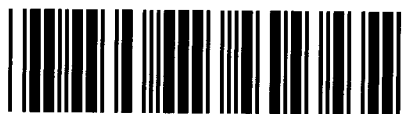


Control Number: 46245



Item Number: 1

Addendum StartPage: 0

46245

**The Carlton Law Firm, P.L.L.C.**

2705 Bee Cave Road, Suite 200  
Austin, Texas 78746

Phone: (512) 614-0901  
Facsimile: (512) 900-2855

John J. Carlton  
john@carltonlawaustin.com

RECEIVED

2016 AUG -1 PM 3: 30

PUBLIC UTILITY COMMISSION  
FILING CLERK

August 1, 2016

**VIA HAND DELIVERY**

Public Utility Commission  
Attn: Filing Clerk  
1701 N. Congress Avenue, 8<sup>th</sup> Floor  
Austin, Texas 78701

Re: Water and Sewer Rate/Tariff Change Applications

Dear Filing Clerk:

Enclosed please find Double Diamond Utility Company, Inc.'s ("DDU") Water and Sewer Rate/Tariff Change Applications specific to The Cliffs and White Bluff subdivisions (Water CCN No. 12087 and Sewer CCN No. 20705). The Applications consist of the following documents:

- Cover Letter;
- Affidavit of Verification of Application for The Cliffs;
- Proposed Notice to Customers for The Cliffs;
- Application forms and schedules for The Cliffs (except confidential tables) -
  - Total,
  - Water Only, and
  - Sewer Only;
- Confidential Tables III-1 and III-6 from the application forms (Total, Water and Sewer) for the Cliffs;
- Confidential Work Papers supporting rates for The Cliffs;
- Confidential Invoices supporting rates for The Cliffs;
- Affidavit of Verification of Application for White Bluff;
- Proposed Notice to Customers for White Bluff;

**The Carlton Law Firm, P.L.L.C.**

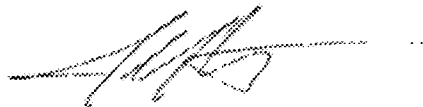
Page 2

- Application forms and schedules for White Bluff (except confidential tables) -
  - Total,
  - Water Only, and
  - Sewer Only;
- Confidential Tables III-1 and III-6 from the application forms (Total, Water and Sewer) for White Bluff;
- Confidential Work Papers supporting rates for White Bluff;
- Confidential Invoices supporting rates for White Bluff; and,
- Confidential company financial statements.

If you have any questions or concerns, please contact me at your earliest convenience.

Sincerely,

**THE CARLTON LAW FIRM, P.L.L.C.**



John J. Carlton  
Attorney for Double Diamond Utility  
Company, Inc.

Enclosures

Cc: Randy Gracy, Double Diamond Utility Company, Inc.

Double Diamond Utility Company Inc.

The Cliffs (Water & Sewer)  
(For Test Year Ended December 31, 2015)

VERIFICATION

OATH

STATE OF TEXAS

COUNTY OF GRAYSON

Randy Gracy makes oath and says that he is President  
(Name of Affiant) (Official Title of Affiant)

of Double Diamond Utility Company, Inc.  
(Exact Legal Title or Name of the Respondent)

The signed officer has reviewed the application.

Based on the officer's knowledge, the application does not contain any untrue statements of a material fact or omit to state a material fact necessary in order to make the statements made, in light of the circumstances under which such statements were made, not misleading.

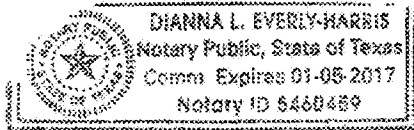
Based on such officer's knowledge, the financial statements, operations and other financial information included in the application, fairly present in all material respects the financial condition and results of operations of the preparers as of, and for, the periods presented in the application.

He swears that all other statements contained in the said application are true, and that the said application is a correct and complete statement of the business and the above-named respondent during the test year time frame of January 1, 2015 to December 31, 2015, and including any additional time frames aside from the aforementioned test year resulting from rate case requests for information.

*Randy Gracy*  
(Signature of Affiant)

SUBSCRIBED AND SWORN TO BEFORE ME, this the 28<sup>th</sup> day of July, 2016, to certify which witness my hand and seal of office.

SEAL



*Dianna L. Everly-Harris*  
Notary Public, State of Texas

My Commission Expires: 01-05-16 17 (2016)

Oath required per Texas Administrative Code §24.105

**NOTICE OF PROPOSED RATE CHANGE**  
**TO BE PROVIDED TO CUSTOMERS**  
**PURSUANT TO TEX. WATER CODE § 13.1871**



P.U.C. DOCKET NO. \_\_\_\_\_ \*

**NOTICE OF PROPOSED RATE CHANGE  
PURSUANT TO TEX. WATER CODE § 13.1871**

Double Diamond Utility Company, Inc., The Cliffs                      12087 (water) 20705 (sewer)

Company Name

CCN Number(s)

has filed a rate change application with the Public Utility Commission of Texas (Commission or PUC) The application may be reviewed online at interchange.puc.texas.gov. You may also inspect a copy of the rate change application at your utility's office at the address below or at the Commission's office (1701 N Congress Ave, Austin, TX 78701). The proposed rates will apply to service received after the effective date provided below, unless modified or suspended by the Commission. If the Commission receives a sufficient number of protests, separately or in a combined protest letter, from at least <sup>29</sup> [number of] ratepayers (10 percent of the utility's customers over whose rates the Commission has original jurisdiction) or from any affected municipality before the 91st day after the proposed effective date, the matter will be set for hearing. **See Protest Form on the next page for instructions on how to protest.**

**EFFECTIVE DATE OF PROPOSED INCREASE:**                      10/1/2016

(must be at least 35 days after notice is provided to customers and 35 days after application is filed)

(Proposed rates requested by the utility are not final. The Commission may modify the rates and order a refund or credit against future bills all sums collected during the pendency of the rate proceeding in excess of the rate finally ordered plus interest.)

**Reason(s) for proposed Rate Change:**

Current rates not providing adequate recovery of revenue requirements.

**BILLING COMPARISON**

**Water**

Existing	5,000 gallons:	\$	<u>49.94</u>	/mo	Proposed	5,000 gallons:	\$	<u>68.50</u>	/mo
Existing	10,000 gallons:	\$	<u>64.94</u>	/mo	Proposed	10,000 gallons:	\$	<u>88.50</u>	/mo
Existing	30,000 gallons:	\$	<u>218.69</u>	/mo	Proposed	30,000 gallons:	\$	<u>278.50</u>	/mo

**Sewer**

Existing	5,000 gallons:	\$	<u>65.87</u>	/mo	Proposed	5,000 gallons:		<u>96.00</u>	/mo
Existing	10,000 gallons:	\$	<u>107.12</u>	/mo	Proposed	10,000 gallons:	\$	<u>156.00</u>	/mo

The Cliffs

Subdivision(s) or System(s) Affected by Rate Change

<u>5495 Bellline Road, Suite 200</u>	<u>Dallas</u>	<u>Texas</u>	<u>75254</u>
Company Address	City	State	Zip

(214) 706-9801

Company Phone Number

203,023.00

Annual Revenue Increase

8/10/2016

Date Notice Delivered

10/24/2008

Date of Last Rate Change

Between 1st and 5th each of month

Date Meters Typically Read

\* Prior to providing notice, the utility shall file a request for the assignment of a docket number for the application

**P.U.C. DOCKET NO. \_\_\_\_\_**

**RATEPAYER PROTEST**

If you wish to PROTEST the proposed rate change, you must submit this form and 10 copies to:

**Filing Clerk  
Public Utility Commission of Texas  
1701 North Congress Avenue  
P.O. Box 13326  
Austin, Texas 78711-3326**

Unless protests are received from at least 10% of ratepayers or from any affected municipality, or the Commission Staff requests a hearing, no hearing will be held and the rates will be effective as proposed.

