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BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

IN THE MATTER OF THE APPLICATION OF UNITED WATER IDAHO INC. FOR AUTHORITY TO INCREASE ITS RATES AND CHARGES FOR WATER SERVICE IN THE STATE OF IDAHO	**Case No. UWI-W-04-04**

BEFORE THE IDAHO PUBLIC UTILITIES COMMISSION

EXHIBIT 14 TO THE

DIRECT TESTIMONY OF DENNIS E. PESEAU

United Water Idaho
Cost of Service Study
Seasonalization and Comparison to Current Rates

Allocation of Net Revenue Requirement to General Water Service and Fire Protection

Cost Component	Net Revenue Requirement	General Water Service Percent	General Water Service Dollars	Public Fire Service Percent	Public Fire Service Dollars	Private Fire Service Percent	Private Fire Service Dollars
Volumetric	4,706,249	99.500%	4,682,718	0.435%	20,472	0.065%	3,059
Base Capacity Cost	9,250,852	99.500%	9,204,598	0.435%	40,241	0.065%	6,013
Excess Maximum Day Cost	9,158,346	95.699%	8,764,407	1.971%	180,510	2.330%	213,430
Excess Maximum Hour Cost	4,381,129	90.944%	3,984,377	4.595%	201,296	4.461%	195,456
Customer Expense	3,821,726	98.194%	3,752,687			1.806%	69,039
Customer Meters and Service	6,734,929	1	6,734,929				
Fire Hydrants	88,281			100.000%	88,281		
Total Cost of Service	38,141,514		37,123,716		530,800		486,998

Summary Rates or Revenues by Component
Based on Ratio of Maximum Excess Demand by Season

Component	Winter	Summer	Customer	Private Fire Protection	Total
Volumetric	1,685,778	2,996,940	20,472	3,059	4,706,249
Base Capacity	3,313,655	5,890,943	40,241	6,013	9,250,852
Excess Maximum Day Capacity	1,978,517	6,785,889	180,510	213,430	9,158,346
Excess Maximum Hour Capacity	1,194,997	2,789,380	201,296	195,456	4,381,129
Customer Expense			3,752,687	69,039	3,821,726
Customer Meters and Services			6,734,929		6,734,929
Public Fire Protection			88,281		88,281
Private Firre Protection					0
Total	8,172,948	18,463,152	11,018,417	486,998	38,141,514
Usage (CCF)	7,380,841	13,290,982			
Unit Costs ($ per CCF)	1.1073	1.389			
Existing Revenue ($/CCF or $)	0.9825	1.2281	7,296,820	518,175	31,389,327
Percent Change from Current	12.704%	13.114%	51.003%	-6.017%	21.511%
Ratios of Summer Commodity Rate to Winter Rate		1.2545151			

United Water Idaho
Cost of Service Study
Seasonalization and Comparison to Current Rates

Summary Rates or Revenues by Component
Based on Ratio of Sum of Monthly Excess Demands by Season

Component	Winter	Summer	Customer	Private Fire Protection	Total
Volumetric	1,685,778	2,996,940	20,472	3,059	4,706,249
Base Capacity	3,313,655	5,890,943	40,241	6,013	9,250,852
Excess Maximum Day Capacity	1,072,492	7,691,914	180,510	213,430	9,158,346
Excess Maximum Hour Capacity	483,940	3,500,437	201,296	195,456	4,381,129
Customer Expense			3,752,687	69,039	3,821,726
Customer Meters and Services			6,734,929		6,734,929
Public Fire Protection			88,281		88,281
Private Firre Protection					0
Total	6,555,866	20,080,233	11,018,417	486,998	38,141,514
Usage (CCF)	7,380,841	13,290,982			
Unit Costs ($ per CCF)	0.8882	1.511			
Existing Revenue ($/CCF or $)	0.9825	1.2281	7,296,820	518,175	31,389,327
Percent Change from Current	-9.595%	23.021%	51.003%	-6.017%	21.511%
Ratios of Summer Commodity Rate to Winter Rate		1.700934			

United Water Idahlo
Cost of Service Study
Twelve Months Ended May 31, 2005
Summary Results

Component	Factor	Total Amount	Volume	Base Demand	Excess Maximum Day Demand	Excess Maximum Hour Demand	Customer Related O&M	Customer Meters and Services	Public Fire Hydrants
Operating Expense Summary									
O&M Expense at July 31, 2004		11,470,320	3,663,950	1,327,591	1,314,315	632,533	3,474,568	1,037,858	19,506
Operating Expense Acivity Aug I, 2004 to May 31, 2005		1,933,193	928,145	302,143	299,122	82,370	246,216	73,545	1,652
Net O&M Expense year ended May 31, 2005		13,403,513	4,592,095	1,629,734	1,613,437	714,903	3,720,784	1,111,403	21,158
Depreciation and Amortization at July 31, 2004		4,797,356	0	1,358,245	1,344,663	750,708	0	1,338,959	4,782
Depreciation and Amortization Activity Aug, 1, 2004 - May 31,2005		1,598,481	0	669,966	663,267	122,090	0	141,902	1,256
Depreciation and Amortization at May 31, 2005		6,395,837	0	2,028,211	2,007,929	872,798	0	1,480,861	6,038
Total General Taxes at July 31, 2004									
General Tax Activity Aug. 1.2004 - May 31, 2005		1,850,690	57,034	463,780	459,143	271,681	54,086	538,736	6,230
Total General Taxes at May 31, 2005		72,522	3,461	17,059	16,889	9,311	3,282	22,297	223
		1,923,212	60,495	480,840	476,031	280,992	57,368	561,033	6,453
Total Pro Formax Operating Expense at May 31, 2005		21,722,563	4,652,590	4,138,784	4,097,398	1,868,693	3,778,152	3,153,297	33,649
Rate Base at May 31, 2005	RB	140,062,545	620,820	43,515,291	43,080,150	21,380,645	504,139	30,496,835	464,666
Operating Income at Existing Rates	RB	8,493,319	37,646	2,638,744	2,612,358	1,296,511	30,571	1,849,312	28,177
Income Taxes									
State Income Taxes	RB	(234,009)	(1,037)	(72,703)	(71,976)	(35,722)	(842)	(50,952)	(776)
Federal Income Taxes	RB	1,552,475	6,881	482,330	477,507	236,986	5,588	338,032	5,150
Total Income Taxes		1,318,466	5,844	409,627	405,531	201,265	4,746	287,079	4,374
Operating Income at Proposed Rates	RB	12,514,124	55,468	3,887,947	3,849,069	1,910,290	45,043	2,724,791	41,516
Additional O&M Expense	RB	44,117	196	13,706	13,569	6,734	159	9,606	146
Addititonal Income Taxes									
State Income Taxes	RB	537,900	2,384	167,117	165,446	82,111	1,936	117,121	1,785
Federal Income Taxes	RB	2,165,048	9,596	672,647	665,921	330,496	7,793	471,412	7,183
Total Income Taxes		2,702,948	11,981	839,765	831,367	412,607	9,729	588,532	8,967
Total Requested Revenue Requirement		38,302,218	4,726,078	9,289,830	9,196,934	4,399,588	3,837,829	6,763,306	88,653
Miscellaneous Revenues		160,704	19,829	38,977	38,587	18,459	16,102	28,377	372
Revenue Required from Rates		38,141,514	4,706,249	9,250,852	9,158,346	4,381,129	3,821,726	6,734,929	88,281

United Water Idahlo
Cost of Service Study
Twelve Months Ended May 31, 2005
Summary Results

Component	Factor	Total Amount	Volume	Base Demand	Excess Maximum Day Demand	Excess Maximum Hour Demand	Customer Related O&M	Customer Meters and Services	Public Fire Hydrants
Summary Rate Base									
Plant in Service as of July 31,2004		227,483,396	0	62,446,174	61,821,728	50,551,801	0	51,515,868	1,147,824
Net Plant Added Aug. 1,2004 to May 31,2005		31,156,523	0	14,153,783	14,012,249	2,105,213	0	887,293	(2,015)
Plant in Service at May 31, 2005		258,639,919	0	76,599,957	75,833,977	52,657,014	0	52,403,161	1,145,810
Accumulated Depreciation at July 31, 2004		55,287,818	0	15,701,648	15,544,635	11,534,286	0	12,379,692	127,558
Accumulated Depreciation Activity Aug 1, 2004 through May 31, 2005		4,892,912	0	1,480,344	1,465,541	951,668	0	969,851	25,509
Accumulated Depreciation at May 31, 2005		60,180,730	0	17,181,991	17,010,176	12,485,954	0	13,349,543	153,066
Net Plant in Service at May 31, 2005		198,459,189	0	59,417,966	58,823,801	40,171,061	0	39,053,618	992,743
Rate Base Additions									
Net UPAA at July 31, 2005		600,761	0	161,936	160,317	148,732	0	122,474	7,302
Net UPAA Activity Aug 1, 2004 - May 31, 2005		0	0	0	0	0	0	0	0
Net UPAA at May 31, 2005		600,761	0	161,936	160,317	148,732	0	122,474	7,302
Deferred Debits at July 31, 2005		1,635,124	0	736,682	729,315	129,150	0	39,106	871
Deferred Debit Activiey Aug 1, 2004 - May 31, 2005		396,568	0	147,458	145,984	53,850	0	48,202	1,074
Net Deferred Debits at May31, 2005		2,031,692	0	884,140	875,299	183,001	0	87,308	1,945
Working Capital at May 31, 2005	E2	2,045,126	620,820	281,625	278,809	132,887	504,139	223,162	3,684
Rate Base Deductions									
Accumulated Deferred Income Taxes at May 31, 2005		(13,685,910)	0	(4,262,139)	(4,219,519)	(2,191,361)	0	(2,977,053)	(35,839)
Pre 1971 ITC	P1	(13,257)	0	(3,639)	(3,603)	(2,946)	0	(3,002)	(67)
Advances at July 31, 2004		(7,072,337)	0	(2,285,722)	(2,262,865)	(1,894,488)	0	(621,850)	(7,412)
Advances Aug 1, 2004 - My 31, 2005		706,980	0	275,026	272,276	119,134	0	40,512	32
Net Advances at May 31, 2005		(6,365,357)	0	(2,010,696)	(1,990,589)	(1,775,354)	0	(581,338)	(7,380)
CIAC Net at July 31, 2005		(44,125,732)	0	(11,243,760)	(11,131,325)	(15,638,786)	0	(5,592,193)	(519,669)
CIAC Activity Aug I, 2004 to May 31, 2005		1,116,033	0	289,858	286,960	353,410	0	163,859	21,946
CIAC Net at May 31, 2005		(43,009,699)	0	(10,953,901)	(10,844,365)	(15,285,375)	0	(5,428,334)	(497,723)
Net Rate Base at May 31, 2005		140,062,545	620,820	43,515,291	43,080,150	21,380,645	504,139	30,496,835	464,666

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Allocation to Service Components

Component	Factor	Total Amount	Volume	Base Demand	Excess Maximum Day Demand	Excess Maximum Hour Demand	Customer O&M Related	Customer Meters and Services	Public Fire Hydrants
Plant in Service as of July 31,2004									
Source of Supply	D2	31,033,629	0	15,594,786	15,438,843	0	0	0	0
Pumping Plant	D2	1,319,388	0	663,009	656,379	0	0	0	0
Water Treatment	D2	22,912,799	0	11,513,968	11,398,831	0	0	0	0
Transmission and Distribution	D3	108,980,947	0	30,897,722	30,588,752	47,494,473	0	0	0
Customer Service & Meters	C2	48,400,234	0	0	0	0	0	48,400,234	0
Fire Hydrants	F1	1,078,405	0	0	0	0	0	0	1,078,405
General	P1	13,640,923	0	3,744,552	3,707,108	3,031,312	0	3,089,122	68,829
Intangibles	P1	117,071	0	32,137	31,816	26,016	0	26,512	591
Total		227,483,396	0	62,446,174	61,821,728	50,551,801	0	51,515,868	1,147,824
Net Plant Added Aug. 1,2004 to May 31,2005									
Source of Supply	D2	5,506,872	0	2,767,272	2,739,600	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	19,485,418	0	9,791,666	9,693,752	0	0	0	0
Transmission and Distribution	D3	3,946,553	0	1,118,907	1,107,718	1,719,929	0	0	0
Customer Service & Meters	C2	494,661	0	0	0	0	0	494,661	0
Fire Hydrants	F1	(10,763)	0	0	0	0	0	0	(10,763)
General	P1	1,743,660	0	478,650	473,863	387,480	0	394,869	8,798
Intangibles	P1	(9,878)	0	(2,712)	(2,684)	(2,195)	0	(2,237)	(50)
Total		31,156,523	0	14,153,783	14,012,249	2,105,213	0	887,293	(2,015)
Total Plant in Service May 31, 2005		258,639,919	0	76,599,957	75,833,977	52,657,014	0	52,403,161	1,145,810
Accumulated Depreciation at July 31, 2004									
Source of Supply	D2	8,027,227	0	4,033,782	3,993,445	0	0	0	0
Pumping Plant	D2	5,460,238	0	2,743,838	2,716,400	0	0	0	0
Water Treatment	D2	1,350,673	0	678,730	671,943	0	0	0	0
Transmission and Distribution	D3	23,556,360	0	6,678,579	6,611,795	10,265,986	0	0	0
Customer Service & Meters	C2	11,087,204	0	0	0	0	0	11,087,204	0
Fire Hydrants	F1	98,760	0	0	0	0	0	0	98,760
General	P1	5,707,342	0	1,566,715	1,551,048	1,268,297	0	1,292,484	28,798
Intangibles	P1	14	0	4	4	3	0	3	0
Total		55,287,818	0	15,701,648	15,544,635	11,534,286	0	12,379,692	127,558
Accumulated Depreciation Activity Aug 1, 2004 through May 31, 2005									
Source of Supply	D2	655,686	0	329,490	326,196	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	837,252	0	420,730	416,522	0	0	0	0
Transmission and Distribution	D3	1,748,068	0	495,603	490,647	761,817	0	0	0
Customer Service & Meters	C2	776,380	0	0	0	0	0	776,380	0
Fire Hydrants	F1	21,198	0	0	0	0	0	0	21,198
General	P1	854,326	0	234,520	232,175	189,850	0	193,471	4,311
Intangibles	P1	2	0	1	1	0	0	0	0
Total		4,892,912	0	1,480,344	1,465,541	951,668	0	969,851	25,509
Total Pro Forma Accumulated Depreciation May 31, 2005		60,180,730	0	17,181,991	17,010,176	12,485,954	0	13,349,543	153,066
Net Plant in Service at May 31,2005		198,459,189	0	59,417,966	58,823,801	40,171,061	0	39,053,618	992,743

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Allocation to Service Components

Component	Factor	Total Amount	Volume	Base Demand	Excess Maximum Day Demand	Excess Maximum Hour Demand	Customer O&M Related	Customer Meters and Services	Public Fire Hydrants
CIAC in Service at July 31, 2004									
Source of Supply	D2	2,123,218	0	1,066,944	1,056,274	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	2,688	0	1,351	1,337	0	0	0	0
Transmission and Distribution	D3	35,878,561	0	10,172,106	10,070,388	15,636,067	0	0	0
Customer Service & Meters	C2	5,589,422	0	0	0	0	0	5,589,422	0
Fire Hydrants	F1	519,607	0	0	0	0	0	0	519,607
General	P1	2,358	0	647	641	524	0	534	12
Intangibles	P1	9,878	0	2,712	2,684	2,195	0	2,237	50
Total		44,125,732	0	11,243,760	11,131,325	15,638,786	0	5,592,193	519,669
CIAC Activity Aug I, 2004 to May 31, 2005									
Source of Supply	D2	(114,945)	0	(57,761)	(57,184)	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	(1,536)	0	(772)	(764)	0	0	0	0
Transmission and Distribution	D3	(805,393)	0	(228,341)	(226,058)	(350,995)	0	0	0
Customer Service & Meters	C2	(161,397)	0	0	0	0	0	(161,397)	0
Fire Hydrants	F1	(21,891)	0	0	0	0	0	0	(21,891)
General	P1	(993)	0	(273)	(270)	(221)	0	(225)	(5)
Intangibles	P1	(9,878)	0	(2,712)	(2,684)	(2,195)	0	(2,237)	(50)
Total		(1,116,033)	0	(289,858)	(286,960)	(353,410)	0	(163,859)	(21,946)
Total CIAC at May 31, 2005		43,009,699	0	10,953,901	10,844,365	15,285,375	0	5,428,334	497,723
Advances in Service at July 31, 2004									
Source of Supply	D2	2,070,774	0	1,040,590	1,030,184	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	3,384	0	1,701	1,683	0	0	0	0
Transmission and Distribution	D3	4,304,067	0	1,220,267	1,208,065	1,875,735	0	0	0
Customer Service & Meters	C2	602,740	0	0	0	0	0	602,740	0
Fire Hydrants	F1	6,986	0	0	0	0	0	0	6,986
General	P1	77,400	0	21,247	21,035	17,200	0	17,528	391
Intangibles	P1	6,986	0	1,918	1,899	1,552	0	1,582	35
Total		7,072,337	0	2,285,722	2,262,865	1,894,488	0	621,850	7,412
Advances in Service at July 31, 2004									
Source of Supply	D2	(391,448)	0	(196,708)	(194,740)	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	0	0	0	0	0	0	0	0
Transmission and Distribution	D3	(270,164)	0	(76,596)	(75,830)	(117,739)	0	0	0
Customer Service & Meters	C2	(39,090)	0	0	0	0	0	(39,090)	0
Fire Hydrants	F1	0	0	0	0	0	0	0	0
General	P1	(6,278)	0	(1,723)	(1,706)	(1,395)	0	(1,422)	(32)
Intangibles	P1	0	0	0	0	0	0	0	0
Total		(706,980)	0	(275,026)	(272,276)	(119,134)	0	(40,512)	(32)
Total Advances at May 31, 2005		6,365,357	0	2,010,696	1,990,589	1,775,354	0	581,338	7,380

