS FOR WASTEWATER TREATMENT PLANT	423.00		423.00	0.00%	100.00%	-	423.00
4	4/30/2012	P10003540	Wastewater System-Final Effluent, Raw Influent	305.00		305.00	0.00%	100.00%	-	305.00
5	5/31/2012	P10003597	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	P10003668	Wastewater System-Final Effluent, Raw Influent	305.00		305.00	0.00%	100.00%	-	305.00
9	7/31/2012	P10003741	Wastewater System-Final	305.00		305.00	0.00%	100.00%	-	305.00
10	8/31/2012	P10003836	Wastewater System-Final Effluent, Raw Influent	370.50		370.50	0.00%	100.00%	-	370.50
11	10/1/2012	P10003890	Wastewater system-final effluent, raw influent	305.00		305.00	0.00%	100.00%	-	305.00
12	10/31/2012	P10003969	wastewater system-final effluent raw influent	370.50		370.50	0.00%	100.00%	-	370.50
13	11/30/2012	P10004021	Wastewater System-Final	370.50		370.50	0.00%	100.00%	-	370.50
14			<b>Total</b>	\$ 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 % Water	(H) Allocation % Sewer	(I) Water	(J) 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	Recless publish public notice for TR	(510.25)		(510.25)	0.00%	100.00%	-	(510.25)
3	3/31/2012	JE0003534	Recless publish public notice for TR	510.25		510.25	0.00%	100.00%	-	510.25
4	7/2/2012	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	Water	Sewer		
				\$ 691.00		\$ 691.00	51.81%	48.19%	\$ 357.99	\$ 333.01	86	80
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) Allocation \$	
							Water	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%	0.00%	100.00%	\$ -	\$ -
2	11/25/2012	JE0003997	TAP FEE EXPENSE/REVENUE - JOB 6004-U	(559.98)	559.98	-	0.00%	100.00%	0.00%	100.00%	-	-
3	11/25/2012	JE0003998	TAP FEE EXPENSE/REVENUE - JOB 6005-U	(324.12)	324.12	-	0.00%	100.00%	0.00%	100.00%	-	-
4	11/25/2012	JE0003999	TAP FEE EXPENSE/REVENUE - JOB 6006-U	(317.69)	317.69	-	0.00%	100.00%	0.00%	100.00%	-	-
5	11/25/2012	JE0004000	TAP FEE EXPENSE/REVENUE - JOB 6007-U	(273.01)	273.01	-	0.00%	100.00%	0.00%	100.00%	-	-
6	11/25/2012	JE0004001	TAP FEE EXPENSE/REVENUE - JOB 6009-U	(963.46)	963.46	-	0.00%	100.00%	0.00%	100.00%	-	-
7	11/25/2012	JE0004004	TAP FEE EXPENSE/REVENUE - JOB 6012-U	(602.86)	602.86	-	0.00%	100.00%	0.00%	100.00%	-	-
8	11/26/2012	P10004026	Supplies to Seal Basin-6012-U	54.22	(54.22)	-	0.00%	100.00%	0.00%	100.00%	-	-
Total				\$ (3,663.71)	\$ 3,663.71	\$ -	0.00%	100.00%	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	(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	JE0003994	TAP FEE EXPENSE/REVENUE - JOB 6001-U	(546.12)		546.12	\$	100.00%	0.00%				
2	11/25/2012	JE0003995	TAP FEE EXPENSE/REVENUE - JOB 6002-U	(542.03)		542.03		100.00%	0.00%				
3	11/25/2012	JE0003996	TAP FEE EXPENSE/REVENUE - JOB 6003-U	(422.33)		422.33		100.00%	0.00%				
4	11/25/2012	JE0003998	TAP FEE EXPENSE/REVENUE - JOB 6005-U	(675.00)		675.00		100.00%	0.00%				
5	11/25/2012	JE0003999	TAP FEE EXPENSE/REVENUE - JOB 6006-U	(532.06)		532.06		100.00%	0.00%				
6	11/25/2012	JE0004000	TAP FEE EXPENSE/REVENUE - JOB 6007-U	(540.23)		540.23		100.00%	0.00%				
7	11/25/2012	JE0004001	TAP FEE EXPENSE/REVENUE - JOB 6009-U	(516.69)		516.69		100.00%	0.00%				
8	11/25/2012	JE0004002	TAP FEE EXPENSE/REVENUE - JOB 6010-U	(488.06)		488.06		100.00%	0.00%				
9	11/25/2012	JE0004003	TAP FEE EXPENSE/REVENUE - JOB 6011-U	(531.28)		531.28		100.00%	0.00%				
10	11/25/2012	JE0004004	TAP FEE EXPENSE/REVENUE - JOB 6012-U	(533.54)		533.54		100.00%	0.00%				
			Total	(5,327.34)		5,327.34	\$						

