

UNITED WATER IDAHO

Details of Adjustments to
Operation and Maintenance Expenses
At Present Rates

Adjustment No. 1

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1.	Adjustment of Payroll Chargeable to Operation & Maintenance	
2.	To adjust labor chargeable to operation and maintenance expense based upon pay rates at April 1, 2000 levels and the level of employees at that time.	<u>\$ 69,956</u>
Details		
3.	Administrative and Clerical Employees(33)	\$ 1,407,384
4.	Production Employees(19)	852,391
5.	Transmission and Distribution Employees(29)	1,319,791
6.	Automated System Employees(8)	358,796
7.	Outside Commercial Employees(11)	432,792
8.	Temporary Employees	\$ 79,598
	Plant Standby	27,375
	Management Incentive Pay	44,556
	Non-Union Incentive Pay	81,300
		<u>232,829</u>
9.	Pro Forma Payroll @ 2000 Rates	<u>\$ 4,603,983</u>
10.	% Applicable to O&M Expense	77.14%
11.	Pro Forma O&M Payroll @2000 Rates	<u>\$ 3,551,512</u>
12.	Test Year Expense	<u>\$ 3,481,556</u>
13.	Adjustment	<u>\$ 69,956</u>