**CUSTOMER INFORMATION (to be completed by customers submitting protests)**

First Name: \_\_\_\_\_ Last Name: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Fax Number: \_\_\_\_\_

Address, City, State: \_\_\_\_\_

Location where service is received: \_\_\_\_\_

(if different from the mailing address)

Please fill out the following:

**I wish to PROTEST the following proposed rate action/s:**

Water Rate Change    Sewer Rate Change    Both Water and Sewer Rate Change

Other (please specify below)

\_\_\_\_\_

Signature of Protestant:

\_\_\_\_\_ Date: \_\_\_\_\_

**Si desea informacion en Espanol, puede llamar al  
1-888-782-8477**

**Hearing- and speech-impaired individuals with text telephones may contact the PUC's Customer Assistance  
Hotline at  
512-936-7136**



## NOTICE OF PROPOSED RATE CHANGE – WATER

CURRENT RATES			PROPOSED RATES		
Monthly base rate including _____ g gallons			Monthly base rate including _____ g gallons		
Meter Size:			Meter Size:		
<b>RESIDENTIAL</b>			<b>RESIDENTIAL</b>		
5/8" or 3/4"	\$	36.14	5/8" or 3/4"	\$	50.00
1"	\$	90.36	1"	\$	125.00
1 1/2"	\$	180.72	1 1/2"	\$	250.00
2"	\$	289.15	2"	\$	400.00
3"	\$	542.16	3"	\$	
Other: \$			Other: Rate Case Exp Surcharge-TBD \$		
<b>GALLONAGE CHARGE:</b>			<b>GALLONAGE CHARGE:</b>		
TIER	VOLUME	CHARGE per 1000 gals.	TIER	VOLUME	CHARGE per 1000 gals.
Tier 1	0 to 3,000 gals.	\$ 2.60 /1000 gals.	Tier 1	0 to 3,000 gals.	\$ 3.50 /1000 gals.
Tier 2	3,001 to 10,000 gals.	\$ 3.00 /1000 gals.	Tier 2	3,001 to 10,000 gals.	\$ 4.00 /1000 gals.
Tier 3	10,001 to 15,000 gals.	\$ 5.07 /1000 gals.	Tier 3	10,001 to 15,000 gals.	\$ 6.50 /1000 gals.
Tier 4	15,001 to 20,000 gals.	\$ 8.56 /1000 gals.	Tier 4	15,001 to 20,000 gals.	\$ 10.50 /1000 gals.
Tier 5	20,001 to _____ gals.	\$ 8.56 /1000 gals.	Tier 5	20,001 to _____ gals.	\$ 10.50 /1000 gals.
<b>MISCELLANEOUS FEES</b>			<b>MISCELLANEOUS FEES</b>		
Tap Fee	\$	675.00	Tap Fee	\$	675.00
Reconnect fee: Non-payment	\$	25.00	Reconnect fee: Non-payment (Maximum - \$25.00)	\$	25.00
Customer's Request	\$	25.00	Customer's Request	\$	25.00
Transfer Fee	\$	25.00	Transfer Fee	\$	25.00
Late Charge	\$		Late charge: (Indicate either \$5.00 or 10%)	\$	
Returned Check Charge	\$	30.00	Returned Check Charge	\$	30.00
Deposit	\$	0.00	Deposit (Maximum \$50.00)	\$	0.00
Meter test fee	\$	25.00	Meter test fee (Maximum - \$25.00)	\$	25.00

Regulatory Assessment of 1% is added to base rate and gallonage charges. Additional fees and meter sizes may be shown on a separate page.

**If applicable, list any bill payment assistance programs to low income Ratepayers.**

**Additional Fees/Clarification to Above Fees:**

- Tap Fee - Large Meter is Actual Cost (unchanged)
- Meter Relocation Fee is Actual Relocation Cost, Not to Exceed Tap Fee (unchanged)
- Late Charge is 10% of the bill (unchanged)
- Commercial & Non-residential Deposit is 1/6th of estimated annual bill (unchanged)
- Governmental Testing Inspection and Costs Surcharge (unchanged)
- Line Extension and Construction Charges (unchanged)
- Rate Case Expense Surcharge - TBD (NEW)

## NOTICE OF PROPOSED RATE CHANGE –SEWER

CURRENT RATES	PROPOSED RATES
Monthly base rate including _____ 3,000 gallons Meter Size: <b>RESIDENTIAL</b>	Monthly base rate including _____ 3,000 gallons Meter Size: <b>RESIDENTIAL</b>
5/8" or 3/4"      \$                      49.37	5/8" or 3/4"      \$                      72.00
1"                      \$                      86.29	1"                      \$                      126.00
1 1/2"                \$                      147.83	1 1/2"                \$                      216.00
2"                      \$                      221.67	2"                      \$                      324.00
3"                      \$                      393.98	3"                      \$
Other:                      \$	Other:    Rate Case Exp Surcharge-TBD \$
<b>GALLONAGE OR FIXED CHARGE:</b>	<b>GALLONAGE OR FIXED CHARGE:</b>
\$ _____ 8 25 <input type="checkbox"/> per month; OR <input checked="" type="checkbox"/> for each additional 1,000 gallons over the minimum. Gallonage charges are determined based on average consumption for winter period which includes the following months: December, January, February	\$ _____ 12 00 <input type="checkbox"/> per month; OR <input checked="" type="checkbox"/> for each additional 1,000 gallons over the minimum. Gallonage charges are determined based on average consumption for winter period which includes the following months: December, January, February
<b>MISCELLANEOUS FEES</b>	<b>MISCELLANEOUS FEES</b>
Tap Fee                      \$                      3,100.00	Tap Fee                      \$                      3,100.00
Reconnect fee: Non-payment                \$                      25.00	Reconnect fee: Non-payment (Maximum - \$25.00)        \$                      25.00
Customer's Request        \$                      40.00	Customer's Request        \$                      40.00
Transfer Fee                \$                      40.00	Transfer Fee                \$                      40.00
Late Charge                \$	Late charge: ( <b>Indicate either \$5.00 or 10%</b> ) \$
Returned Check Charge    \$                      20.00	Returned Check Charge    \$                      20.00
Deposit                      \$                      0.00	Deposit (Maximum \$50.00)        \$                      0.00
Meter test fee              \$	Meter test fee              \$ (Maximum - \$25.00)

Regulatory Assessment of 1% is added to base rate and gallonage charges. Additional fees and meter sizes may be shown on a separate page.

**If applicable, list any bill payment assistance programs to low income Ratepayers.**

Additional Fees/Clarification to Above Fees:  
 Tap Fee - Large Connection is Actual Cost (unchanged)  
 Late Charge is 10% of the bill (unchanged)  
 Commercial & Non-residential Deposit is 1/6th of estimated annual bill (unchanged)  
 Governmental Testing Inspection and Costs Surcharge (unchanged)  
 Line Extension and Construction Charges (unchanged)  
 There is no meter test fee on the sewer tariff  
 Rate Case Expense Surcharge - TBD (NEW)

# Total



## PUBLIC UTILITY COMMISSION OF TEXAS

### CLASS B RATE/TARIFF CHANGE APPLICATION

*Required Schedules for rate/tariff changes*

UTILITY NAME: Double Diamond Utility Company, Inc THE CLIFFS (Total)  
CCN No 12087, 20705

ADDRESS OF UTILITY: 5495 Belt Line Road, Suite 200  
Street, P.O. Box and/or suite number  
Dallas 75254  
City and Zip Code

PHONE NUMBER: (214) 706-9801  
area code

NAME OF PERSON TO CONTACT REGARDING THIS FILING:

NAME: Randy Gracy

PHONE: (214) 706-9801

EMAIL ADDRESS: rgracy@ddresorts.com

PUC CLASS SIZE B  C (circle one)

INCREASE (DECREASE) \$ 229,944 (From Sch. I-1, Line 33)  
dollar amount

43% (From Sch. I-1, Line 34)  
percent above (below) current revenue requirement

DESCRIBE OWNERSHIP OF COMPANY

S-Corporation

DATE OF LAST GENERAL RATE CASE FILING 10/24/2008 Water, 2/26/2009 Sewer

DATE OF LAST NON-GENERAL RATE CHANGE\* N/A

\* (e.g. pass through rate change or temporary water rate provision)

## **CLASS B RATE/TARIFF CHANGE APPLICATION**

### *Required Schedules for rate/tariff changes*

**\*\*Please read the "Class B Investor-Owned Utilities water and/or sewer Instructions for Rate/Tariff Change Application" completing these schedules.\*\***

**These schedules are organized in a manner whereby the user can work through each section to:**

- 1st Record historical test year data on Schedule I-1, Column D.  
Enter your test year end on the table of contents.**
- 2nd Provide historical revenue information on Schedule 1-2.**
- 3rd Calculate operating expenses and make adjustments (Section II).**
- 4th Calculate return for rate making purposes (Section III).**
- 5th Calculate adjusted taxes other than income (Section IV).**
- 6th Calculate federal income taxes (Section V).**
- 8th Determine revenue requirements (Schedule I).**
- 9th Design proposed rates (Section VI).**

