

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Account No.		ICEQ Category	FY 2012	Adj	Total
1		Salaries and Wages				
2	6001	Employee Compensation	Salaries and Wages	\$ 12,751	\$ 2,874	\$ 15,625
3	6050	Hourly Wages	Salaries and Wages	23,697	8,959	32,656
4	6100	Labor Transfers	Salaries and Wages	14,703	-	14,703
5		Total Salaries and Wages		51,151	11,833	62,984
6		Contract Labor				
7	8190	Other Contract Services	Contract Labor	\$ 12	\$ -	\$ 12
8		Total Contract Labor		\$ 12	\$ -	\$ 12
9		Purchased Water Service				
10		Purchased Sewer Service				
11		Chemicals for Treatment				
12	8421	R&M Chemicals	Chemicals for Treatment	\$ 1,855	\$ -	\$ 1,855
13		Total Chemicals for Treatment		\$ 1,855	\$ -	\$ 1,855
14		Utilities				
15	7010	Electricity	Utilities	\$ 2,285	\$ -	\$ 2,285
16	7030	Water / Sewer	Utilities	39	-	39
17	7040	Trash Removal	Utilities	108	-	108
18		Total Trash Removal		\$ 2,433	\$ -	\$ 2,433
19		Repairs / Maintenance / Supplies				
20	8001	Cleaning Supplies	Repairs / Maintenance / Supplies	\$ 382	\$ -	\$ 382
21	8005	Smallwares / Tools	Repairs / Maintenance / Supplies	813	-	813
22	8018	Safety Supplies	Repairs / Maintenance / Supplies	189	-	189
23	8020	Other Supplies	Repairs / Maintenance / Supplies	99	-	99
24	8400	R&M Building	Repairs / Maintenance / Supplies	24	-	24
25	8410	R&M Equipment	Repairs / Maintenance / Supplies	2,414	-	2,414
26	8450	R&M Water Plant	Repairs / Maintenance / Supplies	-	-	-
27	8455	R&M Sewer Plant	Repairs / Maintenance / Supplies	4,408	-	4,408
28	8460	R&M Distribution Lines	Repairs / Maintenance / Supplies	-	-	-

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 Test Year Ended 12/31/2012
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Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Account No.		TCEQ Category	FY 2012	Adj	Total
29	8465	R&M Collection Lines	Repairs / Maintenance / Supplies	8,189	(6,743)	1,445
30		Total Repairs / Maintenance / Supplies		\$ 16,516	\$ (6,743)	\$ 9,773
31		Office Expenses				
32	8015	Office Supplies	Office Expenses	\$ 116	\$ -	\$ 116
33	8025	Printing	Office Expenses	26	-	26
34	8030	Computer Expense	Office Expenses	152	-	152
35	8035	Postage & Delivery	Office Expenses	169	-	169
36	8040	Telephone	Office Expenses	578	-	578
37	8045	Mobile Phones / Pagers	Office Expenses	544	-	544
38		Total Office Expenses		\$ 1,585	\$ -	\$ 1,585
39		Accounting & Legal Fees				
40	8250	Professional Fees	Accounting & Legal Fees	\$ 2,970	\$ -	\$ 2,970
41		Total Accounting & Legal Fees		\$ 2,970	\$ -	\$ 2,970
42		Insurance				
43	8260	Insurance Expense	Insurance	\$ 6,066	\$ -	\$ 6,066
44		Total Insurance		\$ 6,066	\$ -	\$ 6,066
45		Rate Case Expense				
46		Miscellaneous				
47	8010	Uniforms	Miscellaneous	\$ 981	\$ -	\$ 981
48	8060	Refreshments	Miscellaneous	54	-	54
49	8065	Vehicle Expense	Miscellaneous	1,904	-	1,904
50	8070	Vehicle Fuel Expense	Miscellaneous	7,554	-	7,554
51	8100	Pest Control	Miscellaneous	93	-	93
52	8120	Equipment Lease Payment	Miscellaneous	338	-	338
53	8200	Dues & Subscriptions	Miscellaneous	111	-	111
54	8210	Training & Education	Miscellaneous	108	-	108
55	8305	Bank Charges	Miscellaneous	1,056	-	1,056
56	8310	Credit Card Fees	Miscellaneous	516	-	516
57	8500	Water Tests	Miscellaneous	-	-	-

Double Diamond Utilities Co. / The Retreat
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 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Sewer)

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Account No.		ICEQ Category	FY 2012	Adj	Total
58	8510	Water Tap Expense	Miscellaneous	-	-	-
59	8512	Regulatory Water Fees	Miscellaneous	-	-	-
60	8515	Sewer Tests	Miscellaneous	4,537	-	4,537
61	8520	Sewer Tap Expense	Miscellaneous	5,053	(5,053)	-
62	8522	Regulatory Sewer Fees	Miscellaneous	1,063	-	1,063
63	8950	Allocated Resort Overhead	Miscellaneous	8,041	-	8,041
64		Total Miscellaneous		\$ 31,408	\$ (5,053)	\$ 26,355
65		Payroll Taxes				
66	6200	Payroll Burden	Payroll Taxes	6,235	1,383	7,619
67		Total Payroll Taxes		\$ 6,235	\$ 1,383	\$ 7,619
68		Property and other Taxes				
69	8220	Taxes & Licenses	Property and other Taxes	714	-	714
70	8230	Property Taxes	Property and other Taxes	231	-	231
71		Total Property and other Taxes		945	-	945
72		Total Expense		121,177	1,420	122,597
73		Other Revenue				
74	4510	Sewer Tap	Other Revenue	(3,664)	3,664	-
75	4530	Water Tap	Other Revenue	-	-	-
76	4540	Reconnect / Transfer Utilities	Other Revenue	(137)	-	(137)
77	4680	Customer Credits	Other Revenue	37	(37)	-
78	5840	Late Charges	Other Revenue	(441)	-	(441)
79		Total Other Revenue		\$ (4,205)	\$ 3,626	\$ (578)
80		Total		\$ 116,972	\$ 5,047	\$ 122,019

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

Line No.	Col (A) Account No.	(B)	(C) ICEQ Category	(D) FY 2012	(E) Adj	(F) Total	(G) Water	(H) Sewer	(I) Total
Salaries and Wages									
1				\$ 25,502	\$ 5,748	\$ 31,250	\$ 15,625	\$ 15,625	\$ 31,250
2	6001	Employee Compensation	Salaries and Wages						
3	6050	Hourly Wages	Salaries and Wages	36,225	13,695	49,920	17,264	32,656	49,920
4	6100	Labor Transfers	Salaries and Wages	40,526	-	40,526	25,823	14,703	40,526
5		Total Salaries and Wages		\$ 102,252	\$ 19,444	\$ 121,696	\$ 58,712	\$ 62,984	\$ 121,696
Contract Labor									
6				\$ 1,043	-	\$ 1,043	\$ 1,030	\$ 12	\$ 1,043
7	8190	Other Contract Services	Contract Labor						
8		Total Contract Labor		\$ 1,043	-	\$ 1,043	\$ 1,030	\$ 12	\$ 1,043
Purchased Water Service									
9				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Purchased Sewer Service									
10				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Chemicals for Treatment									
11				\$ 3,805	-	\$ 3,805	\$ 1,950	\$ 1,855	\$ 3,805
12	8421	R&M Chemicals	Chemicals for Treatment						
13		Total Chemicals for Treatment		\$ 3,805	-	\$ 3,805	\$ 1,950	\$ 1,855	\$ 3,805
Utilities									
14				\$ 28,923	-	\$ 28,923	\$ 26,638	\$ 2,285	\$ 28,923
15	7010	Electricity	Utilities						
16	7030	Water / Sewer	Utilities	39	-	39	-	39	39
17	7040	Trash Removal	Utilities	224	-	224	116	108	224
18		Total Trash Removal		\$ 29,187	-	\$ 29,187	\$ 26,754	\$ 2,433	\$ 29,187
Repairs / Maintenance / Supplies									
19				\$ 793	-	\$ 793	\$ 411	\$ 382	\$ 793
20	8001	Cleaning Supplies	Repairs / Maintenance / Supplies						
21	8005	Smallwares / Tools	Repairs / Maintenance / Supplies	1,686	-	1,686	874	813	1,686
22	8018	Safety Supplies	Repairs / Maintenance / Supplies	392	-	392	203	189	392
23	8020	Other Supplies	Repairs / Maintenance / Supplies	205	-	205	106	99	205
24	8400	R&M Building	Repairs / Maintenance / Supplies	50	-	50	26	24	50
25	8410	R&M Equipment	Repairs / Maintenance / Supplies	5,008	-	5,008	2,595	2,414	5,008
26	8450	R&M Water Plant	Repairs / Maintenance / Supplies	5,919	(2,515)	3,404	3,404	-	3,404
27	8455	R&M Sewer Plant	Repairs / Maintenance / Supplies	4,408	-	4,408	-	4,408	4,408
28	8460	R&M Distribution Lines	Repairs / Maintenance / Supplies	795	-	795	795	-	795
29	8465	R&M Collection Lines	Repairs / Maintenance / Supplies	8,189	(6,743)	1,445	-	1,445	1,445
30		Total Repairs / Maintenance / Supplies		\$ 27,444	\$ (9,258)	\$ 18,186	\$ 8,413	\$ 9,773	\$ 18,186
Office Expenses									
31									

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Account No.		ICEQ Category	FY 2012	Adj	Total	Water	Sewer	Total
32	8015	Office Supplies	Office Expenses	\$ 241	\$ -	\$ 241	\$ 125	\$ 116	\$ 241
33	8025	Printing	Office Expenses	52	-	52	26	26	52
34	8030	Computer Expense	Office Expenses	375	-	375	223	152	375
35	8035	Postage & Delivery	Office Expenses	351	-	351	182	169	351
36	8040	Telephone	Office Expenses	1,198	-	1,198	621	578	1,198
37	8045	Mobile Phones / Pagers	Office Expenses	907	-	907	363	544	907
38		Total Office Expenses		\$ 3,124	\$ -	\$ 3,124	\$ 1,539	\$ 1,585	\$ 3,124
39		Accounting & Legal Fees							
40	8250	Professional Fees	Accounting & Legal Fees	\$ 2,970	\$ -	\$ 2,970	\$ -	\$ 2,970	\$ 2,970
41		Total Accounting & Legal Fees		\$ 2,970	\$ -	\$ 2,970	\$ -	\$ 2,970	\$ 2,970
42		Insurance							
43	8260	Insurance Expense	Insurance	\$ 12,698	\$ -	\$ 12,698	\$ 6,632	\$ 6,066	\$ 12,698
44		Total Insurance		\$ 12,698	\$ -	\$ 12,698	\$ 6,632	\$ 6,066	\$ 12,698
45		Rate Case Expense							
46		Miscellaneous							
47	8010	Uniforms	Miscellaneous	\$ 1,638	\$ -	\$ 1,638	\$ 657	\$ 981	\$ 1,638
48	8060	Refreshments	Miscellaneous	113	-	113	58	54	113
49	8065	Vehicle Expense	Miscellaneous	3,951	-	3,951	2,047	1,904	3,951
50	8070	Vehicle Fuel Expense	Miscellaneous	15,675	-	15,675	8,121	7,554	15,675
51	8100	Pest Control	Miscellaneous	193	-	193	100	93	193
52	8120	Equipment Lease Payment	Miscellaneous	701	-	701	363	338	701
53	8200	Dues & Subscriptions	Miscellaneous	222	-	222	111	111	222
54	8210	Training & Education	Miscellaneous	675	-	675	567	108	675
55	8305	Bank Charges	Miscellaneous	2,192	-	2,192	1,135	1,056	2,192
56	8310	Credit Card Fees	Miscellaneous	1,070	-	1,070	554	516	1,070
57	8500	Water Tests	Miscellaneous	1,029	-	1,029	1,029	-	1,029
58	8510	Water Tap Expense	Miscellaneous	1,088	(1,088)	-	-	-	-
59	8512	Regulatory Water Fees	Miscellaneous	-	-	-	-	-	-
60	8515	Sewer Tests	Miscellaneous	4,537	-	4,537	-	4,537	4,537
61	8520	Sewer Tap Expense	Miscellaneous	5,053	(5,053)	-	-	-	-
62	8522	Regulatory Sewer Fees	Miscellaneous	1,063	-	1,063	-	1,063	1,063
63	8950	Allocated Resort Overhead	Miscellaneous	16,685	-	16,685	8,644	8,041	16,685
64		Total Miscellaneous		\$ 55,883	\$ (6,141)	\$ 49,741	\$ 23,386	\$ 26,355	\$ 49,741

Double Diamond Utilities Co. / The Retreat
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 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Total Utility)

Line No.	Col (A) Account No.	(B)	(C) ICEEQ Category	(D) FY 2012	(E) Adj	(F) Total	(G) Water	(H) Sewer	(I) Total
65		Payroll Taxes							
66	6200	Payroll Burden	Payroll Taxes	\$ 10,483	\$ 2,326	\$ 12,809	\$ 5,190	\$ 7,619	\$ 12,809
67		Total Payroll Taxes		\$ 10,483	\$ 2,326	\$ 12,809	\$ 5,190	\$ 7,619	\$ 12,809
68		Property and other Taxes							
69	8220	Taxes & Licenses	Property and other Taxes	\$ 1,455	-	\$ 1,455	\$ 741	\$ 714	\$ 1,455
70	8230	Property Taxes	Property and other Taxes	479	-	479	248	231	479
71		Total Property and other Taxes		\$ 1,934	-	\$ 1,934	\$ 989	\$ 945	\$ 1,934
72		Total Expense		\$ 250,821	\$ 6,370	\$ 257,192	\$ 134,594	\$ 122,597	\$ 257,192
73		Other Revenue							
74	4510	Sewer Tap	Other Revenue	\$ (3,664)	\$ 3,664	\$ -	\$ -	\$ -	\$ -
75	4530	Water Tap	Other Revenue	(5,327)	5,327	-	-	-	-
76	4540	Reconnect / Transfer Utilities	Other Revenue	(285)	-	(285)	(148)	(137)	(285)
77	4680	Customer Credits	Other Revenue	1,423	(1,423)	-	-	-	-
78	5840	Late Charges	Other Revenue	(915)	-	(915)	(474)	(441)	(915)
79		Total Other Revenue		\$ (8,768)	\$ 7,568	\$ (1,200)	\$ (622)	\$ (578)	\$ (1,200)
80		Total		\$ 242,054	\$ 13,938	\$ 255,991	\$ 133,973	\$ 122,019	\$ 255,991