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	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) No of Customers	(I) Water	(J) Sewer
							Water	Sewer			
1	1/11/2012	CR0007855	Reconnect / Transfer Utilities	\$ (65.00)		(65.00)	51.81%	48.19%	86	(33.67)	(31.33)
2	2/7/2012	CR0007931	Reconnect / Transfer Utilities	(130.00)		(130.00)	51.81%	48.19%		(67.35)	(62.65)
3	6/20/2012	CR0008242	RECONNECT FEE	(25.00)		(25.00)	51.81%	48.19%		(12.95)	(12.05)
4	6/26/2012	CR0008258	TRANSFER FEE	(65.00)		(65.00)	51.81%	48.19%		(33.67)	(31.33)
5	7/1/2012	JED003672	2nd qtr Water/Sewer Allocation-TR	27.00		27.00	51.81%	48.19%		13.99	13.01
6	7/1/2012	JED003672	2nd qtr Water/Sewer Allocation-TR	(27.00)		(27.00)	51.81%	48.19%		(13.99)	(13.01)
			Total	\$ (285.00)	\$ -	(285.00)				\$ (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)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		Reference	Description	FY 2012	No of Customers	Adj	Water	Sewer	Water	Sewer
				\$		\$	Allocation %	Allocation %	Allocation \$	Allocation \$
1	7/1/2012	JE0003732	Customer Credits TR Other	15.52		(15.52)	51.81%	48.19%		
2	7/1/2012	JE0003732	Customer Credits TR Water	1,346.19		(1,346)	100.00%	0.00%		
3	7/29/2012	JE0003772	Customer Credits TR Other	21.17		(21)	51.81%	48.19%		
4	9/30/2012	JE0003834	3rd Qtr Water/Sewer Allocation TR	(6.35)		6	51.81%	48.19%		
5	2/10/2012	JE0003489	Customer Credits TR	33.94		(34)	51.81%	48.19%		
6	7/1/2012	JE0003732	Customer Credits TR Other	6.67		(7)	51.81%	48.19%		
7	9/30/2012	JE0003834	3rd Qtr Water/Sewer Allocation TR	6.35		(6)	51.81%	48.19%		
			Total	1,423.49		(1,423.49)				
				\$		\$			\$	\$

