

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)
96	9/14/2012	JE0005319	Tollway expense	1.65		1.65	51.81%	48.19%	86	80
97	9/17/2012	PJ0009375	Fr. Tire	5.40		5.40	51.81%	48.19%	2.80	2.60
98	9/30/2012	JE0003842	3rd Qtr Water/Sewer Allocation TR	2.18		2.18	51.81%	48.19%	1.13	1.05
99	10/1/2012	PJ0003869	2 qts. Oil	3.25		3.25	51.81%	48.19%	1.68	1.57
100	10/1/2012	PJ0003870	Head Lamp, Blinker Bulb	2.07		2.07	51.81%	48.19%	1.07	1.00
101	10/5/2012	PJ0003873	Head Lamp	5.81		5.81	51.81%	48.19%	3.01	2.80
102	10/8/2012	PJ0003872	Low Beam Lights, Oil, Brake Fluid	7.09		7.09	51.81%	48.19%	3.67	3.42
103	10/23/2012	PJ0003928	(2) used tires-07 Chevy	10.36		10.36	51.81%	48.19%	5.37	4.99
104	11/1/2012	PJ0003966	oil/filrs, sbizr, wpr fluid, gls clhr	39.27		39.27	51.81%	48.19%	20.34	18.93
105	11/6/2012	PJ0003965	new rear tire-07' Chevy	27.19		27.19	51.81%	48.19%	14.09	13.10
106	11/7/2012	PJ0003967	battery, qt oil	14.05		14.05	51.81%	48.19%	7.28	6.77
107	11/26/2012	PJ0004010	brake pads-06 Chevy	6.90		6.90	51.81%	48.19%	3.57	3.33
108	11/30/2012	PJ0004019	Tire Repair-2007 Chevy	2.10		2.10	51.81%	48.19%	1.09	1.01
109	12/19/2012	PJ0004091	(2) used tires -07' Chevy 1500	11.26		11.26	51.81%	48.19%	5.83	5.43
110			Total	\$ 3,950.73	\$ -	\$ 3,950.73			\$ 2,046.76	\$ 1,903.97

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)		
									Water	Sewer	
		Reference		Description		FY 2012		Adj		Total	
		Date									
1		1/3/2012	JE0002425			Fuel Allocation	\$ 347.30			\$ 347.30	
2		1/30/2012	JE0002426			Fuel Allocation	510.31			510.31	
3		2/1/2012	JE0002427			Fuel Allocation	217.26			217.26	
4		2/13/2012	JE0002428			Fuel Allocation	600.91			600.91	
5		2/28/2012	JE0002429			Fuel Allocation	741.79			741.79	
6		3/28/2012	JE0002448			Fuel Allocation	520.25			520.25	
7		4/12/2012	JE0002462			Fuel Allocation Inv# 90069	529.91			529.91	
8		5/2/2012	JE0002461			Fuel Allocation Inv# 90508	218.64			218.64	
9		5/13/2012	JE0002472			Fuel Allocation	628.13			628.13	
10		5/18/2012	JE0002476			Fuel allocation inv #1462	604.06			604.06	
11		6/27/2012	JE0002492			Fuel Allocation Inv#93168	317.27			317.27	
12		7/1/2012	JE0002487			Fuel Allocation inv # 92138	440.02			440.02	
13		7/1/2012	JE0002488			Fuel Allocation Inv # 92627	130.44			130.44	
14		7/13/2012	JE0002509			Fuel Allocation Inv# 93573	303.85			303.85	
15		7/17/2012	JE0002510			Fuel Allocation Inv# 93675	452.97			452.97	
16		7/24/2012	JE0002516			Fuel Allocation Inv# 94014	342.58			342.58	
17		8/7/2012	JE0002526			Fuel Allocation inv 94501	218.21			218.21	
18		8/14/2012	JE0002527			Fuel Allocation inv 94742	483.69			483.69	
19		8/26/2012	JE0002529			Fuel Allocation Inv # 95067	289.48			289.48	
20		9/5/2012	JE0002534			Fuel Allocation Inv # 95551	268.14			268.14	
21		9/12/2012	JE0002535			Fuel Allocation Inv # 95874	272.76			272.76	
22		9/28/2012	JE0005320			Reclass Fuel Allocation inv#96441	376.56			376.56	
23		10/12/2012	JE0002545			Fuel Allocation - inv 97004	260.14			260.14	
24		10/17/2012	JE0002546			Fuel Allocation - inv 97213	517.60			517.60	
25		10/31/2012	JE0002560			Fuel Allocation Inv# 97980	374.42			374.42	
26		11/12/2012	JE0002561			Fuel Allocation Inv# 98485	505.59			505.59	
27		11/28/2012	JE0002564			Fuel Allocation Inv#98875	300.55			300.55	
28		12/17/2012	JE0002565			Fuel Allocation Inv#99432	582.28			582.28	
29		1/3/2012	JE0002425			Fuel Allocation	148.84			148.84	
30		1/30/2012	JE0002426			Fuel Allocation	218.71			218.71	

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
31		JE0002427	Fuel Allocation	93.11		93.11	51.81%	48.19%	86	80
32		JE0002428	Fuel Allocation	236.78		236.78	51.81%	48.19%		
33		JE0002429	Fuel Allocation	81.24		81.24	51.81%	48.19%		
34		JE0002448	Fuel Allocation	205.06		205.06	51.81%	48.19%		
35		JE0002462	Fuel Allocation Inv# 90069	209.74		209.74	51.81%	48.19%		
36		JE0002461	Fuel Allocation Inv# 90508	87.94		87.94	51.81%	48.19%		
37		JE0002472	Fuel Allocation	248.03		248.03	51.81%	48.19%		
38		JE0002476	Fuel allocation inv 91462	237.75		237.75	51.81%	48.19%		
39		JE0002492	Fuel Allocation Inv#93168	125.95		125.95	51.81%	48.19%		
40		JE0002487	Fuel Allocation inv # 92138	174.13		174.13	51.81%	48.19%		
41		JE0002488	Fuel Allocation Inv # 92627	53.24		53.24	51.81%	48.19%		
42		JE0002509	Fuel Allocation Inv# 93573	122.07		122.07	51.81%	48.19%		
43		JE0002510	Fuel Allocation Inv# 93675	178.29		178.29	51.81%	48.19%		
44		JE0002516	Fuel Allocation Inv# 94014	136.36		136.36	51.81%	48.19%		
45		JE0002526	Fuel Allocation inv 94501	87.99		87.99	51.81%	48.19%		
46		JE0002527	Fuel Allocation inv 94742	189.95		189.95	51.81%	48.19%		
47		JE0002529	Fuel Allocation Inv # 95067	115.26		115.26	51.81%	48.19%		
48		JE0002534	Fuel Allocation Inv # 95551	107.54		107.54	51.81%	48.19%		
49		JE0002535	Fuel Allocation Inv # 95874	108.66		108.66	51.81%	48.19%		
50		JE0005321	Reclass Fuel Allocation inv#96441	149.09		149.09	51.81%	48.19%		
51		JE0002545	Fuel Allocation - inv 97004	104.00		104.00	51.81%	48.19%		
52		JE0002546	Fuel Allocation - inv 97213	203.82		203.82	51.81%	48.19%		
53		JE0002560	Fuel Allocation inv# 97980	148.63		148.63	51.81%	48.19%		
54		JE0002561	Fuel Allocation inv# 98485	199.24		199.24	51.81%	48.19%		
55		JE0002564	Fuel Allocation Inv #98875	119.76		119.76	51.81%	48.19%		
56		JE0002565	Fuel Allocation Inv #99432	228.42		228.42	51.81%	48.19%		
57			Total	\$ 15,674.71	\$ -	\$ 15,674.71			\$ 8,120.63	\$ 7,554.08

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	Allocation %		
											Water	Sewer	
					No. of Customers		51.81%	48.19%	86	80	Water	Sewer	
						Total	\$		\$		4.54	\$	4.22
1	1/9/2012	PJ0022715	Pest Service-Maint. Barn	\$	8.76	\$	8.76	48.19%			4.54	\$	4.22
2	2/7/2012	PJ0003417	PEST SERVICE-MAINT BARN		8.76		8.76	48.19%			4.54		4.22
3	3/12/2012	PJ0003418	PEST SERVICE-MAINT BARN		8.76		8.76	48.19%			4.54		4.22
4	4/3/2012	JE0003623	Reclass ant killer PJ3471		20.98		20.98	48.19%			10.87		10.11
5	4/9/2012	PJ0003465	PEST SERVICE-MAINT BARN		8.76		8.76	48.19%			4.54		4.22
6	5/14/2012	PJ0023222	Pest Service-Maint Barn		8.76		8.76	48.19%			4.54		4.22
7	6/11/2012	PJ0008902	Pest Service-Maint Barn		8.76		8.76	48.19%			4.54		4.22
8	7/1/2012	JE0003681	2nd qtr Water/Sewer Allocation-TR	(6.29)		(6.29)		48.19%			(3.26)		(3.03)
9	7/9/2012	PJ0009037	PEST SERVICE -MAINT BLDG		8.76		8.76	48.19%			4.54		4.22
10	8/13/2012	PJ0009214	PEST SERVICE -MAINT. BLDG		8.76		8.76	48.19%			4.54		4.22
11	9/10/2012	PJ0009331	Pest Service-Maint. Bldg		8.76		8.76	48.19%			4.54		4.22
12	10/8/2012	PJ0009482	Pest Service-Maint. Bldg		8.76		8.76	48.19%			4.54		4.22
13	11/12/2012	PJ0009620	Pest service -Maint bldg		8.76		8.76	48.19%			4.54		4.22
14	12/10/2012	PJ0009763	Pest service-Maint Bldg		5.60		5.60	48.19%			2.90		2.70
15	1/9/2012	PJ0022715	Pest Service-Maint. Barn		5.60		5.60	48.19%			2.90		2.70
16	2/27/2012	PJ0003417	PEST SERVICE-MAINT BARN		5.60		5.60	48.19%			2.90		2.70
17	3/12/2012	PJ0003418	PEST SERVICE-MAINT BARN		5.60		5.60	48.19%			2.90		2.70
18	4/9/2012	PJ0003465	PEST SERVICE-MAINT BARN		5.60		5.60	48.19%			2.90		2.70
19	5/14/2012	PJ0023222	Pest Service-Maint Barn		5.60		5.60	48.19%			2.90		2.70
20	6/11/2012	PJ0008902	Pest Service-Maint Barn		5.60		5.60	48.19%			2.90		2.70
21	7/1/2012	JE0003681	2nd qtr Water/Sewer Allocation-TR	6.29		6.29		48.19%			3.26		3.03
22	7/9/2012	PJ0009037	PEST SERVICE -MAINT BLDG		5.60		5.60	48.19%			2.90		2.70
23	8/13/2012	PJ0009214	PEST SERVICE -MAINT. BLDG		5.60		5.60	48.19%			2.90		2.70
24	9/10/2012	PJ0009331	Pest Service-Maint. Bldg		5.60		5.60	48.19%			2.90		2.70
25	10/8/2012	PJ0009482	Pest Service-Maint. Bldg		5.60		5.60	48.19%			2.90		2.70
26	11/12/2012	PJ0009620	Pest service -Maint bldg		5.60		5.60	48.19%			2.90		2.70
27	12/10/2012	PJ0009763	Pest service-Maint Bldg		5.60		5.60	48.19%			2.90		2.70
28			Total	\$	193.30	\$	193.30				100.14	\$	93.16