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

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

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 The Retreat Statement of Operations (Water)

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Account No.		ICEQ Category	FY 2012	Adj	Total
37	8310	Credit Card Fees	Miscellaneous	554	-	554
38	8400	R&M Building	Repairs / Maintenance / Supplies	26	-	26
39	8410	R&M Equipment	Repairs / Maintenance / Supplies	2,595	-	2,595
40	8421	R&M Chemicals	Chemicals for Treatment	1,950	-	1,950
41	8450	R&M Water Plant	Repairs / Maintenance / Supplies	5,919	(2,515)	3,404
42	8455	R&M Sewer Plant	Repairs / Maintenance / Supplies	-	-	-
43	8460	R&M Distribution Lines	Repairs / Maintenance / Supplies	795	-	795
44	8465	R&M Collection Lines	Repairs / Maintenance / Supplies	-	-	-
45	8500	Water Tests	Miscellaneous	1,029	-	1,029
46	8510	Water Tap Expense	Miscellaneous	1,088	(1,088)	-
47	8512	Regulatory Water Fees	Miscellaneous	-	-	-
48	8515	Sewer Tests	Miscellaneous	-	-	-
49	8520	Sewer Tap Expense	Miscellaneous	-	-	-
50	8522	Regulatory Sewer Fees	Miscellaneous	-	-	-
51		Total General & Administrative Expense		\$ 38,898	\$ (3,603)	\$ 35,295
52		Allocations & Other				
53	8950	Allocated Resort Overhead	Miscellaneous	\$ 8,644	\$ -	\$ 8,644
54		Total Allocations & Other		\$ 8,644	\$ -	\$ 8,644
55		Total Expense		\$ 129,645	\$ 4,950	\$ 134,594
56		Other Revenues				
57	4510	Sewer Tap	Other Revenue	\$ -	\$ -	\$ -
58	4530	Water Tap	Other Revenue	(5,327)	5,327	-
59	4540	Reconnect / Transfer Utilities	Other Revenue	(148)	-	(148)
60	4680	Customer Credits	Other Revenue	1,386	(1,386)	-
61	5840	Late Charges	Other Revenue	(474)	-	(474)
62		Total Revenue Offsets		\$ (4,563)	\$ 3,941	\$ (622)
63		Total		\$ 125,082	\$ 8,891	\$ 133,973

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

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 Test Year Ended 12/31/2012
 The Retreat Statement of Operations (Sewer)

Line No.	Col (A) Account No.	(B)	(C) ICEQ Category	(D) FY 2012	(E) Adj	(F) Total
37	8310	Credit Card Fees	Miscellaneous	516	-	516
38	8400	R&M Building	Repairs / Maintenance / Supplies	24	-	24
39	8410	R&M Equipment	Repairs / Maintenance / Supplies	2,414	-	2,414
40	8421	R&M Chemicals	Chemicals for Treatment	1,855	-	1,855
41	8450	R&M Water Plant	Repairs / Maintenance / Supplies	-	-	-
42	8455	R&M Sewer Plant	Repairs / Maintenance / Supplies	4,408	-	4,408
43	8460	R&M Distribution Lines	Repairs / Maintenance / Supplies	-	-	-
44	8465	R&M Collection Lines	Repairs / Maintenance / Supplies	8,189	(6,743)	1,445
45	8500	Water Tests	Miscellaneous	-	-	-
46	8510	Water Tap Expense	Miscellaneous	-	-	-
47	8512	Regulatory Water Fees	Miscellaneous	-	-	-
48	8515	Sewer Tests	Miscellaneous	4,537	-	4,537
49	8520	Sewer Tap Expense	Miscellaneous	5,053	(5,053)	-
50	8522	Regulatory Sewer Fees	Miscellaneous	1,063	-	1,063
51		Total General & Administrative Expense		\$ 53,316	\$ (11,796)	\$ 41,520
52		Allocations & Other				
53	8950	Allocated Resort Overhead	Miscellaneous	\$ 8,041	\$ -	\$ 8,041
54		Total Allocations & Other		\$ 8,041	\$ -	\$ 8,041
55		Total Expense		\$ 121,177	\$ 1,420	\$ 122,597
56		Other Revenues				
57	4510	Sewer Tap	Other Revenue	\$ (3,664)	\$ 3,664	\$ -
58	4530	Water Tap	Other Revenue	-	-	-
59	4540	Reconnect / Transfer Utilities	Other Revenue	(137)	-	(137)
60	4680	Customer Credits	Other Revenue	37	(37)	-
61	5840	Late Charges	Other Revenue	(441)	-	(441)
62		Total Revenue Offsets		\$ (4,205)	\$ 3,626	\$ (578)
63		Total		\$ 116,972	\$ 5,047	\$ 122,019

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

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

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
	Account No.		TCEQ Category	FY 2012	Adj	Total	Water	Sewer	Total
36	8305	Bank Charges	Miscellaneous	2,192	-	2,192	1,135	1,056	2,192
37	8310	Credit Card Fees	Miscellaneous	1,070	-	1,070	554	516	1,070
38	8400	R&M Building	Repairs / Maintenance / Supplies	50	-	50	26	24	50
39	8410	R&M Equipment	Repairs / Maintenance / Supplies	5,008	-	5,008	2,595	2,414	5,008
40	8421	R&M Chemicals	Chemicals for Treatment	3,805	-	3,805	1,950	1,855	3,805
41	8450	R&M Water Plant	Repairs / Maintenance / Supplies	5,919	(2,515)	3,404	3,404	-	3,404
42	8455	R&M Sewer Plant	Repairs / Maintenance / Supplies	4,408	-	4,408	-	4,408	4,408
43	8460	R&M Distribution Lines	Repairs / Maintenance / Supplies	795	-	795	795	-	795
44	8465	R&M Collection Lines	Repairs / Maintenance / Supplies	8,189	(6,743)	1,445	-	1,445	1,445
45	8500	Water Tests	Miscellaneous	1,029	-	1,029	1,029	-	1,029
46	8510	Water Tap Expense	Miscellaneous	1,088	(1,088)	-	-	-	-
47	8512	Regulatory Water Fees	Miscellaneous	-	-	-	-	-	-
48	8515	Sewer Tests	Miscellaneous	4,537	-	4,537	-	4,537	4,537
49	8520	Sewer Tap Expense	Miscellaneous	5,053	(5,053)	-	-	-	-
50	8522	Regulatory Sewer Fees	Miscellaneous	1,063	-	1,063	-	1,063	1,063
51		Total General & Administrative Expense		\$ 92,214	\$ (15,399)	\$ 76,815	\$ 35,295	\$ 41,520	\$ 76,815
52		Allocations & Other							
53	8950	Allocated Resort Overhead	Miscellaneous	\$ 16,685	\$ -	\$ 16,685	\$ 8,644	\$ 8,041	\$ 16,685
54		Total Allocations & Other		\$ 16,685	\$ -	\$ 16,685	\$ 8,644	\$ 8,041	\$ 16,685
55		Total Expense		\$ 250,821	\$ 6,370	\$ 257,192	\$ 134,594	\$ 122,597	\$ 257,192
56		Other Revenues							
57	4510	Sewer Tap	Other Revenue	\$ (3,664)	\$ 3,664	\$ -	\$ -	\$ -	\$ -
58	4530	Water Tap	Other Revenue	(5,327)	5,327	-	-	-	-
59	4540	Reconnect / Transfer Utilities	Other Revenue	(285)	-	(285)	(148)	(137)	(285)
60	4680	Customer Credits	Other Revenue	1,423	(1,423)	-	-	-	-
61	5840	Late Charges	Other Revenue	(915)	-	(915)	(474)	(441)	(915)
62		Total Revenue Offsets		\$ (8,768)	\$ 7,568	\$ (1,200)	\$ (622)	\$ (578)	\$ (1,200)
63		Total		\$ 242,054	\$ 13,938	\$ 255,991	\$ 133,973	\$ 122,019	\$ 255,991

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

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

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

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

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)
	Date	Reference	Description	FY 2012	Adj	Total
26	10/28/2012	JE0018275	Period 10/2012	1,236.58		1,236.58
27	11/25/2012	JE0018363	Period 11/2012	1,117.19		1,117.19
28	12/30/2012	JE0018495	Period 12/2012	1,310.19		1,310.19
29			Total	\$ 36,224.79	\$ -	\$ 36,224.79

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	2/20/2012	JE0017460	Acct Svcs-NRM	210.00		210.00	51.81%	48.19%	86	80
2	3/20/2012	JE0017563	Acct Svcs-NRM	210.00		210.00	51.81%	48.19%	108.80	101.20
3	4/20/2012	JE0017674	Acct Svcs-NRM	211.40		211.40	51.81%	48.19%	109.52	101.88
4	5/20/2012	JE0017786	Acct Svcs-NRM	211.40		211.40	51.81%	48.19%	109.52	101.88
5	6/20/2012	JE0017903	Acct Svcs-NRM	211.40		211.40	51.81%	48.19%	109.52	101.88
6	7/20/2012	JE0017991	Acct Svcs-NRM	211.40		211.40	51.81%	48.19%	109.52	101.88
7	8/20/2012	JE0018095	Acct Svcs-NRM	211.40		211.40	51.81%	48.19%	109.52	101.88
8	9/20/2012	JE0018159	Acct Svcs-NRM	211.40		211.40	51.81%	48.19%	109.52	101.88
9	10/20/2012	JE0018320	Acct Svcs-NRM	211.40		211.40	51.81%	48.19%	109.52	101.88
10	11/20/2012	JE0018372	Acct Svcs-NRM	211.40		211.40	51.81%	48.19%	109.52	101.88
11	12/20/2012	JE0018542	Acct Svcs-NRM	211.40		211.40	51.81%	48.19%	109.52	101.88
12	2/20/2012	JE0017460	Acct Svcs-NRM	90.00		90.00	51.81%	48.19%	46.63	43.37
13	3/20/2012	JE0017563	Acct Svcs-NRM	90.00		90.00	51.81%	48.19%	46.63	43.37
14	4/20/2012	JE0017674	Acct Svcs-NRM	90.60		90.60	51.81%	48.19%	46.94	43.66
15	5/20/2012	JE0017786	Acct Svcs-NRM	90.60		90.60	51.81%	48.19%	46.94	43.66
16	6/20/2012	JE0017903	Acct Svcs-NRM	90.60		90.60	51.81%	48.19%	46.94	43.66
17	7/20/2012	JE0017991	Acct Svcs-NRM	90.60		90.60	51.81%	48.19%	46.94	43.66
18	8/20/2012	JE0018095	Acct Svcs-NRM	90.60		90.60	51.81%	48.19%	46.94	43.66
19	9/20/2012	JE0018159	Acct Svcs-NRM	90.60		90.60	51.81%	48.19%	46.94	43.66
20	10/20/2012	JE0018320	Acct Svcs-NRM	90.60		90.60	51.81%	48.19%	46.94	43.66
21	11/20/2012	JE0018372	Acct Svcs-NRM	90.60		90.60	51.81%	48.19%	46.94	43.66
22	12/20/2012	JE0018542	Acct Svcs-NRM	90.60		90.60	51.81%	48.19%	46.94	43.66
23	2/20/2012	JE0017460	B Western-Sewer	662.20		662.20	0.00%	100.00%	-	662.20
24	3/20/2012	JE0017563	B Western-Sewer	662.20		662.20	0.00%	100.00%	-	662.20
25	4/20/2012	JE0017674	B Western-Sewer	709.50		709.50	0.00%	100.00%	-	709.50
26	5/20/2012	JE0017786	B Western-Sewer	709.50		709.50	0.00%	100.00%	-	709.50
27	6/20/2012	JE0017903	B Western-Sewer	709.50		709.50	0.00%	100.00%	-	709.50
28	7/20/2012	JE0017991	B Western-Sewer	709.50		709.50	0.00%	100.00%	-	709.50

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	Allocation %	
											Water	Sewer
		Date	Reference	Description	FY 2012	Adj	Total	No. of Customers		Allocation %		
								Water	Sewer	Water	Sewer	
29		8/20/2012	JE0018095	B Western-Sewer	709.50		709.50	0.00%	100.00%	-	709.50	
30		9/20/2012	JE0018159	B Western-Sewer	709.50		709.50	0.00%	100.00%	-	709.50	
31		10/20/2012	JE0018320	B Western-Sewer	709.50		709.50	0.00%	100.00%	-	709.50	
32		11/20/2012	JE0018372	B Western-Sewer	709.50		709.50	0.00%	100.00%	-	709.50	
33		12/20/2012	JE0018542	B Western-Sewer	709.50		709.50	0.00%	100.00%	-	709.50	
34		2/20/2012	JE0017460	B Western-Water	1,702.80		1,702.80	100.00%	0.00%	1,702.80	-	
35		3/20/2012	JE0017563	B Western-Water	1,702.80		1,702.80	100.00%	0.00%	1,702.80	-	
36		4/20/2012	JE0017674	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-	
37		5/20/2012	JE0017786	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-	
38		6/20/2012	JE0017903	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-	
39		7/20/2012	JE0017991	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-	
40		8/20/2012	JE0018095	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-	
41		9/20/2012	JE0018159	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-	
42		10/20/2012	JE0018320	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-	
43		11/20/2012	JE0018372	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-	
44		12/20/2012	JE0018542	B Western-Water	1,655.50		1,655.50	100.00%	0.00%	1,655.50	-	
45		4/1/2012	JE0003591	Correction of JE0003571	(132.44)		(132.44)	51.81%	48.19%	(68.61)	(63.83)	
46		4/1/2012	JE0003591	Correction of JE0003573	(56.76)		(56.76)	51.81%	48.19%	(29.41)	(27.35)	
47		2/20/2012	JE0017460	Dir Of Utilities-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84	
48		3/20/2012	JE0017563	Dir Of Utilities-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84	
49		4/20/2012	JE0017674	Dir Of Utilities-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84	
50		5/20/2012	JE0017786	Dir Of Utilities-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84	
51		6/20/2012	JE0017903	Dir Of Utilities-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84	
52		7/20/2012	JE0017991	Dir Of Utilities-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84	
53		8/20/2012	JE0018095	Dir Of Utilities-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84	
54		9/20/2012	JE0018159	Dir Of Utilities-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84	
55		10/20/2012	JE0018320	Dir Of Utilities-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84	
56		11/20/2012	JE0018372	Dir Of Utilities-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84	

