

UNITED WATER IDAHO

Details of Adjustments to
Operation and Maintenance Expense
At Present Rates

Adjustment No. 5

<u>Line No.</u>	<u>Description</u>	<u>Amount</u>
1.	Adjustment of SFAS 106 Post Retirement Cost	
2.	To adjust SFAS 106 Post Retirement Benefit Cost to the current level of such expense	<u>\$ 82,861</u>
Details		
3.	Pro Forma 1999 SFAS 106 PEBOP:	
4.	Bargaining Unit	\$ 269,620
5.	Non Bargaining Unit	273,452
6.	20 Year Amort of Transition Obligation	<u>40,560</u>
7.	Total Pro Forma Expense	\$ 583,632
8.	Test Year Expense	<u>500,771</u>
9.	Adjustment	<u>\$ 82,861</u>