

Dallas Creek Water Company
Cost Allocations

Docket Nos. 05A-333W
05S-396W
Recommended Decision No. R06-1023
Appendix B

Indicator	Expenses	2005 Test Year with Adjustments	Indicator	Expenses	2005 Test Year with Adjustments
F	Accounting & Tax Prep Fees	\$ 3,128	V	Chemicals & Polymers	\$ 7,032
F	Advertising Expense	\$ 1,027	V	Plant Operator Backup-Contract	\$ 581
F	Amortization of Loan Fees	\$ 2,642	V	Distribution System Repairs	\$ 23,785
F	Audit	\$ 4,000	V	Plant Maintenance & Repairs	\$ 1,799
F	Auto Maintenance & Repairs	\$ 175	V	Pump Repairs & Maintenance	\$ 38,397
F	Auto-License Plates	\$ 435	V	Plant/Dist Sys Maint Supplies	\$ 3,295
F	Bank Charges	\$ 1,508	V	Water Purchases	\$ -
F	Complaint, etc.	\$ 5,000			\$ 74,889
F	Compliance Testing & Sampling	\$ 4,697			
F	Depreciation Exp-Plant/Dist Sys	\$ 85,672			
F	Employee Health Ins.	\$ 9,327			
F	FICA & Medicare Tax Expense	\$ 8,407			
F	Finance Charges Paid	\$ 2,919			
F	Fuel	\$ 343			
F	FUTA Tax Expense	\$ 237			
F	General Engineering	\$ 1,978	MIS	Plant Operator - Contracted	\$ 62,541
F	General Legal	\$ 163	MIS	Utilities - Electric	\$ 38,586
F	Insurance - Auto	\$ 819			\$ 101,128
F	Insurance-Property & Liability	\$ 8,207			
F	Interest Expense	\$ 2,279			
F	License Fees	\$ 423			
F	Local Travel	\$ 55			
F	Membership Dues	\$ 125		F=Fixed (Base Service Charge)	
F	Mortgage Interest	\$ 56,611		V=Variable	
F	Office Maintenance	\$ 271		MIS=Meter In-Service Charge	
F	Office Rent - Other	\$ 22,267			
F	Office Supplies Expense	\$ 5,022			
F	Postage	\$ 3,459			
F	Property Tax Expense	\$ 6,874			
F	PUC-Work	\$ 1,495			
F	Rate Case	\$ 8,063			
F	Raw Water	\$ 581			
F	Salary-Administrator	\$ 50,400			\$ 367,013
F	Salary-Manager	\$ 41,100			\$ 74,889
F	Salary-Secretary	\$ 19,500			\$ 101,128
F	Small Tools	\$ 967			\$ 543,030
F	SUTA Tax Expense	\$ 900			
F	Tax Penalty Expense	\$ -			
F	Utilities-Internet Access	\$ 1,000			
F	Utilities-Message Services	\$ 1,293			
F	Utilities-Plant Telephone	\$ 1,002			
F	Utilities-Telephone Line/Alarm	\$ 51			
F	Utilities-Telephone-Office	\$ 2,158			
F	Workmens Compensation Insurance	\$ 436			
		\$ 367,013			