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8120 Equipment Lease Payment

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	Allocation %		Allocation \$			
											Water	Sewer	Water	Sewer		
No. of Customers											Water	Sewer	Water	Sewer		
Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer	Water	Sewer	Water	Sewer			
1	2/1/2012	P10008207	Mo. Ice Machine Lease-Maint. Barn	\$ 38.85		\$ 38.85	51.81%	48.19%	20.13	\$ 18.72	20.13	\$ 18.72				
2	3/1/2012	P10008273	Mo. Ince machine lease-Maint Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72				
3	4/1/2012	P10008402	MO. ICE MACHINE LEASE-CART BARN	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72				
4	5/1/2012	P10008646	Mo. Ice Machine Lease-Maint Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72				
5	6/1/2012	P10008827	MO. ICE MANCHINE LEASE-MAINT. BARN	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72				
6	7/1/2012	P10008949	Mo. Ice Machine Lease-Maint. Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72				
7	8/1/2012	P10009120	Mo. Ice Machine Lease-Maint. Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72				
8	9/1/2012	P10009291	Mo. Ice machine lease-maint. barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72				
9	10/1/2012	P10009431	Mo. Ice Machine Lease-Maint. Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72				
10	11/1/2012	P10009520	Mo. Ice Machine Lease-Maint. Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72				
11	12/1/2012	P10009704	Mo. Ice Machine Lease-Maint. Barn	38.85		38.85	51.81%	48.19%	20.13	18.72	20.13	18.72				
12	2/1/2012	P10008207	Mo. Ice Machine Lease-Maint. Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97				
13	3/1/2012	P10008273	Mo. Ince machine lease-Maint Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97				
14	4/1/2012	P10008402	MO. ICE MACHINE LEASE-CART BARN	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97				
15	5/1/2012	P10008646	Mo. Ice Machine Lease-Maint Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97				
16	6/1/2012	P10008827	MO. ICE MANCHINE LEASE-MAINT. BARN	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97				
17	7/1/2012	P10008949	Mo. Ice Machine Lease-Maint. Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97				
18	8/1/2012	P10009120	Mo. Ice Machine Lease-Maint. Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97				
19	9/1/2012	P10009291	Mo. Ice machine lease-maint. barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97				
20	10/1/2012	P10009431	Mo. Ice Machine Lease-Maint. Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97				
21	11/1/2012	P10009520	Mo. Ice Machine Lease-Maint. Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97				
22	12/1/2012	P10009704	Mo. Ice Machine Lease-Maint. Barn	24.84		24.84	51.81%	48.19%	12.87	11.97	12.87	11.97				
23	Total											\$ 700.59	\$ -	\$ 700.59	\$ 362.96	\$ 337.63

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8190 Other Contract Service

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)			
											Date	Reference	Description
1							51.81%	48.19%	86	80			
2	2/14/2012	PJ0008308	Filter Drum P/u	\$ 25.45		\$ 25.45	51.81%	48.19%					
3	2/29/2012	PJ0003375	Shop Towels	24.21		24.21	51.81%	48.19%					
4	3/31/2012	JE0003532	1ST QTR WATER/SEWER ALLOCATION	(7.26)		(7.26)	51.81%	48.19%					
5	4/1/2012	JE0003568	Rcls shop towels	(16.95)		(16.95)	51.81%	48.19%					
6	10/23/2012	PJ0003925	TR Water System Map	508.55		508.55	100.00%	0.00%					
7	3/31/2012	JE0003532	1ST QTR WATER/SEWER ALLOCATION	7.26		7.26	51.81%	48.19%					
8	4/1/2012	JE0003569	Rcls shop towels	(7.26)		(7.26)	51.81%	48.19%					
9	10/23/2012	PJ0003925	TR Water System Map	508.54		508.54	100.00%	0.00%					
Total				\$ 1,042.54	\$ -	\$ 1,042.54			\$ 1,030.27	\$ 12.27			

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Allocation %		Allocation \$	
							Water	Sewer	Water	Sewer
1	12/28/2012	PJ0072584	Class D water/wastewater license	\$ 111.00		\$ 111.00	50.00%	50.00%	\$ 55.50	\$ 55.50
2	12/28/2012	PJ0072584	Class D water/wastewater license	111.00		111.00	50.00%	50.00%	55.50	55.50
3			Total	\$ 222.00	\$ -	\$ 222.00			\$ 111.00	\$ 111.00

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Water	Allocation %	Water	Allocation \$
								Water		Sewer
1	10/29/2012	JE0018387	AMEX-walter util safety	\$ 164.25		\$ 164.25	100.00%	0.00%	\$ 164.25	\$ -
2	10/29/2012	JE0018388	AMEX-pump/motor maint	164.25		164.25	51.81%	48.19%	85.09	79.16
3	11/28/2012	PI0072329	Basic Water Wrks OP-P.Ellis	164.25		164.25	100.00%	0.00%	164.25	-
4	10/29/2012	JE0018389	AMEX-walter util safety	60.75		60.75	100.00%	0.00%	60.75	-
5	10/29/2012	JE0018390	AMEX-pump/motor maint	60.75		60.75	51.81%	48.19%	31.47	29.28
6	11/28/2012	PI0072329	Basic Water Wrks OP-P.Ellis	60.75		60.75	100.00%	0.00%	60.75	-
7			Total	\$ 675.00	\$ -	\$ 675.00			\$ 566.57	\$ 108.43

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
No. of Customers										
		Reference	Description	FY 2012	Adj	Total	Allocation % (1)		Allocation \$	
	Date			\$		\$	Water	Sewer	Water	Sewer
1	9/5/2012	JE0005341	DALLTAX-renew vin#3GCEC14	63.75		63.75	51.81%	48.19%	33.03	30.72
2	9/30/2012	JE0003843	3rd Qtr Water/Sewer Allocation TR	(19.13)		(19.13)	51.81%	48.19%	(9.91)	(9.22)
3	1/23/2012	JE0004674	1575-TCEQ-Renewal-Westbrook	111.00		111.00	40.00%	60.00%	44.40	66.60
4	3/19/2012	PI0008344	Certificates	30.00		30.00	51.81%	48.19%	15.54	14.46
5	9/30/2012	JE0003843	3rd Qtr Water/Sewer Allocation TR	19.13		19.13	51.81%	48.19%	9.91	9.22
6	10/29/2012	PI0003937	The Retreat-permit fees	1,250.00		1,250.00	51.81%	48.19%	647.59	602.41
7			Total	1,454.75	-	1,454.75			740.56	714.19

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

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tariff Change
 Test Year Ended 12/31/2012
 Allocation of Account No. 8230 Property Taxes

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Allocation %	Allocation %	Water	Sewer
				\$		\$	Water	Sewer	Allocation \$	
									Water	Sewer
1	1/6/2012	JE0003472	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31
2	2/6/2012	JE0003496	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31
3	3/6/2012	JE0003514	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31
4	4/6/2012	JE0003599	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31
5	5/6/2012	JE0003634	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31
6	6/6/2012	JE0003664	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31
7	7/6/2012	JE0003760	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31
8	8/6/2012	JE0003788	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31
9	9/6/2012	JE0003815	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31
10	10/6/2012	JE0003954	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31
11	11/6/2012	JE0004025	property tax accrual	38.00		38.00	51.81%	48.19%	19.69	18.31
12	12/30/2012	JE0004052	Acc Property Taxes-Reversal	(418.00)		(418.00)	51.81%	48.19%	(216.55)	(201.45)
13	12/30/2012	JE0031902	Rcls 6034011SC12 #126-2972-34110	239.42		239.42	51.81%	48.19%	124.04	115.38
14	1/6/2012	JE0003472	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23
15	2/6/2012	JE0003496	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23
16	3/6/2012	JE0003514	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23
17	4/6/2012	JE0003599	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23
18	5/6/2012	JE0003634	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23
19	6/6/2012	JE0003664	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23
20	7/6/2012	JE0003760	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23
21	8/6/2012	JE0003788	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23
22	9/6/2012	JE0003815	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23
23	10/6/2012	JE0003954	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23
24	11/6/2012	JE0004025	property tax accrual	15.00		15.00	51.81%	48.19%	7.77	7.23
25	12/30/2012	JE0004052	Acc Property Taxes-Reversal	(165.00)		(165.00)	51.81%	48.19%	(85.48)	(79.52)
26	12/30/2012	JE0031902	Rcls 6034011SC12 #126-2972-34110	239.42		239.42	51.81%	48.19%	124.04	115.38
27			Total	\$ 478.84	\$ -	\$ 478.84			\$ 248.07	\$ 230.77

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(H)		(I)		(J)
							Allocation %	Allocation \$	Water	Sewer	
Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer		
1	1/4/2012	PJ0003230	Submission of Wastewater Treatment Permit Renewal	\$ 985.00		\$ 985.00	0.00%	100.00%	\$ -	\$ 985.00	
2	3/22/2012	PJ0003412	Publishing NORI in La Presna Comunidad (Alternativ	500.00		500.00	0.00%	100.00%	-	500.00	
3	6/8/2012	PJ0003599	RECEIPT OF TCEQ NAP	985.00		985.00	0.00%	100.00%	-	985.00	
4	6/22/2012	PJ0003626	Publishing NORI in La Presna Comunidad (Alternativ	500.00		500.00	0.00%	100.00%	-	500.00	
5			Total	\$ 2,970.00	\$ -	\$ 2,970.00			\$ -	\$ 2,970.00	

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
					No. of Customers		51.81%	48.19%	86	80
						\$			\$	
1	1/29/2012	JE0017353	Pkg, Umbrella, E&O, Auto Ins.	1,073.00		1,073.00	51.81%	48.19%	555.89	517.11
2	1/29/2012	JE0017353	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34
3	1/29/2012	JE0017353	Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25	-
4	2/26/2012	JE0017481	Pkg, Umbrella, E&O, Auto Ins.	1,073.00		1,073.00	51.81%	48.19%	555.89	517.11
5	2/26/2012	JE0017481	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34
6	2/26/2012	JE0017481	Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25	-
7	2/27/2012	JE0017545	2012-2013-Insurance-true up	330.00		330.00	51.81%	48.19%	170.96	159.04
8	3/31/2012	JE0003533	1ST QTR WATER/SEWER ALLOCATION	(983.33)		(983.33)	51.81%	48.19%	(509.44)	(473.89)
9	4/1/2012	JE0017548	Pkg, Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75
10	4/1/2012	JE0017548	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34
11	4/1/2012	JE0017548	Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25	-
12	4/29/2012	JE0017662	Pkg, Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75
13	4/29/2012	JE0017662	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34
14	4/29/2012	JE0017662	Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25	-
15	5/27/2012	JE0017737	Pkg, Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75
16	5/27/2012	JE0017737	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34
17	5/27/2012	JE0017737	Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25	-
18	7/1/2012	JE0017860	Pkg, Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75
19	7/1/2012	JE0017860	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34
20	7/1/2012	JE0017860	Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25	-
21	7/29/2012	JE0017982	Pkg, Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75
22	7/29/2012	JE0017982	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34
23	7/29/2012	JE0017982	Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25	-
24	8/26/2012	JE0018064	Pkg, Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75
25	8/26/2012	JE0018064	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34
26	8/26/2012	JE0018064	Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25	-
27	9/30/2012	JE0018165	Pkg, Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75
28	9/30/2012	JE0018165	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34
29	9/30/2012	JE0018165	Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25	-
30	9/30/2012	JE0003844	3rd Qtr Water/Sewer Allocation TR	(240.53)		(240.53)	51.81%	48.19%	(124.61)	(115.92)