**These schedules are intended to assist the utility in calculation of its new rates. The process consists of a number of relatively complex steps. Utilities are required to provide all the information necessary to support amounts included in the schedules and to cross-reference all information.**

**If the applicant does not use a schedule, it should be noted as "N/A", and an explanation provided.**

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 GENERAL WATER RATE/TARIFF CHANGE APPLICATION  
 SCHEDULES

**Complete all of the following schedules for your Class A or B utility  
 (if the schedule does not apply, include it marked "N/A")**

TABLE OF CONTENTS (Page 1 of 2)

FOR TEST YEAR ENDED: 12/31/2015  
 DATE SUBMITTED TO PUC: July 2016

	Attachment Schedule	Items Checked
<b>SECTION I <u>REVENUES AND REVENUE REQUIREMENT</u></b>		
Revenue Requirement Summary	I-1	<input checked="" type="checkbox"/>
Historical Revenue Summary	I-2	<input checked="" type="checkbox"/>
 <u>Include the appropriate schedules:</u>		
Metered Active Connections by Meter Size	I-3	<input checked="" type="checkbox"/>
Unmetered Active (Flat Rate) Customers	I-4	<input checked="" type="checkbox"/>
 <b>SECTION II <u>OPERATIONS AND EXPENSES</u></b>		
Water Production (no unmetered rates)	II-1(a)	<input checked="" type="checkbox"/>
Water Production (with unmetered rates)	II-1(b)	<input checked="" type="checkbox"/>
Other Revenues & Expenses passed through	II-3	<input checked="" type="checkbox"/>
Purchased Power	II-4	<input checked="" type="checkbox"/>
Other Volume Related Expenses	II-5	<input checked="" type="checkbox"/>
Payroll Cost Allocation	II-6	<input checked="" type="checkbox"/>
Materials	II-7	<input checked="" type="checkbox"/>
Contract Work	II-8	<input checked="" type="checkbox"/>
Transportation Expenses	II-9	<input checked="" type="checkbox"/>
Other Plant Maintenance	II-10	<input checked="" type="checkbox"/>
Employee Pensions/Benefits	II-11	<input checked="" type="checkbox"/>
Bad Debts/uncollectables	II-12	<input checked="" type="checkbox"/>
Office Services and Rentals	II-13	<input checked="" type="checkbox"/>
Office Supplies and Expense	II-14	<input checked="" type="checkbox"/>
Professional Services	II-15	<input checked="" type="checkbox"/>
Insurance	II-16	<input checked="" type="checkbox"/>
Rate Case Expense	II-17	<input checked="" type="checkbox"/>
Regulatory Commission Expense	II-18	<input checked="" type="checkbox"/>
Miscellaneous Expense	II-19	<input checked="" type="checkbox"/>

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 GENERAL WATER RATE/TARIFF CHANGE APPLICATION  
 SCHEDULES  
 TABLE OF CONTENTS (Page 2 of 2)

**Complete all of the following schedules for your Class A or B utility  
 (if the schedule does not apply, include it marked "N/A")**

	Attachment Schedule	Items Checked
<b>SECTION III <u>RETURN AND RATE BASE</u></b>		
Requested Return	III-1	<input checked="" type="checkbox"/>
Rate Base	III-2	<input checked="" type="checkbox"/>
Utility Plant	III-3	<input checked="" type="checkbox"/>
Utility Plant reconciled to previous filing	III-3(a)	<input checked="" type="checkbox"/>
Developer Construction work in progress	III-4(a)	<input checked="" type="checkbox"/>
Materials and Supplies Inventory	III-4(b)	<input checked="" type="checkbox"/>
Working Cash	III-5	<input checked="" type="checkbox"/>
Notes Payable	III-6	<input checked="" type="checkbox"/>
Accumulated Depreciation	III-7	<input checked="" type="checkbox"/>
Advances for Construction	III-8(a)	<input checked="" type="checkbox"/>
Contributions in Aid of Construction	III-8(b)	<input checked="" type="checkbox"/>
Deferred Income Taxes	III-9(a)	<input checked="" type="checkbox"/>
Deferred Investment Tax Credits	III-9(b)	<input checked="" type="checkbox"/>
Deferred Assets	III-10(a)	<input checked="" type="checkbox"/>
<b>SECTION IV <u>TAXES OTHER THAN INCOME</u></b>		
Property, Payroll and Other Taxes	IV(a)	<input checked="" type="checkbox"/>
Revenue Related Taxes	IV(b)	<input checked="" type="checkbox"/>
<b>SECTION V <u>FEDERAL INCOME TAXES (FIT)</u></b>		
Income Taxes at Present Rates-effective rate	V	<input checked="" type="checkbox"/>
<b>SECTION VI <u>RATE DESIGN</u></b>		
Rate Design Worksheet	VI	<input checked="" type="checkbox"/>

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
SCHEDULES - CLASS B RATE/TARIFF CHANGE  
SECTION I - REVENUE REQUIREMENTS AND REVENUES

The purpose of Section I is to summarize the revenue requirement and provide revenues and meter information for the test year.

Instructions for Section I - Revenue Requirement and Revenues

Carefully complete the label for each workpaper. Your application docket number should be included on each page.

Schedule I-1 is a **SUMMARY**. Complete column D, historical test year information first using financial records, then work through the remainder of the sections and schedules other than the rate design, Schedule VI, to calculate the utility's changes to its historical test year in Column E. Column G provides the workpaper source for amounts in Columns E & F.

Schedule I-2 reports historical revenues collected and Schedules I-3 and 1-4 report connection information. Use historical financial data and data from recent annual reports (PUC Rpt.) to complete the schedules.

**Please complete Schedule II-3 prior to I-2.**

Insert and reference additional workpapers as necessary. For example, you may wish to add schedules that apply to unique situations in your utility.

The schedules are based on NARUC chart of accounts and include sub-accounts as necessary for detail needed to determine reasonable and necessary expenditures.

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)						
SCHEDULES - CLASS B RATE/TARIFF CHANGE						
I-1 REVENUE REQUIREMENT SUMMARY						
PUC Docket No.		Test Year End.		12/31/2015		
A	B	C	D	E	F=D+E	G
			Historical Test Year	K & M Changes	Adjusted Test Year	
Line No.	Acct No	Account Name				Reference/ Instructions
		<b>Volume related expenses:</b>				
1	610	Purchased water	-	-	-	Schedule II-3
2	615	Power Expense-production only	21,567	-	21,567	Schedule II-4
3	618	Other volume related expenses	21,480	-	21,480	Schedule II-5
4		Total volume related exp.	43,047	-	43,047	Add Lines 1-3
		<b>Non-volume related expenses:</b>	*	*	*	
5	601-1	Employee labor	112,029	61,871	173,900	Schedule II-6, Line 10
6	620	Materials	2,999	-	2,999	Schedule II-7
7	631-636	Contract work	22,194	-	22,194	Schedule II-8
8	650	Transportation expenses	29,185	-	29,185	Schedule II-9
9	664	Other plant maintenance	123,059	-	123,059	Schedule II-10
10		Total non-volume related exp.	289,466	61,871	351,337	Add Lines 5-9
		<b>Admin. &amp; general expenses:</b>	*	*	*	
11	601-2	Office salaries	-	-	-	Schedule II-6, line 2
12	601-3	Mgmt salaries	-	-	-	Schedule II-6, line 3
13	604	Employee pensions & benefits	-	-	-	Schedule II-11
14	615	Purchased power-Office only	-	-	-	Schedule II-4
15	670	Bad debt expense	-	-	-	Schedule II-12
16	676	Office services & rentals	-	-	-	Schedule II-13
17	677	Office supplies & expenses	11,157	-	11,157	Schedule II-14
18	678	Professional services	24,259	-	24,259	Schedule II-15
19	684	Insurance	20,606	-	20,606	Schedule II-16
20	666	Regulatory (rate case) expense	-	-	-	Schedule II-17
21	667	Regulatory expense (other)	25,212	-	25,212	Schedule II-18
22	675	Miscellaneous expenses	41,113	-	41,113	Schedule II-19
23		Total admin & general expense	122,347	-	122,347	Add Lines 11-22
24		Total operating Expenses	537,331	61,871	516,731	Lines 4 + 10 + 23
25	403	Depreciation	83,982	(9,804)	74,178	Sch III-3, Col E, Line 50
26	408	Taxes Other than Income	19,884	600	20,484	Sch IV(b), Line 8
27	409/10	Income Tax Expense	-	20,007	20,007	Schedule V, Line 7
28		TOTAL EXPENSES	558,726	72,674	631,400	
29		TOTAL HISTORIC REVENUE	537,331			Sch I-2, Line 6
30		HISTORICAL TEST YEAR RETURN	(21,395)			Line 30 less Line 29
31		REQUESTED RETURN			135,874	Schedule III-1, Line 3
32		TOTAL REVENUE REQUIREMENT			767,274	Line 30 plus Line 34
33		REQUESTED ANNUAL REVENUE INCREASE		(to notice)	229,944	Line 32 less Line 29
34		PERCENTAGE INCREASE			43%	Line 36 divided by Line 33
35		LESS. OTHER REVENUES			(5,321)	Sch. II-3(b), Col. D, Line 8
36		Revenue for Rate Design		(to VI, line 1)	761,953	Line 33 minus Line 35