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	Allocation %		Allocation \$	
											Water	Sewer	Water	Sewer
				No. of Customers										
Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer	
12/20/2012	JE0018542	Dir Of Utilites-DDC	437.50		437.50	51.81%	48.19%	226.66	210.84	226.66	210.84			
2/20/2012	JE0017460	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36	97.14	90.36			
3/20/2012	JE0017563	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36	97.14	90.36			
4/20/2012	JE0017674	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36	97.14	90.36			
5/20/2012	JE0017786	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36	97.14	90.36			
6/20/2012	JE0017903	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36	97.14	90.36			
7/20/2012	JE0017991	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36	97.14	90.36			
8/20/2012	JE0018095	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36	97.14	90.36			
9/20/2012	JE0018159	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36	97.14	90.36			
10/20/2012	JE0018320	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36	97.14	90.36			
11/20/2012	JE0018372	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36	97.14	90.36			
12/20/2012	JE0018542	Dir Of Utilites-DDC	187.50		187.50	51.81%	48.19%	97.14	90.36	97.14	90.36			
4/1/2012	JE0003570	Labor Transfers corrections	215.60		215.60	51.81%	48.19%	111.70	103.90	111.70	103.90			
4/1/2012	JE0003571	Labor Transfers corrections	461.70		461.70	51.81%	48.19%	239.19	222.51	239.19	222.51			
4/1/2012	JE0003572	Labor Transfers corrections	92.40		92.40	51.81%	48.19%	47.87	44.53	47.87	44.53			
4/1/2012	JE0003573	Labor Transfers corrections	319.50		319.50	51.81%	48.19%	165.52	153.98	165.52	153.98			
1/29/2012	JE0003485	Labor Transfers-B Western	1,655.50		1,655.50	51.81%	48.19%	857.67	797.83	857.67	797.83			
1/29/2012	JE0003485	Labor Transfers-B Western	709.50		709.50	51.81%	48.19%	367.57	341.93	367.57	341.93			
4/1/2012	JE0002447	Labor Transfers-BW 1st Qtr Correction	88.20		88.20	51.81%	48.19%	45.69	42.51	45.69	42.51			
4/1/2012	JE0002447	Labor Transfers-BW 1st Qtr Correction	37.80		37.80	51.81%	48.19%	19.58	18.22	19.58	18.22			
1/20/2012	JE0004991	Labor Transfers-DDU	\$ 437.50		\$ 437.50	51.81%	48.19%	\$ 226.66	\$ 210.84	\$ 226.66	\$ 210.84			
1/20/2012	JE0004991	Labor Transfers-DDU	187.50		187.50	51.81%	48.19%	97.14	90.36	97.14	90.36			
1/29/2012	JE0003484	Labor Transfers-HO Accting	211.40		211.40	51.81%	48.19%	109.52	101.88	109.52	101.88			
1/29/2012	JE0003484	Labor Transfers-HO Accting	90.60		90.60	51.81%	48.19%	46.94	43.66	46.94	43.66			
81		Total	\$ 40,526.00	\$ -	\$ 40,526.00			\$ 25,822.85	\$ 14,703.15	\$ 25,822.85	\$ 14,703.15			

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

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

Double Diamond Utilities Co. / The Retreat
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 Allocation of Account No. 6200 Payroll Burden

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

Double Diamond Utilities Co. / The Retreat
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 Test Year Ended 12/31/2012
 Allocation of Account No. 6200 Payroll Burden

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

Double Diamond Utilities Co. / The Retreat
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 Test Year Ended 12/31/2012
 Allocation of Account No. 7010 Electricity

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	Allocation %		(I)
									Water	Sewer	
Date	Reference	Description	FY 2012	Adj	No. of Customers	Total	Water	Sewer	Water	Sewer	Allocation \$
1	1/26/2012	PJ0008086	Wtr Well 1 #078340010	\$ 1,306.22		\$ 1,306.22	100.00%	0.00%	\$ 1,306.22	\$ -	-
2	1/26/2012	PJ0008086	20% GC Pump Sta. #078339975	528.36		528.36	100.00%	0.00%	528.36	-	-
3	1/26/2012	PJ0008086	Mtx Barn #069715767 72%	125.80		125.80	51.81%	48.19%	65.17	60.63	60.63
4	1/26/2012	PJ0008094	Admin Bldg #004540579 (1/8)	143.76		143.76	51.81%	48.19%	74.48	69.28	69.28
5	1/26/2012	PJ0008094	Fullerton Dr & Crichton	47.72		47.72	51.81%	48.19%	24.72	23.00	23.00
6	2/24/2012	PJ0008229	Admin Bldg #004540579 (1/8)	143.91		143.91	51.81%	48.19%	74.56	69.35	69.35
7	2/24/2012	PJ0008229	Fullerton Dr. & Crichton	29.60		29.60	51.81%	48.19%	15.33	14.27	14.27
8	2/24/2012	PJ0008230	Wtr Well 1 #078340010	1,102.00		1,102.00	100.00%	0.00%	1,102.00	-	-
9	2/24/2012	PJ0008230	20% GC Pump Sta. #078339975	592.18		592.18	100.00%	0.00%	592.18	-	-
10	2/24/2012	PJ0008230	Mtx Barn #069715767 (1/3)	182.43		182.43	51.81%	48.19%	94.51	87.92	87.92
11	3/26/2012	PJ0008397	Wtr Well 1 #078340010	1,102.73		1,102.73	100.00%	0.00%	1,102.73	-	-
12	3/26/2012	PJ0008397	20% GC Pump Sta. #078339975	488.16		488.16	100.00%	0.00%	488.16	-	-
13	3/26/2012	PJ0008397	Mtx Barn #069715767 (1/3)	127.76		127.76	51.81%	48.19%	66.19	61.57	61.57
14	3/26/2012	PJ0008398	Admin Bldg #004540579 (1/4)	116.80		116.80	51.81%	48.19%	60.51	56.29	56.29
15	3/26/2012	PJ0008398	Fullerton Dr & Crichton	25.83		25.83	51.81%	48.19%	13.38	12.45	12.45
16	3/31/2012	JE0003524	1ST QTR WATER/SEWER ALLOCATION	(202.22)		(202.22)	51.81%	48.19%	(104.76)	(97.46)	(97.46)
17	4/25/2012	PJ0008549	ADMIN BLDG#004540579 (1/8)	130.40		130.40	51.81%	48.19%	67.56	62.84	62.84
18	4/25/2012	PJ0008549	FULLERTON DR & CRICHTON	21.35		21.35	51.81%	48.19%	11.06	10.29	10.29
19	4/25/2012	PJ0008550	WTR WELL 1 #078340010	1,235.20		1,235.20	100.00%	0.00%	1,235.20	-	-
20	4/25/2012	PJ0008550	20% GC PUMP STATION #078339975	453.35		453.35	100.00%	0.00%	453.35	-	-
21	4/25/2012	PJ0008550	MTX BARN #069715767 (1/3)	131.80		131.80	51.81%	48.19%	68.28	63.52	63.52
22	5/24/2012	PJ0008793	Admin Bldg#004540579 (1/8)	110.54		110.54	51.81%	48.19%	57.27	53.27	53.27
23	5/24/2012	PJ0008793	Fullerton Dr. & Crichton	20.20		20.20	51.81%	48.19%	10.47	9.73	9.73
24	5/24/2012	PJ0008794	Wtr Well 1 #078340010	1,341.09		1,341.09	100.00%	0.00%	1,341.09	-	-
25	5/24/2012	PJ0008794	20% GC Pump Sta. #078339975	595.72		595.72	100.00%	0.00%	595.72	-	-
26	5/24/2012	PJ0008794	Mtx Barn #069715767 (1/3)	210.36		210.36	51.81%	48.19%	108.98	101.38	101.38
27	6/25/2012	PJ0008934	Admin Building #004540579 (1/8)	139.86		139.86	51.81%	48.19%	72.46	67.40	67.40
28	6/25/2012	PJ0008934	Fullerton Dri & Crichton	18.41		18.41	51.81%	48.19%	9.54	8.87	8.87
29	6/25/2012	PJ0008935	Wtr Well 1 #078340010	1,577.63		1,577.63	100.00%	0.00%	1,577.63	-	-
30	6/25/2012	PJ0008935	20% GC Pump Station #078339975	657.08		657.08	100.00%	0.00%	657.08	-	-
31	6/25/2012	PJ0008935	MTX Barn #069715767 (1/3)	204.87		204.87	51.81%	48.19%	106.14	98.73	98.73
32	7/1/2012	JE0003674	2nd qtr Water/Sewer Allocation-TR	(1,984.50)		(1,984.50)	51.81%	48.19%	(1,028.11)	(956.39)	(956.39)
33	7/25/2012	PJ0009114	Wtr Well 1 #078340010	1,506.87		1,506.87	100.00%	0.00%	1,506.87	-	-
34	7/25/2012	PJ0009114	20% GC Pump Sta. #078339975	795.12		795.12	100.00%	0.00%	795.12	-	-

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

Line No.	Col (A)	Date	Reference	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		(J)
											No. of Customers	Adj	
			Description			FY 2012			Allocation %	Allocation %	Water	Sewer	
35		7/25/2012	PJ0009114		Mtx Barn #069715767 (1/3)	217.43		217.43	51.81%	48.19%	112.64	104.79	
36		7/25/2012	PJ0009115		Admin Bldg#004540579 (1/8)	150.03		150.03	51.81%	48.19%	77.73	72.30	
37		7/25/2012	PJ0009115		Fullerton Dr. & Crichton	19.26		19.26	51.81%	48.19%	9.98	9.28	
38		8/24/2012	PJ0009275		Wtr Well 1#078340010	1,900.59		1,900.59	100.00%	0.00%	1,900.59	-	
39		8/24/2012	PJ0009275		20%gc Pump Sta. #078339975	865.90		865.90	100.00%	0.00%	865.90	-	
40		8/24/2012	PJ0009275		Mtx Barn #069715767 72%	168.29		168.29	51.81%	48.19%	87.19	81.10	
41		8/24/2012	PJ0009276		Admin Bldg #004540579 (1/8)	164.19		164.19	51.81%	48.19%	85.06	79.13	
42		8/24/2012	PJ0009276		Fullerton Dr & Crichton	18.85		18.85	51.81%	48.19%	9.77	9.08	
43		9/25/2012	PJ0009421		ADMIN BUILDING #004540579 (1/8)	141.36		141.36	51.81%	48.19%	73.23	68.13	
44		9/25/2012	PJ0009421		FULLERTPON DR & CRICHTON	18.69		18.69	51.81%	48.19%	9.68	9.01	
45		9/25/2012	PJ0009422		WTR WELL 1 #078340010	1,573.11		1,573.11	100.00%	0.00%	1,573.11	-	
46		9/25/2012	PJ0009422		20 % GC PUMP STATION #078339975	757.69		757.69	100.00%	0.00%	757.69	-	
47		9/25/2012	PJ0009422		MTX BARN #069715767 72%	406.93		406.93	51.81%	48.19%	210.82	196.11	
48		9/30/2012	JE0003836		3rd Qtr Water/Sewer Allocation TR	(929.81)		(929.81)	51.81%	48.19%	(481.71)	(448.10)	
49		10/25/2012	PJ0009543		Admin Bldg #004540579 (1/8)	129.55		129.55	51.81%	48.19%	67.12	62.43	
50		10/25/2012	PJ0009543		Fullerton Dr & Crichton	19.47		19.47	51.81%	48.19%	10.09	9.38	
51		10/25/2012	PJ0009544		Wtr Well 1 #078340010	1,274.48		1,274.48	100.00%	0.00%	1,274.48	-	
52		10/25/2012	PJ0009544		20% GC Pump Sta. #078339975	710.37		710.37	100.00%	0.00%	710.37	-	
53		10/25/2012	PJ0009544		Mtx Barn #069715767 72%	348.68		348.68	51.81%	48.19%	180.64	168.04	
54		11/25/2012	JE0005465		Acc/Rev-UNITC-Fullerton/Crichton	21.63		21.63	51.81%	48.19%	11.21	10.42	
55		11/25/2012	JE0005465		Acc/Rev-UNITC-wtr well 25	1,257.07		1,257.07	100.00%	0.00%	1,257.07	-	
56		11/25/2012	JE0005465		Acc/Rev-UNITC-gc pump	658.28		658.28	100.00%	0.00%	658.28	-	
57		11/26/2012	JE0005466		Acc/Rev-UNITC-Fullerton/Crichton	(21.63)		(21.63)	51.81%	48.19%	(11.21)	(10.42)	
58		11/26/2012	JE0005466		Acc/Rev-UNITC-wtr well 25	(1,257.07)		(1,257.07)	100.00%	0.00%	(1,257.07)	-	
59		11/26/2012	JE0005466		Acc/Rev-UNITC-gc pump	(658.28)		(658.28)	100.00%	0.00%	(658.28)	-	
60		11/27/2012	PJ0009673		Admin bldg #004540579 (1/8)	112.97		112.97	51.81%	48.19%	58.53	54.44	
61		11/27/2012	PJ0009673		Fullerton Dr & Crichton	21.63		21.63	51.81%	48.19%	11.21	10.42	
62		11/27/2012	PJ0009674		water well 1 #078340010	1,257.07		1,257.07	100.00%	0.00%	1,257.07	-	
63		11/27/2012	PJ0009674		20% GC pump station #078339975	658.28		658.28	100.00%	0.00%	658.28	-	
64		11/27/2012	PJ0009674		Mtx barn #069715767 72%	217.23		217.23	51.81%	48.19%	112.54	104.69	
65		12/26/2012	PJ0009820		Admin bldg #004540579 (1/8)	140.60		140.60	51.81%	48.19%	72.84	67.76	
66		12/26/2012	PJ0009820		Fullerton Dr & Crichton	44.34		44.34	51.81%	48.19%	22.97	21.37	
67		12/26/2012	PJ0009821		Wtr well 1 #078340010	1,251.73		1,251.73	100.00%	0.00%	1,251.73	-	
68		12/26/2012	PJ0009821		20% GC pump station# 078339975	649.86		649.86	100.00%	0.00%	649.86	-	