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer
					No. of Customers		Allocation %	Allocation %	Allocation \$	Allocation \$
31	10/28/2012	JE0018268	Pkg. Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75
32	10/28/2012	JE0018268	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34
33	10/28/2012	JE0018268	Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25	-
34	11/25/2012	JE0018349	Pkg. Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75
35	11/25/2012	JE0018349	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34
36	11/25/2012	JE0018349	Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25	-
37	12/17/2012	JE0018432	Pkg. Umbrella, E&O, Auto Ins.	1,010.00		1,010.00	51.81%	48.19%	523.25	486.75
38	12/17/2012	JE0018432	WMGEO-Pvt Risk Ins	258.00		258.00	51.81%	48.19%	133.66	124.34
39	12/17/2012	JE0018432	Storage Tank Ins	9.25		9.25	100.00%	0.00%	9.25	-
40	12/30/2012	JE0004150	Insurance Expense Correction	(4,875.00)		(4,875.00)	51.81%	48.19%	(2,525.60)	(2,349.40)
41	12/30/2012	JE0018604	Pvt Risk Ins-true up-72%	(131.76)		(131.76)	51.81%	48.19%	(68.26)	(63.50)
42	12/30/2012	JE0018610	7/02-AIGRMS-enviro renew-72%	81.36		81.36	51.81%	48.19%	42.15	39.21
43	3/31/2012	JE0003533	1ST QTR WATER/SEWER ALLOCATION	983.33		983.33	51.81%	48.19%	509.44	473.89
44	4/1/2012	JE0017548	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60	189.40
45	4/29/2012	JE0017662	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60	189.40
46	5/27/2012	JE0017737	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60	189.40
47	7/1/2012	JE0017860	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60	189.40
48	7/29/2012	JE0017982	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60	189.40
49	8/26/2012	JE0018064	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60	189.40
50	9/30/2012	JE0018165	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60	189.40
51	9/30/2012	JE0003844	3rd Qtr Water/Sewer Allocation TR	240.53		240.53	51.81%	48.19%	124.61	115.92
52	10/28/2012	JE0018268	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60	189.40
53	11/25/2012	JE0018349	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60	189.40
54	12/17/2012	JE0018432	Pkg. Umbrella, E&O, Auto Ins.	393.00		393.00	51.81%	48.19%	203.60	189.40
55	12/30/2012	JE0004150	Insurance Expense Correction	(2,070.00)		(2,070.00)	51.81%	48.19%	(1,072.41)	(997.59)
56	12/30/2012	JE0018604	Pvt Risk Ins-true up-28%	(51.24)		(51.24)	51.81%	48.19%	(26.55)	(24.69)
57	12/30/2012	JE0018610	7/02-AIGRMS-enviro renew-28%	31.64		31.64	51.81%	48.19%	16.39	15.25
58			Total	\$ 12,698.00	\$ -	\$ 12,698.00			\$ 6,631.98	\$ 6,066.02

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				No. of Customers			Allocation %		Allocation \$	
				FY 2012	Adj	Total	Water	Sewer	Water	Sewer
1	6/12/2012	JE0030529	4th qtr 2011 lockbox fees	\$ 266.85		\$ 266.85	51.81%	48.19%	\$ 138.25	\$ 128.60
2	6/12/2012	JE0030530	1st qtr 2012 lockbox fees	281.61		281.61	51.81%	48.19%	145.89	135.72
3	10/2/2012	JE0031435	Compass Lockbox fees - 2nd qtr 2012	998.07		998.07	51.81%	48.19%	517.07	481.00
4	12/4/2012	JE0031779	Compass 3rd qtr Lockbox fees	351.53		351.53	51.81%	48.19%	182.12	169.41
5	12/30/2012	JE0031832	Compass 4th qtr Lockbox fees	293.54		293.54	51.81%	48.19%	152.07	141.47
6	12/30/2012	JE0004068	Water/Sewer Allocation P12-TR	(193.52)		(193.52)	51.81%	48.19%	(100.26)	(93.26)
7	12/30/2012	JE0004068	Water/Sewer Allocation P12-TR	193.52		193.52	51.81%	48.19%	100.26	93.26
8			Total	\$ 2,191.60	\$ -	\$ 2,191.60			\$ 1,135.41	\$ 1,056.19

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

Line No	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	Allocation %		Allocation \$	
											Water	Sewer	Water	Sewer
Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer	No. of Customers	Water	Sewer	Water	Sewer
1	4/2/2012	JE0003603	1/3 amex fee	\$ 0.73	\$ 0.73	51.81%	48.19%	\$ 0.38	\$ 0.35	86	\$ 62.69	\$ 58.31	\$ 62.69	\$ 58.31
2	4/2/2012	JE0003604	1/4 visa/mc fee	121.00	121.00	51.81%	48.19%	62.69	58.31		62.69	58.31	62.69	58.31
3	4/2/2012	JE0003606	2/2 visa/mc fee	121.00	121.00	51.81%	48.19%	62.69	58.31		62.69	58.31	62.69	58.31
4	4/2/2012	JE0003607	2/3 amex fee	1.53	1.53	51.81%	48.19%	0.79	0.74		0.79	0.74	0.79	0.74
5	4/2/2012	JE0003608	3/2 visa/mc fee	56.74	56.74	51.81%	48.19%	29.40	27.34		29.40	27.34	29.40	27.34
6	4/2/2012	JE0003609	3/5 amex fee	0.73	0.73	51.81%	48.19%	0.38	0.35		0.38	0.35	0.38	0.35
7	4/30/2012	JE0003629	4/3 amex fee	0.66	0.66	51.81%	48.19%	0.34	0.32		0.34	0.32	0.34	0.32
8	4/30/2012	JE0003630	4/4 visa/mc fee	74.59	74.59	51.81%	48.19%	38.64	35.95		38.64	35.95	38.64	35.95
9	5/30/2012	JE0003657	5/3 amex fee	0.46	0.46	51.81%	48.19%	0.24	0.22		0.24	0.22	0.24	0.22
10	5/30/2012	JE0003658	5/3 visa/mc fee	58.26	58.26	51.81%	48.19%	30.18	28.08		30.18	28.08	30.18	28.08
11	7/1/2012	JE0003682	2nd qtr Water/Sewer Allocation-TR	(130.71)	(130.71)	51.81%	48.19%	(67.72)	(62.99)		(67.72)	(62.99)	(67.72)	(62.99)
12	7/2/2012	JE0003762	6/4 amex fee	0.38	0.38	51.81%	48.19%	0.20	0.18		0.20	0.18	0.20	0.18
13	7/2/2012	JE0003763	6/4 visa/mc fee	90.39	90.39	51.81%	48.19%	46.83	43.56		46.83	43.56	46.83	43.56
14	8/1/2012	JE0003784	7/3 amex fee	0.36	0.36	51.81%	48.19%	0.19	0.17		0.19	0.17	0.19	0.17
15	8/1/2012	JE0003785	7/3 visa/mc fee	97.65	97.65	51.81%	48.19%	50.59	47.06		50.59	47.06	50.59	47.06
16	8/27/2012	JE0003811	8/2 visa/mc fee	91.74	91.74	51.81%	48.19%	47.53	44.21		47.53	44.21	47.53	44.21
17	8/27/2012	JE0003812	8/3 amex fee	0.58	0.58	51.81%	48.19%	0.30	0.28		0.30	0.28	0.30	0.28
18	9/30/2012	JE0003845	3rd Qtr Water/Sewer Allocation TR	(84.33)	(84.33)	51.81%	48.19%	(43.69)	(40.64)		(43.69)	(40.64)	(43.69)	(40.64)
19	10/1/2012	JE0003925	9/4 visa/mc/disc fee	118.33	118.33	51.81%	48.19%	61.30	57.03		61.30	57.03	61.30	57.03
20	10/1/2012	JE0003926	9/6 amex fee	0.64	0.64	51.81%	48.19%	0.33	0.31		0.33	0.31	0.33	0.31
21	10/29/2012	JE0003933	10/2 visa/mc/disc fee	114.46	114.46	51.81%	48.19%	59.30	55.16		59.30	55.16	59.30	55.16
22	10/29/2012	JE0003934	10/3 amex fee	0.71	0.71	51.81%	48.19%	0.37	0.34		0.37	0.34	0.37	0.34
23	11/26/2012	JE0004029	11/2 visa/mc fee	118.69	118.69	51.81%	48.19%	61.49	57.20		61.49	57.20	61.49	57.20
24	11/26/2012	JE0004030	11/5 amex fee	0.42	0.42	51.81%	48.19%	0.22	0.20		0.22	0.20	0.22	0.20
25	12/30/2012	JE0004069	Water/Sewer Allocation P12-TR	(35.73)	(35.73)	51.81%	48.19%	(18.51)	(17.22)		(18.51)	(17.22)	(18.51)	(17.22)
26	7/1/2012	JE0003682	2nd qtr Water/Sewer Allocation-TR	130.71	130.71	51.81%	48.19%	67.72	62.99		67.72	62.99	67.72	62.99
27	9/30/2012	JE0003845	3rd Qtr Water/Sewer Allocation TR	84.33	84.33	51.81%	48.19%	43.69	40.64		43.69	40.64	43.69	40.64
28	12/30/2012	JE0004069	Water/Sewer Allocation P12-TR	35.73	35.73	51.81%	48.19%	18.51	17.22		18.51	17.22	18.51	17.22
29			Total	\$ 1,070.05	\$ 1,070.05			\$ 554.36	\$ 515.69		\$ 554.36	\$ 515.69	\$ 554.36	\$ 515.69

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
		Reference	Description	FY 2012	Adj	Total	Allocation %		Allocation \$	
		Date					Water	Sewer	Water	Sewer
1		1/17/2012	PJ0008050 Screws	\$ 2.38		\$ 2.38	51.81%	48.19%	\$ 1.23	\$ 1.15
2		7/13/2012	PJ0009078 PHOTO CEL, UT PUMP STATION	12.61		12.61	51.81%	48.19%	6.53	6.08
3		1/17/2012	PJ0008050 Screws	0.93		0.93	51.81%	48.19%	0.48	0.45
4		7/6/2012	PJ0009025 20X30 FILTERS	33.58		33.58	51.81%	48.19%	17.40	16.18
5			Total	\$ 49.50	\$ -	\$ 49.50			\$ 25.64	\$ 23.86