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) Allocation %		(H) Allocation %		(I) Water	(J) Sewer
							51.81%	48.19%	51.81%	48.19%		
				\$ (50.69)		\$ (50.69)					\$ (26.26)	\$ (24.43)
1	2/10/2012	JE0003504	Water/Sewer Billing TR	(64.41)		(64.41)	51.81%	48.19%	51.81%	48.19%	(33.37)	(31.04)
2	3/30/2012	JE0003513	Water/Sewer Billing TR	34.53		34.53	51.81%	48.19%	51.81%	48.19%	17.89	16.64
3	3/31/2012	JE0003523	1ST QTR WATER/SEWER ALLOCATION	(87.87)		(87.87)	51.81%	48.19%	51.81%	48.19%	(45.52)	(42.35)
4	4/10/2012	JE0003616	Water/Sewer Billing TR	0.50		0.50	51.81%	48.19%	51.81%	48.19%	0.26	0.24
5	4/29/2012	JE0003617	CUSTOMER CREDITS TR	(333.64)		(333.64)	51.81%	48.19%	51.81%	48.19%	(172.85)	(160.79)
6	5/10/2012	JE0003641	Water/Sewer Billing TR	(35.81)		(35.81)	51.81%	48.19%	51.81%	48.19%	(18.55)	(17.26)
7	6/10/2012	JE0003729	Water/Sewer Billing TR	126.30		126.30	51.81%	48.19%	51.81%	48.19%	65.43	60.87
8	7/1/2012	JE0003673	2nd qtr Water/Sewer Allocation-TR	(33.82)		(33.82)	51.81%	48.19%	51.81%	48.19%	(17.52)	(16.30)
9	8/10/2012	JE0003809	Water/Sewer Billing TR	(51.67)		(51.67)	51.81%	48.19%	51.81%	48.19%	(26.77)	(24.90)
10	9/10/2012	JE0003821	Water/Sewer Revenue TR	10.15		10.15	51.81%	48.19%	51.81%	48.19%	5.26	4.89
11	9/30/2012	JE0003835	3rd Qtr Water/Sewer Allocation TR	(76.17)		(76.17)	51.81%	48.19%	51.81%	48.19%	(39.46)	(36.71)
12	10/10/2012	JE0003938	Water/Sewer Billing TR	(78.06)		(78.06)	51.81%	48.19%	51.81%	48.19%	(40.44)	(37.62)
13	11/10/2012	JE0004034	Water/Sewer Revenue TR Late Fees	(34.53)		(34.53)	51.81%	48.19%	51.81%	48.19%	(17.89)	(16.64)
14	3/31/2012	JE0003523	1ST QTR WATER/SEWER ALLOCATION	(15.35)		(15.35)	51.81%	48.19%	51.81%	48.19%	(7.95)	(7.40)
15	6/10/2012	JE0003729	Water/Sewer Billing TR	(126.30)		(126.30)	51.81%	48.19%	51.81%	48.19%	(65.43)	(60.87)
16	7/1/2012	JE0003673	2nd qtr Water/Sewer Allocation-TR	(22.14)		(22.14)	51.81%	48.19%	51.81%	48.19%	(11.47)	(10.67)
17	9/10/2012	JE0003821	Water/Sewer Revenue TR	(10.15)		(10.15)	51.81%	48.19%	51.81%	48.19%	(5.26)	(4.89)
18	9/30/2012	JE0003835	3rd Qtr Water/Sewer Allocation TR	(32.64)		(32.64)	51.81%	48.19%	51.81%	48.19%	(16.91)	(15.73)
19	10/10/2012	JE0003938	Water/Sewer Billing TR	(33.45)		(33.45)	51.81%	48.19%	51.81%	48.19%	(17.33)	(16.12)
20	11/10/2012	JE0004034	Water/Sewer Revenue TR Late Fees	(915.22)		(915.22)	51.81%	48.19%	51.81%	48.19%	(474.15)	(441.07)
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)
	<u>Account No</u>	<u>Account Name</u>	<u>Reason for Adjustment</u>	<u>Total Amount of Adjustment</u>	<u>Water</u>	<u>Sewer</u>
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)	(E)			(G)	(H)	(I)	(J)
				FY 2012 Actual	Current Pay	Utility				
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						\$ 2,326	\$ 5,190	\$ 7,619	\$ 12,809
13	<b>Total Adjustments to Salaries and Wages</b>	<b>\$ 72,209</b>					<b>\$ 21,769</b>	<b>\$ 38,079</b>	<b>\$ 55,900</b>	<b>\$ 93,979</b>

Attachment 10



Douglas Broadcast Utilities Co. - The Interest Application for Rate / RFR Change  
 Test Year Ended 12/31/2012  
 Water Use by Water Customers - Meters / Consumption - The Report - 2012