UTILITY NAME: <u>Double Diamond Utility Company, Inc. THE CLIFFS (Total)</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE FOR TEST YEAR ENDED: <u>12/31/2015</u> I-2 HISTORICAL REVENUE SUMMARY				
Line No.	NARUC A/C	Description	Historical Test Year	
1.	461	Metered connections base rate revenue	\$ 541,149	From financial records
2.	461	Metered connection gallonage rate revenue	n/a	From financial records
3.	460	Unmetered (Flat rate) revenue	\$ -	From financial records
4.	Total Metered & Flat Rate Revenue		\$ 541,149	
5.	Plus. Total Other Revenues		\$ (3,818)	From II-3, Column B, line 7
6.	Total Historic Test Year Revenues per income statement and Annual Report*		\$ 537,331	Line 4 plus line 5

(to I-1, Column D, line 29)

\*Provide all calculations and explanations for any differences between the applicant's annual report and this schedule

\* If the utility provides other than residential retail service (wholesale, industrial, etc), provide a work paper with the detail of this account by NARUC sub account number

Note Annual Report is reported on a consolidated basis for four systems while the schedule above reflects one system only; therefore, they cannot be reconciled

UTILITY NAME Double Diamond Utility Company, Inc THE CLIFFS (Total) SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>I-3 METERED ACTIVE CONNECTIONS BY METER SIZE</b> FOR TEST YEAR ENDED: 12/31/2015							
A	B	C	D	E	F	G	H
		Number of Connections					
Line No.	Meter Size	End of Pnor Year	Test Year Additions	End of Test Year	Average	Meter Ratios	Meter Equivalencies End of TY
		PUC report Sch. 9		(C+D)	(C + E) / 2		(E x G)
1	5/8" x 3/4"	<b>NOT APPLICABLE</b>					
2.	3/4"						
3.	1"						
4	1 1/2"						
5	2"						
6.							
7.							
8							
9	Total						
10	Average						

UTILITY NAME <u>Double Diamond Utility Company, Inc. THE CLIFFS (Total)</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>I-4 UNMETERED (FLAT RATE) ACTIVE CONNECTIONS</b> FOR TEST YEAR ENDED: 12/31/2015
---

A	B	C	D	E	F
		Number of Active Connections			
Line No	Flat Rate Unit	End of Prior Year	Test Year Additions	End of Year	Average
		PUC report Sch. 9		(C + D)	(C + E) / 2
1	NONE				
2.					
3.					
4					
5	Total				

UTILITY NAME: Double Diamond Utility Company, Inc.  
SCHEDULES - CLASS B RATE/TARIFF CHANGE  
SECTION II - OPERATIONS AND MAINTENANCE

The purpose of Section II is to report expense information and allow for for the known and measurable changes to operating expenses to determine the revenue requirement in Schedule I-1.

Instructions for Section II

Compile financial and source information to determine known and measurable changes to the test year expenses. Provide copies of source documents, such as increased utility bill notices, to verify the applicant's proposed known and measurable changes. Show calculations and explanations for all known and measurable changes on all schedules, where applicable. Attach extra workpapers if needed.

Working through Schedules II-4 through II-19, complete each and transfer test year amounts to column G of Schedule I-1. Depreciation expense, other taxes, FIT and return will be determined using later schedules. Wait until those schedules are complete, and then transfer the amounts to Schedule I-1.

Insert and reference additional workpapers as necessary. For example, the applicant may use additional schedules that address unique aspects of the utility

UTILITY NAME: <u>Double Diamond Utility Company, Inc. THE CLIFFS (Total)</u> SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>II-1(a) AND II-1(b) - HISTORICAL OF WATER PRODUCTION</b> FOR TEST YEAR ENDED: 12/31/2015
--

**SCHEDULE II-1(a): WATER PRODUCTION:  
(COMPANIES WITH METERED RATE CUSTOMERS)**

Line No	Water Production (1,000 Gallons)	A	B	C= A+B	D
		Test Year	K & M Changes	Adjusted Test Year	Reference
1	Total water pumped	<b>NOT APPLICABLE</b>			PUC Annual Report
2	Total water purchased				PUC Annual Report
3	Total water produced				Line 1 + line 2
4	Total water sold				PUC Annual Report
5	Total accounted for non-revenue water*				
6	Total unaccounted for water				Lines 3 less 4 less 5
7	Percentage				Line 6 divided by Line 3

\* Describe the tracking technique for calculating line 5 and provide the records reflecting the calculation.

Known and measurable calculations and explanations.

**SCHEDULE II-1(b) WATER PRODUCTION  
(COMPANIES WITH UNMETERED (FLAT) RATE CUSTOMERS)**

Line No	Description	A	B	C=A+B	D
		Test Year	K & M Change	Adjusted Test Year	Reference
1	Water Purchased (1,000 gallons)	<b>NOT APPLICABLE</b>			PUC report Sch. D-1
2	Water Pumped (1,000 gallons)				PUC report Sch. D-1
3	Total production (1,000 gallons)				Lines 13 + 14

Known and measurable calculations and explanations

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-3 OTHER REVENUES & EXPENSES PASSED THROUGH**  
 FOR TEST YEAR ENDED. 12/31/2015

II-3(a) Purchased Water or Other Pass Through Expenses

Line No	A	B	C	D	D
	Purchased from	Units purchased (in _____)	Price Per Unit	Total Calculated Cost (B x C)	Actual Cost paid per financial records
	Not Applicable	(e.g. 1,000 gal, AC - FT)			
1.					
2.					
3.					
4.	Total *				

\* Must agree with Schedule II-1(a), Line 2, column A, or provide a reconciliation.

II-3(b) Other revenues collected from customers

Line No.	A	B	C	D
	Item passed thru or type of other revenue	Test year historical revenues collected		Test year revenues netted against
1.	Tap Fees*	(9,139)		0*
2.	Late Fees	4,646		
3.	Meter Test Fees	-		
4.	Reconnect Fees	675		
5.	Purchased Water Fees	-		
6.	Groundwater Conservation District Fees	-		
7.	Other (attach detail**)	-		
8.	Total Other Revenues	(3,818)		

(to Sch I-2, line 5)

(to Sch. I-1, line 35)

\* Tap fees should be reported on Sch III-8-CIAC, Line 1

\*\* If the utility provides other than residential retail service (wholesale, industrial, etc), provide a work paper with the detail of this account by NARUC sub account number

UTILITY NAME Double Diamond Utility Company, Inc THE CLIFFS (Total) II-4 SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>PURCHASED POWER</b> FOR TEST YEAR ENDED 12/31/2015
--

This page is supplemental information. It is required to complete Schedule I-1.

References below refer to Schedule I-1.

Line No.	Account No.	Account Name
2.	615.1	Purchased Power (electric) -production

**II-4(a) Volume related expenses (Electric used for production of water/sewer)**

List the amount spent on purchased power (electricity) for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

	Year	Amount
	TME 12/31/13	\$ 21,400
	TME 12/31/14	\$ 24,300
a. Test Year	TME 12/31/15	\$ 21,567
b. K & M Change		\$ - (to I-1, Column E, Line 2)
c. Adjusted Test year (a.+b.)		\$ 21,567 (to I-1, Column F, Line 2)

Explanation and calculations of known and measurable change: N/A

**II-4(b) Office related expenses (Electric used for production of water/sewer)**

Line No.	Account No.	Account Name
14	615.2	Purchased Power (electric) Expense for office

**Volume related expenses**

List the amount spent on purchased power (electricity) for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

	Year	Amount
	TME 12/31/13	\$ -
	TME 12/31/14	\$ -
a. Test Year	TME 12/31/15	\$ -
b. K & M Change		\$ - (to I-1, Column E, Line14)
c. Adjusted Test year (a.+b.)		\$ - (to I-1, Column F, Line 14)

Explanation and calculations of known and measurable change: N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-5 OTHER RELATED VOLUME EXPENSES**  
 FOR THE TEST YEAR ENDED. 12/31/2015

This page is supplemental information. It is required to complete Schedule I-1.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
3.	618	Other volume related expenses

**Other volume related expenses**

List the amount spent on other volume related expenses for the last two record periods and actual for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

\* A large item is more than 10% of the test year account balance and more than \$1,000.