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

Line No.	Col (A)	Date	Reference	Description	FY 2012	Adj	Total	Allocation %		(G)	(H)	Allocation \$	
								Water	Sewer			Water	Sewer
					\$ 44.55		\$ 44.55	51.81%	48.19%	51.81%	48.19%	\$ 23.08	\$ 21.47
1		1/4/2012	PJ0008074	Dip Stick & Muffler-Backhoe									
2		2/1/2012	PJ0008271	Hydraulic Fluid	585.48		585.48	51.81%	48.19%	51.81%	48.19%	303.32	282.16
3		2/27/2012	PJ0003362	Choke Cntr & Start Fid for Port. Wtr.	3.76		3.76	51.81%	48.19%	51.81%	48.19%	1.95	1.81
4		5/25/2012	PJ0003571	HYDRAULIC HOSE REPAIR	41.09		41.09	51.81%	48.19%	51.81%	48.19%	21.29	19.80
5		6/1/2012	JE0005188	Rcls Backhoe 420C repairs PJ0023176	525.23		525.23	51.81%	48.19%	51.81%	48.19%	272.11	253.12
6		7/11/2012	PJ0003682	Hydraulic Fluid & Oil	1,319.44		1,319.44	51.81%	48.19%	51.81%	48.19%	683.57	635.87
7		7/13/2012	PJ0009078	(4) KEYS-JOHN DEERE	1.74		1.74	51.81%	48.19%	51.81%	48.19%	0.90	0.84
8		7/18/2012	PJ0003692	BATTERY FOR CAT BACKHOE	31.15		31.15	51.81%	48.19%	51.81%	48.19%	16.14	15.01
9		7/19/2012	JE0003782	Keys for Backhoe	18.89		18.89	51.81%	48.19%	51.81%	48.19%	9.79	9.10
10		8/7/2012	PJ0009267	POWER WASHER VALVE KIT	56.66		56.66	51.81%	48.19%	51.81%	48.19%	29.35	27.31
11		8/14/2012	PJ0009219	HYD HOSE REPAIR-BACKHOE	13.09		13.09	51.81%	48.19%	51.81%	48.19%	6.78	6.31
12		8/22/2012	PJ0009269	Used Tire for Front End Loader	245.07		245.07	51.81%	48.19%	51.81%	48.19%	126.96	118.11
13		8/28/2012	PJ0009294	hyd. hose repair-backhoe	18.94		18.94	51.81%	48.19%	51.81%	48.19%	9.81	9.13
14		10/23/2012	PJ0003926	R&M Equipment	2.10		2.10	51.81%	48.19%	51.81%	48.19%	1.09	1.01
15		11/7/2012	PJ0003979	Multi Grade Oil	501.05		501.05	51.81%	48.19%	51.81%	48.19%	259.58	241.47
16		11/14/2012	PJ0009690	fuel/oil fltr-210 tractor	18.98		18.98	51.81%	48.19%	51.81%	48.19%	9.83	9.15
17		11/20/2012	PJ0009691	fuel/oil fltr-backhoe	5.42		5.42	51.81%	48.19%	51.81%	48.19%	2.81	2.61
18		1/4/2012	PJ0008074	Dip Stick & Muffler-Backhoe	17.32		17.32	51.81%	48.19%	51.81%	48.19%	8.97	8.35
19		1/30/2012	PJ0003314	Filters-Rocksaw	136.94		136.94	51.81%	48.19%	51.81%	48.19%	70.94	66.00
20		2/1/2012	PJ0008271	Hydraulic Fluid	227.68		227.68	51.81%	48.19%	51.81%	48.19%	117.95	109.73
21		2/27/2012	PJ0003362	Pump	1.46		1.46	51.81%	48.19%	51.81%	48.19%	0.76	0.70
22		4/11/2012	PJ0003484	Machine Hub	64.05		64.05	51.81%	48.19%	51.81%	48.19%	33.18	30.87
23		5/25/2012	PJ0003571	HYDRAULIC HOSE REPAIR	15.19		15.19	51.81%	48.19%	51.81%	48.19%	7.87	7.32
24		6/1/2012	JE0005188	Rcls Backhoe 420C repairs PJ0023176	194.26		194.26	51.81%	48.19%	51.81%	48.19%	100.64	93.62
25		7/11/2012	PJ0003682	Hydraulic Fluid & Oil	513.10		513.10	51.81%	48.19%	51.81%	48.19%	265.82	247.28
26		7/13/2012	PJ0009078	(4) KEYS-JOHN DEERE	0.64		0.64	51.81%	48.19%	51.81%	48.19%	0.33	0.31
27		7/18/2012	PJ0003692	BATTERY FOR CAT BACKHOE	11.51		11.51	51.81%	48.19%	51.81%	48.19%	5.96	5.55
28		7/19/2012	JE0003781	Keys for Backhoe	6.98		6.98	51.81%	48.19%	51.81%	48.19%	3.62	3.36
29		8/7/2012	PJ0009267	POWER WASHER VALVE KIT	20.95		20.95	51.81%	48.19%	51.81%	48.19%	10.85	10.10
30		8/14/2012	PJ0009219	HYD HOSE REPAIR-BACKHOE	4.84		4.84	51.81%	48.19%	51.81%	48.19%	2.51	2.33
31		8/22/2012	PJ0009269	Used Tire for Front End Loader	90.64		90.64	51.81%	48.19%	51.81%	48.19%	46.96	43.68

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	Allocation %		Allocation \$	
											Water	Sewer	Water	Sewer
					No. of Customers		51.81%	48.19%	86	80				
						Total								
32	8/28/2012	PI0009294	hyd. hose repair-backhoe	7.00		7.00	51.81%	48.19%			3.63	3.37		
33	10/10/2012	PI0003918	Tube/Tire Repair-Rock Saw	58.23		58.23	51.81%	48.19%			30.17	28.06		
34	10/23/2012	PI0003926	R&M Equipment	0.77		0.77	51.81%	48.19%			0.40	0.37		
35	11/7/2012	PI0003979	Multi Grade Oil	194.86		194.86	51.81%	48.19%			100.95	93.91		
36	11/14/2012	PI0009690	fuel/oil fltr-210 tractor	7.01		7.01	51.81%	48.19%			3.63	3.38		
37	11/20/2012	PI0009691	fuel/oil fltr-backhoe	2.00		2.00	51.81%	48.19%			1.04	0.96		
38			Total	\$ 5,008.07	\$ -	\$ 5,008.07					\$ 2,594.54	\$ 2,413.53		

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

Line No.	Col (A)	Reference	Description	FY 2012	Adj	Total	(F)	(G)	(H)	(I)	(J)
1		PJ0003195	CL2 Bottle Rental	\$ 64.05		\$ 64.05		51.81%	48.19%	33.18	30.87
2		PJ0003467	CL12 BOTTLE RENTAL	64.05		64.05		51.81%	48.19%	33.18	30.87
3		PJ0003478	CL2 Bottle Rental	21.35		21.35		51.81%	48.19%	11.06	10.29
4		PJ0003488	Three (3) 150# Chlorine Gas Cylinders	426.34		426.34		51.81%	48.19%	220.87	205.47
5		PJ0003539	CL2 Tabs	88.41		88.41		51.81%	48.19%	45.80	42.61
6		JE0003652	Reclass Oxygen Cylinder PJ0003574	5.49		5.49		51.81%	48.19%	2.84	2.65
7		JE0003655	Reclass Oxygen Cylinder PJ0003573	14.81		14.81		51.81%	48.19%	7.67	7.14
8		PJ0003570	CL2 TABS	67.80		67.80		51.81%	48.19%	35.13	32.67
9		PJ0003642	L.R. Secondary Standard Kit	124.84		124.84		51.81%	48.19%	64.68	60.16
10		PJ0003708	CL2 TABS	64.67		64.67		51.81%	48.19%	33.50	31.17
11		JE0003773	ACC-AIRGAS USA-9007352965	988.86		988.86		51.81%	48.19%	512.30	476.56
12		JE0003774	REV-AIRGAS USA-9007352965	(988.86)		(988.86)		51.81%	48.19%	(512.30)	(476.56)
13		PJ0003731	Chlorine	988.86		988.86		51.81%	48.19%	512.30	476.56
14		PJ0003749	Cylinder Rental	25.24		25.24		51.81%	48.19%	13.08	12.16
15		PJ0003852	Cylinder Rental-93 Days	69.06		69.06		51.81%	48.19%	35.78	33.28
16		PJ0003929	cylinder rental 90 days	67.15		67.15		51.81%	48.19%	34.79	32.36

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

Line No.	Col (A)	Date	Reference	Description	FY 2012	Adj	(F)	(G)	(H)	(I)	(J)	Allocation %		Allocation \$	
												Water	Sewer	Water	Sewer
17		10/8/2012	P10003927	DPD tests MG34443	68.86		68.86	51.81%	48.19%	86	80	35.67	33.19		
18		11/26/2012	P10003998	cyliner rental-93 days	69.06		69.06	51.81%	48.19%			35.78	33.28		
19		11/26/2012	P10003999	(2) 150# bottle chlorine	659.24		659.24	51.81%	48.19%			341.53	317.71		
20		11/26/2012	P10004000	(1) 150# bottle of chlorine	329.62		329.62	51.81%	48.19%			170.77	158.85		
21		2/6/2012	P10003357	Reagents for Sewer Testing	41.17		41.17	0.00%	100.00%			-	41.17		
22		2/27/2012	P10003380	CL2 Tabs	80.00		80.00	51.81%	48.19%			41.45	38.55		
23		3/28/2012	P10003430	CL2 Tabs for wwtp	92.51		92.51	51.81%	48.19%			47.93	44.58		
24		5/18/2012	JE0003653	Reclass Oxygen Cylinder P10003574	2.03		2.03	51.81%	48.19%			1.05	0.98		
25		5/20/2012	JE0003654	Reclass Oxygen Cylinder P10003573	5.47		5.47	51.81%	48.19%			2.83	2.64		
26		5/29/2012	P10003570	CL2 TABS	25.07		25.07	51.81%	48.19%			12.99	12.08		
27		6/22/2012	P10003642	L.R. Secondary Standard Kit	46.17		46.17	51.81%	48.19%			23.92	22.25		
28		7/20/2012	P10003708	CL2 TABS	23.92		23.92	51.81%	48.19%			12.39	11.53		
29		9/12/2012	P10003840	Chlorinating Tabs	103.44		103.44	51.81%	48.19%			53.59	49.85		
30		10/8/2012	P10003927	DPD tests MG34447	68.86		68.86	51.81%	48.19%			35.67	33.19		
31		10/23/2012	P10003926	R&M Chemicals	96.96		96.96	51.81%	48.19%			50.23	46.73		
32				Total	\$ 3,804.50	\$ -	\$ 3,804.50					\$ 1,949.68	\$ 1,854.82		