Double Diamond Utilities Co. / The Retreat
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 Allocation of Account No. 7010 Electricity

Line No.	Col (A) Date	Col (B) Reference	Col (C) Description	Col (D) FY 2012	Col (E) Adj	Col (F) Total	Col (G) Allocation %	Col (H) Allocation %	Col (I) Allocation \$		Col (J) 80
									Water	Sewer	
69	12/26/2012	PJ0009821	Mtx Barn #069715767 72%	125.92		125.92	51.81%	48.19%	65.24	60.68	
70	12/30/2012	JE0004064	Water/Sewer Allocation P12-TR	(253.57)		(253.57)	51.81%	48.19%	(131.37)	(122.20)	
71	1/26/2012	PJ0008086	Mtx Barn #069715767 28%	48.93		48.93	51.81%	48.19%	25.35	23.58	
72	1/26/2012	PJ0008094	Admin Bldg #004540579 28%	40.25		40.25	51.81%	48.19%	20.85	19.40	
73	3/31/2012	JE0003524	1ST QTR WATER/SEWER ALLOCATION	202.22		202.22	51.81%	48.19%	104.76	97.46	
74	7/1/2012	JE0003674	2nd qtr Water/Sewer Allocation-TR	1,984.50		1,984.50	51.81%	48.19%	1,028.11	956.39	
75	8/27/2012	JE0005285	UNITCOP-Mtx Brn#069715767-28%	56.45		56.45	51.81%	48.19%	29.25	27.20	
76	9/25/2012	PJ0009422	MTX BARN #069715767 28%	52.75		52.75	51.81%	48.19%	27.33	25.42	
77	9/30/2012	JE0003836	3rd Qtr Water/Sewer Allocation TR	929.81		929.81	51.81%	48.19%	481.71	448.10	
78	10/25/2012	PJ0009544	Mtx Barn #069715767 28%	62.56		62.56	51.81%	48.19%	32.41	30.15	
79	11/25/2012	JE0005465	Acc/Rev-UNITC-admin bldg	112.97		112.97	51.81%	48.19%	58.53	54.44	
80	11/26/2012	JE0005466	Acc/Rev-UNITC-admin bldg	(112.97)		(112.97)	51.81%	48.19%	(58.53)	(54.44)	
81	11/27/2012	PJ0009674	Mtx barn #069715767 28%	35.31		35.31	51.81%	48.19%	18.29	17.02	
82	12/26/2012	PJ0009821	Mtx Barn #069715767 28%	48.97		48.97	51.81%	48.19%	25.37	23.60	
83	12/30/2012	JE0004064	Water/Sewer Allocation P12-TR	253.57		253.57	51.81%	48.19%	131.37	122.20	
84			Total	\$ 28,922.83	\$ -	\$ 28,922.83			\$ 26,637.51	\$ 2,285.32	

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 Test Year Ended 12/31/2012
 Allocation of Account No. 7030 Water/Sewer

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

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
					No. of Customers					
	Date	Reference	Description	FY 2012	Adj	Total	Allocation %		Allocation \$	
				\$		\$	Water	Sewer	Water	Sewer
1	1/11/2012	PJ0008055	30 Yard Container	48.24		48.24	51.81%	48.19%	24.99	23.25
2	4/3/2012	PJ0008510	30 Yard Container	55.56		55.56	51.81%	48.19%	28.78	26.78
3	10/1/2012	PJ0009493	30 Yard Container	55.32		55.32	51.81%	48.19%	28.66	26.66
4	1/11/2012	PJ0008055	30 Yard Container	18.76		18.76	51.81%	48.19%	9.72	9.04
5	4/3/2012	PJ0008510	30 Yard Container	26.08		26.08	51.81%	48.19%	13.51	12.57
6	10/1/2012	PJ0009493	30 Yard Container	20.45		20.45	51.81%	48.19%	10.59	9.86
7			Total	224.41	-	224.41			116.26	108.15

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
1	1/4/2012	PJ0003235	Cpull/Shop Towels, Terry Towels, Service Charge	\$ 17.43		\$	51.81%	48.19%	86	80
2	1/11/2012	PJ0003256	Cpull/Shop Towels, Terry Towels, Service Charge	16.35			51.81%	48.19%	86	80
3	1/18/2012	PJ0003313	Cpull/Shop Towels, Terry Towels, Service Charge	16.35			51.81%	48.19%	86	80
4	4/1/2012	JE0003568	Rcls shop towels	16.95			51.81%	48.19%	86	80
5	6/27/2012	PJ0003631	Cpull/Shop Towels, Terry Towels, Service Charge	19.03			51.81%	48.19%	86	80
6	7/4/2012	PJ0003638	Cpull/Shop Towels, Terry Towels, Service Charge	16.07			51.81%	48.19%	86	80
7	7/11/2012	PJ0003674	Cpull/Shop Towels, Terry Towels, Service Charge	19.03			51.81%	48.19%	86	80
8	7/18/2012	PJ0003698	CPULL/SHOP TOWELS, TERRY TOWELS, SERVICE CHARGE	19.03			51.81%	48.19%	86	80
9	7/25/2012	PJ0003704	CPULL/SHOP TOWELS, TERRY TOWELS, SERVICE CHARGE	19.03			51.81%	48.19%	86	80
10	8/1/2012	PJ0003726	Cpull/Shop Towels, Terry Towels, Service Charge	19.03			51.81%	48.19%	86	80
11	8/8/2012	PJ0003738	Cpull/Shop Towels, Terry Towels, Service Charge	19.03			51.81%	48.19%	86	80
12	8/15/2012	PJ0003750	Cpull/Shop Towels, Terry Towels, Service Charge	19.03			51.81%	48.19%	86	80
13	8/22/2012	PJ0003771	Cpull/Shop Towels, Terry Towels, Service Charges	19.03			51.81%	48.19%	86	80
14	8/29/2012	PJ0003800	CPULL/SHOP TOWELS, TERRY TOWELS, SERVICE CHARGE	19.03			51.81%	48.19%	86	80
15	9/12/2012	PJ0003843	Cpull/Shop Towels, Terry Towels, Service Charge	19.03			51.81%	48.19%	86	80
16	9/19/2012	PJ0003849	Cpull/Shop Towels, Terry Towels, Service Charge	19.03			51.81%	48.19%	86	80
17	9/26/2012	JE0003886	ACC-CINTCOR-492696538	19.03			51.81%	48.19%	86	80
18	9/30/2012	JE0003847	3rd Qtr Water/Sewer Allocation TR	7.28			51.81%	48.19%	86	80
19	10/1/2012	JE0003887	REV-CINTCOR-492696538	(19.03)			51.81%	48.19%	86	80
20	10/1/2012	PJ0003900	cpull/shop towels, terry towels, service charge	19.03			51.81%	48.19%	86	80
21	10/1/2012	PJ0003930	cpull/shop towels, terry towels, service charge	19.03			51.81%	48.19%	86	80
22	10/3/2012	PJ0003864	Cpull/Shop Towels, Terry Towels, Service Charge	8.57			51.81%	48.19%	86	80
23	10/10/2012	PJ0003933	cpull/shop towels, terry towels, service charge	19.03			51.81%	48.19%	86	80
24	10/17/2012	PJ0003919	Cpull/Shop Towels, Terry Towels, Service Charge	19.03			51.81%	48.19%	86	80
25	10/24/2012	PJ0003922	Cpull/Shop Towels, Terry Towels, Service Charge	19.03			51.81%	48.19%	86	80
26	10/31/2012	PJ0003973	cpull/shop towels, terry towels, service charge	19.03			51.81%	48.19%	86	80
27	11/7/2012	PJ0003970	cpull/shop towels, terry towels, service charge	19.03			51.81%	48.19%	86	80
28	11/26/2012	PJ0004004	cpull/shop towels, terry towels, service charge	19.03			51.81%	48.19%	86	80
29	11/26/2012	PJ0004007	cpull/shop towels, terry towels, service charge	19.03			51.81%	48.19%	86	80

Double Diamond Utilities Co. / The Retreat
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 Test Year Ended 12/31/2012
 Allocation of Account No. 8001 Cleaning Supplies

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
					No. of Customers		51.81%	48.19%	86	80
30	11/28/2012	PJ0004001	cpull/shop towels, terry towels, service charge	19.03		19.03	51.81%	48.19%	9.86	9.17
31	12/5/2012	PJ0004022	Cpull/Shop Towels, Terry Towels, Service Charge	19.03		19.03	51.81%	48.19%	9.86	9.17
32	12/12/2012	PJ0004042	cpull/shop towels, terry towels, service charge	19.03		19.03	51.81%	48.19%	9.86	9.17
33	12/16/2012	PJ0004086	cpull/ shop towels, terry towels, service charge	19.03		19.03	51.81%	48.19%	9.86	9.17
34	12/26/2012	PJ0004083	cpull/shop towels, terry towels, service charge	19.03		19.03	51.81%	48.19%	9.86	9.17
35	1/4/2012	PJ0003235	Cpull/Shop Towels, Terry Towels, Service Charge	6.78		6.78	51.81%	48.19%	3.51	3.27
36	1/11/2012	PJ0003256	Cpull/Shop Towels, Terry Towels, Service Charge	6.36		6.36	51.81%	48.19%	3.29	3.07
37	1/18/2012	PJ0003313	Cpull/Shop Towels, Terry Towels, Service Charge	6.36		6.36	51.81%	48.19%	3.29	3.07
38	4/1/2012	JE0003569	Rcls shop towels	7.26		7.26	51.81%	48.19%	3.76	3.50
39	4/13/2012	JE0003625	Reclass paper towels PJ3472	3.51		3.51	51.81%	48.19%	1.82	1.69
40	6/27/2012	PJ0003631	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%	3.64	3.39
41	7/4/2012	PJ0003638	Cpull/Shop Towels, Terry Towels, Service Charge	5.94		5.94	51.81%	48.19%	3.08	2.86
42	7/5/2012	JE0003780	Paper towels, trash bags	10.40		10.40	51.81%	48.19%	5.39	5.01
43	7/11/2012	PJ0003674	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%	3.64	3.39
44	7/18/2012	PJ0003698	CPULL/SHOP TOWELS, TERRY TOWELS, SERVICE CHARGE	7.03		7.03	51.81%	48.19%	3.64	3.39
45	7/25/2012	PJ0003704	CPULL/SHOP TOWELS.TERRY TOWELS/SERVICE CHARGE	7.03		7.03	51.81%	48.19%	3.64	3.39
46	8/1/2012	PJ0003726	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%	3.64	3.39
47	8/8/2012	PJ0003738	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%	3.64	3.39
48	8/15/2012	PJ0003750	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%	3.64	3.39
49	8/22/2012	PJ0003771	Cpull/Shop Towels, Terry Towels, Service Charges	7.03		7.03	51.81%	48.19%	3.64	3.39
50	8/29/2012	PJ0003800	CPULL/SHOP TOWELS, TERRY TOWELS, SERVICE CHARGE	7.03		7.03	51.81%	48.19%	3.64	3.39
51	9/12/2012	PJ0003843	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%	3.64	3.39
52	9/19/2012	PJ0003849	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%	3.64	3.39
53	9/26/2012	JE0003886	ACC-CINTCOR-492696538	7.03		7.03	51.81%	48.19%	3.64	3.39
54	9/30/2012	JE0003847	3rd Qtr Water/Sewer Allocation TR	(7.28)		(7.28)	51.81%	48.19%	(3.77)	(3.51)
55	10/1/2012	JE0003887	REV-CINTCOR-492696538	(7.03)		(7.03)	51.81%	48.19%	(3.64)	(3.39)
56	10/1/2012	PJ0003900	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%	3.64	3.39
57	10/1/2012	PJ0003930	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%	3.64	3.39
58	10/3/2012	PJ0003864	Cpull/Shop Towels, Terry Towels, Service Charge	3.17		3.17	51.81%	48.19%	1.64	1.53

Double Diamond Utilities Co. / The Retreat
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 Allocation of Account No. 8001 Cleaning Supplies

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
			Description		No. of Customers		Allocation %	Allocation %		
59	10/10/2012	PJ0003933	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%	3.64	3.39
60	10/17/2012	PJ0003919	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%	3.64	3.39
61	10/24/2012	PJ0003922	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%	3.64	3.39
62	10/31/2012	PJ0003973	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%	3.64	3.39
63	11/7/2012	PJ0003970	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%	3.64	3.39
64	11/26/2012	PJ0004004	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%	3.64	3.39
65	11/26/2012	PJ0004007	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%	3.64	3.39
66	11/28/2012	PJ0004001	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%	3.64	3.39
67	12/5/2012	PJ0004022	Cpull/Shop Towels, Terry Towels, Service Charge	7.03		7.03	51.81%	48.19%	3.64	3.39
68	12/12/2012	PJ0004042	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%	3.64	3.39
69	12/16/2012	PJ0004086	cpull/ shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%	3.64	3.39
70	12/26/2012	PJ0004083	cpull/shop towels, terry towels, service charge	7.03		7.03	51.81%	48.19%	3.64	3.39
71			Total	793.00	-	793.00			410.83	382.17