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Allocation to Service Components

Component	Factor	Total Amount	Volume	Base Demand	Excess Maximum Day Demand	Excess Maximum Hour Demand	Customer O&M Related	Customer Meters and Services	Public Fire Hydrants
Net UPAA at July 31, 2004									
Source of Supply	D2	126,972	0	63,805	63,167	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	309	0	155	154	0	0	0	0
Transmission and Distribution	D3	336,500	0	95,403	94,449	146,648	0	0	0
Customer Service & Meters	C2	120,351	0	0	0	0	0	120,351	0
Fire Hydrants	F1	7,255	0	0	0	0	0	0	7,255
General	P1	5,158	0	1,416	1,402	1,146	0	1,168	26
Intangibles	P1	4,216	0	1,157	1,146	937	0	955	21
Total		600,761	0	161,936	160,317	148,732	0	122,474	7,302
UPAA Activity Aug 1, 2004 - May 31, 2005									
Source of Supply	D2	0	0	0	0	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	0	0	0	0	0	0	0	0
Transmission and Distribution	D3	0	0	0	0	0	0	0	0
Customer Service & Meters	C2	0	0	0	0	0	0	0	0
Fire Hydrants	F1	0	0	0	0	0	0	0	0
General	P1	0	0	0	0	0	0	0	0
Intangibles	P1	0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0
Net UPAA at May 31, 2005		600,761	0	161,936	160,317	148,732	0	122,474	7,302
DFIT at July 31, 2004									
Source of Supply	D2	1,728,986	0	868,837	860,149	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	1,517,995	0	762,811	755,184	0	0	0	0
Transmission and Distribution	D3	4,272,895	0	1,211,429	1,199,315	1,862,150	0	0	0
Customer Service	C2	2,700,317	0	0	0	0	0	2,700,317	0
Fire Hydrants	F1	32,519	0	0	0	0	0	0	32,519
General	P1	885,137	0	242,978	240,548	196,697	0	200,448	4,466
Intangibles	P1	6,539	0	1,795	1,777	1,453	0	1,481	33
Total		11,144,388	0	3,087,851	3,056,973	2,060,300	0	2,902,246	37,018
DFIT Activity Aug I, 2004 to May 31, 2005									
Source of Supply	D2	840,606	0	422,415	418,191	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	1,285,830	0	646,146	639,684	0	0	0	0
Transmission and Distribution	D3	220,420	0	62,492	61,867	96,060	0	0	0
Customer Service & Meters	C2	39,139	0	0	0	0	0	39,139	0
Fire Hydrants	F1	(1,974)	0	0	0	0	0	0	(1,974)
General	P1	159,313	0	43,733	43,295	35,403	0	36,078	804
Intangibles	P1	(1,812)	0	(497)	(492)	(403)	0	(410)	(9)
Total		2,541,522	0	1,174,288	1,162,546	131,060	0	74,807	(1,179)
Total DFIT at May 31, 2005		13,685,910	0	4,262,139	4,219,519	2,191,361	0	2,977,053	35,839

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Allocation to Service Components

Component	Factor	Total Amount	Volume	Base Demand	Excess Maximum Day Demand	Excess Maximum Hour Demand	Customer O&M Related	Customer Meters and Services	Public Fire Hydrants
Deferred Debits at July 31, 2004									
Source of Supply	D2	1,085,376	0	545,415	539,961	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	168,769	0	84,809	83,960	0	0	0	0
Transmission and Distribution	D3	208,295	0	59,055	58,464	90,776	0	0	0
Customer Service & Meters	C2	0	0	0	0	0	0	0	0
Fire Hydrants	F1	0	0	0	0	0	0	0	0
General	P1	172,684	0	47,403	46,929	38,374	0	39,106	871
Intangibles	P1	0	0	0	0	0	0	0	0
Total		1,635,124	0	736,682	729,315	129,150	0	39,106	871
Deferred Debit Activity Aug I, 2004 to May 31, 2005									
Source of Supply	D2	145,568	0	73,150	72,418	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	23,121	0	11,619	11,502	0	0	0	0
Transmission and Distribution	D3	15,031	0	4,262	4,219	6,551	0	0	0
Customer Service & Meters	C2	0	0	0	0	0	0	0	0
Fire Hydrants	F1	0	0	0	0	0	0	0	0
General	P1	212,848	0	58,429	57,844	47,299	0	48,202	1,074
Intangibles	P1	0	0	0	0	0	0	0	0
Total		396,568	0	147,458	145,984	53,850	0	48,202	1,074
Rate Base Summary:									
Total Deferred Debits at May 31, 2005		2,031,692	0	884,140	875,299	183,001	0	87,308	1,945
Net Plant in Service at May 31, 3005		198,459,189	0	59,417,966	58,823,801	40,171,061	0	39,053,618	992,743
Net UPAA at May 31, 2005		600,761	0	161,936	160,317	148,732	0	122,474	7,302
Net Deferred Debits at May 31, 2005		2,031,692	0	884,140	875,299	183,001	0	87,308	1,945
Working Capital	E2	2,045,126	620,820	281,625	278,809	132,887	504,139	223,162	3,684
Rate Base Deductions:									
Accumulated Deferred Income Taxes		13,685,910	0	4,262,139	4,219,519	2,191,361	0	2,977,053	35,839
Pre 1971 P|ITC	P1	13,257	0	3,639	3,603	2,946	0	3,002	67
Net Advances at May 31, 2005		6,365,357	0	2,010,696	1,990,589	1,775,354	0	581,338	7,380
Net CIAC at May 31, 2005		43,009,699	0	10,953,901	10,844,365	15,285,375	0	5,428,334	497,723
Net Rate Base At May 31, 2005		140,062,545	620,820	43,515,291	43,080,150	21,380,645	504,139	30,496,835	464,666

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Allocation to Service Components

Component	Factor	Total Amount	Volume	Base Demand	Excess Maximum Day Demand	Excess Maximum Hour Demand	Customer O&M Related	Customer Meters and Services	Public Fire Hydrants
Operating and Maintenance Expenses									
O&M Expense at July 31, 2004									
Source of Supply	ES	2,109,946	1,371,465	371,096	367,385	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	EW	856,271	539,451	159,206	157,614	0	0	0	0
Transmission and Distribution	ET	1,050,228	210,046	238,204	235,822	366,156	0	0	0
Customer Service & Meters	C1	2,612,121	0	0	0	0	2,011,333	600,788	0
Fire Hydrants	F1	11,291	0	0	0	0	0	0	11,291
General	E1	4,830,462	1,542,988	559,084	553,494	266,377	1,463,234	437,070	8,214
Intangibles	E1	0	0	0	0	0	0	0	0
Total		11,470,320	3,663,950	1,327,591	1,314,315	632,533	3,474,568	1,037,858	19,506
Operating Expense Acivity Aug I, 2004 to May 31, 2005									
Source of Supply	ES	542,137	352,389	95,351	94,397	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	EW	589,320	371,272	109,572	108,476	0	0	0	0
Transmission and Distribution	ET	149,845	29,969	33,987	33,647	52,242	0	0	0
Customer Service & Meters	C1	104,833	0	0	0	0	80,721	24,112	0
Fire Hydrants	F1	723	0	0	0	0	0	0	723
General	E1	546,336	174,515	63,234	62,601	30,128	165,495	49,434	929
Intangibles	E1	0	0	0	0	0	0	0	0
Total		1,933,193	928,145	302,143	299,122	82,370	246,216	73,545	1,652
Total O&M Expense at May 31, 2005		13,403,513	4,592,095	1,629,734	1,613,437	714,903	3,720,784	1,111,403	21,158
Depreciation and Amortization at July 31, 2004									
Source of Supply	D2	676,763	0	340,082	336,681	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	813,789	0	408,939	404,850	0	0	0	0
Transmission and Distribution	D3	1,248,353	0	353,927	350,387	544,039	0	0	0
Customer Service & Meters	C2	1,128,348	0	0	0	0	0	1,128,348	0
Fire Hydrants	F1	89	0	0	0	0	0	0	89
General	P1	929,959	0	255,282	252,729	206,657	0	210,599	4,692
Intangibles	P1	55	0	15	15	12	0	12	0
Total		4,797,356	0	1,358,245	1,344,663	750,708	0	1,338,959	4,782
Depreciation and Amortization Activity Aug, 1, 2004 - May 31,2005									
Source of Supply	D2	221,584	0	111,349	110,235	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	890,404	0	447,439	442,965	0	0	0	0
Transmission and Distribution	D3	155,547	0	44,100	43,659	67,788	0	0	0
Customer Service & Meters	C2	86,565	0	0	0	0	0	86,565	0
Fire Hydrants	F1	23	0	0	0	0	0	0	23
General	P1	244,344	0	67,074	66,404	54,299	0	55,334	1,233
Intangibles	P1	14	0	4	4	3	0	3	0
		1,598,481	0	669,966	663,267	122,090	0	141,902	1,256
Depreciation and Amortization at May 31, 2005		6,395,837	0	2,028,211	2,007,929	872,798	0	1,480,861	6,038

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Allocation to Service Components

Component	Factor	Total Amount	Volume	Base Demand	Excess Maximum Day Demand	Excess Maximum Hour Demand	Customer O&M Related	Customer Meters and Services	Public Fire Hydrants
Total General Taxes at July 31, 2004									
Source of Supply	D2	297,461	0	149,478	147,983	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	245,365	0	123,299	122,066	0	0	0	0
Transmission and Distribution	D3	600,806	0	170,337	168,634	261,834	0	0	0
Customer Service & Meters	C2	522,581	0	0	0	0	0	522,581	0
Fire Hydrants	F1	5,927	0	0	0	0	0	0	5,927
General	E1	177,215	56,608	20,511	20,306	9,773	53,682	16,035	301
Intangibles	E1	1,335	426	155	153	74	404	121	2
		1,850,690	57,034	463,780	459,143	271,681	54,086	538,736	6,230
General Tax Activity Aug. 1.2004 - May 31, 2005									
Source of Supply	D2	11,661	0	5,860	5,801	0	0	0	0
Pumping Plant	D2	0	0	0	0	0	0	0	0
Water Treatment	D2	8,511	0	4,277	4,234	0	0	0	0
Transmission and Distribution	D3	19,994	0	5,669	5,612	8,714	0	0	0
Customer Service & Meters	C2	21,317	0	0	0	0	0	21,317	0
Fire Hydrants	F1	204	0	0	0	0	0	0	204
General	E1	10,798	3,449	1,250	1,237	595	3,271	977	18
Intangibles	E1	37	12	4	4	2	11	3	0
		72,522	3,461	17,059	16,889	9,311	3,282	22,297	223
Total General Taxes at May 31, 2005		1,923,212	60,495	480,840	476,031	280,992	57,368	561,033	6,453
Total Pro Formax Operating Expense at May 31, 2005		21,722,563	4,652,590	4,138,784	4,097,398	1,868,693	3,778,152	3,153,297	33,649
Income Taxes									
State Income Taxes	RB	(234,009)	(1,037)	(72,703)	(71,976)	(35,722)	(842)	(50,952)	(776)
Federal Income Taxes	RB	1,552,475	6,881	482,330	477,507	236,986	5,588	338,032	5,150
Total Income Taxes		1,318,466	5,844	409,627	405,531	201,265	4,746	287,079	4,374
Operating Income at Existing Rates	RB	8,493,319	37,646	2,638,744	2,612,358	1,296,511	30,571	1,849,312	28,177

United Water Idaho
Cost of Service
Allocation and Seasonalization Factors

Service Component Allocators

Description	Name	Volume	Base	Max Day	Max Hour	Cust Exp	Customer Service	Fire Hydrants	Total
Volumemetric	V1	100.000%							100.000%
Base	D1		100.000%						100.000%
Base -Max Day	D2		50.251%	49.749%					100.000%
Base - Max Day - Max Hour	D3		28.351%	28.068%	43.581%				100.000%
O&M - Source of Supply	ES	65.000%	17.588%	17.412%					100.000%
O&M - Water Treatment	EW	63.000%	18.593%	18.407%					100.000%
O&M - T&D	ET	20.000%	22.681%	22.454%	34.864%				100.000%
Customer O&M	C1					77.000%	23.000%		100.000%
Customer Services	C2						100.000%		100.000%
Customer Meters	C3								0.000%
Fire Hydrants	F1							100.000%	100.000%
Plant in Service	P1	0.000%	27.451%	27.176%	22.222%	0.000%	22.646%	0.505%	100.000%
Payroll Allocator	L1	25.874%	10.957%	10.848%	7.638%	34.203%	10.217%	0.262%	100.000%
O&M less General, Intangible, Depr & Amort	E1	31.943%	11.574%	11.458%	5.515%	30.292%	9.048%	0.170%	100.000%
O&M less Depr and Amortization	E2	30.356%	13.771%	13.633%	6.498%	24.651%	10.912%	0.180%	100.000%
Rate Base	RB	0.443%	31.068%	30.758%	15.265%	0.360%	21.774%	0.332%	100.000%

Payroll Allocator			1	2	3	4	5	6	7	8
Intangibles	0									
Source of Supply	545,355	ES		354,481	95,917	94,958	0	0	0	0
Pumping Plant	0									
Water Treatment	274,168	EW		172,726	50,976	50,466	0	0	0	0
Transmission & Distribution	537,427	ET		107,485	121,895	120,676	187,371	0	0	0
Meters and Services	1,089,626	C1		0	0	0	0	839,012	250,614	0
Fire Protection	6,437	F1		0	0	0	0	0	0	6,437
General	935,126			241,954	102,466	101,441	71,429	319,844	95,538	2,454
Total	3,388,139			876,646	371,253	367,541	258,799	1,158,856	346,152	8,892
Percent				0.258739743	0.109574398	0.108478682	0.076383895	0.3420332	0.102165764	0.0026243

Montly Average and Maximum Demand

Month	Max Hour (GPM)	Max Day (GPM)	Avg. Day (GPM)	Days	Max Hr-Max Day	Max Day - Avg. Day
Aug-03	98,823.89	59,754.51	52,828.56	31	38,549.28	29,465.76
Sep-03	97,372.25	49,816.26	41,339.74	30	37,097.64	19,527.51
Oct-03	68,207.11	39,031.53	30,274.54	31	7,932.49	8,742.78
Nov-03	45,205.45	17,823.16	14,654.39	30	0.00	0.00
Dec-03	24,734.22	14,694.20	13,930.78	31	0.00	0.00
Jan-04	24,555.11	15,693.44	14,414.85	31	0.00	0.00
Feb-04	24,719.50	16,313.54	14,347.43	29	0.00	0.00
Mar-04	34,002.16	22,432.59	16,546.25	31	0.00	0.00
Apr-04	80,220.67	38,471.15	31,207.33	30	19,946.06	8,182.40
May-04	101,986.77	46,952.55	33,388.12	31	41,712.15	16,663.80
Jun-04	106,833.00	56,033.22	45,379.34	30	46,558.39	25,744.47
Jul-04	98,008.28	60,274.61	54,493.73	31	37,733.66	29,985.87
Max	106,833.00	60,274.61			46,558.39	29,985.87
Avg			30,288.75			

United Water Idaho
Cost of Service
Allocation and Seasonalization Factors

Seasonal Allocation Factors

Ratios of Single Maximum Seasonal Excess Demand

Excess Max Day	Amount	Percent
Winter	8,742.78	22.574%
Summer	29,985.87	77.426%
	38,728.65	

Excess Max Hour		
Winter	19,946.06	29.992%
Summer	46,558.39	70.008%
	66,504.44	

Ratios of Seasonal Sum of Monthly Positive Excess Demands

Winter	16,925.18	12.237%
Summer	121,387.41	87.763%
	138,312.60	

Excess Max Hour		
Winter	27,878.55	12.146%
Summer	201,651.12	87.854%
	229,529.67	

Service Allocation Factors

Component	Units	General Water Service	Public Fire Protection	Private Fire Protection	Total
Annual Consummption	Million Gallons per Day	43.616	0.191	0.028	43.835
	Percent	99.500%	0.435%	0.065%	100.000%
Maximum Day Demand					
	Millions Gallons per Day	86.795	1.080	1.080	88.955
	Excess Max Day	43.180	0.889	1.052	45.120
	Percent	95.699%	1.971%	2.330%	100.000%
Maximum Hour Demand					
	Millions Gallons per Day	153.840	6.480	6.480	166.800
	Excess Max Hour	110.660	5.591	5.428	121.679
		90.944%	4.595%	4.461%	100.000%
Number of Bills		450,067		8,280	458,347
		98.194%	0.000%	1.806%	100.000%

