

**UNITED WATER IDAHO**

**Details of Adjustments to  
Operation and Maintenance Expense  
At Present Rates**

**Adjustment No.6**

<b><u>Line No.</u></b>	<b><u>Description</u></b>	<b><u>Amount</u></b>
1.	Payroll Overheads Charged To Construction and Normalization of Payroll	
2.	To normalize payroll overheads charged to construction based upon pro forma payroll and pro forma payroll chargeable to other than O&M	<b><u>\$ (9,732)</u></b>
	<b>Details</b>	<b>Reference</b>
3.	Pro forma Payroll at April 1,2000 Rates	Sch 1, p.1
4.	% Chargeable to Other than O&M	22.86%
5.	Payroll Other Than O&M	\$ 1,052,471
6.	Overhead Rate	Line 23
7.	Overheads Credit	\$ (540,768)
8.	Test Year Expense - Acct 922-000 & 922-001	\$ (531,036)
9.	Adjustment	<b><u>\$ (9,732)</u></b>
	<b>Payroll Related Expenses</b>	
10.	FICA Taxes	Sch 3,p.2
11.	Federal Unemployment Taxes	Sch 3,p.4
12.	State Unemployment Taxes	Sch 3,p.3
13.	Group Health, Life & LTD	Sch 1.p.3
14.	Workers Comp	Sch 1.p.22
15.	Pension & PEBOP	Sch 1.p.4, 5
16.	Tuition Aid , MIP Options & Other	
17.	Thrift Plan Expenses	Sch 1.p.2
18.	Payroll Related Expenses	<b><u>\$ 1,693,382</u></b>
19.	Payroll Related Expenses	\$ 1,693,382
20.	Total Payroll	\$ 4,603,983 = <b><u>36.78%</u></b>
21.	Payroll Overheads %	36.78%
22.	Additive for Non-Work Days	14.60%
23.	Overhead Rate to be Applied to Payroll	<b><u>51.38%</u></b>