	Year	Amount
	<u>TME 12/31/13</u>	\$ <u>28,217</u>
	<u>TME 12/31/14</u>	\$ <u>26,697</u>
a. Test Year	<u>TME 12/31/15</u>	\$ <u>21,480</u>
b. K & M Change		\$ <u>          </u> (to I-1, Column E, Line 3)
c. Adjusted Test year (a.+b.)		\$ <u>21,480</u> (to I-1, Column F, Line 3)

Explanation and calculations of known and measurable change: N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)

If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

Not Applicable

**Large Items:**

Description	Amount	Date in service
Not Applicable	\$ -	N/A



UTILITY NAME Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-6 ALLOCATION OF PAYROLL EXPENSES  
 FOR THE TEST YEAR ENDED 12/31/2015

**SOME SALARIES MUST BE CAPITALIZED IN THIS REPORT IF EMPLOYEES INSTALL PLANT IN SER II-6(a) PAYROLL COSTS:**

Line No	A Employee Name	B Test Year Payroll	C Capitalized Payroll	D Expensed Payroll	E 1st 7,000 or new limit (FUTA max)	F 7,001 to 9,000 or new limit (SUTA max)	G 9,001 to 11,850 or new limit (or FICA max)	H Total Payroll
1	Austin Cornelious	22,880	-	22,880	7,000	2,000	13,880	22,880
2	Kelton K Leggett	29,120	-	29,120	7,000	2,000	20,120	29,120
3	Joshua Nolte	45,000	-	45,000	7,000	2,000	36,000	45,000
4	Buck W Nunley	14,500	-	14,500	7,000	2,000	5,500	14,500
5	Bryce R Talley	20,800	-	20,800	7,000	2,000	11,800	20,800
6	Christopher C Fields	20,800	-	20,800	7,000	2,000	11,800	20,800
7	Cameron Brett Kirby	20,800	-	20,800	7,000	2,000	11,800	20,800
8								
9	Total	173,900	-	173,900	49,000	14,000	110,900	173,900
10								0.64

Line 9, column F divided by line 9, column E =

**II-6(b) ALLOCATION OF PAYROLL TO EXPENSE:**

Line 9 'Total Payroll Expenses' should equal the total from 'Expensed Payroll' (Column C, Line 9) above

Line No	Acct No	Test Yr Expense
1	601-1	173,900
2	601-2	-
3	601-3	-
4		173,900

\*Attach a brief summary of the utility's capitalization policy and explain any changes in capitalization rates of more the 5% per year  
 \*\* Attach an explanation and calculation for K&M salary changes from test year

Capitalization Policy Employees do not perform construction activities, therefore, 0.00% of labor is capitalized

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-7 MATERIALS**  
 FOR THE TEST YEAR ENDED: 12/31/2015

**This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.**

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
6.	620	Materials

**II-7(a) Materials**

List the amount spent on materials for the last two record periods and for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items in the list below. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	<u>Year</u>	<u>Amount</u>
	<u>TME 12/31/13</u>	\$ <u>1,157</u>
	<u>TME 12/31/14</u>	\$ <u>1,671</u>
a. Test Year	<u>TME 12/31/15</u>	\$ <u>2,999</u>
b. K & M Change		\$ <u>-</u> (to I-1, Column E, Line 6)
c. Adjusted Test year (a.+b.)		\$ <u>2,999</u> (to I-1, Column F, Line 6)

\* A large item is more than 10% of the test year account balance and more than \$1,000.0

Expensed materials may not be included in rate base in materials and supplies inventories

Explanation and calculations of known and measurable change: N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-8 CONTRACT WORK**  
 FOR THE TEST YEAR ENDED: 12/31/2015

This page is supplemental information. It is required to complete Schedule I-1.

References below refer to Schedule I-1.

Line No.	Account No.	Account Name
7.	631, 635, 636	Contract work (non-capitalized engineering, testing, other)

**II-7(a) Contract work**

List the amount spent on contract work for the last two record periods and for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase. The increase in the Test Year is due to normal cost fluctuations.

Year	Amount
<u>TME 12/31/13</u>	\$ <u>28,270</u>
<u>TME 12/31/14</u>	\$ <u>20,799</u>
a. Test Year	\$ <u>22,194</u>
b. K & M Change	\$ <u>-</u> (to I-1, Column E, Line 7)
c. Adjusted Test year (a.+b.)	\$ <u>22,194</u> (to I-1, Column F, Line 7)

\* A large item is more than 10% of the test year account balance more than \$1,000.

Explanation and calculations of known and measurable change: N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)

If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

N/A

**II-8(b) Large Items:**

Description	Amount	Date in service
Not Applicable	\$ -	N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-9 TRANSPORTATION  
 FOR THE TEST YEAR ENDED 12/31/2015

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.	Account No.	Account Name
8.	650	Transportation expense

**II-9(a) Transportation expense**

List the type of vehicles used by the utility and allocate the percent used for business purposes. For example, is there one vehicle used solely for the utility, or is it used for non-business activities too? Is there a vehicle involved that is part of the Company's Plant in Service and thus is already depreciated?

Vehicle expenses reported using a cost per unit (say 34 cents per mile) have the depreciation factor included. A vehicle which is part of the Plant in Service should show only actual operating and maintenance expenses (oil, gas, repairs, maintenance) excluding insurance. The purpose of this supplemental page is to ensure that vehicle expense will be recorded properly and that vehicle depreciation is not listed twice or totally omitted.

	Year	Amount
	TME 12/31/13	\$ 22,550
	TME 12/31/14	\$ 30,236
<b>a. Test Year</b>	TME 12/31/15	\$ 29,185
<b>b. K &amp; M Change</b>		\$ - (to I-1, Column E, Line 8)
<b>c. Adjusted Test year (a.+b.)</b>		\$ 29,185 (to I-1, Column F, Line 8)

Explanation and calculations of known and measurable change: N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)

If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

Not Applicable

**II-9(b) Large Items\*:**

Description	Amount	Date in service
Not Applicable	\$ -	N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-10 OTHER PLANT MAINTENANCE  
 FOR THE TEST YEAR ENDED: 12/31/2015

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
9.	664	Other plant maintenance

**II-10(a) Other plant maintenance**

List the amount spent on other plant maintenance for the last two record periods and estimated for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount
	TME 12/31/13	\$ 61,358
	TME 12/31/14	\$ 109,897
a. Test Year	TME 12/31/15	\$ 123,059
b. K & M Change		\$ - (to I-1, Column E, Line 9)
c. Adjusted Test year (a.+b.)		\$ 123,059 (to I-1, Column F, Line 9)

\* A large item is more than 10% of the test year account balance more than \$1,000.

Explanation and calculations of known and measurable change: N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)

If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

Test Year increase due to increases in R&M Water Plant and R&M Sewer Plant

**II-10(b) Large Items:**

Description	Amount	Date in service
Not Applicable	\$ -	N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-11 EMPLOYEE PENSIONS AND BENEFITS  
 FOR THE TEST YEAR ENDED: 12/31/2015

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
13.	604	Employee pensions and benefits

Employee pensions and benefits

List the amount spent on Employee's pensions and benefits for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all items by category. For example, Pensions includes such items as ESOPs and IRAs. The "Other" column includes such items as dental, vision, life insurance, etc. Also include the number of employees covered and charged to account 674 and indicate the cost per employee. As applicable, provide information on any qualified pensions offered to employees and documentation, such as actuarial studies, discussing net pension costs as well as current funding status of the utility's projected benefit obligation. If the Test Year amount is higher than previous years, indicate the reason for the anticipated change:

List types of Pensions & Benefits:

<u>TME 12/31/15</u>	\$	-	\$	-	\$	-	\$	-	\$	-
Year		<u>Total Amount</u>		<u>Pensions</u>		<u>Health</u>		<u>Other</u>		<u>Amount Capitalized*</u>

Cost per Employee:

-

<u>TME 12/31/15</u>	\$	-	\$	-	\$	-	\$	-	\$	-
Year		<u>Total Amount</u>		<u>Pensions</u>		<u>Health</u>		<u>Other</u>		<u>Amount Capitalized*</u>

Number of Employees covered:

-

Cost per Employee:

-

List types of Pensions & Benefits:

<u>TME 12/31/15</u>	\$	-	\$	-	\$	-	\$	-	\$	-
Year		<u>Total Amount</u>		<u>Pensions</u>		<u>Health</u>		<u>Other</u>		<u>Amount Capitalized*</u>

Number of Employees covered:

-

Cost per Employee:

-

\*(use % on Sch 11-6(a), line 10)

UTILITY NAME- Double Diamond Utility Company, Inc THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-12 BAD DEBTS**  
 FOR THE TEST YEAR ENDED. 12/31/2015

**This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.**

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
15.	670	Bad Debts

**II-12 Bad debts/Uncollectibles**

List the recorded amount the company was unable to collect for the last two years, and estimate the uncollectible amount for the Test Year. If the the Test Year is higher than previous years, indicate the reason for the anticipated increase.