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Plant in Service

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
	Plant in Service at July 31, 2004	**Allocator**	**Totals**	**Intangibles**	**Source of Supply**	**Pumping Plant**	**Water Treatment**	**Transmission & Distribution**	**Customer Meters & Services**	**FireProtection**	**General**
301-10	Organization		**116,926**	116,926							
303-20	Land & Land Rights, Water Rights, SOS		**6,256,619**		6,256,619						
303-30	Land & Land Right Water Treatment		**889,034**				889,034				
303-40	Land & Land Right Transmission and Distribution		**411,626**					411,626			
303-50	Land & Land Rights General Plant		**213,383**								213,383
304-20	Structures & Improvements - SOS		**3,659,775**		3,659,775						
304-30	Structures & Improvements - Wtr Trt		**8,002,050**				8,002,050				
304-40	Structures & Improvements - Trans & Distribution		**35,388**					35,388			
304-50	Structures & Improvements - General Plant		**3,193,688**								3,193,688
305-20	Collecting & Impounding Reservoirs - SOS		**83,217**		83,217						
306-20	Lake, River & Other Intakes		**535,533**		535,533						
307-20	Wells & Springs		**9,205,941**		9,205,941						
308-20	Infiltration Galleries & Tunnels		**34,652**		34,652						
309-20	Supply Mains		**592,825**		592,825						
310-20	Power Generation Equipment		**381,125**		381,125						
311-20	Power Electric Pumping Equipment - Source of Supply		**10,246,641**		10,246,641						
311-20	Power Diesel Pumping Equipment - Source of Supply		**-**								
311-30	Power Pumping Equipment - Water Treatment		**357,998**			357,998					
311-40	Power Pumping Equipment - Trans. & Distrib.		**961,390**			961,390					
320-30	Water Treatment Equipment		**13,978,190**				13,978,190				
320-30	Water Treatment Equipment - Membranes		**-**								
330-40	Distribution Reservoirs & Standpipes		**8,848,528**					8,848,528			
331-10	Trans. & Distrib. Mains & Accessories - Intangible		**145**	145							
331-20	Trans. & Distrib. Mains & Accessories SOS		**144**		144						
331-40	Trans. & Distrib. Mains & Accessories		**99,596,964**					99,596,964			
333-40	Services		**36,824,786**						36,824,786		
334-40	Meters and Meter Installations		**11,575,448**						11,575,448		
335-40	Hydrants		**1,078,405**							1,078,405	
336-40	Backflow Prevention Devices		**-**								
339-10	Other Plant & Misc. Equipment - Intangible		**-**								
339-20	Other Plant & Misc. Equipment - Source of Supply		**37,157**		37,157						
339-30	Other Plant & Misc. Equipment - Water Treatment		**43,525**				43,525				

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Plant in Service

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		**88,441**					88,441			
339-50	Other Plant & Misc. Equipment - General Plant		**15,798**								15,798
340-50	Office Furniture and Equipment		**684,579**								684,579
340-50	AM / FM System - Mapping		**552,910**								552,910
340-5A	Computer Hardware & Software		**1,723,563**								1,723,563
340-5A	IFMS / WAN / PeopleSoft		**2,870,105**								2,870,105
340-5A	Customer Information System		**1,795,069**								1,795,069
341-50	Transportation Equipment		**134,111**								134,111
342-50	Stores Equipment		**24,448**								24,448
343-50	Tools, Shop and Garage Equipment		**455,945**								455,945
343-50	Confined Space Monitor, Generator, Trench Shield		**62,533**								62,533
344-50	Laboratory Equipment		**116,643**								116,643
345-50	Power Operated Equipment		**58,817**								58,817
345-50	Power Operated Equipment		**62,882**								62,882
346-50	Communications Equipment		**1,300,447**								1,300,447
347-50	Miscellaneous Equipment		**107,621**								107,621
348-50	Other Tangible Property		**-**								
348-50	Master Plan		**268,381**								268,381
Rounding			**-**								
	Plant in Service at July 31, 2004		**227,483,396**	**117,071**	**31,033,629**	**1,319,388**	**22,912,799**	**108,980,947**	**48,400,234**	**1,078,405**	**13,640,923**

	Net plant Adds Aug I, 2004 to May 31, 2005	**Allocator**	**Totals**	**Intangibles**	**Source of Supply**	**Pumping Plant**	**Water Treatment**	**Transmission & Distribution**	**Customer Meters & Services**	**FireProtection**	**General**
301-10	Organization		**(9,878)**	(9,878)							
303-20	Land & Land Rights, Water Rights, SOS		**112,418**		112,418						
303-30	Land & Land Right Water Treatment		**-**								
303-40	Land & Land Right Transmission and Distribution		**-**								
303-50	Land & Land Rights General Plant		**-**								
304-20	Structures & Improvements - SOS		**1,300,714**		1,300,714						
304-30	Structures & Improvements - Wtr Trt		**5,462,862**				5,462,862				
304-40	Structures & Improvements - Trans & Distribution		**5,575**					5,575			
304-50	Structures & Improvements - General Plant		**81,658**								81,658
305-20	Collecting & Impounding Reservoirs - SOS		**-**								
306-20	Lake, River & Other Intakes		**736,742**		736,742						
307-20	Wells & Springs		**88,692**		88,692						
308-20	Infiltration Galleries & Tunnels		**-**								
309-20	Supply Mains		**1,620,842**		1,620,842						
310-20	Power Generation Equipment		**93,408**		93,408						
311-20	Power Electric Pumping Equipment - Source of Supply		**1,545,419**		1,545,419						
311-20	Power Diesel Pumping Equipment - Source of Supply		**-**								

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Plant in Service

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
311-30	Power Pumping Equipment - Water Treatment		**5,185,627**				5,185,627				
311-40	Power Pumping Equipment - Trans. & Distrib.		**(5,422)**					(5,422)			
320-30	Water Treatment Equipment		**8,336,929**				8,336,929				
320-30	Water Treatment Equipment - Membranes		**500,000**				500,000				
330-40	Distribution Reservoirs & Standpipes		**226,967**					226,967			
331-10	Trans. & Distrib. Mains & Accessories - Intangible		**-**								
331-20	Trans. & Distrib. Mains & Accessories SOS		**-**								
331-40	Trans. & Distrib. Mains & Accessories		**3,719,433**					3,719,433			
333-40	Services		**514,488**						514,488		
334-40	Meters and Meter Installations		**(19,827)**						(19,827)		
335-40	Hydrants		**(10,763)**							(10,763)	
336-40	Backflow Prevention Devices		**-**								
339-10	Other Plant & Misc. Equipment - Intangible		**-**								
339-20	Other Plant & Misc. Equipment - Source of Supply		**8,637**		8,637						
339-30	Other Plant & Misc. Equipment - Water Treatment		**-**								
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		**-**								
339-50	Other Plant & Misc. Equipment - General Plant		**-**								
340-50	Office Furniture and Equipment		**12,866**								12,866
340-50	AM / FM System - Mapping		**-**								
340-5A	Computer Hardware & Software		**69,215**								69,215
340-5A	IFMS / WAN / PeopleSoft		**1,197,379**								1,197,379
340-5A	Customer Information System		**-**								
341-50	Transportation Equipment		**2,000**								2,000
342-50	Stores Equipment		**-**								
343-50	Tools, Shop and Garage Equipment		**8,000**								8,000
343-50	Confined Space Monitor, Generator, Trench Shield		**-**								
344-50	Laboratory Equipment		**-**								
345-50	Power Operated Equipment		**(14,910)**								(14,910)
345-50	Power Operated Equipment		**21,300**								21,300
346-50	Communications Equipment		**(1,465)**								(1,465)
347-50	Miscellaneous Equipment		**-**								
348-50	Other Tangible Property		**-**								
348-50	Master Plan		**367,617**								367,617
Rounding			**-**								
	Net plant Adds Aug I, 2004 to May 31, 2005		**31,156,523**	**(9,878)**	**5,506,872**	**-**	**19,485,418**	**3,946,553**	**494,661**	**(10,763)**	**1,743,660**

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Plant in Service

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
	Total Plant in Service at May 31, 2005	**Allocator**	**Totals**	**Intangibles**	**Source of Supply**	**Pumping Plant**	**Water Treatment**	**Transmission & Distribution**	**Customer Meters & Services**	**FireProtection**	**General**
301-10	Organization		**107,048**	107,048	-	-	-	-	-	-	-
303-20	Land & Land Rights, Water Rights, SOS		**6,369,037**	-	6,369,037	-	-	-	-	-	-
303-30	Land & Land Right Water Treatment		**889,034**	-	-	-	889,034	-	-	-	-
303-40	Land & Land Right Transmission and Distribution		**411,626**	-	-	-	-	411,626	-	-	-
303-50	Land & Land Rights General Plant		**213,383**	-	-	-	-	-	-	-	213,383
304-20	Structures & Improvements - SOS		**4,960,489**	-	4,960,489	-	-	-	-	-	-
304-30	Structures & Improvements - Wtr Trt		**13,464,912**	-	-	-	13,464,912	-	-	-	-
304-40	Structures & Improvements - Trans & Distribution		**40,963**	-	-	-	-	40,963	-	-	-
304-50	Structures & Improvements - General Plant		**3,275,346**	-	-	-	-	-	-	-	3,275,346
305-20	Collecting & Impounding Reservoirs - SOS		**83,217**	-	83,217	-	-	-	-	-	-
306-20	Lake, River & Other Intakes		**1,272,275**	-	1,272,275	-	-	-	-	-	-
307-20	Wells & Springs		**9,294,633**	-	9,294,633	-	-	-	-	-	-
308-20	Infiltration Galleries & Tunnels		**34,652**	-	34,652	-	-	-	-	-	-
309-20	Supply Mains		**2,213,667**	-	2,213,667	-	-	-	-	-	-
310-20	Power Generation Equipment		**474,533**	-	474,533	-	-	-	-	-	-
311-20	Power Electric Pumping Equipment - Source of Supply		**11,792,060**	-	11,792,060	-	-	-	-	-	-
311-20	Power Diesel Pumping Equipment - Source of Supply		**-**	-	-	-	-	-	-	-	-
311-30	Power Pumping Equipment - Water Treatment		**5,543,625**	-	-	357,998	5,185,627	-	-	-	-
311-40	Power Pumping Equipment - Trans. & Distrib.		**955,968**	-	-	961,390	-	(5,422)	-	-	-
320-30	Water Treatment Equipment		**22,315,119**	-	-	-	22,315,119	-	-	-	-
320-30	Water Treatment Equipment - Membranes		**500,000**	-	-	-	500,000	-	-	-	-
330-40	Distribution Reservoirs & Standpipes		**9,075,495**	-	-	-	-	9,075,495	-	-	-
331-10	Trans. & Distrib. Mains & Accessories - Intangible		**145**	145	-	-	-	-	-	-	-
331-20	Trans. & Distrib. Mains & Accessories SOS		**144**	-	144	-	-	-	-	-	-
331-40	Trans. & Distrib. Mains & Accessories		**103,316,397**	-	-	-	-	103,316,397	-	-	-
333-40	Services		**37,339,274**	-	-	-	-	-	37,339,274	-	-
334-40	Meters and Meter Installations		**11,555,621**	-	-	-	-	-	11,555,621	-	-
335-40	Hydrants		**1,067,642**	-	-	-	-	-	-	1,067,642	-
336-40	Backflow Prevention Devices		**-**	-	-	-	-	-	-	-	-
339-10	Other Plant & Misc. Equipment - Intangible		**-**	-	-	-	-	-	-	-	-

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Plant in Service

	(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
339-20	Other Plant & Misc. Equipment - Source of Supply	**45,794**	-	45,794	-	-	-	-	-	-
339-30	Other Plant & Misc. Equipment - Water Treatment	**43,525**	-	-	-	43,525	-	-	-	-
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.	**88,441**	-	-	-	-	88,441	-	-	-
339-50	Other Plant & Misc. Equipment - General Plant	**15,798**	-	-	-	-	-	-	-	15,798
340-50	Office Furniture and Equipment	**697,445**	-	-	-	-	-	-	-	697,445
340-50	AM / FM System - Mapping	**552,910**	-	-	-	-	-	-	-	552,910
340-5A	Computer Hardware & Software	**1,792,778**	-	-	-	-	-	-	-	1,792,778
340-5A	IFMS / WAN / PeopleSoft	**4,067,484**	-	-	-	-	-	-	-	4,067,484
340-5A	Customer Information System	**1,795,069**	-	-	-	-	-	-	-	1,795,069
341-50	Transportation Equipment	**136,111**	-	-	-	-	-	-	-	136,111
342-50	Stores Equipment	**24,448**	-	-	-	-	-	-	-	24,448
343-50	Tools, Shop and Garage Equipment	**463,945**	-	-	-	-	-	-	-	463,945
343-50	Confined Space Monitor, Generator, Trench Shield	**62,533**	-	-	-	-	-	-	-	62,533
344-50	Laboratory Equipment	**116,643**	-	-	-	-	-	-	-	116,643
345-50	Power Operated Equipment	**43,907**	-	-	-	-	-	-	-	43,907
345-50	Power Operated Equipment	**84,182**	-	-	-	-	-	-	-	84,182
346-50	Communications Equipment	**1,298,982**	-	-	-	-	-	-	-	1,298,982
347-50	Miscellaneous Equipment	**107,621**	-	-	-	-	-	-	-	107,621
348-50	Other Tangible Property	**-**	-	-	-	-	-	-	-	-
348-50	Master Plan	**635,998**	-	-	-	-	-	-	-	635,998
Rounding		**-**								
	Total Plant in Service at May 31, 2005	**258,639,919**	**107,193**	**36,540,501**	**1,319,388**	**42,398,217**	**112,927,500**	**48,894,895**	**1,067,642**	**15,384,583**

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Accumulated Depreciation

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
	Accumulated Depreciation at July 31, 2004	**Allocator**	**Totals**	**Intangibles**	**Source of Supply**	**Pumping Plant**	**Water Treatment**	**Transmission & Distribution**	**Customer Meters & Services**	**FireProtection**	**General**
301-10	Organization		-								
303-20	Land & Land Rights, Water Rights, SOS		**275.56**		275.56						
303-30	Land & Land Right Water Treatment		**(9,642.00)**				(9,642.00)				
303-40	Land & Land Right Transmission and Distribution		**(4,334.72)**					(4,334.72)			
303-50	Land & Land Rights General Plant		-								
304-20	Structures & Improvements - SOS		**716,214.53**		716,214.53						
304-30	Structures & Improvements - Wtr Trt		**1,316,027.92**				1,316,027.92				
304-40	Structures & Improvements - Trans & Distribution		**11,027.07**					11,027.07			
304-50	Structures & Improvements - General Plant		**596,744.30**								596,744.30
305-20	Collecting & Impounding Reservoirs - SOS		**(4,892.58)**		(4,892.58)						
306-20	Lake, River & Other Intakes		**151,537.78**		151,537.78						
307-20	Wells & Springs		**2,210,199.21**		2,210,199.21						
308-20	Infiltration Galleries & Tunnels		**29,713.55**		29,713.55						
309-20	Supply Mains		**26,687.55**		26,687.55						
310-20	Power Generation Equipment		**72,818.08**		72,818.08						
311-20	Power Electric Pumping Equipment - Source of Supply		**4,821,035.85**		4,821,035.85						
311-20	Power Diesel Pumping Equipment - Source of Supply		-								
311-30	Power Pumping Equipment - Water Treatment		**16,386.71**			16,386.71					
311-40	Power Pumping Equipment - Trans. & Distrib.		**39,592.51**				39,592.51				
320-30	Water Treatment Equipment		**5,443,851.09**			5,443,851.09					
320-30	Water Treatment Equipment - Membranes		-								
330-40	Distribution Reservoirs & Standpipes		**1,272,609.49**					1,272,609.49			
331-10	Trans. & Distrib. Mains & Accessories - Intangible		**14.28**	14.28							
331-20	Trans. & Distrib. Mains & Accessories SOS		**19.86**		19.86						
331-40	Trans. & Distrib. Mains & Accessories		**22,275,117.61**					22,275,117.61			
333-40	Services		**8,914,754.21**						8,914,754.21		
334-40	Meters and Meter Installations		**2,172,450.00**						2,172,450.00		
335-40	Hydrants		**98,759.74**							98,759.74	
336-40	Backflow Prevention Devices		-								
339-10	Other Plant & Misc. Equipment - Intangible		-								
339-20	Other Plant & Misc. Equipment - Source of Supply		**3,617.97**		3,617.97						
339-30	Other Plant & Misc. Equipment - Water Treatment		**4,694.12**				4,694.12				
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		**1,940.39**					1,940.39			

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Accumulated Depreciation

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
339-50	Other Plant & Misc. Equipment - General Plant		2,554.03								2,554.03
340-50	Office Furniture and Equipment		563,926.63								563,926.63
340-50	AM / FM System - Mapping		588,752.04								588,752.04
340-5A	Computer Hardware & Software		166,741.55								166,741.55
340-5A	IFMS / WAN / PeopleSoft		2,065,479.34								2,065,479.34
340-5A	Customer Information System		587,050.00								587,050.00
341-50	Transportation Equipment		134,111.37								134,111.37
342-50	Stores Equipment		15,094.58								15,094.58
343-50	Tools, Shop and Garage Equipment		357,555.62								357,555.62
343-50	Confined Space Monitor, Generator, Trench Shield		-								
344-50	Laboratory Equipment		84,845.37								84,845.37
345-50	Power Operated Equipment		-								
345-50	Power Operated Equipment		121,699.34								121,699.34
346-50	Communications Equipment		306,293.34								306,293.34
347-50	Miscellaneous Equipment		(21,111.56)								(21,111.56)
348-50	Other Tangible Property		-								
348-50	Master Plan		137,606.19								137,606.19
Rounding			1.00								
	Accumulated Depreciation at July 31, 2004		55,287,818.92	14.28	8,027,227.36	5,460,237.80	1,350,672.55	23,556,359.84	11,087,204.21	98,759.74	5,707,342.14