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(I)	(J)
							Water	Sewer			
Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Allocation %	Water	Sewer	
1	1/4/2012	PI0003198	Supplies Used for Construction Of Building at Wate	\$ 296.28	\$	296.28	100.00%	0.00%	\$ 296.28	\$	
2	1/6/2012	PI0003197	Supplies Used for Construction of Building at Wate	89.48		89.48	100.00%	0.00%	89.48		
3	1/10/2012	PI0003250	Supplies for Building-Water Plant	86.17		86.17	100.00%	0.00%	86.17		
4	1/11/2012	PI0003251	Supplies for Building-Water Plant	188.27		188.27	100.00%	0.00%	188.27		
5	1/12/2012	PI0003253	Drip Edge, Screws	25.46		25.46	100.00%	0.00%	25.46		
6	1/24/2012	PI0003315	Trashcan, Bleach	20.00		20.00	100.00%	0.00%	20.00		
7	3/28/2012	PI0003430	CLR	5.75		5.75	100.00%	0.00%	5.75		
8	4/30/2012	PI0003507	Sakrete Concrete-Water Plant Bldg.	29.83		29.83	100.00%	0.00%	29.83		
9	4/30/2012	JE0003651	Reclass Calibrate Flow meter PI0003537	205.70		205.70	100.00%	0.00%	205.70		
10	6/14/2012	JE0005040	1624-Tractor Sup-hydrant rep	18.31		18.31	100.00%	0.00%	18.31		
11	6/18/2012	PI0003640	Annual Inspect/PM of bk up Generator	429.76		429.76	100.00%	0.00%	429.76		
12	7/3/2012	PI0003643	Lock, Chain, Bolt, Shields, Clasps	60.90		60.90	100.00%	0.00%	60.90		
13	8/5/2012	PI0003742	Valves, Nipples, Fittings, Climps, Repairs to Air S	54.81		54.81	100.00%	0.00%	54.81		
14	8/7/2012	PI0003743	Nipples	4.91		4.91	100.00%	0.00%	4.91		
15	8/14/2012	PI0003753	Wire Nuts, Electrical Tape	2.95		2.95	100.00%	0.00%	2.95		
16	8/14/2012	PI0003755	Nuts, Union, Adaptor	23.10		23.10	100.00%	0.00%	23.10		
17	8/15/2012	PI0003754	Union-Air Compressor	3.40		3.40	100.00%	0.00%	3.40		
18	8/27/2012	PI0003803	Time Delay Fuses	37.95		37.95	100.00%	0.00%	37.95		
19	8/27/2012	PI0003804	Compressor Motor	469.06		469.06	100.00%	0.00%	469.06		
20	8/27/2012	PI0003806	Air Compressor	870.33	(870.33)	-	100.00%	0.00%	-	-	
21	8/27/2012	PI0003807	Filtr, Ck Viv, Solenoid Viv	462.35		462.35	100.00%	0.00%	462.35		
22	8/27/2012	PI0003809	Air Compressor Rental	839.24		839.24	100.00%	0.00%	839.24		
23	8/27/2012	PI0003810	Elect. Work on Air Compressor at Well Site	968.50	(968.50)	-	100.00%	0.00%	-	-	
24	8/27/2012	PI0003839	Pressure Relief Valve	7.28		7.28	100.00%	0.00%	7.28		
25	11/26/2012	PI0004011	replace starter coil for booster pump	675.94	(675.94)	-	100.00%	0.00%	-	-	
26	12/26/2012	PI0004089	(2) Portable heaters	43.04		43.04	100.00%	0.00%	43.04		
27	12/28/2012	PI0003252	Sakrete Concrete-Water Plant Bldg	29.83		29.83	100.00%	0.00%	29.83		
28	12/28/2012	PI0003506	Void Invoice #03960-Incorrect Date	(29.83)		(29.83)	100.00%	0.00%	(29.83)		
29			Total	\$ 5,918.77	\$ (2,514.77)	\$ 3,404.00			\$ 3,404.00	\$	

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

Line No.	Col (A)	Date	Reference	Description	FY 2012	Adj	(F)	Allocation %		Allocation \$	
								(G)	(H)	(I)	(J)
					\$	\$	Total	Water	Sewer	Water	Sewer
1		4/30/2012	PJ0003537	Calibrate Flow Meter	205.70		205.70	0.00%	100.00%	\$	205.70
2		4/30/2012	JE0003651	Reclass Calibrate Flow meter PJ0003537	(205.70)		(205.70)	0.00%	100.00%	-	(205.70)
3		8/9/2012	PJ0003776	Fir Nuts, Flare, Cppr Tubbing	40.12		40.12	0.00%	100.00%	-	40.12
4		8/9/2012	JE0003803	Rcls LOWEHOM-PJ0003776 Fir nuts, flare	(40.12)		(40.12)	0.00%	100.00%	-	(40.12)
5		8/27/2012	PJ0003848	Sample Cup	47.28		47.28	0.00%	100.00%	-	47.28
6		9/30/2012	JE0003846	3rd Qtr Water/Sewer Allocation TR	(47.28)		(47.28)	0.00%	100.00%	-	(47.28)
7		1/10/2012	PJ0003192	Air Filter/Belts	59.26		59.26	0.00%	100.00%	-	59.26
8		1/10/2012	PJ0003196	Hose Connections	16.03		16.03	0.00%	100.00%	-	16.03
9		1/11/2012	PJ0003254	Air Diffusers	205.46		205.46	0.00%	100.00%	-	205.46
10		1/19/2012	PJ0003275	Disinfectant for Working on WWTP	10.69		10.69	0.00%	100.00%	-	10.69
11		1/24/2012	PJ0003306	Dog Food for WWTP	26.67		26.67	0.00%	100.00%	-	26.67
12		1/24/2012	PJ0003308	Beaker, Sample Cells, & Dipper	73.07		73.07	0.00%	100.00%	-	73.07
13		1/24/2012	PJ0003315	Dip Net	18.00		18.00	0.00%	100.00%	-	18.00
14		1/25/2012	PJ0003305	Cam Fittings	33.56		33.56	0.00%	100.00%	-	33.56
15		1/27/2012	PJ0003307	Dog Food for WWTP	26.67		26.67	0.00%	100.00%	-	26.67
16		1/30/2012	PJ0003360	WWTP-Removal of Sludge	756.00		756.00	0.00%	100.00%	-	756.00
17		1/31/2012	PJ0003309	Haul Sludge from WWTP	540.00		540.00	0.00%	100.00%	-	540.00
18		2/8/2012	PJ0003351	Microscope	336.77		336.77	0.00%	100.00%	-	336.77
19		2/17/2012	PJ0003355	Cam Fitting for Sludge Removal	15.41		15.41	0.00%	100.00%	-	15.41
20		2/27/2012	PJ0003380	Pipe & Fittings for Air Drops	76.22		76.22	0.00%	100.00%	-	76.22
21		2/27/2012	PJ0003381	Velcro	3.00		3.00	0.00%	100.00%	-	3.00
22		3/7/2012	PJ0003407	6" Flange Pak	39.53		39.53	0.00%	100.00%	-	39.53
23		3/13/2012	PJ0003405	Plug for CL2 Line, Membrane Kit for D.O.Meter	86.42		86.42	0.00%	100.00%	-	86.42
24		4/12/2012	PJ0003483	Diffusers, Clipboard	15.00		15.00	0.00%	100.00%	-	15.00
25		4/12/2012	PJ0003518	Diffusers, Clipboard	115.00		115.00	0.00%	100.00%	-	115.00
26		4/13/2012	PJ0003466	HAUL SLUDGE WWTP	540.00		540.00	0.00%	100.00%	-	540.00
27		4/18/2012	PJ0003486	6" Gask, T-Blt Kit, 2-Blt Cplng	268.79		268.79	0.00%	100.00%	-	268.79
28		5/8/2012	PJ0003491	Void Invoice #644059-Incorrect Amount	(15.00)		(15.00)	0.00%	100.00%	-	(15.00)
29		5/9/2012	PJ0003542	Air Filter	14.93		14.93	0.00%	100.00%	-	14.93
30		5/15/2012	PJ0003544	Air Filter	9.75		9.75	0.00%	100.00%	-	9.75
31		5/15/2012	PJ0003545	Breaker	36.12		36.12	0.00%	100.00%	-	36.12
32		5/29/2012	PJ0003601	ELECT SHORT INCMG PWR FEED TO FLOW METER	194.50		194.50	0.00%	100.00%	-	194.50

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
33	5/31/2012	PI0003600	TRANSPT/HNDLING FOR BREAKER	9.74		9.74	0.00%	100.00%	-	9.74
34	6/20/2012	PI0003641	Swivel Brush/Handle	108.28		108.28	0.00%	100.00%	-	108.28
35	7/6/2012	PI0003679	1" PVC Plug	1.57		1.57	0.00%	100.00%	-	1.57
36	7/30/2012	PI0003745	Sample Cup	21.26		21.26	0.00%	100.00%	-	21.26
37	7/30/2012	PI0003747	Air Diffusers-WWTP	107.05		107.05	0.00%	100.00%	-	107.05
38	8/2/2012	PI0003744	3/4" 90, Nipple, Hose Adaptors	13.21		13.21	0.00%	100.00%	-	13.21
39	8/9/2012	JE0003803	Rcls LOWEHOM-PI0003776 Flr nuts, flare	40.12		40.12	0.00%	100.00%	-	40.12
40	8/13/2012	PI0003756	Water Hose Splice	3.90		3.90	0.00%	100.00%	-	3.90
41	8/14/2012	PI0003755	Shut Off Valve, Hose Splice	13.48		13.48	0.00%	100.00%	-	13.48
42	9/4/2012	PI0003846	Haul Sludge from WWTP	540.00		540.00	0.00%	100.00%	-	540.00
43	9/30/2012	JE0003846	3rd Qtr Water/Sewer Allocation TR	47.28		47.28	0.00%	100.00%	-	47.28
44			Total	\$ 4,407.74	\$ -	\$ 4,407.74			\$ -	\$ 4,407.74

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

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation %		(I) Water	(J) Sewer
							Water	Sewer	Water	Sewer		
1	1/5/2012	PJ0003194	Testing of RPZ's	\$ 90.00		\$ 90.00	100.00%	0.00%	100.00%	0.00%	\$ 90.00	\$ -
2	1/31/2012	PJ0003356	Parts Used for Leak Repair-Royal Path	428.67		428.67	100.00%	0.00%	100.00%	0.00%	428.67	-
3	4/3/2012	JE0003624	Reclass glue, cleaner	27.75		27.75	100.00%	0.00%	100.00%	0.00%	27.75	-
4	7/12/2012	JE0003783	Reclass 3/4 PVC	2.54		2.54	100.00%	0.00%	100.00%	0.00%	2.54	-
5	7/13/2012	PJ0003709	3/4" PVC COUPLINGS	12.70		12.70	100.00%	0.00%	100.00%	0.00%	12.70	-
6	7/26/2012	JE0003779	Reclass charges for Distribution lines-July	40.20		40.20	100.00%	0.00%	100.00%	0.00%	40.20	-
7	8/22/2012	PJ0003775	Thread Seal Tape	4.34		4.34	100.00%	0.00%	100.00%	0.00%	4.34	-
8	8/29/2012	AP0020337	Invoice 20349	33.02		33.02	100.00%	0.00%	100.00%	0.00%	33.02	-
9	8/31/2012	PJ0003837	Meter Boxes w/Lids	113.44		113.44	100.00%	0.00%	100.00%	0.00%	113.44	-
10	9/12/2012	PJ0003853	Supersonic Chlorine	42.18		42.18	100.00%	0.00%	100.00%	0.00%	42.18	-
11	7/12/2012	PJ0003702	3/4" PVC PIPE	2.54		2.54	100.00%	0.00%	100.00%	0.00%	2.54	-
12	7/12/2012	JE0003783	Reclass 3/4 PVC	(2.54)		(2.54)	100.00%	0.00%	100.00%	0.00%	(2.54)	-
13			Total	\$ 794.84	\$ -	\$ 794.84					\$ 794.84	\$ -

