

UNITED WATER IDAHO

2/16/00 11:33

Summary
Details of Adjustments to
Operating Expenses
At Present Rates

09/30/99 Test Year

Line No.	Reference	Adjustment No.	Description	Income Statement Account Reference	Actual 12 Months Ended September 30,1999		Adjustments (2)	Pro Forma (3)
					(1)			
Operation and Maintenance Expense:								
1.	Schd. 1	Summary						
2.	Schd. 1, page 1	1	Payroll to O&M	Various	\$ 3,481,556	\$ 69,956	\$ 3,551,512	
3.	Schd. 1, page 2	2	Thrift Plan	926-700	85,475	978	86,453	
4.	Schd. 1, page 3	3	Health Care	926-500/610/640	502,368	69,199	571,567	
5.	Schd. 1, page 4	4	Pension	926-000	(71,091)	6,290	(64,801)	
6.	Schd. 1, page 5	5	PEBOP	926-105/106/110	500,771	82,861	583,632	
7.	Schd. 1, page 6	6	Payroll Overheads	922-000/001	(531,036)	(9,732)	(540,768)	
8.	Schd. 1, page 7	7	Deferred Early Retirement Cost Amortization		-	152,216	152,216	
9.	Schd. 1, page 8	8	Chemicals	641-000	271,348	(20,840)	250,508	
10.	Schd. 1, page 9	9	Purchased Water	602-000	64,882	(9,580)	55,302	
11.	Schd. 1, page 10	10	Power	623-000	1,080,412	(79,467)	1,000,945	
12.	Schd. 1, page 11	11	Tank Painting Amortization	612-000	-	3,090	3,090	
13.	Schd. 1, page 12	12	SOC Testing Amortization		-	10,000	10,000	
14.	Schd. 1, page 13	13	Uncollectibles	904-000	111,771	(21,295)	90,476	
15.	Schd. 1, page 14	14	CIS	903-030	288,401	114,603	403,004	
16.	Schd. 1, page 15	15	Computer Billing Forms	903-030	18,690	1,958	20,648	
17.	Schd. 1, page 16	16	Data Center Consolidation Cost Amortization	903-030	4,116	(4,116)	-	
18.	Schd. 1, page 17	17	Customer Postage	903-020	148,489	(5,204)	143,285	
19.	Schd. 1, page 18	18	IPUC Assessment	928-000	58,114	10,560	68,674	
20.	Schd. 1, page 19	19	Customer Survey Write Off	903-040 partial	15,750	(15,750)	-	
21.	Schd. 1, page 20	20	Transportation Expense	Various	339,180	84,833	424,013	
22.	Schd. 1, page 21	21	Relocation Expense	930-310	23,688	1,978	25,666	
23.	Schd. 1, page 22	22	Business Insurance	924-000/090 & 925-000	292,718	39,394	332,112	
24.	Schd. 1, page 23	23	M & S Fees	923-010	1,409,997	94,878	1,504,875	
25.	Schd. 1, page 24	24	Rate Case Expense Amortization	928-130	99,996	58,347	158,343	
26.	Schd. 1, page 25	25	Eliminate Dues, Advertising and Memberships	Various	30,401	(30,401)	-	
27.	Schd. 1, page 26	26	Information Technology	923-140	432,754	(78,778)	353,976	
28.	Schd. 1, page 27	27	Expenses Related to Customer Growth	Various	-	39,355	39,355	
29.	Schd. 1, page 28	28	Expenses Related to Weather Normalization	Various	-	(32,808)	(32,808)	
30.	Schd. 1, page 29	29	Tax Appeal Expense Amortization	923-080	-	51,065	51,065	
31.	Schd. 1, page 30	30	South County Rent Expense	931-000 Partial	7,545	(7,545)	-	
32.	Schd. 1, page 31	31	Normalize Audit Expense	923-050	18,917	6,883	25,800	
33.	Schd. 1, page 32	32	Investor Relations	930-020	82,575	-	82,575	
34.	Schd. 1, page 33	33	Performance Indicator Training Expense	930-200 partial	14,396	(14,396)	-	
35.			Other Operation and Maintenance Expense	Various	1,680,847	-	1,680,847	
36.			Total Operation and Maintenance Adjustments		\$ 10,463,030	\$ 568,532	\$ 11,031,562	
Depreciation and Amortization:								
37.	Schd. 2, page 1,2	34	Depreciation	403-000	\$ 3,876,792	\$ 641,596	\$ 4,518,388	
38.	Schd. 2, page 3	35	Amortization of Plant Held for Future Use	405-000	16,664	(16,664)	-	
39.	Schd. 2, page 4	36	Amortization of Utility Plant Acquisition Adjustments	406-000	(31,747)	41,075	9,328	
40.			Total Depreciation and Amortization		\$ 3,861,709	\$ 666,007	\$ 4,527,716	
Taxes Other:								
41.	Schd. 3, page 1	37	Ad Valorem Taxes	408-120	\$ 1,236,954	\$ (30,875)	\$ 1,206,079	
42.	Schd. 3, page 2,3,4	38	Payroll Taxes	408-130/131/134	361,168	2,132	363,300	
43.			Total Taxes Other		\$ 1,598,122	\$ (28,743)	\$ 1,569,379	
					\$ 15,922,861	\$ 1,205,796	\$ 17,128,657	