	Accumulated Depreciation Activity Aug 1, 2004 through May 31, 2005	**Allocator**	**Totals**	**Intangibles**	**Source of Supply**	**Pumping Plant**	**Water Treatment**	**Transmission & Distribution**	**Customer Meters & Services**	**FireProtection**	**General**
301-10	Organization		-								
303-20	Land & Land Rights, Water Rights, SOS		(488.00)		(488.00)						
303-30	Land & Land Right Water Treatment		-								
303-40	Land & Land Right Transmission and Distribution		-								
303-50	Land & Land Rights General Plant		-								
304-20	Structures & Improvements - SOS		72,205.00		72,205.00						
304-30	Structures & Improvements - Wtr Trt		160,307.00				160,307.00				
304-40	Structures & Improvements - Trans & Distribution		(2,569.00)					(2,569.00)			
304-50	Structures & Improvements - General Plant		55,894.00								55,894.00
305-20	Collecting & Impounding Reservoirs - SOS		1,419.00		1,419.00						
306-20	Lake, River & Other Intakes		34,115.00		34,115.00						
307-20	Wells & Springs		193,431.00		193,431.00						
308-20	Infiltration Galleries & Tunnels		596.00		596.00						
309-20	Supply Mains		10,427.00		10,427.00						
310-20	Power Generation Equipment		17,351.00		17,351.00						
311-20	Power Electric Pumping Equipment - Source of Supply		325,953.00		325,953.00						
311-20	Power Diesel Pumping Equipment - Source of Supply		-								
311-30	Power Pumping Equipment - Water Treatment		69,401.00				69,401.00				

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Accumulated Depreciation

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
311-40	Power Pumping Equipment - Trans. & Distrib.		**15,176.00**					15,176.00			
320-30	Water Treatment Equipment		**592,213.00**				592,213.00				
320-30	Water Treatment Equipment - Membranes		**14,583.00**				14,583.00				
330-40	Distribution Reservoirs & Standpipes		**135,008.00**					135,008.00			
331-10	Trans. & Distrib. Mains & Accessories - Intangible		**2.00**	2.00							
331-20	Trans. & Distrib. Mains & Accessories SOS		**2.00**		2.00						
331-40	Trans. & Distrib. Mains & Accessories		**1,598,933.00**					1,598,933.00			
333-40	Services		**633,115.00**						633,115.00		
334-40	Meters and Meter Installations		**143,265.00**						143,265.00		
335-40	Hydrants		**21,198.00**							21,198.00	
336-40	Backflow Prevention Devices		**-**								
339-10	Other Plant & Misc. Equipment - Intangible		**-**								
339-20	Other Plant & Misc. Equipment - Source of Supply		**675.00**		675.00						
339-30	Other Plant & Misc. Equipment - Water Treatment		**748.00**				748.00				
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		**1,520.00**					1,520.00			
339-50	Other Plant & Misc. Equipment - General Plant		**272.00**								272.00
340-50	Office Furniture and Equipment		**38,286.00**								38,286.00
340-50	AM / FM System - Mapping		**47,519.00**								47,519.00
340-5A	Computer Hardware & Software		**136,503.00**								136,503.00
340-5A	IFMS / WAN / PeopleSoft		**271,612.00**								271,612.00
340-5A	Customer Information System		**154,275.00**								154,275.00
341-50	Transportation Equipment		**13,291.00**								13,291.00
342-50	Stores Equipment		**1,401.00**								1,401.00
343-50	Tools, Shop and Garage Equipment		**26,248.00**								26,248.00
343-50	Confined Space Monitor, Generator, Trench Shield		**7,793.00**								7,793.00
344-50	Laboratory Equipment		**6,658.00**								6,658.00
345-50	Power Operated Equipment		**-**								
345-50	Power Operated Equipment		**(4,881.00)**								(4,881.00)
346-50	Communications Equipment		**62,561.00**								62,561.00
347-50	Miscellaneous Equipment		**6,169.00**								6,169.00
348-50	Other Tangible Property		**-**								
348-50	Master Plan		**30,725.00**								30,725.00
Rounding			**1.00**								
	Accumulated Depreciation Activity Aug 1, 2004 through May 31, 2005		**4,892,913.00**	**2.00**	**655,686.00**	**-**	**837,252.00**	**1,748,068.00**	**776,380.00**	**21,198.00**	**854,326.00**

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Accumulated Depreciation

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
	Total Pro Forma Accumulated Depreciation May 31, 2005	**Allocator**	**Totals**	**Intangibles**	**Source of Supply**	**Pumping Plant**	**Water Treatment**	**Transmission & Distribution**	**Customer Meters & Services**	**FireProtection**	**General**
301-10	Organization		-	-	-	-	-	-	-	-	-
303-20	Land & Land Rights, Water Rights, SOS		**(212.44)**	-	(212.44)	-	-	-	-	-	-
303-30	Land & Land Right Water Treatment		**(9,642.00)**	-	-	-	(9,642.00)	-	-	-	-
303-40	Land & Land Right Transmission and Distribution		**(4,334.72)**	-	-	-	-	(4,334.72)	-	-	-
303-50	Land & Land Rights General Plant		-	-	-	-	-	-	-	-	-
304-20	Structures & Improvements - SOS		**788,419.53**	-	788,419.53	-	-	-	-	-	-
304-30	Structures & Improvements - Wtr Trt		**1,476,334.92**	-	-	-	1,476,334.92	-	-	-	-
304-40	Structures & Improvements - Trans & Distribution		**8,458.07**	-	-	-	-	8,458.07	-	-	-
304-50	Structures & Improvements - General Plant		**652,638.30**	-	-	-	-	-	-	-	652,638.30
305-20	Collecting & Impounding Reservoirs - SOS		**(3,473.58)**	-	(3,473.58)	-	-	-	-	-	-
306-20	Lake, River & Other Intakes		**185,652.78**	-	185,652.78	-	-	-	-	-	-
307-20	Wells & Springs		**2,403,630.21**	-	2,403,630.21	-	-	-	-	-	-
308-20	Infiltration Galleries & Tunnels		**30,309.55**	-	30,309.55	-	-	-	-	-	-
309-20	Supply Mains		**37,114.55**	-	37,114.55	-	-	-	-	-	-
310-20	Power Generation Equipment		**90,169.08**	-	90,169.08	-	-	-	-	-	-
311-20	Power Electric Pumping Equipment - Source of Supply		**5,146,988.85**	-	5,146,988.85	-	-	-	-	-	-
311-20	Power Diesel Pumping Equipment - Source of Supply		-	-	-	-	-	-	-	-	-
311-30	Power Pumping Equipment - Water Treatment		**85,787.71**	-	-	16,386.71	69,401.00	-	-	-	-
311-40	Power Pumping Equipment - Trans. & Distrib.		**54,768.51**	-	-	-	39,592.51	15,176.00	-	-	-
320-30	Water Treatment Equipment		**6,036,064.09**	-	-	5,443,851.09	592,213.00	-	-	-	-
320-30	Water Treatment Equipment - Membranes		**14,583.00**	-	-	-	14,583.00	-	-	-	-
330-40	Distribution Reservoirs & Standpipes		**1,407,617.49**	-	-	-	-	1,407,617.49	-	-	-
331-10	Trans. & Distrib. Mains & Accessories - Intangible		**16.28**	16.28	-	-	-	-	-	-	-
331-20	Trans. & Distrib. Mains & Accessories SOS		**21.86**	-	21.86	-	-	-	-	-	-
331-40	Trans. & Distrib. Mains & Accessories		**23,874,050.61**	-	-	-	-	23,874,050.61	-	-	-
333-40	Services		**9,547,869.21**	-	-	-	-	-	9,547,869.21	-	-
334-40	Meters and Meter Installations		**2,315,715.00**	-	-	-	-	-	2,315,715.00	-	-
335-40	Hydrants		**119,957.74**	-	-	-	-	-	-	119,957.74	-
336-40	Backflow Prevention Devices		-	-	-	-	-	-	-	-	-
339-10	Other Plant & Misc. Equipment - Intangible		-	-	-	-	-	-	-	-	-

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Accumulated Depreciation

	(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
339-20	Other Plant & Misc. Equipment - Source of Supply	**4,292.97**	-	4,292.97	-	-	-	-	-	-
339-30	Other Plant & Misc. Equipment - Water Treatment	**5,442.12**	-	-	-	5,442.12	-	-	-	-
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.	**3,460.39**	-	-	-	-	3,460.39	-	-	-
339-50	Other Plant & Misc. Equipment - General Plant	**2,826.03**	-	-	-	-	-	-	-	2,826.03
340-50	Office Furniture and Equipment	**602,212.63**	-	-	-	-	-	-	-	602,212.63
340-50	AM / FM System - Mapping	**636,271.04**	-	-	-	-	-	-	-	636,271.04
340-5A	Computer Hardware & Software	**303,244.55**	-	-	-	-	-	-	-	303,244.55
340-5A	IFMS / WAN / PeopleSoft	**2,337,091.34**	-	-	-	-	-	-	-	2,337,091.34
340-5A	Customer Information System	**741,325.00**	-	-	-	-	-	-	-	741,325.00
341-50	Transportation Equipment	**147,402.37**	-	-	-	-	-	-	-	147,402.37
342-50	Stores Equipment	**16,495.58**	-	-	-	-	-	-	-	16,495.58
343-50	Tools, Shop and Garage Equipment	**383,803.62**	-	-	-	-	-	-	-	383,803.62
343-50	Confined Space Monitor, Generator, Trench Shield	**7,793.00**	-	-	-	-	-	-	-	7,793.00
344-50	Laboratory Equipment	**91,503.37**	-	-	-	-	-	-	-	91,503.37
345-50	Power Operated Equipment	**-**	-	-	-	-	-	-	-	-
345-50	Power Operated Equipment	**116,818.34**	-	-	-	-	-	-	-	116,818.34
346-50	Communications Equipment	**368,854.34**	-	-	-	-	-	-	-	368,854.34
347-50	Miscellaneous Equipment	**(14,942.56)**	-	-	-	-	-	-	-	(14,942.56)
348-50	Other Tangible Property	**-**	-	-	-	-	-	-	-	-
348-50	Master Plan	**168,331.19**	-	-	-	-	-	-	-	168,331.19
Rounding		**1.00**	-	-	-	-	-	-	-	-
	Accumulated Depreciation Activity Aug 1, 2004 through May 31, 2005	**60,180,730.92**	**16.28**	**8,682,913.36**	**5,460,237.80**	**2,187,924.55**	**25,304,427.84**	**11,863,584.21**	**119,957.74**	**6,561,668.14**

Note: Includes Accumulated Depr, Accoumulated Amort of CIAC, UPAA Amort & PHFU Amort

United Water Idaho
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Functionalization of CIAC

	CIAC in Service at July 31, 2004	(A) Allocator	(B) Totals	(C) Intangibles	(D) Source of Supply	(E) Pumping Plant	(G) Water Treatment	(H) Transmission & Distribution	(I) Meters and Services	(J) Fire Protection	(K) General	(L) Not in Service
301-10	Organization		**9,878**	9,878								
303-20	Land & Land Rights, Water Rights, SOS		**162,703**		162,703							
303-30	Land & Land Right Water Treatment		**-**									
303-40	Land & Land Right Transmission and Distribution		**162,702**					162,702				
303-50	Land & Land Rights General Plant		**-**									
304-20	Structures & Improvements - SOS		**158,065**		158,065							
304-30	Structures & Improvements - Wtr Trt		**-**									
304-40	Structures & Improvements - Trans & Distribution		**-**									
304-50	Structures & Improvements - General Plant		**-**									
305-20	Collecting & Impounding Reservoirs - SOS		**20,142**		20,142							
306-20	Lake, River & Other Intakes		**59,462**		59,462							
307-20	Wells & Springs		**911,049**		911,049							
308-20	Infiltration Galleries & Tunnels		**-**									
309-20	Supply Mains		**8,671**		8,671							
310-20	Power Generation Equipment		**-**									
311-20	Power Electric Pumping Equipment - Source of Supply		**803,126**		803,126							
311-20	Power Diesel Pumping Equipment - Source of Supply		**-**									
311-30	Power Pumping Equipment - Water Treatment		**-**									
311-40	Power Pumping Equipment - Trans. & Distrib.		**-**									
320-30	Water Treatment Equipment		**2,688**				2,688					
320-30	Water Treatment Equipment - Membranes		**-**									
330-40	Distribution Reservoirs & Standpipes		**695,805**					695,805				
331-10	Trans. & Distrib. Mains & Accessories - Intangible		**-**									
331-20	Trans. & Distrib. Mains & Accessories SOS		**-**									
331-40	Trans. & Distrib. Mains & Accessories		**35,020,054**					35,020,054				
333-40	Services		**5,451,465**						5,451,465			
334-40	Meters and Meter Installations		**137,957**						137,957			
335-40	Hydrants		**519,607**							519,607		
336-40	Backflow Prevention Devices		**-**									
339-10	Other Plant & Misc. Equipment - Intangible		**-**									
339-20	Other Plant & Misc. Equipment - Source of Supply		**-**									
339-30	Other Plant & Misc. Equipment - Water Treatment		**-**									
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		**-**									

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		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)	(L)
339-50	Other Plant & Misc. Equipment - General Plant		-									
340-50	Office Furniture and Equipment		798								798	
340-50	AM / FM System - Mapping		-									
340-5A	Computer Hardware & Software		(755)								(755)	
340-5A	IFMS / WAN / PeopleSoft		-									
340-5A	Customer Information System		-									
341-50	Transportation Equipment		-									
342-50	Stores Equipment		-									
343-50	Tools, Shop and Garage Equipment		-									
343-50	Confined Space Monitor, Generator, Trench Shield		-									
344-50	Laboratory Equipment		2,315								2,315	
345-50	Power Operated Equipment		-									
345-50	Power Operated Equipment		-									
346-50	Communications Equipment		-									
347-50	Miscellaneous Equipment		-									
348-50	Other Tangible Property		-									
348-50	Master Plan		-									
	Not in Service		544,627									544,627
	CIAC in Service at July 31, 2004		**44,670,359**	**9,878**	**2,123,218**	**-**	**2,688**	**35,878,561**	**5,589,422**	**519,607**	**2,358**	**544,627**
	CIAC Activity Aug I, 2004 to May 31, 2005	**Allocator**	**Totals**	**Intangibles**	**Source of Supply**	**Pumping Plant**	**Water Treatment**	**Transmission & Distribution**	**Meters and Services**	**Fire Protection**	**General**	**Not in Service**
301-10	Organization		**(9,878)**	(9,878)								
303-20	Land & Land Rights, Water Rights, SOS		-									
303-30	Land & Land Right Water Treatment		-									
303-40	Land & Land Right Transmission and Distribution		-									
303-50	Land & Land Rights General Plant		-									
304-20	Structures & Improvements - SOS		**(4,390)**		(4,390)							
304-30	Structures & Improvements - Wtr Trt		-									
304-40	Structures & Improvements - Trans & Distribution		-									
304-50	Structures & Improvements - General Plant		-									
305-20	Collecting & Impounding Reservoirs - SOS		**(366)**		(366)							
306-20	Lake, River & Other Intakes		**(1,137)**		(1,137)							
307-20	Wells & Springs		**(33,303)**		(33,303)							
308-20	Infiltration Galleries & Tunnels		-									
309-20	Supply Mains		**(157)**		(157)							
310-20	Power Generation Equipment		-									
311-20	Power Electric Pumping Equipment - Source of Supply		**(75,592)**		(75,592)							
311-20	Power Diesel Pumping Equipment - Source of Supply		-									
311-30	Power Pumping Equipment - Water Treatment		-									
311-40	Power Pumping Equipment - Trans. & Distrib.		-									

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		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)	(L)
320-30	Water Treatment Equipment		(1,536)				(1,536)					
320-30	Water Treatment Equipment - Membranes		-									
330-40	Distribution Reservoirs & Standpipes		(19,397)					(19,397)				
331-10	Trans. & Distrib. Mains & Accessories - Intangible		-									
331-20	Trans. & Distrib. Mains & Accessories SOS		-									
331-40	Trans. & Distrib. Mains & Accessories		(785,996)					(785,996)				
333-40	Services		(157,407)						(157,407)			
334-40	Meters and Meter Installations		(3,990)						(3,990)			
335-40	Hydrants		(21,891)							(21,891)		
336-40	Backflow Prevention Devices		-									
339-10	Other Plant & Misc. Equipment - Intangible		-									
339-20	Other Plant & Misc. Equipment - Source of Supply		-									
339-30	Other Plant & Misc. Equipment - Water Treatment		-									
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		-									
339-50	Other Plant & Misc. Equipment - General Plant		-									
340-50	Office Furniture and Equipment		(63)								(63)	
340-50	AM / FM System - Mapping		-									
340-5A	Computer Hardware & Software		-									
340-5A	IFMS / WAN / PeopleSoft		-									
340-5A	Customer Information System		-									
341-50	Transportation Equipment		-									
342-50	Stores Equipment		-									
343-50	Tools, Shop and Garage Equipment		-									
343-50	Confined Space Monitor, Generator, Trench Shield		-									
344-50	Laboratory Equipment		(930)								(930)	
345-50	Power Operated Equipment		-									
345-50	Power Operated Equipment		-									
346-50	Communications Equipment		-									
347-50	Miscellaneous Equipment		-									
348-50	Other Tangible Property		-									
348-50	Master Plan		-									
Rounding	Not in Service		-									
	CIAC Activity Aug I, 2004 to May 31, 2005		**(1,116,033)**	**(9,878)**	**(114,945)**	**-**	**(1,536)**	**(805,393)**	**(161,397)**	**(21,891)**	**(993)**	**-**