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer
				\$		\$	%	%	\$	\$
1	1/10/2012	PI0003196	Yard Stick, Socket, Drill Brush	12.19		12.19	51.81%	48.19%	6.32	5.87
2	1/24/2012	PI0003315	Stencil, Marker	3.11		3.11	51.81%	48.19%	1.61	1.50
3	2/20/2012	PI0003345	O2, Acetylene Bottle Rent	14.87		14.87	51.81%	48.19%	7.70	7.17
4	2/22/2012	PI0003359	Ext. Cord	21.00		21.00	51.81%	48.19%	10.88	10.12
5	3/9/2012	PI0003384	Trashbags Ant Cntl. Saw Blades	43.75		43.75	51.81%	48.19%	22.67	21.08
6	3/28/2012	PI0003431	Marker Paint, Felt Marker, Skt Adptr	14.40		14.40	51.81%	48.19%	7.46	6.94
7	4/3/2012	PI0003471	ANT KILLER	15.11		15.11	51.81%	48.19%	7.83	7.28
8	4/3/2012	PI0003471	ANT KILLER	5.87		5.87	51.81%	48.19%	3.04	2.83
9	4/3/2012	IE0003623	Reclass ant killer PJ3471	(20.98)		(20.98)	51.81%	48.19%	(10.87)	(10.11)
10	4/13/2012	PI0003472	PAPER TOWELS	9.04		9.04	51.81%	48.19%	4.68	4.36
11	4/19/2012	PI0003480	AAA Batteries	4.80		4.80	51.81%	48.19%	2.49	2.31
12	4/19/2012	PI0003481	Starbit Set	4.80		4.80	51.81%	48.19%	2.49	2.31
13	5/7/2012	PI0003538	Flashlight Batteries	18.87		18.87	51.81%	48.19%	9.78	9.09
14	5/7/2012	PI0003539	Pliers	5.06		5.06	51.81%	48.19%	2.62	2.44
15	5/18/2012	PI0003574	OXYGEN CYLINDER	5.49		5.49	51.81%	48.19%	2.84	2.65
16	5/18/2012	JE0003652	Reclass Oxygen Cylinder PJ0003574	(5.49)		(5.49)	51.81%	48.19%	(2.84)	(2.65)
17	5/21/2012	PI0003563	Trsh. Bgs, Hnd Trk Tires, Water Hose	44.02		44.02	51.81%	48.19%	22.81	21.21
18	5/29/2012	PI0003570	PAPER TOWELS	10.87		10.87	51.81%	48.19%	5.63	5.24
19	6/6/2012	PI0003595	WEED EATER	133.76		133.76	51.81%	48.19%	69.30	64.46
20	6/6/2012	PI0003596	DUCT TAPE, CPLGS, OIL, STRING	31.84		31.84	51.81%	48.19%	16.50	15.34
21	6/6/2012	PI0003602	GAS CAN, BROOM	38.83		38.83	51.81%	48.19%	20.12	18.71
22	6/7/2012	PI0008857	Sorb All	2.27		2.27	51.81%	48.19%	1.18	1.09
23	6/25/2012	PI0003629	Zip Ties-Sawzaw Blades	16.21		16.21	51.81%	48.19%	8.40	7.81
24	7/3/2012	PI0003643	Drill Bits	11.40		11.40	51.81%	48.19%	5.91	5.49
25	7/5/2012	PI0003676	Paper Towels, Trash Bags	28.12		28.12	51.81%	48.19%	14.57	13.55
26	7/5/2012	PI0003677	Channel Locks, Screw Driver	21.11		21.11	51.81%	48.19%	10.94	10.17
27	7/5/2012	PI0003678	Weed Eater Head	19.09		19.09	51.81%	48.19%	9.89	9.20
28	7/9/2012	PI0003701	POLY/PVC PIPE CUTTER	63.68		63.68	51.81%	48.19%	32.99	30.69
29	7/12/2012	PI0003702	GLOVES, PLIERS, WRENCH	33.51		33.51	51.81%	48.19%	17.36	16.15
30	7/19/2012	PI0003717	CAT BACKHOE KEYS	18.89		18.89	51.81%	48.19%	9.79	9.10
31	7/19/2012	JE0003782	Keys for Backhoe	(18.89)		(18.89)	51.81%	48.19%	(9.79)	(9.10)

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 Test Year Ended 12/31/2012
 Allocation of Account No. 8005 Smallwares/Tools

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		(I)	(J)
								Allocation %			
				No. of Customers							
Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer	Water	Sewer
32	7/20/2012	PJ0003708 SHOVEL	20.29		20.29	51.81%	48.19%	10.51	9.78		
33	7/26/2012	PJ0003707 DRILL BIT	4.95		4.95	51.81%	48.19%	2.56	2.39		
34	7/26/2012	PJ0003710 FUNNEL	1.60		1.60	51.81%	48.19%	0.83	0.77		
35	7/30/2012	PJ0003745 White Marking Flags	13.98		13.98	51.81%	48.19%	7.24	6.74		
36	7/30/2012	PJ0003746 Pipe Cutter Rplcmnt Blade	29.39		29.39	51.81%	48.19%	15.23	14.16		
37	7/30/2012	PJ0009193 MULT PURPOSE TUBE GREASE	6.09		6.09	51.81%	48.19%	3.16	2.93		
38	8/7/2012	PJ0003743 Flaring Tool, Wrenches	22.61		22.61	51.81%	48.19%	11.71	10.90		
39	8/9/2012	PJ0003776 Wrench Set, Kobalt Cutter	22.90		22.90	51.81%	48.19%	11.86	11.04		
40	8/22/2012	PJ0003775 Ant/Bug Spray	21.92		21.92	51.81%	48.19%	11.36	10.56		
41	8/27/2012	PJ0003805 Cable Cutter	24.80		24.80	51.81%	48.19%	12.85	11.95		
42	8/29/2012	PJ0003799 RENTAL OF CUT OFF SAW BLADE	15.70		15.70	51.81%	48.19%	8.13	7.57		
43	8/30/2012	PJ0009342 10# Hammer-Utilities	25.16		25.16	51.81%	48.19%	13.03	12.13		
44	9/6/2012	PJ0003838 14TX9" Saw Blade	28.43		28.43	51.81%	48.19%	14.73	13.70		
45	9/13/2012	PJ0003842 Saws, Socket Set	30.24		30.24	51.81%	48.19%	15.67	14.57		
46	9/30/2012	JE0003837 3rd Qtr Water/Sewer Allocation TR	(8.53)		(8.53)	51.81%	48.19%	(4.42)	(4.11)		
47	10/2/2012	PJ0003875 See Backup PO	145.24		145.24	51.81%	48.19%	75.24	70.00		
48	10/3/2012	PJ0009465 AAA Batteries	7.87		7.87	51.81%	48.19%	4.08	3.79		
49	10/5/2012	PJ0003874 PVC Cleanout, Plug	6.39		6.39	51.81%	48.19%	3.31	3.08		
50	10/23/2012	PJ0003926 Smallwares / Tools	34.49		34.49	51.81%	48.19%	17.87	16.62		
51	11/6/2012	CR0008585 Home Dep - Reimb	(30.24)		(30.24)	51.81%	48.19%	(15.67)	(14.57)		
52	11/6/2012	PJ0003968 trash bags/insulation	15.30		15.30	51.81%	48.19%	7.93	7.37		
53	1/24/2012	PJ0003315 Stencil, Marker	3.11		3.11	51.81%	48.19%	1.61	1.50		
54	2/8/2012	PJ0003353 Discharge Hoses	157.92		157.92	51.81%	48.19%	81.81	76.11		
55	2/8/2012	PJ0003374 Microscope Slides, Clean Kit, Sample Bottles	61.29		61.29	51.81%	48.19%	31.75	29.54		
56	2/20/2012	PJ0003345 O2, Acetylene Bottle Rent	5.79		5.79	51.81%	48.19%	3.00	2.79		
57	2/20/2012	PJ0003354 Pipets for Micro Samples	37.03		37.03	51.81%	48.19%	19.18	17.85		
58	2/22/2012	PJ0003359 Ext. Cord	8.00		8.00	51.81%	48.19%	4.14	3.86		
59	2/27/2012	PJ0003381 Paper Towels	12.00		12.00	51.81%	48.19%	6.22	5.78		
60	3/9/2012	PJ0003384 Trashbags Ant Cntl. Saw Blades	17.01		17.01	51.81%	48.19%	8.81	8.20		
61	3/28/2012	PJ0003431 Marker Paint, Felt Marker, Skt Adptr	5.60		5.60	51.81%	48.19%	2.90	2.70		

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Test Year Ended 12/31/2012
Allocation of Account No. 8005 Smallwares/Tools

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Allocation %	Allocation %	Allocation \$	Allocation \$
							Water	Sewer	Water	Sewer
62	4/13/2012	PI0003472	PAPER TOWELS	3.51		3.51	51.81%	48.19%	1.82	1.69
63	4/13/2012	JE0003625	Reclass paper towels PJ3472	(3.51)		(3.51)	51.81%	48.19%	(1.82)	(1.69)
64	4/19/2012	PI0003480	AAA Batteries	1.86		1.86	51.81%	48.19%	0.96	0.90
65	4/19/2012	PI0003481	Starbit Set	1.86		1.86	51.81%	48.19%	0.96	0.90
66	5/7/2012	PI0003538	Flashlight Batteries	6.97		6.97	51.81%	48.19%	3.61	3.36
67	5/7/2012	PI0003539	Pliers	1.86		1.86	51.81%	48.19%	0.96	0.90
68	5/18/2012	PI0003574	OXYGEN CYLINDER	2.03		2.03	51.81%	48.19%	1.05	0.98
69	5/18/2012	JE0003653	Reclass Oxygen Cylinder PJ0003574	(2.03)		(2.03)	51.81%	48.19%	(1.05)	(0.98)
70	5/21/2012	PI0003563	Trsh. Bgs, Hnd Trk Tires, Water Hose	16.27		16.27	51.81%	48.19%	8.43	7.84
71	5/29/2012	PI0003570	PAPER TOWELS	4.01		4.01	51.81%	48.19%	2.08	1.93
72	6/6/2012	PI0003595	WEED EATER	49.47		49.47	51.81%	48.19%	25.63	23.84
73	6/6/2012	PI0003596	DUCT TAPE, CPLGS, OIL, STRING	11.77		11.77	51.81%	48.19%	6.10	5.67
74	6/6/2012	PI0003602	GAS CAN, BROOM	14.36		14.36	51.81%	48.19%	7.44	6.92
75	6/7/2012	PI0008857	Sorb All	0.83		0.83	51.81%	48.19%	0.43	0.40
76	6/25/2012	PI0003629	Zip Ties-Sawzaw Blades	5.99		5.99	51.81%	48.19%	3.10	2.89
77	7/3/2012	PI0003643	Drill Bits	4.21		4.21	51.81%	48.19%	2.18	2.03
78	7/5/2012	PI0003676	Paper Towels, Trash Bags	10.40		10.40	51.81%	48.19%	5.39	5.01
79	7/5/2012	PI0003677	Channel Locks, Screw Driver	7.80		7.80	51.81%	48.19%	4.04	3.76
80	7/5/2012	PI0003678	Weed Eater Head	7.05		7.05	51.81%	48.19%	3.65	3.40
81	7/5/2012	JE0003780	Paper towels, trash bags	(10.40)		(10.40)	51.81%	48.19%	(5.39)	(5.01)
82	7/9/2012	PI0003701	POLY/PVC PIPE CUTTER	23.55		23.55	51.81%	48.19%	12.20	11.35
83	7/12/2012	PI0003702	GLOVES, PLIERS, WRENCH	12.39		12.39	51.81%	48.19%	6.42	5.97
84	7/19/2012	PI0003717	CAT BACKHOE KEYS	6.98		6.98	51.81%	48.19%	3.62	3.36
85	7/19/2012	JE0003781	Keys for Backhoe	(6.98)		(6.98)	51.81%	48.19%	(3.62)	(3.36)
86	7/20/2012	PI0003708	SHOVEL	7.50		7.50	51.81%	48.19%	3.89	3.61
87	7/26/2012	PI0003707	DRILL BIT	1.83		1.83	51.81%	48.19%	0.95	0.88
88	7/26/2012	PI0003710	FUNNEL	0.58		0.58	51.81%	48.19%	0.30	0.28
89	7/30/2012	PI0003745	White Marking Flags	5.17		5.17	51.81%	48.19%	2.68	2.49
90	7/30/2012	PI0003746	Pipe Cutter Rplcmnt Blade	10.87		10.87	51.81%	48.19%	5.63	5.24
91	7/30/2012	PI0009193	MULTI PURPOSE TUBE GREASE	2.25		2.25	51.81%	48.19%	1.17	1.08
92	8/7/2012	PI0003743	Flaring Tool, Wrenches	8.36		8.36	51.81%	48.19%	4.33	4.03

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	Allocation %		Allocation \$					
											Water	Sewer	Water	Sewer				
											No. of Customers							
											FY 2012	Adj	Total					
93	8/9/2012	PI0003776	Wrench Set, Kobalt Cutter	8.46			51.81%	48.19%	86	80	4.38	4.08						
94	8/22/2012	PI0003775	Ant/Bug Spray	8.10			51.81%	48.19%			4.20	3.90						
95	8/27/2012	PI0003805	Cable Cutter	9.17			51.81%	48.19%			4.75	4.42						
96	8/29/2012	PI0003799	RENTAL OF CUT OFF SAW BLADE	5.80			51.81%	48.19%			3.00	2.80						
97	8/30/2012	PI0009342	10# Hammer-Utilities	9.30			51.81%	48.19%			4.82	4.48						
98	9/13/2012	PI0003842	Saws, Socket Set	11.18			51.81%	48.19%			5.79	5.39						
99	9/30/2012	JE0003837	3rd Qtr Water/Sewer Allocation TR	8.53			51.81%	48.19%			4.42	4.11						
100	10/2/2012	PI0003875	See Backup PO	53.72			51.81%	48.19%			27.83	25.89						
101	10/3/2012	PI0009465	AAA Batteries	2.90			51.81%	48.19%			1.50	1.40						
102	10/5/2012	PI0003874	PVC Cleanout, Plug	2.35			51.81%	48.19%			1.22	1.13						
103	10/23/2012	PI0003926	Smallwares / Tools	12.75			51.81%	48.19%			6.61	6.14						
104	11/6/2012	CR0008585	Home Dep - Reimb	(11.18)			51.81%	48.19%			(5.79)	(5.39)						
105	11/6/2012	PI0003968	trash bags/insulation	5.66			51.81%	48.19%			2.93	2.73						
											\$	1,686.48	\$	-	\$	1,686.48		
											\$	873.72	\$		\$	812.76		

