

UNITED WATER IDAHO

Details of Adjustments to
Operation and Maintenance Expense
At Present Rates

Adjustment No. 13

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1.	Adjustment Of Uncollectibles Accounts Expense	
2.	To normalize uncollectibles accounts expense based upon a 3 year average	<u>\$(21,295)</u>
Details		
	Year Uncollectibles Revenue	
3.	Sep-97 \$ 70,671 \$ 21,587,967	
4.	Sep-98 58,484 22,559,800	
5.	Sep-99 <u>111,771</u> <u>26,186,310</u>	
6.	<u>\$ 240,926</u> <u>\$ 70,334,077</u>	
7.	Net Uncollectibles	\$ 240,926
8.	Revenue	\$ 70,334,077 0.3425%
9.	Pro Forma Revenue at Existing Rates	\$ 26,412,890
10.	Historical Uncollectibles %	<u>0.3425%</u>
11.	Pro Forma Uncollectible Expense	<u>\$ 90,476</u>
12.	Test Year Expense	<u>\$ 111,771</u>
13.	Adjustment	<u>\$ (21,295)</u>