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of CIAC

	Total CIAC at May 31, 2005	(A) Allocator	(B) Totals	(C) Intangibles	(D) Source of Supply	(E) Pumping Plant	(G) Water Treatment	(H) Transmission & Distribution	(I) Meters and Services	(J) Fire Protection	(K) General	(L) Not in Service
301-10	Organization		-	-	-	-	-	-	-	-	-	-
303-20	Land & Land Rights, Water Rights, SOS		**162,703**	-	162,703	-	-	-	-	-	-	-
303-30	Land & Land Right Water Treatment		-	-	-	-	-	-	-	-	-	-
303-40	Land & Land Right Transmission and Distribution		**162,702**	-	-	-	-	162,702	-	-	-	-
303-50	Land & Land Rights General Plant		-	-	-	-	-	-	-	-	-	-
304-20	Structures & Improvements - SOS		**153,675**	-	153,675	-	-	-	-	-	-	-
304-30	Structures & Improvements - Wtr Trt		-	-	-	-	-	-	-	-	-	-
304-40	Structures & Improvements - Trans & Distribution		-	-	-	-	-	-	-	-	-	-
304-50	Structures & Improvements - General Plant		-	-	-	-	-	-	-	-	-	-
305-20	Collecting & Impounding Reservoirs - SOS		**19,776**	-	19,776	-	-	-	-	-	-	-
306-20	Lake, River & Other Intakes		**58,325**	-	58,325	-	-	-	-	-	-	-
307-20	Wells & Springs		**877,746**	-	877,746	-	-	-	-	-	-	-
308-20	Infiltration Galleries & Tunnels		-	-	-	-	-	-	-	-	-	-
309-20	Supply Mains		**8,514**	-	8,514	-	-	-	-	-	-	-
310-20	Power Generation Equipment		-	-	-	-	-	-	-	-	-	-
311-20	Power Electric Pumping Equipment - Source of Supply		**727,534**	-	727,534	-	-	-	-	-	-	-
311-20	Power Diesel Pumping Equipment - Source of Supply		-	-	-	-	-	-	-	-	-	-
311-30	Power Pumping Equipment - Water Treatment		-	-	-	-	-	-	-	-	-	-
311-40	Power Pumping Equipment - Trans. & Distrib.		-	-	-	-	-	-	-	-	-	-
320-30	Water Treatment Equipment		**1,152**	-	-	-	1,152	-	-	-	-	-
320-30	Water Treatment Equipment - Membranes		-	-	-	-	-	-	-	-	-	-
330-40	Distribution Reservoirs & Standpipes		**676,408**	-	-	-	-	676,408	-	-	-	-
331-10	Trans. & Distrib. Mains & Accessories - Intangible		-	-	-	-	-	-	-	-	-	-
331-20	Trans. & Distrib. Mains & Accessories SOS		-	-	-	-	-	-	-	-	-	-
331-40	Trans. & Distrib. Mains & Accessories		**34,234,058**	-	-	-	-	34,234,058	-	-	-	-
333-40	Services		**5,294,058**	-	-	-	-	-	5,294,058	-	-	-
334-40	Meters and Meter Installations		**133,967**	-	-	-	-	-	133,967	-	-	-
335-40	Hydrants		**497,716**	-	-	-	-	-	-	497,716	-	-
336-40	Backflow Prevention Devices		-	-	-	-	-	-	-	-	-	-
339-10	Other Plant & Misc. Equipment - Intangible		-	-	-	-	-	-	-	-	-	-
339-20	Other Plant & Misc. Equipment - Source of Supply		-	-	-	-	-	-	-	-	-	-

United Water Idaho
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Twelve Months Ended May 31, 2005
Functionalization of CIAC

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)	(L)
339-30	Other Plant & Misc. Equipment - Water Treatment		-	-	-	-	-	-	-	-	-	-
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		-	-	-	-	-	-	-	-	-	-
339-50	Other Plant & Misc. Equipment - General Plant		-	-	-	-	-	-	-	-	-	-
340-50	Office Furniture and Equipment		735	-	-	-	-	-	-	-	735	-
340-50	AM / FM System - Mapping		-	-	-	-	-	-	-	-	-	-
340-5A	Computer Hardware & Software		(755)	-	-	-	-	-	-	-	(755)	-
340-5A	IFMS / WAN / PeopleSoft		-	-	-	-	-	-	-	-	-	-
340-5A	Customer Information System		-	-	-	-	-	-	-	-	-	-
341-50	Transportation Equipment		-	-	-	-	-	-	-	-	-	-
342-50	Stores Equipment		-	-	-	-	-	-	-	-	-	-
343-50	Tools, Shop and Garage Equipment		-	-	-	-	-	-	-	-	-	-
343-50	Confined Space Monitor, Generator, Trench Shield		-	-	-	-	-	-	-	-	-	-
344-50	Laboratory Equipment		1,385	-	-	-	-	-	-	-	1,385	-
345-50	Power Operated Equipment		-	-	-	-	-	-	-	-	-	-
345-50	Power Operated Equipment		-	-	-	-	-	-	-	-	-	-
346-50	Communications Equipment		-	-	-	-	-	-	-	-	-	-
347-50	Miscellaneous Equipment		-	-	-	-	-	-	-	-	-	-
348-50	Other Tangible Property		-	-	-	-	-	-	-	-	-	-
348-50	Master Plan		-	-	-	-	-	-	-	-	-	-
Rounding			-	-	-	-	-	-	-	-	-	544,627
	Total CIAC at May 31, 2005		**43,009,699**	**-**	**2,008,273**	**-**	**1,152**	**35,073,168**	**5,428,025**	**497,716**	**1,365**	**544,627**

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Advances

	Advances in Service at July 31, 2004	(A) Allocator	(B) Totals	(C) Intangibles	(D) Source of Supply	(E) Pumping Plant	(G) Water Treatment	(H) Transmission & Distribution	(I) Meters and Services	(J) Fire Protection	(K) General
301-10	Organization		**6,986**	6,986							
303-20	Land & Land Rights, Water Rights, SOS		**379,255**		379,255						
303-30	Land & Land Right Water Treatment		**-**								
303-40	Land & Land Right Transmission and Distribution		**49,446**					49,446			
303-50	Land & Land Rights General Plant		**-**								
304-20	Structures & Improvements - SOS		**125,480**		125,480						
304-30	Structures & Improvements - Wtr Trt		**-**								
304-40	Structures & Improvements - Trans & Distribution		**-**								
304-50	Structures & Improvements - General Plant		**-**								
305-20	Collecting & Impounding Reservoirs - SOS		**-**								
306-20	Lake, River & Other Intakes		**-**								
307-20	Wells & Springs		**583,201**		583,201						
308-20	Infiltration Galleries & Tunnels		**-**								
309-20	Supply Mains		**-**								
310-20	Power Generation Equipment		**378,895**		378,895						
311-20	Power Electric Pumping Equipment - Source of Supply		**603,943**		603,943						
311-20	Power Diesel Pumping Equipment - Source of Supply		**-**								
311-30	Power Pumping Equipment - Water Treatment		**-**								
311-40	Power Pumping Equipment - Trans. & Distrib.		**129,574**					129,574			
320-30	Water Treatment Equipment		**3,384**				3,384				
320-30	Water Treatment Equipment - Membranes		**-**								
330-40	Distribution Reservoirs & Standpipes		**982,665**					982,665			
331-10	Trans. & Distrib. Mains & Accessories - Intangible		**-**								
331-20	Trans. & Distrib. Mains & Accessories SOS		**-**								
331-40	Trans. & Distrib. Mains & Accessories		**3,142,382**					3,142,382			
333-40	Services		**602,740**						602,740		
334-40	Meters and Meter Installations		**-**								
335-40	Hydrants		**6,986**							6,986	
336-40	Backflow Prevention Devices		**-**								
339-10	Other Plant & Misc. Equipment - Intangible		**-**								
339-20	Other Plant & Misc. Equipment - Source of Supply		**-**								

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Advances

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
339-30	Other Plant & Misc. Equipment - Water Treatment		-								
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		-								
339-50	Other Plant & Misc. Equipment - General Plant		-								
340-50	Office Furniture and Equipment		-								
340-50	AM / FM System - Mapping		-								
340-5A	Computer Hardware & Software		-								
340-5A	IFMS / WAN / PeopleSoft		-								
340-5A	Customer Information System		-								
341-50	Transportation Equipment		-								
342-50	Stores Equipment		-								
343-50	Tools, Shop and Garage Equipment		-								
343-50	Confined Space Monitor, Generator, Trench Shield		-								
344-50	Laboratory Equipment		-								
345-50	Power Operated Equipment		-								
345-50	Power Operated Equipment		-								
346-50	Communications Equipment		77,400								77,400
347-50	Miscellaneous Equipment		-								
348-50	Other Tangible Property		-								
348-50	Master Plan		-								
Rounding			-								
	Advances in Service at July 31, 2004		**7,072,337**	**6,986**	**2,070,774**	**-**	**3,384**	**4,304,067**	**602,740**	**6,986**	**77,400**
	Advance Activity Aug I, 2004 to May 31, 2005	**Allocator**	**Totals**	**Intangibles**	**Source of Supply**	**Pumping Plant**	**Water Treatment**	**Transmission & Distribution**	**Meters and Services**	**Fire Protection**	**General**
301-10	Organization		-								
303-20	Land & Land Rights, Water Rights, SOS		**(84,447)**		(84,447)						
303-30	Land & Land Right Water Treatment		-								
303-40	Land & Land Right Transmission and Distribution		**(6,467)**					(6,467)			
303-50	Land & Land Rights General Plant		-								
304-20	Structures & Improvements - SOS		**(44,794)**		(44,794)						
304-30	Structures & Improvements - Wtr Trt		-								
304-40	Structures & Improvements - Trans & Distribution		-								
304-50	Structures & Improvements - General Plant		-								
305-20	Collecting & Impounding Reservoirs - SOS		-								
306-20	Lake, River & Other Intakes		-								
307-20	Wells & Springs		**(157,253)**		(157,253)						
308-20	Infiltration Galleries & Tunnels		-								
309-20	Supply Mains		-		-						
310-20	Power Generation Equipment		-								
311-20	Power Electric Pumping Equipment - Source of Supply		**(104,954)**		(104,954)						
311-20	Power Diesel Pumping Equipment - Source of Supply		-								
311-30	Power Pumping Equipment - Water Treatment		-								

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Advances

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
311-40	Power Pumping Equipment - Trans. & Distrib.		-								
320-30	Water Treatment Equipment		-								
320-30	Water Treatment Equipment - Membranes		-								
330-40	Distribution Reservoirs & Standpipes		**(127,851)**					(127,851)			
331-10	Trans. & Distrib. Mains & Accessories - Intangible		-								
331-20	Trans. & Distrib. Mains & Accessories SOS		-								
331-40	Trans. & Distrib. Mains & Accessories		**(135,846)**					(135,846)			
333-40	Services		**(39,090)**						(39,090)		
334-40	Meters and Meter Installations		-								
335-40	Hydrants		-								
336-40	Backflow Prevention Devices		-								
339-10	Other Plant & Misc. Equipment - Intangible		-								
339-20	Other Plant & Misc. Equipment - Source of Supply		-								
339-30	Other Plant & Misc. Equipment - Water Treatment		-								
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		-								
339-50	Other Plant & Misc. Equipment - General Plant		-								
340-50	Office Furniture and Equipment		-								
340-50	AM / FM System - Mapping		-								
340-5A	Computer Hardware & Software		-								
340-5A	IFMS / WAN / PeopleSoft		-								
340-5A	Customer Information System		-								
341-50	Transportation Equipment		-								
342-50	Stores Equipment		-								
343-50	Tools, Shop and Garage Equipment		-								
343-50	Confined Space Monitor, Generator, Trench Shield		-								
344-50	Laboratory Equipment		-								
345-50	Power Operated Equipment		-								
345-50	Power Operated Equipment		-								
346-50	Communications Equipment		**(6,278)**								(6,278)
347-50	Miscellaneous Equipment		-								
348-50	Other Tangible Property		-								
348-50	Master Plan		-								
Rounding			-								
	Advance Activity Aug 1, 2004 to May 31, 2005		**(706,980)**	**-**	**(391,448)**	**-**	**-**	**(270,164)**	**(39,090)**	**-**	**(6,278)**

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Advances

	Total Advances at May 31, 2005	(A) Allocator	(B) Totals	(C) Intangibles	(D) Source of Supply	(E) Pumping Plant	(G) Water Treatment	(H) Transmission & Distribution	(I) Meters and Services	(J) Fire Protection	(K) General
301-10	Organization		**6,986**	6,986	-	-	-	-	-	-	-
303-20	Land & Land Rights, Water Rights, SOS		**294,808**	-	294,808	-	-	-	-	-	-
303-30	Land & Land Right Water Treatment		**-**	-	-	-	-	-	-	-	-
303-40	Land & Land Right Transmission and Distribution		**42,979**	-	-	-	-	42,979	-	-	-
303-50	Land & Land Rights General Plant		**-**	-	-	-	-	-	-	-	-
304-20	Structures & Improvements - SOS		**80,686**	-	80,686	-	-	-	-	-	-
304-30	Structures & Improvements - Wtr Trt		**-**	-	-	-	-	-	-	-	-
304-40	Structures & Improvements - Trans & Distribution		**-**	-	-	-	-	-	-	-	-
304-50	Structures & Improvements - General Plant		**-**	-	-	-	-	-	-	-	-
305-20	Collecting & Impounding Reservoirs - SOS		**-**	-	-	-	-	-	-	-	-
306-20	Lake, River & Other Intakes		**-**	-	-	-	-	-	-	-	-
307-20	Wells & Springs		**425,948**	-	425,948	-	-	-	-	-	-
308-20	Infiltration Galleries & Tunnels		**-**	-	-	-	-	-	-	-	-
309-20	Supply Mains		**-**	-	-	-	-	-	-	-	-
310-20	Power Generation Equipment		**378,895**	-	378,895	-	-	-	-	-	-
311-20	Power Electric Pumping Equipment - Source of Supply		**498,989**	-	498,989	-	-	-	-	-	-
311-20	Power Diesel Pumping Equipment - Source of Supply		**-**	-	-	-	-	-	-	-	-
311-30	Power Pumping Equipment - Water Treatment		**-**	-	-	-	-	-	-	-	-
311-40	Power Pumping Equipment - Trans. & Distrib.		**129,574**	-	-	-	-	129,574	-	-	-
320-30	Water Treatment Equipment		**3,384**	-	-	-	3,384	-	-	-	-
320-30	Water Treatment Equipment - Membranes		**-**	-	-	-	-	-	-	-	-
330-40	Distribution Reservoirs & Standpipes		**854,814**	-	-	-	-	854,814	-	-	-
331-10	Trans. & Distrib. Mains & Accessories - Intangible		**-**	-	-	-	-	-	-	-	-
331-20	Trans. & Distrib. Mains & Accessories SOS		**-**	-	-	-	-	-	-	-	-
331-40	Trans. & Distrib. Mains & Accessories		**3,006,536**	-	-	-	-	3,006,536	-	-	-
333-40	Services		**563,650**	-	-	-	-	-	563,650	-	-
334-40	Meters and Meter Installations		**-**	-	-	-	-	-	-	-	-
335-40	Hydrants		**6,986**	-	-	-	-	-	-	6,986	-
336-40	Backflow Prevention Devices		**-**	-	-	-	-	-	-	-	-
339-10	Other Plant & Misc. Equipment - Intangible		**-**	-	-	-	-	-	-	-	-
339-20	Other Plant & Misc. Equipment - Source of Supply		**-**	-	-	-	-	-	-	-	-

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Advances

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
339-30	Other Plant & Misc. Equipment - Water Treatment		-	-	-	-	-	-	-	-	-
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		-	-	-	-	-	-	-	-	-
339-50	Other Plant & Misc. Equipment - General Plant		-	-	-	-	-	-	-	-	-
340-50	Office Furniture and Equipment		-	-	-	-	-	-	-	-	-
340-50	AM / FM System - Mapping		-	-	-	-	-	-	-	-	-
340-5A	Computer Hardware & Software		-	-	-	-	-	-	-	-	-
340-5A	IFMS / WAN / PeopleSoft		-	-	-	-	-	-	-	-	-
340-5A	Customer Information System		-	-	-	-	-	-	-	-	-
341-50	Transportation Equipment		-	-	-	-	-	-	-	-	-
342-50	Stores Equipment		-	-	-	-	-	-	-	-	-
343-50	Tools, Shop and Garage Equipment		-	-	-	-	-	-	-	-	-
343-50	Confined Space Monitor, Generator, Trench Shield		-	-	-	-	-	-	-	-	-
344-50	Laboratory Equipment		-	-	-	-	-	-	-	-	-
345-50	Power Operated Equipment		-	-	-	-	-	-	-	-	-
345-50	Power Operated Equipment		-	-	-	-	-	-	-	-	-
346-50	Communications Equipment		71,122	-	-	-	-	-	-	-	71,122
347-50	Miscellaneous Equipment		-	-	-	-	-	-	-	-	-
348-50	Other Tangible Property		-	-	-	-	-	-	-	-	-
348-50	Master Plan		-	-	-	-	-	-	-	-	-
Rounding			-								
	Total Advances at May 31, 2005		**6,365,357**	**6,986**	**1,679,326**	**-**	**3,384**	**4,033,903**	**563,650**	**6,986**	**71,122**