	<u>Year</u>	<u>Amount</u>
	<u>TME 12/31/13</u>	\$ <u>    -</u>
	<u>TME 12/31/14</u>	\$ <u>    -</u>
a. Test Year	<u>TME 12/31/15</u>	\$ <u>    -</u>
b. K & M Change		\$ <u>    -</u> (to I-1, Column E, Line 15)
c. Adjusted Test year (a. + b.)		\$ <u>    -</u> (to I-1, Column F, Line 15)

**Explanation and calculations of known and measurable change: N/A**

**II-12(b) Large Items\*:**

Description	Amount	Date in service
None		

\* A large item is more than 10% of the test year account balance and more than

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-13 OFFICE SERVICES AND RENTALS**  
 FOR THE TEST YEAR ENDED: 12/31/2015

**This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.**

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
16.	678	Office services & rentals

**II-13(a) Office services and rentals**

List the amount spent on office services and rentals for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount
	<u>TME 12/31/13</u>	\$ <u>-</u>
	<u>TME 12/31/14</u>	\$ <u>-</u>
a. Test Year	<u>TME 12/31/15</u>	\$ <u>-</u>
b. K & M Change		\$ <u>-</u> (to I-1, Column E, Line 16)
c. Adjusted Test year (a. + b.)		\$ <u>-</u> (to I-1, Column F, Line 16)

**Explanation and calculations of known and measurable change: N/A**

\* A large item is more than 10% of the test year account balance and more than \$1,000.

**II-13(b) Large Items:**

Description	Amount	Date in service
None		



UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-14 OFFICE SUPPLIES  
 FOR THE TEST YEAR ENDED. 12/31/2015

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
17.	681	Office supplies & expenses

**II-14(a) Office supplies & expenses**

List the amount spent on office supplies and expenses for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	<u>TME 12/31/13</u>	\$ <u>13,684</u>	
	<u>TME 12/31/14</u>	\$ <u>12,006</u>	
a. Test Year	<u>TME 12/31/15</u>	\$ <u>11,157</u>	
b. K & M Change		\$ <u>-</u>	(to I-1, Column E, Line 17)
c. Adjusted Test year (a.+b.)		\$ <u>11,157</u>	(to I-1, Column F, Line 17)

Explanation and calculations of known and measurable change: N/A

\* A large item is more than 10% of the test year account balance and more than \$1,000.

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)

If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

Not Applicable

**II-14(b) Large Items:**

Description	Amount	Date in service
Not Applicable	\$ -	N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)
SCHEDULES - CLASS B RATE/TARIFF CHANGE
II-15 PROFESSIONAL SERVICES
FOR THE TEST YEAR ENDED 12/31/2015

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.	Account No.	Account Name
18.	682	Professional services

**II-15(a) Professional services**

List the amount spent on professional services for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items\*. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount
	TME 12/31/13	\$ 8,341
	TME 12/31/14	\$ 19,800
a. Test Year	TME 12/31/15	\$ 24,259
b. K & M Change		\$ - (to I-1, Column E, Line 18)
c. Adjusted Test year (a.+b.)		\$ 24,259 (to I-1, Column F, Line 18)

Explanation and calculations of known and measurable change: N/A

\* A large item is more than 10% of the test year account balance and more than \$1,000.

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)

If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

Increase in Test Year due to CCN issues in 2015.

**II-15(b) Large Items:**

Description	Amount	Date in service
Not Applicable	\$ -	N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
 II-16 INSURANCE  
 FOR THE TEST YEAR ENDED: 12/31/2015

This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.

Line No.	Account No.	Account Name
19.	684	Insurance

**Insurance**

List the amount spent on insurance for the last two record periods and estimate for the Test Year. Indicate the kinds of expenses included in this account by identifying all large items\*. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount
	<u>TME 12/31/13</u>	\$ <u>22,220</u>
	<u>TME 12/31/14</u>	\$ <u>22,177</u>
a. Test Year	<u>TME 12/31/15</u>	\$ <u>20,606</u>
b. K & M Change		\$ <u>      </u> (to I-1, Column E, Line 19)
c. Adjusted Test year (a.+b.)		\$ <u>20,606</u> (to I-1, Column F, Line 19)

**Types of insurance:**

	\$	<i>See Insurance Section in Attached Workpapers</i>			
Year		Total amount	Period Covered	Type	Company
Year	\$	<i>See Insurance Section in Attached Workpapers</i>			
		Total amount	Period Covered	Type	Company
Year	\$	<i>See Insurance Section in Attached Workpapers</i>			
		Total amount	Period Covered	Type	Company

Explanation and calculations of known and measurable change: N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)

If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

Not Applicable

**Large Items:**

Description	Amount	Date in service
Not Applicable	\$ -	N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-17 REGULATORY EXPENSE**  
 FOR THE TEST YEAR ENDED: 12/31/2015

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

Line No.	Account No.	Account Name
20.	666	Regulatory (Rate Case) Expense

**II-17(a) Regulatory commission expense**

List the amount spent on rate case expense for the last two years and for the Test Year. Typically, the commission separates rate case expense from the revenue requirement and allows recovery through a surcharge. The known and measurable adjustment would decrease this expense to zero in this case. In any event, if the applicant does not file every year, the expense must be amortized over the time between filings and only one year's worth should be charged to customers. Record Commission filing fees or fees to consultants, attorneys, etc. in formal and informal rate cases, complaints, or other dealings with the Commission, which are not reported under Professional Services. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount	
	<u>TME 12/31/13</u>	\$ <u>-</u>	
	<u>TME 12/31/14</u>	\$ <u>-</u>	
a. Test Year	<u>TME 12/31/15</u>	\$ <u>-</u>	
b. K & M Change		\$ <u>-</u>	(to I-1, Column E, Line 20 - see instructions above)
c. Adjusted Test year (a. + b.)		\$ <u>-</u>	(to I-1, Column F, Line 20 - see instructions above)

Explanation and calculations of known and measurable change: N/A

\* A large item is more than 10% of the test year account balance and more than \$1,000 .

**II-17(b) Large Items:**

Description	Amount	Date in service
Not applicable		

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-18 REGULATORY EXPENSE**  
 FOR THE TEST YEAR ENDED 12/31/2015

**This page is supplemental information. It is required to complete Schedule I-1. References below refer to Schedule I-1.**

Line No.	Account No.	Account Name
21.	667	Regulatory commission expense

**II-18(a) Regulatory commission expense**

List the amount spent on regulatory commission expense for the two record periods and for the Test Year. Include TCEQ inspection fees or permit fees, and other regulatory expense. Do not include the regulatory assessment; this is a pass through expense. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount
	<u>TME 12/31/13</u>	\$ <u>16,222</u>
	<u>TME 12/31/14</u>	\$ <u>23,083</u>
a. Test Year	<u>TME 12/31/15</u>	\$ <u>25,212</u>
b. K & M Change		\$ <u>-</u> (to I-1, Column E, Line 21 - see instructions above)
c. Adjusted Test year (a.+b.)		\$ <u>25,212</u> (to I-1, Column F, Line 21 - see instructions above)

Explanation and calculations of known and measurable change: N/A

\* A large item is more than 10% of the test year account balance and more than \$1,000.

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)

If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

The increase in Regulatory Commission Expense is due to the increase in Water and Sewer Tests.