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

Line No	Col (A)	Date	Col (B)	Reference	Description	FY 2012	Adj	(F)	(G)	(H)	Allocation % (I)		(J)
											Water	Sewer	
						No. of Customers		Allocation % (I)		Allocation \$			
						\$		\$			Water	Sewer	
1		1/4/2012		PJ0003191	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
2		1/11/2012		PJ0003247	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
3		1/18/2012		PJ0003248	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
4		1/25/2012		PJ0003274	Uniforms	21.65		21.65	51.81%	48.19%	11.22	10.43	
5		2/1/2012		PJ0008139	Uniforms	21.65		21.65	51.81%	48.19%	11.22	10.43	
6		2/8/2012		PJ0003276	Uniforms	21.65		21.65	51.81%	48.19%	11.22	10.43	
7		2/15/2012		PJ0003332	Uniforms	21.65		21.65	51.81%	48.19%	11.22	10.43	
8		2/22/2012		PJ0003331	Uniforms Utilities	21.65		21.65	51.81%	48.19%	11.22	10.43	
9		2/29/2012		PJ0003330	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
10		3/7/2012		PJ0003373	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
11		3/14/2012		PJ0003401	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
12		3/21/2012		PJ0003410	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
13		3/28/2012		PJ0003419	UNIFORMS	13.21		13.21	51.81%	48.19%	6.84	6.37	
14		3/31/2012		JE0003525	1ST QTR WATER/SEWER ALLOCATION	(32.48)		(32.48)	51.81%	48.19%	(16.83)	(15.65)	
15		4/4/2012		PJ0003438	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
16		4/11/2012		PJ0003439	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
17		4/18/2012		PJ0003479	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
18		4/25/2012		PJ0003495	UNIFORMS	13.21		13.21	51.81%	48.19%	6.84	6.37	
19		5/2/2012		PJ0003508	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
20		5/9/2012		PJ0003536	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
21		5/16/2012		PJ0003535	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
22		5/23/2012		PJ0003568	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
23		5/30/2012		PJ0003572	UNIFORMS	13.21		13.21	51.81%	48.19%	6.84	6.37	
24		6/6/2012		PJ0003588	UNIFORMS	13.21		13.21	51.81%	48.19%	6.84	6.37	
25		6/13/2012		PJ0003594	UNIFORMS	13.21		13.21	51.81%	48.19%	6.84	6.37	
26		6/20/2012		PJ0003608	Uniforms	13.21		13.21	51.81%	48.19%	6.84	6.37	
27		6/27/2012		PJ0003632	Uniforms	39.17		39.17	51.81%	48.19%	20.29	18.88	
28		7/4/2012		PJ0003639	Uniforms	37.29		37.29	51.81%	48.19%	19.32	17.97	
29		7/11/2012		PJ0003675	Shawn/Lane	132.53		132.53	40.00%	60.00%	53.01	79.52	
30		7/18/2012		PJ0003699	SHAWN/LANE	13.20		13.20	40.00%	60.00%	5.28	7.92	

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

Line No	Col (A)	Date	Reference	Description	FY 2012	Adj	(F)	(G)	(H)	(I)		(J)	
										Allocation % (1)			Allocation \$
No. of Customers													
					Total								
31		7/25/2012	PJ0003705	SHAWN/LANE	13.20		13.20	40.00%	60.00%	5.28	7.92		
32		8/1/2012	PJ0003727	Shawn/Lane	13.20		13.20	40.00%	60.00%	5.28	7.92		
33		8/8/2012	PJ0003739	Shawn/Lane	13.20		13.20	40.00%	60.00%	5.28	7.92		
34		8/15/2012	PJ0003751	Shawn/Lane	11.62		11.62	40.00%	60.00%	4.65	6.97		
35		8/22/2012	PJ0003772	Shawn/Lane	15.81		15.81	40.00%	60.00%	6.32	9.49		
36		8/29/2012	PJ0003801	SHAWN/LANE	15.81		15.81	40.00%	60.00%	6.32	9.49		
37		9/12/2012	PJ0003844	Shawn	15.81		15.81	51.81%	48.19%	8.19	7.62		
38		9/19/2012	PJ0003850	Shawn	25.85		25.85	51.81%	48.19%	13.39	12.46		
39		9/26/2012	JE0003886	ACC-CINTCOR-492696544	239.33		239.33	51.81%	48.19%	123.99	115.34		
40		10/1/2012	JE0003887	REV-CINTCOR-492696544	(239.33)		(239.33)	51.81%	48.19%	(123.99)	(115.34)		
41		10/1/2012	PJ0003901	Shawn/Phillip	239.33		239.33	27.00%	73.00%	64.62	174.71		
42		10/1/2012	PJ0003931	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54		
43		10/3/2012	PJ0003865	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54		
44		10/10/2012	PJ0003934	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54		
45		10/17/2012	PJ0003920	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54		
46		10/24/2012	PJ0003923	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54		
47		10/31/2012	PJ0003974	Shawn/Phillip	28.96		28.96	27.00%	73.00%	7.82	21.14		
48		11/7/2012	PJ0003971	Shawn/Phillip	(3.75)		(3.75)	27.00%	73.00%	(1.01)	(2.74)		
49		11/26/2012	PJ0004005	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54		
50		11/26/2012	PJ0004008	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54		
51		11/28/2012	PJ0004002	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54		
52		12/5/2012	PJ0004023	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54		
53		12/12/2012	PJ0004043	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54		
54		12/16/2012	PJ0004087	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54		
55		12/26/2012	PJ0004084	Shawn/Phillip	15.81		15.81	27.00%	73.00%	4.27	11.54		
56		1/4/2012	PJ0003191	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07		
57		1/11/2012	PJ0003247	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07		
58		1/18/2012	PJ0003248	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07		
59		2/29/2012	PJ0003330	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07		
60		3/7/2012	PJ0003373	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07		

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		(J)
									Water	Sewer	
		Description		FY 2012	Adj	Total	Allocation % ⁽¹⁾		Allocation \$		
		Reference			No. of Customers		Water	Sewer	Water	Sewer	
61	3/14/2012	PJ0003401	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07	
62	3/21/2012	PJ0003410	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07	
63	3/28/2012	PJ0003419	UNIFORMS	8.44		8.44	51.81%	48.19%	4.37	4.07	
64	3/31/2012	JE0003525	1ST QTR WATER/SEWER ALLOCATION	32.48		32.48	51.81%	48.19%	16.83	15.65	
65	4/4/2012	PJ0003438	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07	
66	4/11/2012	PJ0003439	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07	
67	4/18/2012	PJ0003479	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07	
68	4/25/2012	PJ0003495	UNIFORMS	8.44		8.44	51.81%	48.19%	4.37	4.07	
69	5/2/2012	PJ0003508	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07	
70	5/9/2012	PJ0003536	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07	
71	5/16/2012	PJ0003535	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07	
72	5/23/2012	PJ0003568	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07	
73	5/30/2012	PJ0003572	UNIFORMS	8.44		8.44	51.81%	48.19%	4.37	4.07	
74	6/6/2012	PJ0003588	UNIFORMS	8.44		8.44	51.81%	48.19%	4.37	4.07	
75	6/13/2012	PJ0003594	UNIFORMS	8.44		8.44	51.81%	48.19%	4.37	4.07	
76	6/20/2012	PJ0003608	Uniforms	8.44		8.44	51.81%	48.19%	4.37	4.07	
77	6/27/2012	PJ0003632	Uniforms	14.48		14.48	51.81%	48.19%	7.50	6.98	
78	7/4/2012	PJ0003639	Uniforms	13.79		13.79	51.81%	48.19%	7.14	6.65	
79	7/11/2012	PJ0003675	Shawn/Lane	49.01		49.01	40.00%	60.00%	19.60	29.41	
80	7/18/2012	PJ0003699	SHAWN/LANE	4.88		4.88	40.00%	60.00%	1.95	2.93	
81	7/25/2012	PJ0003705	SHAWN/LANE	4.88		4.88	40.00%	60.00%	1.95	2.93	
82	8/1/2012	PJ0003727	Shawn/Lane	4.88		4.88	40.00%	60.00%	1.95	2.93	
83	8/8/2012	PJ0003739	Shawn/Lane	4.88		4.88	40.00%	60.00%	1.95	2.93	
84	8/15/2012	PJ0003751	Shawn/Lane	4.29		4.29	40.00%	60.00%	1.72	2.57	
85	8/22/2012	PJ0003772	Shawn/Lane	5.84		5.84	40.00%	60.00%	2.34	3.50	
86	8/29/2012	PJ0003801	SHAWN/LANE	5.84		5.84	40.00%	60.00%	2.34	3.50	
87	9/12/2012	PJ0003844	Shawn	5.84		5.84	51.81%	48.19%	3.03	2.81	
88	9/19/2012	PJ0003850	Shawn	9.56		9.56	51.81%	48.19%	4.95	4.61	
89	9/26/2012	JE0003886	ACC-CINTCOR-492696544	88.51		88.51	51.81%	48.19%	45.85	42.66	
90	10/1/2012	JE0003887	REV-CINTCOR-492696544	(88.51)		(88.51)	51.81%	48.19%	(45.85)	(42.66)	

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer
							Allocation % (1)		Allocation \$	
91	10/1/2012	PJ0003901	Shawn/Phillip	88.51		88.51	27.00%	73.00%	23.90	64.61
92	10/1/2012	PJ0003931	Shawn/Phillip	5.84		5.84	27.00%	73.00%	1.58	4.26
93	10/3/2012	PJ0003865	Shawn/Phillip	5.84		5.84	27.00%	73.00%	1.58	4.26
94	10/10/2012	PJ0003934	Shawn/Phillip	5.84		5.84	27.00%	73.00%	1.58	4.26
95	10/17/2012	PJ0003920	Shawn/Phillip	5.84		5.84	27.00%	73.00%	1.58	4.26
96	10/24/2012	PJ0003923	Shawn/Phillip	5.84		5.84	27.00%	73.00%	1.58	4.26
97	10/31/2012	PJ0003974	Shawn/Phillip	10.71		10.71	27.00%	73.00%	2.89	7.82
98	11/7/2012	PJ0003971	Shawn/Phillip	(1.38)		(1.38)	27.00%	73.00%	(0.37)	(1.01)
99	11/26/2012	PJ0004005	Shawn/Phillip	5.84		5.84	27.00%	73.00%	1.58	4.26
100	11/26/2012	PJ0004008	Shawn/Phillip	5.84		5.84	27.00%	73.00%	1.58	4.26
101	11/28/2012	PJ0004002	Shawn/Phillip	5.84		5.84	27.00%	73.00%	1.58	4.26
102	12/5/2012	PJ0004023	Shawn/Phillip	5.84		5.84	27.00%	73.00%	1.58	4.26
103	12/12/2012	PJ0004043	Shawn/Phillip	5.84		5.84	27.00%	73.00%	1.58	4.26
104	12/16/2012	PJ0004087	Shawn/Phillip	5.84		5.84	27.00%	73.00%	1.58	4.26
105	12/26/2012	PJ0004084	Shawn/Phillip	5.84		5.84	27.00%	73.00%	1.58	4.26
106			Total	\$ 1,638.29	\$ -	\$ 1,638.29	27.00%	73.00%	\$ 657.44	\$ 980.85

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

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer
				\$		\$	51.81%	48.19%	\$	\$
1	1/5/2012	PI0008084	Copy Paper, Sharpies	5.84		5.84	51.81%	48.19%	3.03	2.81
2	1/19/2012	PI0068429	Folders	10.71		10.71	51.81%	48.19%	5.55	5.16
3	3/31/2012	JE0003526	1ST QTR WATER/SEWER ALLOCATION	(3.21)		(3.21)	51.81%	48.19%	(1.66)	(1.55)
4	4/2/2012	JE0003605	1/24 deposit slip order	14.97		14.97	51.81%	48.19%	7.76	7.21
5	4/10/2012	PI0003482	File Box	12.00		12.00	51.81%	48.19%	6.22	5.78
6	7/1/2012	JE0003675	2nd qtr Water/Sewer Allocation-TR	(4.49)		(4.49)	51.81%	48.19%	(2.33)	(2.16)
7	8/1/2012	JE0003786	7/17 deposit slip order	14.97		14.97	51.81%	48.19%	7.76	7.21
8	8/27/2012	PI0009351	Desk Top Calendars	3.95		3.95	51.81%	48.19%	2.05	1.90
9	9/30/2012	JE0003848	3rd Qtr Water/Sewer Allocation TR	67.07		67.07	51.81%	48.19%	34.75	32.32
10	10/1/2012	PI0003871	Accordion File Folders	31.75		31.75	51.81%	48.19%	16.45	15.30
11	11/26/2012	JE0005591	STAPBUS-time clock ribbon	11.02		11.02	51.81%	48.19%	5.71	5.31
12	11/27/2012	PI0009713	Time Cards	6.65		6.65	51.81%	48.19%	3.45	3.20
13	1/5/2012	PI0008084	Copy Paper, Sharpies	2.27		2.27	51.81%	48.19%	1.18	1.09
14	3/31/2012	JE0003526	1ST QTR WATER/SEWER ALLOCATION	3.21		3.21	51.81%	48.19%	1.66	1.55
15	4/10/2012	PI0003482	File Box	4.66		4.66	51.81%	48.19%	2.41	2.25
16	7/1/2012	JE0003675	2nd qtr Water/Sewer Allocation-TR	4.49		4.49	51.81%	48.19%	2.33	2.16
17	8/27/2012	PI0009351	Desk Top Calendars	1.45		1.45	51.81%	48.19%	0.75	0.70
18	8/27/2012	PI0003848	Meter Book	102.23		102.23	51.81%	48.19%	52.96	49.27
19	9/30/2012	JE0003848	3rd Qtr Water/Sewer Allocation TR	(67.07)		(67.07)	51.81%	48.19%	(34.75)	(32.32)
20	10/1/2012	PI0003871	Accordion File Folders	11.74		11.74	51.81%	48.19%	6.08	5.66
21	11/26/2012	JE0005592	STAPBUS-time clock ribbon	4.06		4.06	51.81%	48.19%	2.10	1.96
22	11/27/2012	PI0009713	Time Cards	2.45		2.45	51.81%	48.19%	1.27	1.18
23			Total	\$ 240.72	\$ -	\$ 240.72			\$ 124.71	\$ 116.01