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net UPAA

	Net UPAA at July 31, 2004	(A) Allocator	(B) Totals	(C) Intangibles	(D) Source of Supply	(E) Pumping Plant	(G) Water Treatment	(H) Transmission & Distribution	(I) Meters and Services	(J) Fire Protection	(K) General
301-10	Organization		**4,216**	4,216							
303-20	Land & Land Rights, Water Rights, SOS		**6,718**		6,718						
303-30	Land & Land Right Water Treatment		**-**								
303-40	Land & Land Right Transmission and Distribution		**4,727**					4,727			
303-50	Land & Land Rights General Plant		**-**								
304-20	Structures & Improvements - SOS		**15,478**		15,478						
304-30	Structures & Improvements - Wtr Trt		**-**								
304-40	Structures & Improvements - Trans & Distribution		**120**					120			
304-50	Structures & Improvements - General Plant		**-**								
305-20	Collecting & Impounding Reservoirs - SOS		**3,141**		3,141						
306-20	Lake, River & Other Intakes		**-**								
307-20	Wells & Springs		**56,897**		56,897						
308-20	Infiltration Galleries & Tunnels		**-**								
309-20	Supply Mains		**-**								
310-20	Power Generation Equipment		**-**								
311-20	Power Electric Pumping Equipment - Source of Supply		**44,738**		44,738						
311-20	Power Diesel Pumping Equipment - Source of Supply		**-**								
311-30	Power Pumping Equipment - Water Treatment		**-**								
311-40	Power Pumping Equipment - Trans. & Distrib.		**8,484**					8,484			
320-30	Water Treatment Equipment		**309**				309				
320-30	Water Treatment Equipment - Membranes		**-**								
330-40	Distribution Reservoirs & Standpipes		**2,804**					2,804			
331-10	Trans. & Distrib. Mains & Accessories - Intangible		**-**								
331-20	Trans. & Distrib. Mains & Accessories SOS		**-**								
331-40	Trans. & Distrib. Mains & Accessories		**320,365**					320,365			
333-40	Services		**82,197**						82,197		
334-40	Meters and Meter Installations		**38,154**						38,154		
335-40	Hydrants		**7,255**							7,255	
336-40	Backflow Prevention Devices		**-**								
339-10	Other Plant & Misc. Equipment - Intangible		**-**								
339-20	Other Plant & Misc. Equipment - Source of Supply		**-**								
339-30	Other Plant & Misc. Equipment - Water Treatment		**-**								

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net UPAA

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		-								
339-50	Other Plant & Misc. Equipment - General Plant		-								
340-50	Office Furniture and Equipment		2,523								2,523
340-50	AM / FM System - Mapping		-								
340-5A	Computer Hardware & Software		-								
340-5A	IFMS / WAN / PeopleSoft		-								
340-5A	Customer Information System		-								
341-50	Transportation Equipment		2,055								2,055
342-50	Stores Equipment		-								
343-50	Tools, Shop and Garage Equipment		580								580
343-50	Confined Space Monitor, Generator, Trench Shield		-								
344-50	Laboratory Equipment		-								
345-50	Power Operated Equipment		-								
345-50	Power Operated Equipment		-								
346-50	Communications Equipment		-								
347-50	Miscellaneous Equipment		-								
348-50	Other Tangible Property		-								
348-50	Master Plan		-								
Rounding			-								
	Net UPAA at July 2004		**600,761**	**4,216**	**126,972**	**-**	**309**	**336,500**	**120,351**	**7,255**	**5,158**

	Net UPAA Activity Aug. 1, 2004 - May 31, 2005	**Allocator**	**Totals**	**Intangibles**	**Source of Supply**	**Pumping Plant**	**Water Treatment**	**Transmission & Distribution**	**Meters and Services**	**Fire Protection**	**General**
301-10	Organization		-								
303-20	Land & Land Rights, Water Rights, SOS		-								
303-30	Land & Land Right Water Treatment		-								
303-40	Land & Land Right Transmission and Distribution		-								
303-50	Land & Land Rights General Plant		-								
304-20	Structures & Improvements - SOS		-								
304-30	Structures & Improvements - Wtr Trt		-								
304-40	Structures & Improvements - Trans & Distribution		-								
304-50	Structures & Improvements - General Plant		-								
305-20	Collecting & Impounding Reservoirs - SOS		-								
306-20	Lake, River & Other Intakes		-								
307-20	Wells & Springs		-								
308-20	Infiltration Galleries & Tunnels		-								
309-20	Supply Mains		-								
310-20	Power Generation Equipment		-								
311-20	Power Electric Pumping Equipment - Source of Supply		-								
311-20	Power Diesel Pumping Equipment - Source of Supply		-								
311-30	Power Pumping Equipment - Water Treatment		-								

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net UPAA

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
311-40	Power Pumping Equipment - Trans. & Distrib.		-								
320-30	Water Treatment Equipment		-								
320-30	Water Treatment Equipment - Membranes		-								
330-40	Distribution Reservoirs & Standpipes		-								
331-10	Trans. & Distrib. Mains & Accessories - Intangible		-								
331-20	Trans. & Distrib. Mains & Accessories SOS		-								
331-40	Trans. & Distrib. Mains & Accessories		-								
333-40	Services		-								
334-40	Meters and Meter Installations		-								
335-40	Hydrants		-								
336-40	Backflow Prevention Devices		-								
339-10	Other Plant & Misc. Equipment - Intangible		-								
339-20	Other Plant & Misc. Equipment - Source of Supply		-								
339-30	Other Plant & Misc. Equipment - Water Treatment		-								
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		-								
339-50	Other Plant & Misc. Equipment - General Plant		-								
340-50	Office Furniture and Equipment		-								
340-50	AM / FM System - Mapping		-								
340-5A	Computer Hardware & Software		-								
340-5A	IFMS / WAN / PeopleSoft		-								
340-5A	Customer Information System		-								
341-50	Transportation Equipment		-								
342-50	Stores Equipment		-								
343-50	Tools, Shop and Garage Equipment		-								
343-50	Confined Space Monitor, Generator, Trench Shield		-								
344-50	Laboratory Equipment		-								
345-50	Power Operated Equipment		-								
345-50	Power Operated Equipment		-								
346-50	Communications Equipment		-								
347-50	Miscellaneous Equipment		-								
348-50	Other Tangible Property		-								
348-50	Master Plan		-								
Rounding			-								
	Net UPAA Activity Aug. 1, 2004 - May 31, 2005		-	-	-	-	-	-	-	-	-

	Net UPAA at May 31, 2005	**Allocator**	**Totals**	**Intangibles**	**Source of Supply**	**Pumping Plant**	**Water Treatment**	**Transmission & Distribution**	**Meters and Services**	**Fire Protection**	**General**
301-10	Organization		**4,216**	4,216	-	-	-	-	-	-	-
303-20	Land & Land Rights, Water Rights, SOS		**6,718**	-	6,718	-	-	-	-	-	-
303-30	Land & Land Right Water Treatment		-	-	-	-	-	-	-	-	-
303-40	Land & Land Right Transmission and Distribution		**4,727**	-	-	-	-	4,727	-	-	-
303-50	Land & Land Rights General Plant		-	-	-	-	-	-	-	-	-
304-20	Structures & Improvements - SOS		**15,478**	-	15,478	-	-	-	-	-	-
304-30	Structures & Improvements - Wtr Trt		-	-	-	-	-	-	-	-	-
304-40	Structures & Improvements - Trans & Distribution		**120**	-	-	-	-	120	-	-	-

Exhibit No. 14
Case No. UWI-W-04-04
Peseau, United Water
Schedule 9, Page 3 of 5

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net UPAA

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
304-50	Structures & Improvements - General Plant		-	-	-	-	-	-	-	-	-
305-20	Collecting & Impounding Reservoirs - SOS		**3,141**	-	3,141	-	-	-	-	-	-
306-20	Lake, River & Other Intakes		-	-	-	-	-	-	-	-	-
307-20	Wells & Springs		**56,897**	-	56,897	-	-	-	-	-	-
308-20	Infiltration Galleries & Tunnels		-	-	-	-	-	-	-	-	-
309-20	Supply Mains		-	-	-	-	-	-	-	-	-
310-20	Power Generation Equipment		-	-	-	-	-	-	-	-	-
311-20	Power Electric Pumping Equipment - Source of Supply		**44,738**	-	44,738	-	-	-	-	-	-
311-20	Power Diesel Pumping Equipment - Source of Supply		-	-	-	-	-	-	-	-	-
311-30	Power Pumping Equipment - Water Treatment		-	-	-	-	-	-	-	-	-
311-40	Power Pumping Equipment - Trans. & Distrib.		**8,484**	-	-	-	-	8,484	-	-	-
320-30	Water Treatment Equipment		**309**	-	-	-	309	-	-	-	-
320-30	Water Treatment Equipment - Membranes		-	-	-	-	-	-	-	-	-
330-40	Distribution Reservoirs & Standpipes		**2,804**	-	-	-	-	2,804	-	-	-
331-10	Trans. & Distrib. Mains & Accessories - Intangible		-	-	-	-	-	-	-	-	-
331-20	Trans. & Distrib. Mains & Accessories SOS		-	-	-	-	-	-	-	-	-
331-40	Trans. & Distrib. Mains & Accessories		**320,365**	-	-	-	-	320,365	-	-	-
333-40	Services		**82,197**	-	-	-	-	-	82,197	-	-
334-40	Meters and Meter Installations		**38,154**	-	-	-	-	-	38,154	-	-
335-40	Hydrants		**7,255**	-	-	-	-	-	-	7,255	-
336-40	Backflow Prevention Devices		-	-	-	-	-	-	-	-	-
339-10	Other Plant & Misc. Equipment - Intangible		-	-	-	-	-	-	-	-	-
339-20	Other Plant & Misc. Equipment - Source of Supply		-	-	-	-	-	-	-	-	-
339-30	Other Plant & Misc. Equipment - Water Treatment		-	-	-	-	-	-	-	-	-

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net UPAA

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		-	-	-	-	-	-	-	-	-
339-50	Other Plant & Misc. Equipment - General Plant		-	-	-	-	-	-	-	-	-
340-50	Office Furniture and Equipment		2,523	-	-	-	-	-	-	-	2,523
340-50	AM / FM System - Mapping		-	-	-	-	-	-	-	-	-
340-5A	Computer Hardware & Software		-	-	-	-	-	-	-	-	-
340-5A	IFMS / WAN / PeopleSoft		-	-	-	-	-	-	-	-	-
340-5A	Customer Information System		-	-	-	-	-	-	-	-	-
341-50	Transportation Equipment		2,055	-	-	-	-	-	-	-	2,055
342-50	Stores Equipment		-	-	-	-	-	-	-	-	-
343-50	Tools, Shop and Garage Equipment		580	-	-	-	-	-	-	-	580
343-50	Confined Space Monitor, Generator, Trench Shield		-	-	-	-	-	-	-	-	-
344-50	Laboratory Equipment		-	-	-	-	-	-	-	-	-
345-50	Power Operated Equipment		-	-	-	-	-	-	-	-	-
345-50	Power Operated Equipment		-	-	-	-	-	-	-	-	-
346-50	Communications Equipment		-	-	-	-	-	-	-	-	-
347-50	Miscellaneous Equipment		-	-	-	-	-	-	-	-	-
348-50	Other Tangible Property		-	-	-	-	-	-	-	-	-
348-50	Master Plan		-	-	-	-	-	-	-	-	-
Rounding			-								
	Net UPAA at May 31, 2005		**600,761**	**4,216**	**126,972**	**-**	**309**	**336,500**	**120,351**	**7,255**	**5,158**

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net DFIT

	DFIT at July 31, 2004	(A) Allocator	(B) Totals	(C) Intangibles	(D) Source of Supply	(E) Pumping Plant	(G) Water Treatment	(H) Transmission & Distribution	(I) Meters and Services	(J) Fire Protection	(K) General Plant
301-10	Organization		**6,539**	6,539							
303-20	Land & Land Rights, Water Rights, SOS		**362,792**		362,792						
303-30	Land & Land Right Water Treatment		**58,094**				58,094				
303-40	Land & Land Right Transmission and Distribution		**23,667**					23,667			
303-50	Land & Land Rights General Plant		**13,943**								13,943
304-20	Structures & Improvements - SOS		**256,846**		256,846						
304-30	Structures & Improvements - Wtr Trt		**522,892**				522,892				
304-40	Structures & Improvements - Trans & Distribution		**2,312**					2,312			
304-50	Structures & Improvements - General Plant		**208,691**								208,691
305-20	Collecting & Impounding Reservoirs - SOS		**4,003**		4,003						
306-20	Lake, River & Other Intakes		**78,679**		78,679						
307-20	Wells & Springs		**472,144**		472,144						
308-20	Infiltration Galleries & Tunnels		**2,264**		2,264						
309-20	Supply Mains		**13,366**		13,366						
310-20	Power Generation Equipment		**24,905**		24,905						
311-20	Power Electric Pumping Equipment - Source of Supply		**511,550**		511,550						
311-20	Power Diesel Pumping Equipment - Source of Supply		**-**								
311-30	Power Pumping Equipment - Water Treatment		**23,393**				23,393				
311-40	Power Pumping Equipment - Trans. & Distrib.		**54,355**					54,355			
320-30	Water Treatment Equipment		**910,772**				910,772				
320-30	Water Treatment Equipment - Membranes		**-**								
330-40	Distribution Reservoirs & Standpipes		**437,945**					437,945			
331-10	Trans. & Distrib. Mains & Accessories - Intangible		**9**					9			
331-20	Trans. & Distrib. Mains & Accessories SOS		**9**		9						
331-40	Trans. & Distrib. Mains & Accessories		**3,748,828**					3,748,828			
333-40	Services		**1,956,437**						1,956,437		
334-40	Meters and Meter Installations		**743,880**						743,880		
335-40	Hydrants		**32,519**							32,519	
336-40	Backflow Prevention Devices		**-**								
339-10	Other Plant & Misc. Equipment - Intangible		**-**								
339-20	Other Plant & Misc. Equipment - Source of Supply		**2,428**		2,428						
339-30	Other Plant & Misc. Equipment - Water Treatment		**2,844**				2,844				
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		**5,779**					5,779			

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net DFIT

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
339-50	Other Plant & Misc. Equipment - General Plant		1,032								1,032
340-50	Office Furniture and Equipment		44,660								44,660
340-50	AM / FM System - Mapping		36,130								36,130
340-5A	Computer Hardware & Software		112,626								112,626
340-5A	IFMS / WAN / PeopleSoft		187,546								187,546
340-5A	Customer Information System		117,298								117,298
341-50	Transportation Equipment		8,763								8,763
342-50	Stores Equipment		1,598								1,598
343-50	Tools, Shop and Garage Equipment		29,794								29,794
343-50	Confined Space Monitor, Generator, Trench Shield		4,086								4,086
344-50	Laboratory Equipment		6,529								6,529
345-50	Power Operated Equipment		3,843								3,843
345-50	Power Operated Equipment		4,109								4,109
346-50	Communications Equipment		79,920								79,920
347-50	Miscellaneous Equipment		7,032								7,032
348-50	Other Tangible Property		-								
348-50	Master Plan		17,537								17,537
Rounding			-								
	DFIT at July 31, 2004		**11,144,388**	**6,539**	**1,728,986**	**-**	**1,517,995**	**4,272,895**	**2,700,317**	**32,519**	**885,137**

	DFIT Activity Aug I, 2004 to May 31, 2005	**Allocator**	**Totals**	**Intangibles**	**Source of Supply**	**Pumping Plant**	**Water Treatment**	**Transmission & Distribution**	**Meters and Services**	**Fire Protection**	**General**
301-10	Organization		(1,812)	(1,812)							
303-20	Land & Land Rights, Water Rights, SOS		2,565		2,565						
303-30	Land & Land Right Water Treatment		-								
303-40	Land & Land Right Transmission and Distribution		(593)					(593)			
303-50	Land & Land Rights General Plant		-								
304-20	Structures & Improvements - SOS		54,667		54,667						
304-30	Structures & Improvements - Wtr Trt		500,929		500,929						
304-40	Structures & Improvements - Trans & Distribution		511					511			
304-50	Structures & Improvements - General Plant		7,488								7,488
305-20	Collecting & Impounding Reservoirs - SOS		-								
306-20	Lake, River & Other Intakes		-								
307-20	Wells & Springs		(6,287)		(6,287)						
308-20	Infiltration Galleries & Tunnels		-								
309-20	Supply Mains		147,288		147,288						
310-20	Power Generation Equipment		8,565		8,565						
311-20	Power Electric Pumping Equipment - Source of Supply		132,087		132,087						
311-20	Power Diesel Pumping Equipment - Source of Supply		-								
311-30	Power Pumping Equipment - Water Treatment		475,508				475,508				
311-40	Power Pumping Equipment - Trans. & Distrib.		(497)					(497)			