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

Line No	Col (A)	Date	Reference	(B)	(C)	Description	FY 2012	(D)	(E)	(F)	(G)		(H)		(I)		(J)
											\$	Adj	Total	Water	Sewer	Water	
1		4/3/2012	PJ0003471			GLUE, CLEANER	27.75			27.75	0.00%	100.00%					27.75
2		4/3/2012	JE0003624			Reclass glue, cleaner	(27.75)			(27.75)	0.00%	100.00%					(27.75)
3		7/12/2012	PJ0003702			PAINT BRUSHES	4.22			4.22	0.00%	100.00%					4.22
4		7/20/2012	PJ0003708			BASIN BOLTS/WASHER	9.76			9.76	0.00%	100.00%					9.76
5		7/26/2012	PJ0003707			MEASURE CUPS	3.34			3.34	0.00%	100.00%					3.34
6		7/26/2012	PJ0003710			HELA COILS	22.88			22.88	0.00%	100.00%					22.88
7		7/26/2012	JE0003779			Reclass charges for Distribution lines-July	(40.20)			(40.20)	0.00%	100.00%					(40.20)
8		1/10/2012	PJ0003249			Replacement Pump Used @ 6404 Ladybank Ct. E.	1,651.75	(1,651.75)				0.00%	100.00%				
9		2/9/2012	PJ0003358			Plumb. Fittings-Discharge Line for Admin.	146.40			146.40	0.00%	100.00%					146.40
10		2/27/2012	PJ0003381			Fittings	9.00			9.00	0.00%	100.00%					9.00
11		2/27/2012	PJ0003382			Fiberglass Patch Kit & Supplies	37.59			37.59	0.00%	100.00%					37.59
12		2/27/2012	PJ0003403			Sump Pump Repair-2 Pumps	1,622.60	(1,622.60)				0.00%	100.00%				
13		3/9/2012	PJ0003384			1 1/4 Pipe & Fittings	6.00			6.00	0.00%	100.00%					6.00
14		4/3/2012	PJ0003471			GLUE, CLEANER	10.79			10.79	0.00%	100.00%					10.79
15		4/18/2012	PJ0003486			3" Gask., 3" T-Blt Kit, 4" MJ Slv, 4" Gask, 4" T-B	79.78			79.78	0.00%	100.00%					79.78
16		5/7/2012	PJ0003562			Sch 80 FM Adaptors	62.73			62.73	0.00%	100.00%					62.73
17		5/15/2012	PJ0003562			Replacement Pump used @ 6413 Ladybank	1,718.86	(1,718.86)				0.00%	100.00%				
18		6/6/2012	PJ0003596			2" PVC COMP CPLGS	22.83			22.83	0.00%	100.00%					22.83
19		6/6/2012	PJ0003646			2 " PVC CPLGS, ZIP TIES	16.50			16.50	0.00%	100.00%					16.50
20		6/7/2012	PJ0003676			Flume Sand	262.82			262.82	0.00%	100.00%					262.82
21		7/5/2012	PJ0003687			Conduit, Cplng. Adaptors	11.86			11.86	0.00%	100.00%					11.86
22		7/10/2012	PJ0003676			Rebuilt Hyd. Pump	650.00	(650.00)				0.00%	100.00%				
23		7/20/2012	PJ0003708			BASIN BOLTS/WASHER	3.60			3.60	0.00%	100.00%					3.60
24		7/24/2012	PJ0003711			24" X 24" GALV. CAN	154.26			154.26	0.00%	100.00%					154.26
25		7/26/2012	PJ0003707			MEASURE CUPS	1.23			1.23	0.00%	100.00%					1.23
26		7/26/2012	PJ0003710			OIL (AIR COMP)	12.07			12.07	0.00%	100.00%					12.07
27		7/30/2012	PJ0003746			Sch 80 Adaptors	67.21			67.21	0.00%	100.00%					67.21
28		8/10/2012	PJ0003774			PVC CK Vlvs, PVC Unions	207.42			207.42	0.00%	100.00%					207.42
29		8/13/2012	PJ0003756			1/2" PVC Adaptors	2.13			2.13	0.00%	100.00%					2.13
30		8/27/2012	PJ0003847			Sch 80 PVC	34.47			34.47	0.00%	100.00%					34.47
31		9/12/2012	JE0005309			Reclass PJ0003853-Supersonic Chlorine for utilitie	42.18			42.18	0.00%	100.00%					42.18
32		9/17/2012	JE0003884			ACC-WALLELE-36053	254.50			254.50	0.00%	100.00%					254.50
33		10/1/2012	JE0003885			REV-WALLELE-36053	(254.50)			(254.50)	0.00%	100.00%					(254.50)
34		10/1/2012	PJ0003899			remove and clean starter	254.50			254.50	0.00%	100.00%					254.50
35		10/11/2012	PJ0003917			Rebuilt 2 Hyd. Pump	1,100.00	(1,100.00)				0.00%	100.00%				254.50
36						Total	\$ 8,188.58	\$ (6,743.21)		\$ 1,445.37							\$ 1,445.37

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)	(I)		(J)
							Water	Sewer		Water	Sewer	
	Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer	Allocation \$	
1	1/31/2012	PJ0003361	Bacteriological Analysis-Water Sys	\$ 19.00		\$ 19.00	100.00%	0.00%	\$ 19.00	\$ -		
2	2/29/2012	PJ0003429	Bacteriological Analysis-Water Sys.	19.00		19.00	100.00%	0.00%	19.00	-		
3	3/31/2012	PJ0003421	BACTERIOLOGICAL ANALYSIS	19.00		19.00	100.00%	0.00%	19.00	-		
4	4/30/2012	PJ0003540	Bacteriological Analysis-Water Sys	61.00		61.00	100.00%	0.00%	61.00	-		
5	5/31/2012	PJ0003597	BACTERIOLOGICAL ANALYSIS, WATER SYS	19.00		19.00	100.00%	0.00%	19.00	-		
6	6/30/2012	JE0003749	ACC-ENVILAB-1206074	193.00		193.00	100.00%	0.00%	193.00	-		
7	7/2/2012	JE0003750	REV-ENVILAB-1206074	(193.00)		(193.00)	100.00%	0.00%	(193.00)	-		
8	7/2/2012	PJ0003668	Bacteriological Analysis-Water Sys	193.00		193.00	100.00%	0.00%	193.00	-		
9	7/31/2012	PJ0003741	Bacteriological Analysis-Water Sys	61.00		61.00	100.00%	0.00%	61.00	-		
10	8/31/2012	PJ0003836	Bacteriological Analysis-Water Sys	128.50		128.50	100.00%	0.00%	128.50	-		
11	9/30/2012	JE0003912	ACC-ENVILAB-1209075	61.00		61.00	100.00%	0.00%	61.00	-		
12	9/30/2012	JE0003912	ACC-ENVILAB-1209075	305.00		305.00	100.00%	0.00%	305.00	-		
13	10/1/2012	JE0003913	REV-ENVILAB-1209075	(61.00)		(61.00)	100.00%	0.00%	(61.00)	-		
14	10/1/2012	JE0003913	REV-ENVILAB-1209075	(305.00)		(305.00)	100.00%	0.00%	(305.00)	-		
15	10/1/2012	PJ0003890	Bacteriological Analysis, water system	61.00		61.00	100.00%	0.00%	61.00	-		
16	10/31/2012	PJ0003969	bacteriological analysis, water system	71.50		71.50	100.00%	0.00%	71.50	-		
17	11/1/2012	PJ0003993	TR yearly water system fee	175.00		175.00	100.00%	0.00%	175.00	-		
18	11/26/2012	PJ0004018	TCEQ drinking water test-10 yr test for asbestos	130.00		130.00	100.00%	0.00%	130.00	-		
19	11/30/2012	PJ0004021	Bacteriological Analysis-Water Sys	71.50		71.50	100.00%	0.00%	71.50	-		
20			Total	\$ 1,028.50	\$ -	\$ 1,028.50			\$ 1,028.50	\$ -		

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

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

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

Line No.	Col (A)	Date	Reference	(B)	(C)	Description	(D)	(E)	(F)	(G)		(H)		(I)		(J)
										FY 2012	Adj	Total	Water	Sewer	Water	
1		2/28/2012	PI0003350			Assesment fee .20/1000 Gal.	\$ 3,046.60		\$ 3,046.60	100.00%	0.00%	\$ 3,046.60	\$ -			
2		2/28/2012	JE0003595			Rdis PRAIDIS-Groundwater Assesment fee .20/1000Gal	(3,046.60)		(3,046.60)	100.00%	0.00%	(3,046.60)	-			
3		6/30/2012	JE0003745			ACC-PRAIDIS-120630	1,521.20		1,521.20	100.00%	0.00%	1,521.20	-			
4		7/2/2012	JE0003746			REV-PRAIDIS-120630	(1,521.20)		(1,521.20)	100.00%	0.00%	(1,521.20)	-			
5		7/2/2012	PI0003685			Assesment Fee-.20/100 Gal	1,521.80		1,521.80	100.00%	0.00%	1,521.80	-			
6		11/1/2012	JE0003959			Reclass PRADIDIS-Groundwater Assesment 2nd Qtr	(1,521.80)		(1,521.80)	100.00%	0.00%	(1,521.80)	-			
7						Total	\$ -	\$ -	\$ -	100.00%	0.00%	\$ -	\$ -			

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)		(H)		(I)	(J)
							Water	Sewer	Water	Sewer		
Date	Reference	Description	FY 2012	Adj	Total	Water	Sewer	Water	Sewer	Allocation %	Water	Sewer
1	1/31/2012	PJ0003361	Wastewater System-Final Effluent, Raw Influent	\$ 573.00	\$	573.00	0.00%	100.00%	\$	\$	573.00	
2	2/29/2012	PJ0003429	Wastewater System-Final effluent, Raw Influent	786.00		786.00	0.00%	100.00%			786.00	
3	3/31/2012	PJ0003421	LAB ANALYSIS FOR WASTEWATER TREATMENT PLANT	423.00		423.00	0.00%	100.00%			423.00	
4	4/30/2012	PJ0003540	Wastewater System-Final Effluent, Raw Influent	305.00		305.00	0.00%	100.00%			305.00	
5	5/31/2012	PJ0003597	WASTEWATER SYSTEM-FINAL EFFLUENT, RAW INFLUENT	423.00		423.00	0.00%	100.00%			423.00	
6	6/30/2012	JE0003749	ACC-ENVILAB-1206074	305.00		305.00	0.00%	100.00%			305.00	
7	7/2/2012	JE0003750	REV-ENVILAB-1206074	(305.00)		(305.00)	0.00%	100.00%			(305.00)	
8	7/2/2012	PJ0003668	Wastewater System-Final Effluent, Raw Influent	305.00		305.00	0.00%	100.00%			305.00	
9	7/31/2012	PJ0003741	Wastewater System-Final	305.00		305.00	0.00%	100.00%			305.00	
10	8/31/2012	PJ0003836	Wastewater System-Final Effluent, Raw Influent	370.50		370.50	0.00%	100.00%			370.50	
11	10/1/2012	PJ0003890	Wasterwater system-final effluent, raw influent	305.00		305.00	0.00%	100.00%			305.00	
12	10/31/2012	PJ0003969	wastewater system-final effluent raw influent	370.50		370.50	0.00%	100.00%			370.50	
13	11/30/2012	PJ0004021	Wastewater System-Final	370.50		370.50	0.00%	100.00%			370.50	
14			Total	\$ 4,536.50	\$ -	\$ 4,536.50					\$ -	\$ 4,536.50