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer
				\$	No. of Customers	\$	%	%	\$	\$
1	1/11/2012	PJ0008054	Inspect Fire Exting/Maint. Barn	18.63		18.63	51.81%	48.19%	9.65	8.98
2	1/11/2012	PJ0008054	Inspect Fire Exting/Maint. Lunchroom	7.29		7.29	51.81%	48.19%	3.78	3.51
3	1/31/2012	PJ0003310	Safety Glasses	20.51		20.51	51.81%	48.19%	10.63	9.88
4	2/22/2012	PJ0003359	Safety Glasses	15.90		15.90	51.81%	48.19%	8.24	7.66
5	3/9/2012	PJ0003384	Gloves	7.20		7.20	51.81%	48.19%	3.73	3.47
6	4/13/2012	PJ0003472	NITRILE GLOVES	7.61		7.61	51.81%	48.19%	3.94	3.67
7	4/19/2012	PJ0003480	Nitrile Gloves	7.28		7.28	51.81%	48.19%	3.77	3.51
8	5/29/2012	PJ0003570	NITRILE GLOVES	9.41		9.41	51.81%	48.19%	4.88	4.53
9	6/6/2012	PJ0003596	HAND SANITIZER	10.08		10.08	51.81%	48.19%	5.22	4.86
10	6/25/2012	PJ0003629	Bug Repellant	7.21		7.21	51.81%	48.19%	3.74	3.47
11	7/12/2012	PJ0003702	BUG SPRAY	6.90		6.90	51.81%	48.19%	3.57	3.33
12	7/30/2012	PJ0003745	Latex Gloves	22.09		22.09	51.81%	48.19%	11.44	10.65
13	8/2/2012	PJ0003744	Water Cooler, Bug Spray	16.21		16.21	51.81%	48.19%	8.40	7.81
14	9/12/2012	PJ0003841	Leather Gloves	15.71		15.71	51.81%	48.19%	8.14	7.57
15	9/13/2012	PJ0003842	Gloves	3.12		3.12	51.81%	48.19%	1.62	1.50
16	10/5/2012	PJ0003874	Pigskin Gloves	13.43		13.43	51.81%	48.19%	6.96	6.47
17	11/6/2012	CRO008585	Home Dep - Reimb	(3.12)		(3.12)	51.81%	48.19%	(1.62)	(1.50)
18	11/6/2012	PJ0003968	gloves	3.46		3.46	51.81%	48.19%	1.79	1.67
19	1/11/2012	PJ0008054	Inspect Fire Exting/Maint. Barn	7.25		7.25	51.81%	48.19%	3.76	3.49
20	1/11/2012	PJ0008054	Inspect Fire Exting/Maint. Lunchroom	2.84		2.84	51.81%	48.19%	1.47	1.37
21	2/3/2012	PJ0003352	Protective Gloves for Wastewater	42.00		42.00	51.81%	48.19%	21.76	20.24
22	2/22/2012	PJ0003359	Safety Glasses	6.18		6.18	51.81%	48.19%	3.20	2.98
23	2/27/2012	PJ0003381	Dis. Gloves	10.00		10.00	51.81%	48.19%	5.18	4.82
24	3/6/2012	PJ0003406	Latex Gloves	37.57		37.57	51.81%	48.19%	19.46	18.11
25	3/9/2012	PJ0003384	Gloves	2.80		2.80	51.81%	48.19%	1.45	1.35
26	3/28/2012	PJ0003430	Gloves	5.00		5.00	51.81%	48.19%	2.59	2.41
27	4/13/2012	PJ0003472	NITRILE GLOVES	2.95		2.95	51.81%	48.19%	1.53	1.42
28	4/19/2012	PJ0003480	Nitrile Gloves	2.82		2.82	51.81%	48.19%	1.46	1.36
29	5/29/2012	PJ0003570	NITRILE GLOVES	3.48		3.48	51.81%	48.19%	1.80	1.68
30	6/6/2012	PJ0003596	HAND SANITIZER	3.72		3.72	51.81%	48.19%	1.93	1.79

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer
31	6/25/2012	PJ0003629	Bug Repellant	2.66		2.66	51.81%	48.19%	1.38	1.28
32	7/12/2012	PJ0003702	BUG SPRAY	2.55		2.55	51.81%	48.19%	1.32	1.23
33	7/30/2012	PJ0003745	Latex Gloves	8.17		8.17	51.81%	48.19%	4.23	3.94
34	8/2/2012	PJ0003744	Water Cooler, Bug Spray	5.99		5.99	51.81%	48.19%	3.10	2.89
35	8/27/2012	PJ0003848	Latex Gloves	29.00		29.00	51.81%	48.19%	15.02	13.98
36	9/12/2012	PJ0003841	Leather Gloves	5.80		5.80	51.81%	48.19%	3.00	2.80
37	9/13/2012	PJ0003842	Gloves	1.15		1.15	51.81%	48.19%	0.60	0.55
38	10/5/2012	PJ0003874	Pigskin Gloves	4.96		4.96	51.81%	48.19%	2.57	2.39
39	10/5/2012	PJ0003874	Nitrile Gloves	8.15		8.15	51.81%	48.19%	4.22	3.93
40	11/6/2012	CR0008585	Home Dep - Reimb	(1.15)		(1.15)	51.81%	48.19%	(0.60)	(0.55)
41	11/6/2012	PJ0003968	gloves	9.38		9.38	51.81%	48.19%	4.86	4.52
42			Total	\$ 392.19	\$ -	\$ 392.19			\$ 203.18	\$ 189.01

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer
				\$	No. of Customers	\$	Allocation %	Allocation %	Allocation \$	Allocation \$
1	1/20/2012	PJ0003344	Oxygen & Acetylene Cylinder Rental	14.90		14.90	51.81%	48.19%	7.72	7.18
2	4/2/2012	PJ0003468	OXYGEN, ACETYLENE CYLINDER RENTAL	14.08		14.08	51.81%	48.19%	7.29	6.79
3	4/20/2012	PJ0003501	OXYGEN * ACETYLENE CYLINDER RENTAL	14.87		14.87	51.81%	48.19%	7.70	7.17
4	5/20/2012	PJ0003573	OXYGEN & ACETYLENE CYLINDER RENTAL	14.81		14.81	51.81%	48.19%	7.67	7.14
5	5/20/2012	JE0003655	Reclass Oxygen Cylinder PJ0003573	(14.81)		(14.81)	51.81%	48.19%	(7.67)	(7.14)
6	6/20/2012	PJ0003630	Oxygen & Acetylene Cylinder Rental	15.08		15.08	51.81%	48.19%	7.81	7.27
7	7/30/2012	PJ0003730	Oxygen & Acetylene Cylinder Rental	14.68		14.68	51.81%	48.19%	7.61	7.07
8	8/27/2012	PJ0003808	Oxygen & Acetylene Cylinder Rental	15.08		15.08	51.81%	48.19%	7.81	7.27
9	10/20/2012	JE0003931	ACC-PRAXDIS-44372511	14.68		14.68	51.81%	48.19%	7.61	7.07
10	10/29/2012	JE0003932	REV-PRAXDIS-44372511	(14.68)		(14.68)	51.81%	48.19%	(7.61)	(7.07)
11	10/29/2012	PJ0003955	Oxygen & Acetylene Cylinder Rental	14.68		14.68	51.81%	48.19%	7.61	7.07
12	10/29/2012	PJ0003981	oxygen & acetylene cylinder rental	15.33		15.33	51.81%	48.19%	7.94	7.39
13	11/26/2012	PJ0004020	Oxygen & Acetylene Cylinder Rental	15.09		15.09	51.81%	48.19%	7.82	7.27
14	12/20/2012	PJ0004090	oxygen & acetylene cylinder rental	15.12		15.12	51.81%	48.19%	7.83	7.29
15	1/20/2012	PJ0003344	Oxygen & Acetylene Cylinder Rental	5.80		5.80	51.81%	48.19%	3.00	2.80
16	4/2/2012	PJ0003468	OXYGEN, ACETYLENE CYLINDER RENTAL	5.46		5.46	51.81%	48.19%	2.83	2.63
17	4/20/2012	PJ0003501	OXYGEN * ACETYLENE CYLINDER RENTAL	5.79		5.79	51.81%	48.19%	3.00	2.79
18	5/20/2012	PJ0003573	OXYGEN & ACETYLENE CYLINDER RENTAL	5.47		5.47	51.81%	48.19%	2.83	2.64
19	5/20/2012	JE0003654	Reclass Oxygen Cylinder PJ0003573	(5.47)		(5.47)	51.81%	48.19%	(2.83)	(2.64)
20	6/20/2012	PJ0003630	Oxygen & Acetylene Cylinder Rental	5.57		5.57	51.81%	48.19%	2.89	2.68
21	7/30/2012	PJ0003730	Oxygen & Acetylene Cylinder Rental	5.42		5.42	51.81%	48.19%	2.81	2.61
22	8/27/2012	PJ0003808	Oxygen & Acetylene Cylinder Rental	5.57		5.57	51.81%	48.19%	2.89	2.68
23	10/20/2012	JE0003931	ACC-PRAXDIS-44372511	5.42		5.42	51.81%	48.19%	2.81	2.61
24	10/29/2012	JE0003932	REV-PRAXDIS-44372511	(5.42)		(5.42)	51.81%	48.19%	(2.81)	(2.61)
25	10/29/2012	PJ0003955	Oxygen & Acetylene Cylinder Rental	5.42		5.42	51.81%	48.19%	2.81	2.61
26	10/29/2012	PJ0003981	oxygen & acetylene cylinder rental	5.82		5.82	51.81%	48.19%	3.02	2.80
27	11/26/2012	PJ0004020	Oxygen & Acetylene Cylinder Rental	5.57		5.57	51.81%	48.19%	2.89	2.68
28	12/20/2012	PJ0004090	oxygen & acetylene cylinder rental	5.58		5.58	51.81%	48.19%	2.89	2.69
29			Total	\$ 204.91	\$ -	\$ 204.91			\$ 106.16	\$ 98.75

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Allocation % ⁽¹⁾		Allocation \$	
							Water	Sewer	Water	Sewer
1	6/20/2012	P10070321	Burnie Westurn Business Cards	\$ 25.99		\$ 25.99	50.00%	50.00%	\$ 13.00	\$ 13.00
2	6/20/2012	P10070321	Burnie Westurn Business Cards	25.99		25.99	50.00%	50.00%	13.00	13.00
3			Total	\$ 51.98	\$ -	\$ 51.98			\$ 25.99	\$ 25.99

Notes:

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

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
											Date
				No. of Customers		Water		Sewer		Sewer	
1				\$ 30.00		\$ 30.00	51.81%	48.19%		15.54	\$ 14.46
2				100.00		100.00	51.81%	48.19%		51.81	48.19
3				36.00		36.00	51.81%	48.19%		18.65	17.35
4				10.00		10.00	51.81%	48.19%		5.18	4.82
5				(42.00)		(42.00)	51.81%	48.19%		(21.76)	(20.24)
6				10.00		10.00	51.81%	48.19%		5.18	4.82
7				30.00		30.00	51.81%	48.19%		15.54	14.46
8				60.00		60.00	100.00%	0.00%		60.00	-
9				30.00		30.00	51.81%	48.19%		15.54	14.46
10				10.00		10.00	51.81%	48.19%		5.18	4.82
11				(42.00)		(42.00)	51.81%	48.19%		(21.76)	(20.24)
12				25.00		25.00	51.81%	48.19%		12.95	12.05
13				10.00		10.00	51.81%	48.19%		5.18	4.82
14				(10.50)		(10.50)	51.81%	48.19%		(5.44)	(5.06)
15				10.00		10.00	51.81%	48.19%		5.18	4.82
16				14.00		14.00	51.81%	48.19%		7.25	6.75
17				42.00		42.00	51.81%	48.19%		21.76	20.24
18				42.00		42.00	51.81%	48.19%		21.76	20.24
19				10.50		10.50	51.81%	48.19%		5.44	5.06
20				\$ 375.00		\$ 375.00				\$ 223.19	\$ 151.81

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)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer
				\$	No. of Customers	\$	Allocation %	Allocation %	Allocation \$	Allocation \$
1	1/2/2012	PI0068130	Postage	26.05		26.05	51.81%	48.19%	13.50	12.55
2	1/30/2012	PI0068771	Postage	27.54		27.54	51.81%	48.19%	14.27	13.27
3	3/1/2012	PI0068770	Postage	26.42		26.42	51.81%	48.19%	13.69	12.73
4	3/22/2012	PI0069181	March Postage	28.24		28.24	51.81%	48.19%	14.63	13.61
5	3/31/2012	JE0003528	1ST QTR WATER/SEWER ALLOCATION	(32.48)		(32.48)	51.81%	48.19%	(16.83)	(15.65)
6	5/1/2012	PI0069642	April Postage	27.49		27.49	51.81%	48.19%	14.24	13.25
7	6/7/2012	PI0070007	May Postage	2.29		2.29	51.81%	48.19%	1.19	1.10
8	7/1/2012	JE0003677	2nd qtr Water/Sewer Allocation-TR	(8.93)		(8.93)	51.81%	48.19%	(4.63)	(4.30)
9	7/1/2012	PI0070541	MAY POSTAGE	43.86		43.86	51.81%	48.19%	22.72	21.14
10	7/30/2012	PI0003729	Shipment to A OK Tool Svc.	12.36		12.36	51.81%	48.19%	6.40	5.96
11	8/21/2012	PI0071083	JULY POSTAGE	29.37		29.37	51.81%	48.19%	15.22	14.15
12	9/30/2012	JE0003839	3rd Qtr Water/Sewer Allocation TR	(8.81)		(8.81)	51.81%	48.19%	(4.56)	(4.25)
13	10/25/2012	PI0071842	September Postage	30.30		30.30	51.81%	48.19%	15.70	14.60
14	10/25/2012	PI0071843	August Postage	27.47		27.47	51.81%	48.19%	14.23	13.24
15	10/29/2012	PI0071995	Delivery & Service Charges	3.69		3.69	51.81%	48.19%	1.91	1.78
16	11/16/2012	PI0072112	October postage	27.52		27.52	51.81%	48.19%	14.26	13.26
17	12/5/2012	PI0072276	November Postage	29.67		29.67	51.81%	48.19%	15.37	14.30
18	12/30/2012	JE0004065	Water/Sewer Allocation P12-TR	(8.90)		(8.90)	51.81%	48.19%	(4.61)	(4.29)
19	3/31/2012	JE0003528	1ST QTR WATER/SEWER ALLOCATION	32.48		32.48	51.81%	48.19%	16.83	15.65
20	7/1/2012	JE0003677	2nd qtr Water/Sewer Allocation-TR	8.93		8.93	51.81%	48.19%	4.63	4.30
21	7/30/2012	PI0003729	Shipment to A OK Tool Svc.	4.56		4.56	51.81%	48.19%	2.36	2.20
22	9/30/2012	JE0003839	3rd Qtr Water/Sewer Allocation TR	8.81		8.81	51.81%	48.19%	4.56	4.25
23	10/29/2012	PI0071995	Delivery & Service Charges	3.70		3.70	51.81%	48.19%	1.92	1.78
24	12/30/2012	JE0004065	Water/Sewer Allocation P12-TR	8.90		8.90	51.81%	48.19%	4.61	4.29
25			Total	\$ 350.53	-	\$ 350.53			\$ 181.60	\$ 168.93