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)	(AA)	(AB)	(AC)
	Usage Groups	Meters	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.	Conth.
77	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
78	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
79	13,000 to 13,999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
80	5/8 Meter	2	27,250	1	13,670	2	26,790	3	39,910	3	40,090	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
81	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
82	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
83	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
84	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
85	14,000 to 14,999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
86	5/8 Meter	1	14,970	1	14,620	1	14,680	3	43,770	1	14,040	1	14,040	1	14,510	2	28,660	4	58,560	2	28,580	2	29,380	-	-	-	-	-	-
87	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	15,000 to 15,999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
91	5/8 Meter	1	15,980	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
92	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
94	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	16,000 to 16,999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	5/8 Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
99	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
100	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
101	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
102	17,000 to 17,999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
103	5/8 Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
104	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
105	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
106	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
107	3" Meter	1	17,800	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
108	18,000 to 18,999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
109	5/8 Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
110	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
111	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
112	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
113	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
114	19,000 to 19,999	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
115	5/8 Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
116	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
117	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
118	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
119	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
120	20,000 plus	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
121	5/8 Meter	2	59,670	3	85,860	8	277,300	20	698,570	36	1,482,210	38	1,313,180	65	2,512,390	64	2,825,780	49	1,677,640	25	832,680	27	855,990	6	214,770	343	12,411,040	351	13,019,190
122	1" Meter	1	28,530	1	21,550	1	27,610	1	20,150	1	34,390	1	25,800	1	24,430	1	25,670	-	-	-	-	-	-	-	-	-	-	-	-
123	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
124	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
125	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
126	Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
127	5/8 Meter	85	382,140	84	715,105	83	1,256,795	83	1,989,790	83	1,802,916	84	2,659,200	86	2,988,860	85	1,998,970	85	1,998,970	85	1,336,300	83	1,536,100	83	623,900	1,008	17,506,356	1,008	17,506,356
128	1" Meter	2	31,800	2	31,090	2	24,200	2	37,800	2	29,590	2	27,870	2	27,870	2	21,020	2	21,020	2	15,080	2	18,330	2	12,140	24	307,676	24	307,676
129	1.5" Meter	1	17,800	1	9,600	1	11,500	1	15,400	1	13,700	1	19,200	1	19,200	1	19,200	1	19,200	1	10,100	1	13,200	1	13,700	12	174,000	12	174,000
130	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
132	Total	88	441,740	87	429,930	87	753,735	86	1,292,495	86	2,042,990	86	1,946,206	87	2,706,270	89	3,037,520	88	2,039,190	88	1,361,480	86	1,387,630	86	649,740	1,044	17,988,026	1,044	17,988,026

Double Demand Utilities Co. / The Berest  
 Application for a Rate / Tariff Change  
 Test Year Ended 12/31/2012  
 Volumetric Billing Determinants for The Berest

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		1,000	71	23,090	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000	10,000	11,000	12,000	13,000	14,000	15,000	16,000	17,000	18,000	19,000	20,000	20,000			
2	1,000	2,000	45	72,220	45,000	27,220	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	28,000	23,090
3	3,000	4,000	83	292,095	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	83,000	72,220
4	5,000	6,000	39	212,590	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	39,000	193,540
5	7,000	8,000	22	163,740	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	292,095
6	10,000	10,000	24	248,070	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	24,000	256,320
7	11,000	12,000	21	247,880	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	21,000	212,590
8	13,000	14,000	19	327,380	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	280,480
9	15,000	16,000	23	309,580	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	23,000	163,740
10	17,000	18,000	22	367,960	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	22,000	267,965
11	18,000	19,000	12	221,926	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	163,740
12	20,000	20,000	351	13,019,190	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	351,000	162,840	
			1,044	17,988,026	996,090	952,220	887,540	810,095	733,320	687,590	642,480	613,740	595,840	572,965	541,070	522,840	502,380	480,440	460,680	440,980	424,960	414,960	395,410	375,526	359,800	351,000	13,019,190	
																											17,988,026	

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)	
13		3,000		2,838,850	15.78%																						
14		10,000		4,656,030	25.88%																						
15		15,000		2,507,370	13.94%																						
16		15,000	20,000	1,986,586	11.04%																						
17		20,000	+	5,999,190	33.35%																						
18				17,988,026																							

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	\$ 3,243	\$ 43.98	\$ 3,608	91	\$ 49.60	\$ 4,518	100	\$ 55.94	\$ 5,594
3	1"	2	97.50	195.00	109.96	219.92	2	124.01	248.02	2	139.86	279.72
4	1 1/2"	1	195.00	195.00	219.92	219.92	1	248.02	248.02	1	279.72	279.72
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		\$ 49,085	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	\$ 7,883	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 Increase		\$ 50.50		\$ 56.96			\$ 64.22			\$ 72.43	
20					\$ 6.46			\$ 7.26			\$ 8.21	
21	10,000 Gallons Increase		\$ 64.25		\$ 72.46			\$ 81.72			\$ 92.13	
22					\$ 8.21			\$ 9.26			\$ 10.41	
23	30,000 Gallons Increase		\$ 182.00		\$ 205.31			\$ 231.07			\$ 261.03	
24					\$ 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)
	Year	Incremental	Cumulative	
		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 1	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)			
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