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

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

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	Allocation %		Allocation \$	
									Water	Sewer	Water	Sewer
	Date	Reference	Description	FY 2012	Adj	Total						
1	2/29/2012	PJ0003383	Publish Public Notice for Retreat Permit Renewal	\$ 510.25		\$ 510.25	0.00%	100.00%	\$ -	\$ 510.25		
2	3/31/2012	JE0003534	Reclass publish public notice for TR	(510.25)		(510.25)	0.00%	100.00%	-	(510.25)		
3	3/31/2012	JE0003534	Reclass publish public notice for TR	510.25		510.25	0.00%	100.00%	-	510.25		
4	7/2/2012	PJ0003686	Tx Commission on Environment Notice	552.25		552.25	0.00%	100.00%	-	552.25		
5			Total	\$ 1,062.50	\$ -	\$ 1,062.50			\$ -	\$ 1,062.50		

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

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

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

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation %		(U) Allocation \$
							Water	Sewer	Water	Sewer	
1	11/25/2012	JE0003995	TAP FEE EXPENSE/REVENUE - JOB 6002-U	\$ (676.81)	\$ 676.81	\$ -	0.00%	100.00%	-	\$ -	-
2	11/25/2012	JE0003997	TAP FEE EXPENSE/REVENUE - JOB 6004-U	(559.98)	559.98	-	0.00%	100.00%	-	-	-
3	11/25/2012	JE0003998	TAP FEE EXPENSE/REVENUE - JOB 6005-U	(324.12)	324.12	-	0.00%	100.00%	-	-	-
4	11/25/2012	JE0003999	TAP FEE EXPENSE/REVENUE - JOB 6006-U	(317.69)	317.69	-	0.00%	100.00%	-	-	-
5	11/25/2012	JE0004000	TAP FEE EXPENSE/REVENUE - JOB 6007-U	(273.01)	273.01	-	0.00%	100.00%	-	-	-
6	11/25/2012	JE0004001	TAP FEE EXPENSE/REVENUE - JOB 6009-U	(963.46)	963.46	-	0.00%	100.00%	-	-	-
7	11/25/2012	JE0004004	TAP FEE EXPENSE/REVENUE - JOB 6012-U	(602.86)	602.86	-	0.00%	100.00%	-	-	-
8	11/26/2012	P10004026	Supplies to Seal Basin-6012-U	54.22	(54.22)	-	0.00%	100.00%	-	-	-
Total				\$ (3,663.71)	\$ 3,663.71	\$ -				\$ -	\$ -

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

Line No.	Col (A) Date	(B) Reference	(C) Description	(D) FY 2012	(E) Adj	(F) Total	(G) Allocation %		(H) Allocation %		(I) Allocation \$		(J)
							Water	Sewer	Water	Sewer	Water	Sewer	
1	11/25/2012	JE0003994	TAP FEE EXPENSE/REVENUE - JOB 6001-U	\$ (546.12)	\$ 546.12	\$ -	100.00%	0.00%	\$ -	\$ -	-	-	
2	11/25/2012	JE0003995	TAP FEE EXPENSE/REVENUE - JOB 6002-U	(542.03)	542.03	-	100.00%	0.00%	-	-	-	-	
3	11/25/2012	JE0003996	TAP FEE EXPENSE/REVENUE - JOB 6003-U	(422.33)	422.33	-	100.00%	0.00%	-	-	-	-	
4	11/25/2012	JE0003998	TAP FEE EXPENSE/REVENUE - JOB 6005-U	(675.00)	675.00	-	100.00%	0.00%	-	-	-	-	
5	11/25/2012	JE0003999	TAP FEE EXPENSE/REVENUE - JOB 6006-U	(532.06)	532.06	-	100.00%	0.00%	-	-	-	-	
6	11/25/2012	JE0004000	TAP FEE EXPENSE/REVENUE - JOB 6007-U	(540.23)	540.23	-	100.00%	0.00%	-	-	-	-	
7	11/25/2012	JE0004001	TAP FEE EXPENSE/REVENUE - JOB 6009-U	(516.69)	516.69	-	100.00%	0.00%	-	-	-	-	
8	11/25/2012	JE0004002	TAP FEE EXPENSE/REVENUE - JOB 6010-U	(488.06)	488.06	-	100.00%	0.00%	-	-	-	-	
9	11/25/2012	JE0004003	TAP FEE EXPENSE/REVENUE - JOB 6011-U	(531.28)	531.28	-	100.00%	0.00%	-	-	-	-	
10	11/25/2012	JE0004004	TAP FEE EXPENSE/REVENUE - JOB 6012-U	(533.54)	533.54	-	100.00%	0.00%	-	-	-	-	
Total				\$ (5,327.34)	\$ 5,327.34	\$ -			\$ -	\$ -	-	-	

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

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

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

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

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

Line No.	Col (A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
	Date	Reference	Description	FY 2012	Adj	Total	Allocation %	Allocation %	Allocation \$	Allocation \$
				\$		\$	Water	Sewer	Water	Sewer
1	2/10/2012	JE0003504	Water/Sewer Billing TR	(50.69)		(50.69)	51.81%	48.19%	(26.26)	(24.43)
2	3/30/2012	JE0003513	Water/Sewer Billing TR	(64.41)		(64.41)	51.81%	48.19%	(33.37)	(31.04)
3	3/31/2012	JE0003523	1ST QTR WATER/SEWER ALLOCATION	34.53		34.53	51.81%	48.19%	17.89	16.64
4	4/10/2012	JE0003616	Water/Sewer Billing TR	(87.87)		(87.87)	51.81%	48.19%	(45.52)	(42.35)
5	4/29/2012	JE0003617	CUSTOMER CREDITS TR	0.50		0.50	51.81%	48.19%	0.26	0.24
6	5/10/2012	JE0003641	Water/Sewer Billing TR	(333.64)		(333.64)	51.81%	48.19%	(172.85)	(160.79)
7	6/10/2012	JE0003729	Water/Sewer Billing TR	(35.81)		(35.81)	51.81%	48.19%	(18.55)	(17.26)
8	7/1/2012	JE0003673	2nd qtr Water/Sewer Allocation-TR	126.30		126.30	51.81%	48.19%	65.43	60.87
9	8/10/2012	JE0003809	Water/Sewer Billing TR	(33.82)		(33.82)	51.81%	48.19%	(17.52)	(16.30)
10	9/10/2012	JE0003821	Water/Sewer Revenue TR	(51.67)		(51.67)	51.81%	48.19%	(26.77)	(24.90)
11	9/30/2012	JE0003835	3rd Qtr Water/Sewer Allocation TR	10.15		10.15	51.81%	48.19%	5.26	4.89
12	10/10/2012	JE0003938	Water/Sewer Billing TR	(76.17)		(76.17)	51.81%	48.19%	(39.46)	(36.71)
13	11/10/2012	JE0004034	Water/Sewer Revenue TR Late Fees	(78.06)		(78.06)	51.81%	48.19%	(40.44)	(37.62)
14	3/31/2012	JE0003523	1ST QTR WATER/SEWER ALLOCATION	(34.53)		(34.53)	51.81%	48.19%	(17.89)	(16.64)
15	6/10/2012	JE0003729	Water/Sewer Billing TR	(15.35)		(15.35)	51.81%	48.19%	(7.95)	(7.40)
16	7/1/2012	JE0003673	2nd qtr Water/Sewer Allocation-TR	(126.30)		(126.30)	51.81%	48.19%	(65.43)	(60.87)
17	9/10/2012	JE0003821	Water/Sewer Revenue TR	(22.14)		(22.14)	51.81%	48.19%	(11.47)	(10.67)
18	9/30/2012	JE0003835	3rd Qtr Water/Sewer Allocation TR	(10.15)		(10.15)	51.81%	48.19%	(5.26)	(4.89)
19	10/10/2012	JE0003938	Water/Sewer Billing TR	(32.64)		(32.64)	51.81%	48.19%	(16.91)	(15.73)
20	11/10/2012	JE0004034	Water/Sewer Revenue TR Late Fees	(33.45)		(33.45)	51.81%	48.19%	(17.33)	(16.12)
21			Total	(915.22)	\$ -	(915.22)			(474.15)	(441.07)

Attachment 9

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

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

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

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

Attachment 10

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tarriff Change
 Test Year Ended 12/31/2012
 Water Use by Water Customers - Meters / Consumption - The Retreat- 2012

Line No.	Col (A)	(B)	(C)	(D)	(E)		(F)		(G)		(H)		(I)		(J)		(K)		
					Usage Groups	January	February	March	April	May	Usage Groups	January	February	March	April	May	Usage Groups	January	February
			Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	
1																			
2		12	3,110	11	3,260	6	1,920	8	3,480	4	1,390								
3		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
6		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7		14	23,200	11	17,500	5	7,490	1	1,980	1	1,930								
8		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
14		8	19,250	18	43,850	10	24,870	2	4,930	3	8,570								
15		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
18		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19		11	38,450	16	56,320	9	31,895	5	16,620	2	7,820								
20		1	3,250	-	-	1	3,420	-	-	1	3,410								
21		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
24		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Double Diamond Utilities Co. / The
 Application for a Rate / Tarriff Char
 Test Year Ended 12/31/2012
 Water Use by Water Customers - N

Line No.	Col (A)	(L)	(M)		(N)	(O)		(P)	(Q)		(R)	(S)		(T)	(U)
			Meters	Cons.		Meters	Cons.		Meters	Cons.		Meters	Cons.		
			June		July		August		September		October				
			Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	
1															
			5	1,310	3	1,320	5	1,270	4	1,570	4	960			
2															
			-	-	-	-	-	-	-	-	-	-			
3															
			-	-	-	-	-	-	-	-	-	-			
4															
			-	-	-	-	-	-	-	-	-	-			
5															
			-	-	-	-	-	-	-	-	-	-			
6															
			-	-	-	-	-	-	-	-	-	-			
7															
			1	1,490	1	1,590	1	1,160	2	3,470	3	4,990			
8															
			-	-	-	-	-	-	-	-	-	-			
9															
			-	-	-	-	-	-	-	-	-	-			
10															
			-	-	-	-	-	-	-	-	-	-			
11															
			-	-	-	-	-	-	-	-	-	-			
12															
			-	-	-	-	-	-	-	-	-	-			
13															
			2	5,010	2	5,130	1	2,380	4	9,550	4	9,880			
14															
			-	-	-	-	-	-	-	-	-	-			
15															
			-	-	-	-	-	-	-	-	-	-			
16															
			-	-	-	-	-	-	-	-	-	-			
17															
			-	-	-	-	-	-	-	-	-	-			
18															
			-	-	-	-	-	-	-	-	-	-			
19															
			2	6,450	2	6,890	3	9,900	2	6,210	8	28,520			
20															
			1	3,790	1	3,440	-	-	-	-	-	-			
21															
			-	-	-	-	-	-	-	-	-	-			
22															
			-	-	-	-	-	-	-	-	-	-			
23															
			-	-	-	-	-	-	-	-	-	-			
24															
			-	-	-	-	-	-	-	-	-	-			