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

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

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

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

Notes:

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

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8060 Refreshments

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer
1	6/28/2012	PJ0003645	Gatorade	\$ 82.19	\$	82.19	51.81%	48.19%	\$ 42.58	\$ 39.61
2	6/28/2012	PJ0003645	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)
	Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer
				\$	No. of Customers	\$	Allocation %	Allocation %	Allocation \$	Allocation \$
1	1/10/2012	PI0003192	Lamp	0.43		0.43	51.81%	48.19%	0.22	0.21
2	1/10/2012	PI0003196	Body Bolt	1.02		1.02	51.81%	48.19%	0.53	0.49
3	1/10/2012	PI0003201	Tires-Utility Truck	267.17		267.17	51.81%	48.19%	138.41	128.76
4	1/16/2012	PI0003255	Tire for Utility Service Truck	118.27		118.27	51.81%	48.19%	61.27	57.00
5	2/15/2012	PI0003343	Two (2) Front Tires for Burnie's Truck-Used	32.33		32.33	51.81%	48.19%	16.75	15.58
6	2/17/2012	PI0003369	Purge Can '04 Chevy	28.00		28.00	51.81%	48.19%	14.51	13.49
7	2/27/2012	PI0003381	Adhesive	8.05		8.05	51.81%	48.19%	4.17	3.88
8	3/12/2012	PI0003404	Replace Front Tire	124.04		124.04	51.81%	48.19%	64.26	59.78
9	3/14/2012	PI0003402	Inspection-Utility Truck Failed	21.46		21.46	51.81%	48.19%	11.12	10.34
10	3/19/2012	PI0003408	Oil & Filters	51.62		51.62	51.81%	48.19%	26.74	24.88
11	3/20/2012	PI0003409	Inspection-04 Chevy Truck	10.44		10.44	51.81%	48.19%	5.41	5.03
12	3/21/2012	PI0003411	Oil & Filters	21.60		21.60	51.81%	48.19%	11.19	10.41
13	3/28/2012	PI0003430	WW Washer Fld.	2.00		2.00	51.81%	48.19%	1.04	0.96
14	3/28/2012	PI0003431	WW Wash. Fld	1.44		1.44	51.81%	48.19%	0.75	0.69
15	3/28/2012	PI0003431	Vehicle Expense	42.23		42.23	51.81%	48.19%	21.88	20.35
16	3/31/2012	JE0003531	1ST QTR WATER/SEWER ALLOCATION	(22.97)		(22.97)	51.81%	48.19%	(11.90)	(11.07)
17	4/2/2012	PI0023144	Oil Filters	11.94		11.94	51.81%	48.19%	6.19	5.75
18	4/3/2012	PI0003470	REAR/FRONT BRAKE PADS-04 CHEVY	44.14		44.14	51.81%	48.19%	22.87	21.27
19	4/13/2012	PI0003469	WASHER FLUID	4.51		4.51	51.81%	48.19%	2.34	2.17
20	4/19/2012	PI0003481	Wiper Blades	23.78		23.78	51.81%	48.19%	12.32	11.46
21	4/24/2012	PI0003485	(2) Front, (1) Left Rear Tires	309.69		309.69	51.81%	48.19%	160.44	149.25
22	4/25/2012	PI0003487	Oil Pressure Switch/Labor	71.93		71.93	51.81%	48.19%	37.26	34.67
23	5/4/2012	PI0003543	Used Tires for Burnies Truck	27.54		27.54	51.81%	48.19%	14.27	13.27
24	5/7/2012	PI0003541	Windshield Washer Fluid	3.45		3.45	51.81%	48.19%	1.79	1.66
25	5/15/2012	PI0003544	Windshield Washer	3.60		3.60	51.81%	48.19%	1.87	1.73
26	5/18/2012	PI0003567	Oil/Filters	48.15		48.15	51.81%	48.19%	24.95	23.20
27	6/7/2012	PI0008859	Brake Pads-Burnie's Truck	15.09		15.09	51.81%	48.19%	7.82	7.27
28	6/7/2012	PI0003598	VEHICLE REPAIRS-BURNIE'S TRUCK	173.43		173.43	51.81%	48.19%	89.85	83.58
29	6/12/2012	JE0005039	1623-Runnels Glass-util truck-72%	112.49		112.49	51.81%	48.19%	58.28	54.21
30	6/25/2012	PI0003629	Washer Fluid	5.02		5.02	51.81%	48.19%	2.60	2.42
31	6/27/2012	PI0008939	2 Used, 2 New Tires	166.12		166.12	51.81%	48.19%	86.06	80.06

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)
		Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer
32	6/28/2012	PI0003644	Inspection-07 Chevy Trk	5.30		5.30	51.81%	48.19%	2.75	2.55
33	6/28/2012	PI0003647	Oil Change	27.47		27.47	51.81%	48.19%	14.23	13.24
34	7/1/2012	JE0003680	2nd qtr Water/Sewer Allocation-TR	(3.58)		(3.58)	51.81%	48.19%	(1.85)	(1.73)
35	7/12/2012	PI0003702	NUT/BOLT/WASHER	3.03		3.03	51.81%	48.19%	1.57	1.46
36	7/18/2012	PI0003697	IGN SW/LABOR-2004 CHEVY	120.94		120.94	51.81%	48.19%	62.66	58.28
37	7/19/2012	PI0003694	Vehicle Expense	5.70		5.70	51.81%	48.19%	2.95	2.75
38	8/14/2012	PI0003758	Oil, Filter, Stabilizer	18.77		18.77	51.81%	48.19%	9.72	9.05
39	8/14/2012	PI0003759	Air Filter, Fuel Additive	9.04		9.04	51.81%	48.19%	4.68	4.36
40	8/14/2012	PI0003760	Truck Console	42.47		42.47	51.81%	48.19%	22.00	20.47
41	8/15/2012	PI0003757	04 Chevy Truck Repair	534.06		534.06	51.81%	48.19%	276.68	257.38
42	8/18/2012	JE0029590	PETCAS-Brunnie's truck	7.25		7.25	51.81%	48.19%	3.76	3.49
43	8/22/2012	PI0003777	Washer Fluid	4.71		4.71	51.81%	48.19%	2.44	2.27
44	9/14/2012	JE0005319	Tollway expense	3.86		3.86	51.81%	48.19%	2.00	1.86
45	9/17/2012	PI0009375	Frt. Tire	14.60		14.60	51.81%	48.19%	7.56	7.04
46	9/30/2012	JE0003842	3rd Qtr Water/Sewer Allocation TR	(2.18)		(2.18)	51.81%	48.19%	(1.13)	(1.05)
47	10/1/2012	PI0003869	2 qts. Oil	8.80		8.80	51.81%	48.19%	4.56	4.24
48	10/1/2012	PI0003870	Head Lamp, Blinker Bulb	5.61		5.61	51.81%	48.19%	2.91	2.70
49	10/5/2012	PI0003873	Head Lamp	15.74		15.74	51.81%	48.19%	8.15	7.59
50	10/8/2012	PI0003872	Low Beam Lights, Oil, Brake Fluid	19.17		19.17	51.81%	48.19%	9.93	9.24
51	10/23/2012	PI0003928	(2) used tires-07 Chevy	28.04		28.04	51.81%	48.19%	14.53	13.51
52	11/1/2012	PI0003966	oil/filtrs, sbizr, wpr fluid, gfs clnr	106.19		106.19	51.81%	48.19%	55.01	51.18
53	11/6/2012	PI0003965	new rear tire-07 Chevy	73.53		73.53	51.81%	48.19%	38.09	35.44
54	11/7/2012	PI0003967	battery, qt oil	38.02		38.02	51.81%	48.19%	19.70	18.32
55	11/26/2012	PI0004010	brake pads- 06 Chevy	18.68		18.68	51.81%	48.19%	9.68	9.00
56	11/30/2012	PI0004019	Tire Repair-2007 Chevy	5.70		5.70	51.81%	48.19%	2.95	2.75
57	12/19/2012	PI0004091	(2) used tires -07 Chevy 1500	30.45		30.45	51.81%	48.19%	15.78	14.67
58	1/10/2012	PI0003192	Lamp	0.17		0.17	51.81%	48.19%	0.09	0.08
59	1/10/2012	PI0003196	Body Bolt	0.40		0.40	51.81%	48.19%	0.21	0.19
60	1/10/2012	PI0003201	Tires-Utility Truck	103.90		103.90	51.81%	48.19%	53.83	50.07
61	1/16/2012	PI0003255	Tire for Utility Service Truck	46.00		46.00	51.81%	48.19%	23.83	22.17
62	2/17/2012	PI0003369	Purge Can '04 Chevy	10.92		10.92	51.81%	48.19%	5.66	5.26
63	2/27/2012	PI0003381	Adhesive	3.13		3.13	51.81%	48.19%	1.62	1.51

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	Reference	Description	FY 2012	Adj	(F)	(G)	(H)	(I)	(J)
64		3/12/2012	PJ0003404	Replace Front Tire	48.24		48.24	51.81%	48.19%	24.99	23.25
65		3/14/2012	PJ0003402	Inspection-Utility Truck	8.35		8.35	51.81%	48.19%	4.33	4.02
66		3/19/2012	PJ0003408	Oil & Filters	20.08		20.08	51.81%	48.19%	10.40	9.68
67		3/20/2012	PJ0003409	Inspection-04 Chevy Truck	4.06		4.06	51.81%	48.19%	2.10	1.96
68		3/21/2012	PJ0003411	Oil & Filter Burnie's PU	8.40		8.40	51.81%	48.19%	4.35	4.05
69		3/28/2012	PJ0003431	WW Wash. Flid	0.66		0.66	51.81%	48.19%	0.34	0.32
70		3/31/2012	JE0003531	1ST QTR WATER/SEWER ALLOCATION	22.97		22.97	51.81%	48.19%	11.90	11.07
71		4/3/2012	PJ0003470	REAR/FRONT BRAKE PADS-04 CHEVY	17.16		17.16	51.81%	48.19%	8.89	8.27
72		4/13/2012	PJ0003469	WASHER FLUID	1.75		1.75	51.81%	48.19%	0.91	0.84
73		4/19/2012	PJ0003481	Wiper Blades	9.24		9.24	51.81%	48.19%	4.79	4.45
74		4/24/2012	PJ0003485	(2) Front, (1) Left Rear Tires	114.54		114.54	51.81%	48.19%	59.34	55.20
75		4/25/2012	PJ0003487	Oil Pressure Switch/Labor	26.60		26.60	51.81%	48.19%	13.78	12.82
76		5/4/2012	PJ0003543	Used Tires for Burnies Truck	10.17		10.17	51.81%	48.19%	5.27	4.90
77		5/7/2012	PJ0003541	Windshield Washer Fluid	1.27		1.27	51.81%	48.19%	0.66	0.61
78		5/15/2012	PJ0003544	Windshield Washer	1.32		1.32	51.81%	48.19%	0.68	0.64
79		5/18/2012	PJ0003567	Oil/Filters	17.81		17.81	51.81%	48.19%	9.23	8.58
80		6/7/2012	PJ0008859	Brake Pads-Burnie's Truck	5.58		5.58	51.81%	48.19%	2.89	2.69
81		6/7/2012	PJ0003598	VEHICLE REPAIRS-BURNIE'S TRUCK	64.14		64.14	51.81%	48.19%	33.23	30.91
82		6/12/2012	JE0005039	1623-Runnels Glass-util truck-28%	43.75		43.75	51.81%	48.19%	22.67	21.08
83		6/25/2012	PJ0003629	Washer Fluid	1.85		1.85	51.81%	48.19%	0.96	0.89
84		6/27/2012	PJ0008939	2 Used, 2 New Tires	61.44		61.44	51.81%	48.19%	31.83	29.61
85		6/28/2012	PJ0003644	Inspection-07 Chevy Trk	1.95		1.95	51.81%	48.19%	1.01	0.94
86		6/28/2012	PJ0003647	Oil Change	10.15		10.15	51.81%	48.19%	5.26	4.89
87		7/1/2012	JE0003680	2nd qtr Water/Sewer Allocation-TR	3.58		3.58	51.81%	48.19%	1.85	1.73
88		7/12/2012	PJ0003702	NUT/BOLT/WASHER	1.12		1.12	51.81%	48.19%	0.58	0.54
89		7/18/2012	PJ0003697	IGN SW/LABOR-2004 CHEVY	44.73		44.73	51.81%	48.19%	23.17	21.56
90		7/19/2012	PJ0003694	Vehicle Expense	2.10		2.10	51.81%	48.19%	1.09	1.01
91		8/14/2012	PJ0003758	Oil, Filter, Stabilizer	6.94		6.94	51.81%	48.19%	3.60	3.34
92		8/14/2012	PJ0003759	Air Filter, Fuel Additive	3.34		3.34	51.81%	48.19%	1.73	1.61
93		8/14/2012	PJ0003760	Truck Console	15.70		15.70	51.81%	48.19%	8.13	7.57
94		8/15/2012	PJ0003757	04 Chevy Truck Repair	197.53		197.53	51.81%	48.19%	102.33	95.20
95		8/22/2012	PJ0003777	Washer Fluid	1.73		1.73	51.81%	48.19%	0.90	0.83