**II-18 (b) Large Items:**

Description	Amount	Date in service
Not Applicable	\$ -	N/A

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**II-19 MISCELLANEOUS EXPENSE**  
 FOR THE TEST YEAR ENDED: 12/31/2015

This page is supplemental information. It is required to complete Schedule I-1.  
 References below refer to Schedule I-1.

<u>Line No.</u>	<u>Account No.</u>	<u>Account Name</u>
22.	675	Miscellaneous

**II-19 (a) Miscellaneous expense**

List the amount spent on general miscellaneous for the last two record periods and for the Test Year. Indicate the kinds of expenses included in this account by identifying all large\* items. If the Test Year is higher than previous years, indicate the reason for the anticipated increase:

	Year	Amount
	<u>TME 12/31/13</u>	\$ <u>1,256</u>
	<u>TME 12/31/14</u>	\$ <u>42,497</u>
a. Test Year	<u>TME 12/31/15</u>	\$ <u>41,113</u>
b. K & M Change		\$ <u>-</u> (to I-1, Column E, Line 22 - see instructions above)
c. Adjusted Test year (a.+b.)		\$ <u>41,113</u> (to I-1, Column F, Line 22 - see instructions above)

Explanation and calculations of known and measurable change: N/A

**\* A large item is more than 10% of the test year account balance.**

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)

If the actual for the Test Year is higher than previous years, indicate the reason for the increase:

Not Applicable

**II-19 (b) Large Items:**

Description	Amount	Date in service
Not Applicable	\$ -	N/A

UTILITY NAME: _____ SCHEDULES - CLASS B RATE/TARIFF CHANGE SECTION III RATE BASE INSTRUCTIONS
---

**Section III provides working tables to allow the calculation of rate base and return on rate base.**

**Instructions for Section III**

- 1 Complete Schedules III-3 through III-9 as they apply to your company.**
- 2 Transfer resulting year end balances (last line of each table) to Schedule III-2.**
- 3 Complete Schedule III-1**

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-2 RATE BASE SUMMARY**  
 FOR THE TEST YEAR ENDED. \_\_\_\_\_ 12/31/2015

Line No	Description	Amount	Reference (From)
1	<b>Additions:</b>		
2.	Utility plant (Original Cost)	5,834,728	Schedule III-3, Line 50, Col D
3.	Construction work in progress	-	Schedule III-4, Line 5
4.	Materials and supplies	-	Schedule III-4, Line 8
5.	Working cash (capital)	64,591	Schedule III-5, Line 2
6.	Prepayments	-	Schedule III-4, line 8
7.	Other Additions	-	Add schedule
8.	<b>TOTAL ADDITIONS (Add Lines 2 through 6)</b>	<b>5,899,319</b>	
	<b>Deductions:</b>		
9	Reserve for depreciation (Accumulated)	4,295,638	Schedule III-3, Col F, Line 50
10.	Advances for construction	-	Schedule III-8(a), Col F, Line 6
11	Developer Contributions in aid of construction	(9,139)	Schedule III-8(b), Col G, Line 6
12.	Accumulated deferred income taxes	-	Schedule III-9(a), Line 3
13.	Accumulated deferred investment tax credits	-	Schedule III-9(b), Line 3
14	Other Deductions	-	Add schedule
15	<b>TOTAL DEDUCTIONS (Add lines 9 through 14)</b>	<b>4,286,499</b>	
16.	<b>RATE BASE (Line 8, less Line 15)</b>	<b>1,612,820</b>	



UTILITY NAME Double Diamond Utility Company, Inc. THE CLIFFS (Total)											Schedule III-3	
SCHEDULES - CLASS B RATE/TARIFF CHANGE											(Provide a schedule for each PWS system)	
III-3 UTILITY PLANT IN SERVICE (NET BOOK VALUE) CALCULATION											Add schedule as needed, provide a summary also	
12/31/2015												
Line No.	[A] Item	[B] Date of Installation	[C] Service Life (yrs) *	[D.1] Original Cost when installed \$	[D.2] Customer CIAC amount	[D.1] - [D.2] Adjusted Original Cost for Customer CIAC <sup>1</sup>	Depreciation			[F] Accumulated (\$ Reserve)	[G] - [D.1] - [F] Net Book Value (\$)	
							Years in Service	Months	Days			
1	303 Land and land rights	VARIOUS	50	97,290		97,290	VARIOUS					97,290
2	307 Wells	VARIOUS	50				VARIOUS					
	Well Pump:											
3	311 5 hp or less	VARIOUS	5	79,934		79,934	VARIOUS					
4	311 Greater than 5 hp	VARIOUS	10	79,934		79,934	VARIOUS		2,185	42,503		37,431
	Booster Pump:											
5	311 5 hp or less	VARIOUS	5				VARIOUS					
6	311 Greater than 5 hp	VARIOUS	10	295,753		295,753	VARIOUS		9,479	217,982		77,772
7	320 Chimneys	VARIOUS	10	13,468		13,468	VARIOUS		337	7,910		5,558
	Structures:											
8	304 Wood	VARIOUS	15				VARIOUS					
9	304 Masonry	VARIOUS	30				VARIOUS					
10	305 Storage Tanks	VARIOUS	50	237,809		237,809	VARIOUS		2,959	41,162		105,082
11	311 Pressure Tanks	VARIOUS	50				VARIOUS					
12	331 Distribution System (manus and lines)	VARIOUS	50	1,538,590		1,538,590	VARIOUS		12,669	329,657		321,682
13	334 Meters and Service (laps not covered by fees)	VARIOUS	20	6,105		6,105	VARIOUS		266	2,773		3,332
14	340 Office Equipment	VARIOUS	10				VARIOUS					
15	341 Vehicles	VARIOUS	5	62,679		62,679	VARIOUS		2,741	39,488		23,191
16	345 Shop Tools	VARIOUS	15	1,621		1,621	VARIOUS		162	1,607		13
17	345 Heavy Equipment	VARIOUS	10				VARIOUS					
18	348 Fences	VARIOUS	20	1,000		1,000	VARIOUS		30	623		207
19	Other: (Please list)											
20	Engineering & Surveys	VARIOUS	5				VARIOUS					
21	Improvements 50	VARIOUS	50	23,684		23,684	VARIOUS		592	14,802		8,881
22	Miscellaneous Assets (Negligible NPV)	VARIOUS	VARIOUS	57,981		57,981	VARIOUS		2,713	45,066		12,916
23	Improvements 20	VARIOUS	20	1,555,485		1,555,485	VARIOUS		21,439	337,119		1,78,693
24	Sewer Plant - 50	VARIOUS	50	179,512		179,512	VARIOUS		2,712	46,529		91,263
25	Sewer Interceptor & Collection System	VARIOUS	50	1,683,818		1,683,818	VARIOUS		15,894	310,838		575,778
50	Total			5,834,728		5,834,728			74,178	1,438,059		1,539,090

TO SCHEDULE III-2, line 2

TO SCHEDULE III-2, line 9

Add detailed worksheets if necessary to support this Schedule.

<sup>1</sup> Any amount paid for an item that was not incurred by the utility, such as by a customer, is deducted from the original cost. The adjusted original cost amount here, Column D-2, labeled "Adjusted Original Cost for Customer CIAC". Column D-2 will then be depreciated and the net book value will be calculated (Column G). For an item with the entire amount of its original cost paid for by customer(s), Columns D-2, E, F and G would be zero. See Schedule III-8 for developer CIAC.

**UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)**  
**SCHEDULES - CLASS B RATE/TARIFF CHANGE**  
**III-3(a) UTILITY PLANT IN SERVICE-RECONCILIATION TO PRIOR CASE**  
**FOR TEST YEAR ENDED 12/31/2015**

ORIGINAL COST DATA

A	B	C	D
Line No.	Description	Amount	Amount
1	Beginning Gross Plant balance - (from previous rate case)	Must match previous rate case	\$ 5,516,654
2.	Plant additions after previous rate case		
3.	2008 Additions	\$ 97,500	
4.	2009 Additions	\$ 120,509	
5.	2010 Additions	\$ 88,082	
6	2011 Additions	\$ 111,224	
7	2012 Additions	\$ 67,734	
8	2013 Additions	\$ 25,041	
9.	2014 Additions	\$ 30,559	
10.	2015 Additions	\$ 12,669	
11	Total additions (add lines 3 through 10, Col C)		\$ 553,318
12.	Test year plant retirements after previous rate case		
13		\$ -	
14.			
15.			
16.			
17.			
18			
19.			
20			
21	Total retirements (add line 13 through 20, Col C)		\$ -
22	Ending balance (line 1 + line 11 - line 21)	Equals as III-3, Column D, line 30	\$ 6,069,972

Please provide a full explanation of any adjustments to accounts from the prior period.