Double Diamond Utilities Co. / The
 Application for a Rate / Tarriff Char
 Test Year Ended 12/31/2012
 Water Use by Water Customers - M

Line No.	Col (A)	(V)	(W)		(X)	(Y)		(Z)	(AA)		(AB)	(AC)
			Meters	Cons.		Meters	Cons.		Meters	Cons.		
Usage Groups		November		December		Total		Total by Group				
		Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.			
1	Under 1,000											
2	5/8 Meter	5	2,000	4	1,500	71	23,090	71	23,090			
3	1" Meter	-	-	-	-	-	-	-	-			
4	1.5" Meter	-	-	-	-	-	-	-	-			
5	2" Meter	-	-	-	-	-	-	-	-			
6	3" Meter	-	-	-	-	-	-	-	-			
7	1,000 to 1,999											
8	5/8 Meter	-	-	5	7,420	45	72,220	45	72,220			
9	1" Meter	-	-	-	-	-	-	-	-			
10	1.5" Meter	-	-	-	-	-	-	-	-			
11	2" Meter	-	-	-	-	-	-	-	-			
12	3" Meter	-	-	-	-	-	-	-	-			
13	2,000 to 2,999											
14	5/8 Meter	5	12,610	16	40,420	75	186,450	78	193,540			
15	1" Meter	-	-	1	2,160	3	7,090					
16	1.5" Meter	-	-	-	-	-	-	-	-			
17	2" Meter	-	-	-	-	-	-	-	-			
18	3" Meter	-	-	-	-	-	-	-	-			
19	3,000 to 3,999											
20	5/8 Meter	4	15,380	13	46,920	77	271,375	83	292,095			
21	1" Meter	1	3,410	-	-	6	20,720					
22	1.5" Meter	-	-	-	-	-	-	-	-			
23	2" Meter	-	-	-	-	-	-	-	-			
24	3" Meter	-	-	-	-	-	-	-	-			

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tarriff Change
 Test Year Ended 12/31/2012
 Water Use by Water Customers - Meters / Consumption - The Retreat- 2012

Line No.	Col (A)	(B)	(C)		(D)	(E)		(F)		(G)	(H)		(I)	(J)		(K)	
			Meters	Cons.		Meters	Cons.	Meters	Cons.		Meters	Cons.		Meters	Cons.		
			<u>Usage Groups</u>			<u>January</u>		<u>February</u>		<u>March</u>		<u>April</u>		<u>May</u>			
			Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	
25			4,000 to 4,999														
26		14	5/8 Meter	61,260	8	35,030	11	48,620	4	17,590	2	8,820					
27		-	1" Meter	-	-	-	-	-	1	4,050	-	-					
28		-	1.5" Meter	-	-	-	-	-	-	-	-	-					
29		-	2" Meter	-	-	-	-	-	-	-	-	-					
30		-	3" Meter	-	-	-	-	-	-	-	-	-					
31			5,000 to 5,999														
32		7	5/8 Meter	37,710	7	37,610	5	27,540	2	10,890	1	5,840					
33		-	1" Meter	-	1	5,000	-	-	-	-	-	-					
34		-	1.5" Meter	-	-	-	-	-	-	-	-	-					
35		-	2" Meter	-	-	-	-	-	-	-	-	-					
36		-	3" Meter	-	-	-	-	-	-	-	-	-					
37			6,000 to 6,999														
38		7	5/8 Meter	44,000	2	12,640	11	70,760	3	19,110	2	12,350					
39		-	1" Meter	-	-	-	-	-	-	-	-	-					
40		-	1.5" Meter	-	-	-	-	-	-	-	-	-					
41		-	2" Meter	-	-	-	-	-	-	-	-	-					
42		-	3" Meter	-	-	-	-	-	-	-	-	-					
43			7,000 to 7,999														
44		2	5/8 Meter	14,750	1	7,650	4	29,210	2	14,840	2	15,090					
45		-	1" Meter	-	-	-	-	-	-	-	-	-					
46		-	1.5" Meter	-	-	-	-	-	-	-	-	-					
47		-	2" Meter	-	-	-	-	-	-	-	-	-					
48		-	3" Meter	-	-	-	-	-	-	-	-	-					

Double Diamond Utilities Co. / The
 Application for a Rate / Tarriff Char
 Test Year Ended 12/31/2012
 Water Use by Water Customers - N

Line No.	Col (A)	(L)	(M)		(N)		(O)		(P)		(Q)		(R)		(S)		(T)		(U)	
			Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.
25	4,000 to 4,999																			
26	5/8 Meter	1	4,020	-	-	1	4,480	3	13,180	4	17,850									
27	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	5,000 to 5,999																			
32	5/8 Meter	3	16,030	-	-	1	5,160	1	5,780	2	10,900									
33	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	6,000 to 6,999																			
38	5/8 Meter	2	12,820	1	6,280	-	6,590	1	6,560	3	19,360									
39	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
40	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
41	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
42	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
43	7,000 to 7,999																			
44	5/8 Meter	3	23,150	1	7,850	-	-	-	-	2	14,360									
45	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
46	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
47	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
48	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Double Diamond Utilities Co. / The
 Application for a Rate / Tarriff Char
 Test Year Ended 12/31/2012
 Water Use by Water Customers - N

Line No.	Col (A)	(V)	(W)		(X)		(Y)		(Z)	(AA)		(AB)	(AC)
			Meters	Cons.	Meters	Cons.	Meters	Cons.		Total	Cons.		
Usage Groups		November		December		Total		Total by Group					
		Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.		
25	4,000 to 4,999												
26	5/8 Meter	1	4,960	8	36,460	57	252,270	58	256,320				
27	1" Meter	-	-	-	-	1	4,050						
28	1.5" Meter	-	-	-	-	-	-						
29	2" Meter	-	-	-	-	-	-						
30	3" Meter	-	-	-	-	-	-						
31	5,000 to 5,999												
32	5/8 Meter	4	22,130	5	28,000	38	207,590	39	212,590				
33	1" Meter	-	-	-	-	1	5,000						
34	1.5" Meter	-	-	-	-	-	-						
35	2" Meter	-	-	-	-	-	-						
36	3" Meter	-	-	-	-	-	-						
37	6,000 to 6,999												
38	5/8 Meter	4	26,140	7	43,870	43	273,890	44	280,480				
39	1" Meter	-	-	-	-	1	6,590						
40	1.5" Meter	-	-	-	-	-	-						
41	2" Meter	-	-	-	-	-	-						
42	3" Meter	-	-	-	-	-	-						
43	7,000 to 7,999												
44	5/8 Meter	1	7,000	4	29,840	22	163,740	22	163,740				
45	1" Meter	-	-	-	-	-	-						
46	1.5" Meter	-	-	-	-	-	-						
47	2" Meter	-	-	-	-	-	-						
48	3" Meter	-	-	-	-	-	-						

Double Diamond Utilities Co. / The Retreat
 Application for a Rate / Tarriff Change
 Test Year Ended 12/31/2012
 Water Use by Water Customers - Meters / Consumption - The Retreat- 2012

Line No.	Col (A)	(B)	(C)		(D)	(E)		(F)		(G)		(H)		(I)		(J)		(K)
			Meters	Cons.		Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	
	Usage Groups		January	February	March	April	May											
49	8,000 to 8,999																	
50	5/8 Meter	2	17,270	1	8,020	1	8,640	1	8,050	3	26,010							
51	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	9,000 to 9,999																	
56	5/8 Meter	2	19,550	1	9,080	3	28,770	7	67,305	2	18,950							
57	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	1.5" Meter	-	-	-	-	1	9,600	-	-	-	-	-	-	-	-	-	-	-
59	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	10,000 to 10,999																	
62	5/8 Meter	1	10,110	-	-	2	20,230	3	30,590	1	10,540							
63	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
65	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	11,000 to 11,999																	
68	5/8 Meter	-	-	1	11,360	2	22,770	5	58,600	1	11,300							
69	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	1.5" Meter	-	-	-	-	-	-	1	11,500	-	-	-	-	-	-	-	-	-
71	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Double Diamond Utilities Co. / The
 Application for a Rate / Tarriff Char
 Test Year Ended 12/31/2012
 Water Use by Water Customers - N

Line No.	Col (A)	(L)	(M)		(N)		(O)		(P)		(Q)		(R)		(S)		(T)		(U)	
			Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.
49	8,000 to 8,999																			
50	5/8 Meter	-	-	-	-	-	-	-	1	-	8,930	1	-	8,750	4	-	-	-	-	34,790
51	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
52	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
53	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
54	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
55	9,000 to 9,999																			
56	5/8 Meter	2	19,000	2	19,070	-	-	-	-	-	-	-	-	-	1	-	-	-	-	9,420
57	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
58	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
59	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
60	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
61	10,000 to 10,999																			
62	5/8 Meter	-	-	1	10,800	1	10,160	2	21,230	6	61,840									
63	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
64	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	-	-	10,100
65	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
66	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
67	11,000 to 11,999																			
68	5/8 Meter	-	-	1	11,030	2	23,480	1	11,410	3	33,670									
69	1" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
70	1.5" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
71	2" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72	3" Meter	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Double Diamond Utilities Co. / The
 Application for a Rate / Tarriff Char
 Test Year Ended 12/31/2012
 Water Use by Water Customers - N

Line No.	Col (A)	(V)	(W)	(X)	(Y)	(Z)	(AA)		(AB)	(AC)
							November	December		
Usage Groups		Meters	Cons.	Meters	Cons.	Meters	Cons.	Total	Meters	Cons.
		November		December		Total		Total by Group		
		Meters	Cons.	Meters	Cons.	Meters	Cons.	Meters	Cons.	
49	8,000 to 8,999									
50	5/8 Meter	2	16,720	3	25,660	19	162,840	19	162,840	
51	1" Meter	-	-	-	-	-	-	-	-	
52	1.5" Meter	-	-	-	-	-	-	-	-	
53	2" Meter	-	-	-	-	-	-	-	-	
54	3" Meter	-	-	-	-	-	-	-	-	
55	9,000 to 9,999									
56	5/8 Meter	5	47,770	1	9,470	26	248,385	28	267,965	
57	1" Meter	-	-	1	9,980	1	9,980	-	-	
58	1.5" Meter	-	-	-	-	1	9,600	-	-	
59	2" Meter	-	-	-	-	-	-	-	-	
60	3" Meter	-	-	-	-	-	-	-	-	
61	10,000 to 10,999									
62	5/8 Meter	4	41,360	2	21,110	23	237,970	24	248,070	
63	1" Meter	-	-	-	-	-	-	-	-	
64	1.5" Meter	-	-	-	-	1	10,100	-	-	
65	2" Meter	-	-	-	-	-	-	-	-	
66	3" Meter	-	-	-	-	-	-	-	-	
67	11,000 to 11,999									
68	5/8 Meter	1	11,870	3	34,850	20	230,340	21	241,840	
69	1" Meter	-	-	-	-	-	-	-	-	
70	1.5" Meter	-	-	-	-	1	11,500	-	-	
71	2" Meter	-	-	-	-	-	-	-	-	
72	3" Meter	-	-	-	-	-	-	-	-	