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net DFIT

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
320-30	Water Treatment Equipment		764,473				764,473				
320-30	Water Treatment Equipment - Membranes		45,849				45,849				
330-40	Distribution Reservoirs & Standpipes		9,089					9,089			
331-10	Trans. & Distrib. Mains & Accessories - Intangible		-								
331-20	Trans. & Distrib. Mains & Accessories SOS		-								
331-40	Trans. & Distrib. Mains & Accessories		211,910					211,910			
333-40	Services		40,957						40,957		
334-40	Meters and Meter Installations		(1,818)						(1,818)		
335-40	Hydrants		(1,974)							(1,974)	
336-40	Backflow Prevention Devices		-								
339-10	Other Plant & Misc. Equipment - Intangible		-								
339-20	Other Plant & Misc. Equipment - Source of Supply		792		792						
339-30	Other Plant & Misc. Equipment - Water Treatment		-								
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		-								
339-50	Other Plant & Misc. Equipment - General Plant		-								
340-50	Office Furniture and Equipment		1,180								1,180
340-50	AM / FM System - Mapping		-								
340-5A	Computer Hardware & Software		6,347								6,347
340-5A	IFMS / WAN / PeopleSoft		109,796								109,796
340-5A	Customer Information System		-								
341-50	Transportation Equipment		183								183
342-50	Stores Equipment		-								
343-50	Tools, Shop and Garage Equipment		734								734
343-50	Confined Space Monitor, Generator, Trench Shield		-								
344-50	Laboratory Equipment		-								
345-50	Power Operated Equipment		-								
345-50	Power Operated Equipment		586								586
346-50	Communications Equipment		(710)								(710)
347-50	Miscellaneous Equipment		-								
348-50	Other Tangible Property		-								
348-50	Master Plan		33,709								33,709
Rounding			-								
	DFIT Activity Aug I, 2004 to May 31, 2005		**2,541,522**	**(1,812)**	**840,606**	**-**	**1,285,830**	**220,420**	**39,139**	**(1,974)**	**159,313**

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net DFIT

	Total DFIT at May 31, 2005	(A) Allocator	(B) Totals	(C) Intangibles	(D) Source of Supply	(E) Pumping Plant	(G) Water Treatment	(H) Transmission & Distribution	(I) Meters and Services	(J) Fire Protection	(K) General
301-10	Organization		**4,727**	4,727	-	-	-	-	-	-	-
303-20	Land & Land Rights, Water Rights, SOS		**365,357**	-	365,357	-	-	-	-	-	-
303-30	Land & Land Right Water Treatment		**58,094**	-	-	-	58,094	-	-	-	-
303-40	Land & Land Right Transmission and Distribution		**23,074**	-	-	-	-	23,074	-	-	-
303-50	Land & Land Rights General Plant		**13,943**	-	-	-	-	-	-	-	13,943
304-20	Structures & Improvements - SOS		**311,513**	-	311,513	-	-	-	-	-	-
304-30	Structures & Improvements - Wtr Trt		**1,023,821**	-	500,929	-	522,892	-	-	-	-
304-40	Structures & Improvements - Trans & Distribution		**2,823**	-	-	-	-	2,823	-	-	-
304-50	Structures & Improvements - General Plant		**216,179**	-	-	-	-	-	-	-	216,179
305-20	Collecting & Impounding Reservoirs - SOS		**4,003**	-	4,003	-	-	-	-	-	-
306-20	Lake, River & Other Intakes		**78,679**	-	78,679	-	-	-	-	-	-
307-20	Wells & Springs		**465,857**	-	465,857	-	-	-	-	-	-
308-20	Infiltration Galleries & Tunnels		**2,264**	-	2,264	-	-	-	-	-	-
309-20	Supply Mains		**160,654**	-	160,654	-	-	-	-	-	-
310-20	Power Generation Equipment		**33,470**	-	33,470	-	-	-	-	-	-
311-20	Power Electric Pumping Equipment - Source of Supply		**643,637**	-	643,637	-	-	-	-	-	-
311-20	Power Diesel Pumping Equipment - Source of Supply		**-**	-	-	-	-	-	-	-	-
311-30	Power Pumping Equipment - Water Treatment		**498,901**	-	-	-	498,901	-	-	-	-
311-40	Power Pumping Equipment - Trans. & Distrib.		**53,858**	-	-	-	-	53,858	-	-	-
320-30	Water Treatment Equipment		**1,675,245**	-	-	-	1,675,245	-	-	-	-
320-30	Water Treatment Equipment - Membranes		**45,849**	-	-	-	45,849	-	-	-	-
330-40	Distribution Reservoirs & Standpipes		**447,034**	-	-	-	-	447,034	-	-	-
331-10	Trans. & Distrib. Mains & Accessories - Intangible		**9**	-	-	-	-	9	-	-	-
331-20	Trans. & Distrib. Mains & Accessories SOS		**9**	-	9	-	-	-	-	-	-
331-40	Trans. & Distrib. Mains & Accessories		**3,960,738**	-	-	-	-	3,960,738	-	-	-
333-40	Services		**1,997,394**	-	-	-	-	-	1,997,394	-	-
334-40	Meters and Meter Installations		**742,062**	-	-	-	-	-	742,062	-	-
335-40	Hydrants		**30,545**	-	-	-	-	-	-	30,545	-
336-40	Backflow Prevention Devices		**-**	-	-	-	-	-	-	-	-
339-10	Other Plant & Misc. Equipment - Intangible		**-**	-	-	-	-	-	-	-	-

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net DFIT

	(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
339-20	Other Plant & Misc. Equipment - Source of Supply	3,220	-	3,220	-	-	-	-	-	-
339-30	Other Plant & Misc. Equipment - Water Treatment	2,844	-	-	-	2,844	-	-	-	-
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.	5,779	-	-	-	-	5,779	-	-	-
339-50	Other Plant & Misc. Equipment - General Plant	1,032	-	-	-	-	-	-	-	1,032
340-50	Office Furniture and Equipment	45,840	-	-	-	-	-	-	-	45,840
340-50	AM / FM System - Mapping	36,130	-	-	-	-	-	-	-	36,130
340-5A	Computer Hardware & Software	118,973	-	-	-	-	-	-	-	118,973
340-5A	IFMS / WAN / PeopleSoft	297,342	-	-	-	-	-	-	-	297,342
340-5A	Customer Information System	117,298	-	-	-	-	-	-	-	117,298
341-50	Transportation Equipment	8,946	-	-	-	-	-	-	-	8,946
342-50	Stores Equipment	1,598	-	-	-	-	-	-	-	1,598
343-50	Tools, Shop and Garage Equipment	30,528	-	-	-	-	-	-	-	30,528
343-50	Confined Space Monitor, Generator, Trench Shield	4,086	-	-	-	-	-	-	-	4,086
344-50	Laboratory Equipment	6,529	-	-	-	-	-	-	-	6,529
345-50	Power Operated Equipment	3,843	-	-	-	-	-	-	-	3,843
345-50	Power Operated Equipment	4,695	-	-	-	-	-	-	-	4,695
346-50	Communications Equipment	79,210	-	-	-	-	-	-	-	79,210
347-50	Miscellaneous Equipment	7,032	-	-	-	-	-	-	-	7,032
348-50	Other Tangible Property	-	-	-	-	-	-	-	-	-
348-50	Master Plan	51,246	-	-	-	-	-	-	-	51,246
Rounding		-								
	Total DFIT at May 31, 2005	**13,685,910**	**4,727**	**2,569,592**	**-**	**2,803,825**	**4,493,315**	**2,739,456**	**30,545**	**1,044,450**

Note: Allocated Based on Net Plant (PIS-CIAC-Advances)

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net Deferred Debits

	Deferred Debits at July 31, 2004	(A) Allocator	(B) Totals	(C) Intangibles	(D) Source of Supply	(E) Pumping Plant	(G) Water Treatment	(H) Transmission & Distribution	(I) Meters and Services	(J) Fire Protection	(K) General
301-10	Organization		-								
303-20	Land & Land Rights, Water Rights, SOS Deferred Lakewood Well Lease		**19,458**		19,458						
303-30	Land & Land Right Water Treatment		-								
303-40	Land & Land Right Transmission and Distribution		-								
303-50	Land & Land Rights General Plant		-								
304-20	Structures & Improvements - SOS		-								
304-30	Structures & Improvements - Wtr Trt		-								
304-40	Structures & Improvements - Trans & Distribution		-								
304-50	Structures & Improvements - General Plant		-								
305-20	Collecting & Impounding Reservoirs - SOS		-								
306-20	Lake, River & Other Intakes		-								
307-20	Wells & Springs		-								
308-20	Infiltration Galleries & Tunnels		-								
309-20	Supply Mains		-								
310-20	Power Generation Equipment		-								
311-20	Power Electric Pumping Equipment - Source of Supply		**1,363,240**		1,065,918		168,769	128,553			
311-20	Power Diesel Pumping Equipment - Source of Supply		-								
311-30	Power Pumping Equipment - Water Treatment		-								
311-40	Power Pumping Equipment - Trans. & Distrib.		-								
320-30	Water Treatment Equipment		-								
320-30	Water Treatment Equipment - Membranes		-								
330-40	Distribution Reservoirs & Standpipes Deferred Tank Painting		**79,742**					79,742			
331-10	Trans. & Distrib. Mains & Accessories - Intangible		-								
331-20	Trans. & Distrib. Mains & Accessories SOS		-								
331-40	Trans. & Distrib. Mains & Accessories		-								
333-40	Services		-								
334-40	Meters and Meter Installations		-								
335-40	Hydrants		-								
336-40	Backflow Prevention Devices		-								
339-10	Other Plant & Misc. Equipment - Intangible		-								
339-20	Other Plant & Misc. Equipment - Source of Supply		-								
339-30	Other Plant & Misc. Equipment - Water Treatment		-								
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		-								

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net Deferred Debits

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
339-50	Other Plant & Misc. Equipment - General Plant		-								
340-50	Office Furniture and Equipment		-								
340-50	AM / FM System - Mapping		-								
340-5A	Computer Hardware & Software		-								
340-5A	IFMS / WAN / PeopleSoft		-								
340-5A	Customer Information System		-								
341-50	Transportation Equipment		-								
342-50	Stores Equipment		-								
343-50	Tools, Shop and Garage Equipment		-								
343-50	Confined Space Monitor, Generator, Trench Shield		-								
344-50	Laboratory Equipment		-								
345-50	Power Operated Equipment		-								
345-50	Power Operated Equipment		-								
346-50	Communications Equipment		-								
347-50	Miscellaneous Equipment		-								
348-50	Other Tangible Property		-								
348-50	Master Plan		-								
	Deferred Rate Case Expense/Deferred Relocation/Deferred Terra Grande		172,684								172,684
Rounding			-								
	Deferred Debits at July 31, 2004		**1,635,124**	**-**	**1,085,376**	**-**	**168,769**	**208,295**	**-**	**-**	**172,684**
	Deferred Debit Activity Aug I, 2004 to May 31, 2005	**Allocator**	**Totals**	**Intangibles**	**Source of Supply**	**Pumping Plant**	**Water Treatment**	**Transmission & Distribution**	**Meters and Services**	**Fire Protection**	**General**
301-10	Organization		-								
303-20	Land & Land Rights, Water Rights, SOS Deferred Lakewood Well Lease		**(460)**		(460)						
303-30	Land & Land Right Water Treatment		-								
303-40	Land & Land Right Transmission and Distribution		-								
303-50	Land & Land Rights General Plant		-								
304-20	Structures & Improvements - SOS		-								
304-30	Structures & Improvements - Wtr Trt		-								
304-40	Structures & Improvements - Trans & Distribution		-								
304-50	Structures & Improvements - General Plant		-								
305-20	Collecting & Impounding Reservoirs - SOS		-								
306-20	Lake, River & Other Intakes		-								
307-20	Wells & Springs		-								
308-20	Infiltration Galleries & Tunnels		-								
309-20	Supply Mains		-								
310-20	Power Generation Equipment		-								
311-20	Power Electric Pumping Equipment - Source of Supply		**186,760**		146,028		23,121	17,611			
311-20	Power Diesel Pumping Equipment - Source of Supply		-								
311-30	Power Pumping Equipment - Water Treatment		-								
311-40	Power Pumping Equipment - Trans. & Distrib.		-								
320-30	Water Treatment Equipment		-								

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net Deferred Debits

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
320-30	Water Treatment Equipment - Membranes		-								
	Distribution Reservoirs & Standpipes										
330-40	Deferred Tank Painting		(2,580)					(2,580)			
331-10	Trans. & Distrib. Mains & Accessories - Intangible		-								
331-20	Trans. & Distrib. Mains & Accessories SOS		-								
331-40	Trans. & Distrib. Mains & Accessories		-								
333-40	Services		-								
334-40	Meters and Meter Installations		-								
335-40	Hydrants		-								
336-40	Backflow Prevention Devices		-								
339-10	Other Plant & Misc. Equipment - Intangible		-								
339-20	Other Plant & Misc. Equipment - Source of Supply		-								
339-30	Other Plant & Misc. Equipment - Water Treatment		-								
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		-								
339-50	Other Plant & Misc. Equipment - General Plant		-								
340-50	Office Furniture and Equipment		-								
340-50	AM / FM System - Mapping		-								
340-5A	Computer Hardware & Software		-								
340-5A	IFMS / WAN / PeopleSoft		-								
340-5A	Customer Information System		-								
341-50	Transportation Equipment		-								
342-50	Stores Equipment		-								
343-50	Tools, Shop and Garage Equipment		-								
343-50	Confined Space Monitor, Generator, Trench Shield		-								
344-50	Laboratory Equipment		-								
345-50	Power Operated Equipment		-								
345-50	Power Operated Equipment		-								
346-50	Communications Equipment		-								
347-50	Miscellaneous Equipment		-								
348-50	Other Tangible Property		-								
348-50	Master Plan		-								
	Deferred Rate Case Expense/Deferred Relocation		212,848								212,848
Rounding			-								
	Deferred Debit Activity Aug I, 2004 to May 31, 2005		**396,568**	-	**145,568**	-	**23,121**	**15,031**	-	-	**212,848**

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net Deferred Debits

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
	Total Deferred Debits at May 31, 2005	**Allocator**	**Totals**	**Intangibles**	**Source of Supply**	**Pumping Plant**	**Water Treatment**	**Transmission & Distribution**	**Meters and Services**	**Fire Protection**	**General**
301-10	Organization		-	-	-	-	-	-	-	-	-
303-20	Land & Land Rights, Water Rights, SOS Deferred Lakewood Well Lease		**18,998**	-	18,998	-	-	-	-	-	-
303-30	Land & Land Right Water Treatment		-	-	-	-	-	-	-	-	-
303-40	Land & Land Right Transmission and Distribution		-	-	-	-	-	-	-	-	-
303-50	Land & Land Rights General Plant		-	-	-	-	-	-	-	-	-
304-20	Structures & Improvements - SOS		-	-	-	-	-	-	-	-	-
304-30	Structures & Improvements - Wtr Trt		-	-	-	-	-	-	-	-	-
304-40	Structures & Improvements - Trans & Distribution		-	-	-	-	-	-	-	-	-
304-50	Structures & Improvements - General Plant		-	-	-	-	-	-	-	-	-
305-20	Collecting & Impounding Reservoirs - SOS		-	-	-	-	-	-	-	-	-
306-20	Lake, River & Other Intakes		-	-	-	-	-	-	-	-	-
307-20	Wells & Springs		-	-	-	-	-	-	-	-	-
308-20	Infiltration Galleries & Tunnels		-	-	-	-	-	-	-	-	-
309-20	Supply Mains		-	-	-	-	-	-	-	-	-
310-20	Power Generation Equipment		-	-	-	-	-	-	-	-	-
311-20	Power Electric Pumping Equipment - Source of Supply		**1,550,000**	-	1,211,946	-	191,890	146,164	-	-	-
311-20	Power Diesel Pumping Equipment - Source of Supply		-	-	-	-	-	-	-	-	-
311-30	Power Pumping Equipment - Water Treatment		-	-	-	-	-	-	-	-	-
311-40	Power Pumping Equipment - Trans. & Distrib.		-	-	-	-	-	-	-	-	-
320-30	Water Treatment Equipment		-	-	-	-	-	-	-	-	-
320-30	Water Treatment Equipment - Membranes		-	-	-	-	-	-	-	-	-
330-40	Distribution Reservoirs & Standpipes Deferred Tank Painting		**77,162**	-	-	-	-	77,162	-	-	-
331-10	Trans. & Distrib. Mains & Accessories - Intangible		-	-	-	-	-	-	-	-	-
331-20	Trans. & Distrib. Mains & Accessories SOS		-	-	-	-	-	-	-	-	-
331-40	Trans. & Distrib. Mains & Accessories		-	-	-	-	-	-	-	-	-
333-40	Services		-	-	-	-	-	-	-	-	-
334-40	Meters and Meter Installations		-	-	-	-	-	-	-	-	-
335-40	Hydrants		-	-	-	-	-	-	-	-	-
336-40	Backflow Prevention Devices		-	-	-	-	-	-	-	-	-
339-10	Other Plant & Misc. Equipment - Intangible		-	-	-	-	-	-	-	-	-
339-20	Other Plant & Misc. Equipment - Source of Supply		-	-	-	-	-	-	-	-	-
339-30	Other Plant & Misc. Equipment - Water Treatment		-	-	-	-	-	-	-	-	-