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS,  
 MATERIALS AND SUPPLIES INVENTORY & PREPAYMENTS**  
 FOR THE TEST YEAR ENDED 12/31/2015

**\*\*\*DO NOT include construction work in progress in rate base, unless the utility meets the requirements of PUC Subst. Rule 24.31C(4).**

**III-4 AVERAGE CONSTRUCTION WORK IN PROGRESS:**

A	B	C
Line No.	Description	Test Year Amount
1.	Beginning balance	0
2.	Test year costs added	0
3.	Test year construction costs completed	0
4.	Ending balance	0
5.	Average balance - test year (line 1 plus line 4, divided by 2)	0

Typically zero, to Schedule III-2, Line 3

		Materials & Supplies inventory	Prepaid Expenses
6.	Sum of 12 test year month end balances	-	-
7.	One month prior to the test year, month end balance	-	-
8.	13 Month Average balance (line 6 plus line 7, divided by 13)	-	-

To III-2, Line 4. To III-2, Line 6

PUC Subst. Rule 24.31C(4).

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES FOR CLASS B RATE/TARIFF CHANGE  
**III-5 WORKING CASH ALLOWANCE CALCULATIONS**  
 FOR THE TEST YEAR ENDED 12/31/2015

1 No working cash allowance is permitted when a utility bills its customers in advance and provides service to flat rate customers only. Sewer connections count for the purposes of this schedule.

2 A utility which has all metered customers and bills monthly shall divide its annual Operating and Maintenance (O&M) expenses (excluding all taxes and depreciation) by 12 if it is a Class B utility, or by 8 if it is a Class C utility filing a Class B package to calculate working cash allowance. An example follows:

	Class B	Class C
1. Annual Expenses	\$70,000	\$70,000
2. Taxes and depreciation	(10,000)	(10,000)
3. Net Expenses (Line 1 - Line 2)	60,000	60,000
4. Working Cash (Line 3 / line 5)	\$5,000	\$7,500
5 Divisor	12	8

A Line No	B Description	Water		Sewer	
		Class B	Class C	Class B	Class C
1	Annual O & M Expenses	N/A	N/A	286,150	230,581
2	Working Cash (Line 3 / Line 5)	N/A	N/A	35,769	28,823
3	Divisor	12	12	8	8

From Sch I-1, line 25  
 To Sch III-2, line 5

UTILITY NAME: Double Diamond Utility Company, Inc THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-7 ACCUMULATED DEPRECIATION FROM PRIOR RATE CASE**  
 FOR THE TEST YEAR ENDED: 12/31/2015

**ACCUMULATED DEPRECIATION:**

Line No.	Description	Dollar Amount
1.	Ending-Prior Rate Case (Docket No. _____)	\$ 1,374,046
2	Ending balance per Sch III-3, Column F, Line 50	\$ 1,438,059
	Describe accounting adjustments made between the prior rate case and the current rate case:	
	Depreciation accruals	

Must match previous rate case.

**UTILITY NAME: Double Diamond Utility Company, Inc THE CLIFFS (Total)**  
**SCHEDULES - CLASS B RATE/TARIFF CHANGE**  
**III-8 ADVANCES FOR CONSTRUCTION AND**  
**CONTRIBUTIONS IN AID OF CONSTRUCTION**  
**FOR THE TEST YEAR ENDED. 12/31/2015**

III-8(a) ADVANCES FOR CONSTRUCTION:

	A	B	C	D	E	F	G	
Line No.	Item	Date of Installation	Total Cost	Amount of Advance	Repayments made to developer	(F)=(D)-(E) Rate base Value (to Sch III-2)	Amount to be refunded in the future*	
1.	Not Applicable							
2.								
3.								
4.								
5.								
6.	Total							

\*If any advances or CIAC from developers or customers are refundable, please provide the potential date of refunding, if known.

III-8(b) DEVELOPER CONTRIBUTIONS IN AID OF CONSTRUCTION\*:

	A	B	C	D	E	F	G
Line No.	Item	Date of Installation or Contribution	Total Cost	Amount of Developer Contribution	Annual amortization	Accumulated Amortization	(G)=(D) - (F) Rate Base Value (to Sch III-2)
1.	Tap Fees	Various	(9,139)	0	0	0	(9,139)
2.							
3.							
4.							
5.							
6.	Total		(9,139)	0	0	0	(9,139)

\*Customer CIAC is entered directly on III-3

UTILITY NAME. Double Diamond Utility Company, Inc. THE CLIFFS (Total) SCHEDULES - CLASS B RATE/TARIFF CHANGE <b>III-9 DEFERRED INCOME TAXES AND</b> DEFERRED INVESTMENT TAX CREDITS FOR THE TEST YEAR ENDED: 12/31/2015
---

To the extent that new line items have been included within the calculation of ADIT since the last rate filing, provide a complete description of the underlying issues that give rise to the new category of ADIT

III-9(a) ACCUMULATED DEFERRED INCOME TAXES:

Line No.	Description	Test Year Amount
1.	Beginning balance	-
2.	Test year amount	-
3	Ending balance	-

III-9(b) ACCUMULATED DEFERRED INVESTMENT TAX CREDITS:

Line No.	Description	Test Year Amount
1.	Beginning balance	-
2	Test year amortization	-
3.	Ending balance	-

UTILITY NAME: Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**III-10 OTHER DEFERRED ASSETS**  
 FOR THE TEST YEAR ENDED. 12/31/2015

III-10(a) : Other Deferred Assets

Line No.	Description	Test Year Amount
1.	None	-
2.		-
3.		-

III-10(b) ACCUMULATED AMORTIZATION ON OTHER DEFERRED ASSETS

Line No.	Description	Test Year Amount	Total Accum Amort End of test year
1.	None	-	-
2.		-	-
3.		-	-



UTILITY NAME. _____
SCHEDULES - CLASS B RATE/TARIFF CHANGE
Section IV is used to report taxes other than income for proposed revenues

**Instructions for Section IV**

Follow the instructions included with individual schedules under the heading reference.

UTILITY NAME. Double Diamond Utility Company, Inc. THE CLIFFS (Total)  
 SCHEDULES - CLASS B RATE/TARIFF CHANGE  
**IV(a) ESTIMATE OF TAXES OTHER THAN INCOME**  
 FOR THE TEST YEAR ENDED 12/31/2015

**PROPERTY TAXES:**

A	B	C	D	E
Line No	Description	Amount	Amount	Reference
1	Property taxes paid in in test year		1,586	per property tax bills
2	Utility plant added in test year	12,669		Schedule III-3(a), Line 11
3	Utility plant retirements in test year	-		Schedule III-3(a), Line 21
4	Net additions	12,669		Line 2 minus line 3
5	Net Property tax rate			gross plant balance from III-3
6	Test year property tax on additions		2	Line 4 times Line 5
7	Adjusted Test year property tax expense		1,588	Line 1 + Line 6
8	Known and measurable change	2		Line 7 minus Line 1

**PAYROLL TAXES (BASED ON ADJUSTED TEST YEAR NUMBERS):**

A	B	C	D	E	F	G
Line No.	Tax Type	Wage Level	Tax Rate	Taxable Wages	Reference	Tax
					SCHEDULE II-6	(D x E)
9	FICA	ALL	6.20%	173,900	Column D+E+F Line 9	10,782
10	Medicare	ALL	1.45%	173,900	Column H Line 9	2,522
11	Added Medicare (Affordable Care Act)	ALL	0.00%	173,900		-
12	Federal unemployment	wages to \$7000	0.60%	49,000	Column D Line 9	294
13	State unemployment	wages to \$9000	1.50%	63,000	Column D+E Line 9	945
14	Total (add Lines 11 through 14)					14,542
15	Less: Capitalized	Use % on Sch II-6(a), line 3	0%			-
16	Test year Payroll Tax Expense	Line 13 less 14				13,944
17	Known and measurable change					598

**OTHER TAXES:**

A	I	J	K	L
Line No.	Description	Test year	K & M Change	Adjusted Test Year
18	Other taxes & licenses	4,354	-	4,354
19				
20				
21	Total Other Taxes (Line 18 + Line 19 + Line 20)	4,354	-	4,354
22	Total this page - taxes other than income (Line 7) + (Col G, Line 16) + (Col L, Line 21)			20,484
23	(Line 8 plus line 17, Column G plus line 21, Column K)			600

TRUE