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of Net Deferred Debits

		(A)	(B)	(C)	(D)	(E)	(G)	(H)	(I)	(J)	(K)
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.		-	-	-	-	-	-	-	-	-
339-50	Other Plant & Misc. Equipment - General Plant		-	-	-	-	-	-	-	-	-
340-50	Office Furniture and Equipment		-	-	-	-	-	-	-	-	-
340-50	AM / FM System - Mapping		-	-	-	-	-	-	-	-	-
340-5A	Computer Hardware & Software		-	-	-	-	-	-	-	-	-
340-5A	IFMS / WAN / PeopleSoft		-	-	-	-	-	-	-	-	-
340-5A	Customer Information System		-	-	-	-	-	-	-	-	-
341-50	Transportation Equipment		-	-	-	-	-	-	-	-	-
342-50	Stores Equipment		-	-	-	-	-	-	-	-	-
343-50	Tools, Shop and Garage Equipment		-	-	-	-	-	-	-	-	-
343-50	Confined Space Monitor, Generator, Trench Shield		-	-	-	-	-	-	-	-	-
344-50	Laboratory Equipment		-	-	-	-	-	-	-	-	-
345-50	Power Operated Equipment		-	-	-	-	-	-	-	-	-
345-50	Power Operated Equipment		-	-	-	-	-	-	-	-	-
346-50	Communications Equipment		-	-	-	-	-	-	-	-	-
347-50	Miscellaneous Equipment		-	-	-	-	-	-	-	-	-
348-50	Other Tangible Property		-	-	-	-	-	-	-	-	-
348-50	Master Plan		-	-	-	-	-	-	-	-	-
	Deferred Rate Case Expense/Deferred Relocation		385,532	-	-	-	-	-	-	-	385,532
Rounding			-								
	Total Deferred Debits at May 31, 2005		**2,031,692**	**-**	**1,230,944**	**-**	**191,890**	**223,326**	**-**	**-**	**385,532**

United Water Idaho
Cost of ServiceStudy
Twelve Months Ended May 31, 2005
Functionalization of Property Taxes

			PIS at July 31, 2004 Including PHFU	CIAC at 7/31/2004		Adv at 7/31/2004	Accum Depr 7/31/2004	Net Plant for PropTax Purposes	%	Allocation
301-10	Organization	1	116,926	(9,878)		(6,986)	-	100,062	0.08722%	
331-10	Trans. & Distrib. Mains & Accessories - Intangible	1	145	-		-	(14)	131	0.00011%	
339-10	Other Plant & Misc. Equipment - Intangible	1		-		-	-	-	0.00000%	
	1 Total							100,193	**0.08733%**	1,335
303-20	Land & Land Rights, Water Rights - Source of Supply	2	6,256,619	(325,405)		(379,254)	(276)	5,551,684	4.83895%	
304-20	Structures and Improvements - Source of Supply	2	4,319,530	(263,428)		(125,480)	(716,215)	3,214,407	2.80174%	
305-20	Collecting & Impounding Reservoirs - Source of Supply	2	83,217	(21,950)		-	4,893	66,160	0.05767%	
306-20	Lake, River & Other Intakes	2	1,272,275	(68,216)		-	(151,538)	1,052,521	0.91740%	
307-20	Wells & Springs	2	9,205,941	(1,397,310)		(583,202)	(2,207,585)	5,017,844	4.37365%	
308-20	Infiltration Galleries & Tunnels	2	34,652	-		-	(29,714)	4,938	0.00430%	
309-20	Supply Mains	2	592,825	(9,391)		(378,895)	(26,688)	177,851	0.15502%	
310-20	Power Generation Equipment	2	381,125	-		-	(72,818)	308,307	0.26873%	
311-20	Power Electric Pumping Equipment - Source of Supply	2	10,246,641	(1,814,218)		(603,943)	(4,821,036)	3,007,444	2.62135%	
311-20	Power Diesel Pumping Equipment - Source of Supply	2		-		-	-	-	0.00000%	
331-20	Trans. & Distrib. Mains & Accessories - SOS	2	144	-		-	(20)	124	0.00011%	
339-20	Other Plant & Misc. Equipment - Source of Supply	2	37,157	-		-	(3,618)	33,539	0.02923%	
	2 Total							18,434,821	**16.06814%**	245,633
303-30	Land & Land Rights - Water Treatment	3	889,034	-		-	9,642	898,676	0.78330%	
304-30	Structures and Improvements - Water Treatment	3	8,002,050	-		-	(1,316,028)	6,686,022	5.82766%	
311-30	Power Pumping Equipment - Water Treatment	3	357,998	-		-	(16,387)	341,611	0.29775%	
320-30	Water Treatment Equipment	3	13,978,190	(36,860)		(3,384)	(5,443,851)	8,494,095	7.40361%	
320-30	Water Treatment Equipment - Membranes	3		-		-	-	-	0.00000%	
339-30	Other Plant & Misc. Equipment - Water Treatment	3	43,525	-		-	(4,694)	38,831	0.03385%	
	3 Total							16,459,235	**14.34618%**	219,310
303-40	Land & Land Rights - Trans. & Distrib.	4	411,626	-		(49,446)	4,335	366,515	0.31946%	
304-40	Structures and Improvements - Trans. & Distrib.	4	35,388	-		-	(11,027)	24,361	0.02123%	
311-40	Power Pumping Equipment - Trans. & Distrib.	4	961,390	-		(98,444)	(39,593)	823,353	0.71765%	
330-40	Distribution Reservoirs & Standpipes	4	8,848,528	(1,163,794)		(1,013,795)	(1,272,609)	5,398,330	4.70529%	
331-40	Trans. & Distrib. Mains & Accessories	4	100,756,125	(40,243,811)	(544,626)	(3,142,382)	(22,266,884)	34,558,422	30.12178%	
335-40	Hydrants	4	1,078,405	(573,769)		(6,986)	(98,760)	398,890	0.34768%	
336-40	Backflow Prevention Devices	4		-		-	-	-	0.00000%	
339-40	Other Plant & Misc. Equipment - Trans. & Distrib.	4	88,441	-		-	(1,940)	86,501	0.07540%	
	4 Total							41,656,372	**36.30849%**	555,046
303-50	Land & Land Rights - General Plant	5	213,383	-		-	-	213,383	0.18599%	
304-50	Structures and Improvements - General Plant	5	3,193,688	-		-	(596,744)	2,596,944	2.26355%	
339-50	Other Plant & Misc. Equipment - General Plant	5	15,798	-		-	(2,554)	13,244	0.01154%	
340-50	Office Furniture and Equipment	5	684,579	(1,131)		-	(563,927)	119,521	0.10418%	

United Water Idaho
Cost of ServiceStudy
Twelve Months Ended May 31, 2005
Functionalization of Property Taxes

			PIS at July 31, 2004 Including PHFU	CIAC at 7/31/2004		Adv at 7/31/2004	Accum Depr 7/31/2004	Net Plant for PropTax Purposes	%	Allocation
340-50	AM / FM System - Mapping	5	552,910	-		-	(588,752)	(35,842)	-0.03124%	
340-5A	Computer Hardware & Software	5	1,723,563	-		-	(166,742)	1,556,821	1.35696%	
340-5A	IFMS / WAN / PeopleSoft	5	2,870,105	-		-	(2,065,479)	804,626	0.70133%	
341-50	Transportation Equipment	5	134,111	-		-	(134,111)	(0)	0.00000%	
342-50	Stores Equipment	5	24,448	-		-	(15,095)	9,353	0.00815%	
343-50	Tools, Shop and Garage Equipment	5	455,945	-		-	(357,556)	98,389	0.08576%	
343-50	Confined Space Monitor, Generator, Trench Shield	5	62,533	-		-	-	62,533	0.05450%	
344-50	Laboratory Equipment	5	116,643	(16,729)		-	(84,845)	15,069	0.01313%	
345-50	Power Operated Equipment	5	58,817	-		-	-	58,817	0.05127%	
345-50	Power Operated Equipment	5	62,882	-		-	(121,699)	(58,817)	-0.05127%	
346-50	Communications Equipment	5	1,300,447	-		(77,400)	(306,293)	916,754	0.79906%	
347-50	Miscellaneous Equipment	5	107,621	-		-	21,112	128,733	0.11221%	
348-50	Other Tangible Property	5		-		-	-	-	0.00000%	
348-50	Master Plan	5	268,381	-		-	(137,606)	130,775	0.11399%	
	5 Total							**6,630,302**	**5.77910%**	88,345
333-40	Services	6	36,824,786	(6,281,825)		(602,740)	(8,911,617)	21,028,604	18.32893%	
334-40	Meters and Meter Installations	6	11,575,448	(191,517)		-	(2,172,450)	9,211,481	8.02890%	
340-5A	Customer Information System	6	1,795,069	-		-	(587,050)	1,208,019	1.05293%	
	6 Total							**31,448,104**	**27.41077%**	419,027
	Grand Total									**1,528,696**
				-		-		-		
				(544,626)	544,626	-		-		
			230,039,054	(52,963,858)	-	(7,072,337)	(55,273,833)	114,729,026	100.00%	1,528,696

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of O&M Expenses

Operating Expenses at July 31, 2004	(A) Allocator	(B) Totals	(C) Intangibles	(D) Source of Supply	(E) Pumping Plant	(G) Water Treatment	(H) Transmission & Distribution	(I) Meters and Services	(J) Fire Protection	(K) General
Payroll to O&M	Cost Types 1 & 2	**3,155,584**		507,923		255,350	500,539	1,014,836	5,996	870,941
Thrift Plan	926-700	**90,156**		14,512		7,295	14,301	28,994	171	24,883
Health Care	926-500/610/640	**523,193**		84,213		42,337	82,989	168,259	994	144,401
Pension	926-000	**624,767**		100,562		50,556	99,101	200,925	1,187	172,436
PEBOP	926-105/106/110	**614,847**		98,966		49,753	97,527	197,735	1,168	169,698
Payroll Overheads	922-000	**(859,795)**		(138,393)		(69,575)	(136,381)	(276,510)	(1,634)	(237,303)
Deferred Early Retirement Cost Amortization	926-590 (portion)	**152,208**								152,208
Purchased Water	602-000	**107,788**				107,788				
Tank Painting Amortization-Old	672-000	**3,096**					3,096			
Power	623-000	**1,242,538**		953,948		128,830	159,760			
Amortization of Deferred Power	623-000	**-**								
Chemicals	641-000	**235,950**		147,469		88,481				
Water Qualty Testing (Outside Lab Only)	642-000	**78,348**				78,348				
Major Maintenance: TY Level Very Low!!!!!!!!!	Various	**-**								
Columbia Water Treatment Plant Misc Opex-Telephone, Water Quality Testing,Natural Gas,other Utilities,Security Alarm Monitoring,Sanitation	Various	**-**								
Variable Cost Savings Due to CWTP Operations	Various	**-**								
Transportation Expense	Cost Types 40 & 96	**362,613**		101,695		18,399	101,778	133,576	2,016	5,149
Customer Postage	903-020	**170,280**						170,280		
Outside Computer	903-030	**384,481**						384,481		
Outside Collection	903-040	**99,590**						99,590		
Customer Records & Collection Expense/Miscellaneous										
Customer Accounting Expenses	903-050/905000	**18,009**						18,009		
Uncollectibles	904-000	**162,706**						162,706		
IPUC Annual Assessment	928-000	**72,347**								72,347
Rate Case Expense Amortization	928-130	**-**								
Relocation Expense Amortzation	930-310	**25,688**								25,688
Business Insurance	924-000/090 & 925-000/010	**789,765**		17,011		8,552	16,763	33,987	201	713,251
M & S Fees	923-010,11,12,13,14	**2,006,757**								2,006,757
Adjust Dues, Eliminate Lobbying & Charitable Give	921110,921300,930300	**14,005**								14,005
Information Technology	923-140	**105,094**								105,094
Enhanced Severance Program	930-250	**2,995**		482		242	475	963	6	827
Expenses Related to Customer Growth	Various	**-**								
Expenses Related to Weather Normalization	Various	**-**								
Telephone	921-120	**-**								
Outside Services Legal	923-080	**82,851**								82,851
Other Operation and Maintenance Expense	Various	**1,204,459**	-	221,558	-	89,914	110,281	274,290	1,186	507,230
		-								
Total Operation and Maintenance Adjustments		**11,470,320**	-	2,109,946	-	856,271	1,050,228	2,612,121	11,291	4,830,462
Depreciation	403-000	**4,789,961**	3	675,200		813,786	1,244,209	1,126,866		929,896
Amortization of Plant Held for Future Use	405-000; Included above									
Amortization of Utility Plant Acquisition Adjustments	406-000	**7,397**	52	1,563	-	4	4,143	1,482	89	64
Total Depreciation and Amortization		**4,797,356**	55	676,763	-	813,789	1,248,353	1,128,348	89	929,959
		-								
Ad Valorem Taxes	408-120	**1,528,696**	1,335	245,633		219,309	549,731	419,027	5,315	88,345
Payroll Taxes	408-130/131/134	**321,994**		51,828		26,056	51,075	103,553	612	88,870
Total General Taxes		**1,850,690**	1,335	297,461	-	245,365	600,806	522,581	5,927	177,215
Operating Expenses at July 31, 2004		**18,118,367**	**1,390**	**3,084,170**	**-**	**1,915,426**	**2,899,387**	**4,263,050**	**17,308**	**5,937,637**

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of O&M Expenses

Operating Expense Acivity Aug I, 2004 to May 31, 2005	(A) Allocator	(B) Totals	(C) Intangibles	(D) Source of Supply	(E) Pumping Plant	(G) Water Treatment	(H) Transmission & Distribution	(I) Meters and Services	(J) Fire Protection	(K) General
Payroll to O&M	Cost Types 1 & 2	**232,555**		37,432		18,818	36,888	74,790	442	64,185
Thrift Plan	926-700	**1,321**		213		107	210	425	3	365
Health Care	926-500/610/640	**148,368**		23,881		12,006	23,534	47,715	282	40,950
Pension	926-000	**12,279**		1,976		994	1,948	3,949	23	3,389
PEBOP	926-105/106/110	**(145,345)**		(23,395)		(11,761)	(23,055)	(46,743)	(276)	(40,115)
Payroll Overheads	922-000	**(52,956)**		(8,524)		(4,285)	(8,400)	(17,031)	(101)	(14,616)
Deferred Early Retirement Cost Amortization	926-590 (portion)	**155,276**								155,276
Purchased Water	602-000	**87,528**				87,528				
Tank Painting Amortization-Old	672000	**6,091**					6,091			
Power	623-000	**514,265**		193,453		288,406	32,406			
Amortization of Deferred Power	623-000	**516,667**		403,982		63,963	48,722			
Chemicals	641-000	**78,224**		18,799		59,425				
Water Qualty Testing (Outside Lab Only)	642-000	**7,662**				7,662				
Major Maintenance: TY Level Very Low!!!!!!!!!	Various	-	-							
Columbia Water Treatment Plant Misc Opex-Telephone, Water Quality Testing,Natural Gas,other Utilities,Security Alarm Monitoring,Sanitation	Various	**57,210**				57,210				
Variable Cost Savings Due to CWTP Operations	Various	**(139,580)**		(139,580)						
Transportation Expense	Cost Types 40 & 96	**43,652**		12,242		2,215	12,252	16,080	243	620
Customer Postage	903-020	**8,061**						8,061		
Outside Computer	903-030	**14,416**						14,417		
Outside Collection	903-040	**(20,125)**						(20,125)		
Customer Records & Collection Expense/Miscellaneous										
Customer Accounting Expenses	903-050/905000	**(10,879)**						(10,879)		
Uncollectibles	904-000	**(31,661)**								(31,661)
IPUC Annual Assessment	928-000	**3,476**								3,476
Rate Case Expense Amortization	928-130	**81,667**								81,667
Relocation Expense Amortzation	930-310	**1,477**								1,477
Business Insurance	924-000/090 & 925-000/010	**293,535**		9,532		4,792	9,393	19,045	113	250,660
M & S Fees	923-010,11,12,13,14	-								
Adjust Dues, Eliminate Lobbying & Charitable Give	921110,921300,930300	**(14,005)**								(14,005)
Information Technology	923-140	**51,046**								51,046
Enhanced Severance Program	930-250	**(2,995)**		(482)		(242)	(475)	(963)	(6)	(827)
Expenses Related to Customer Growth	Various	**73,022**		17,989		6,879	10,331	16,092		21,731
Expenses Related to Weather Normalization	Various	**(8,792)**		(4,396)		(4,396)				
Telephone	921-120	-								
Outside Services Legal	923-080	**(27,282)**								(27,282)
Other Operation and Maintenance Expense	Various	**(986)**		(986)						
Total Operation and Maintenance Adjustments		**1,933,193**	-	542,137	-	589,320	149,845	104,833	723	546,336
Depreciation	403-000	**1,596,549**	-	221,176		890,403	154,465	86,178		244,327
Amortization of Plant Held for Future Use	405-000	-								
Amortization of Utility Plant Acquisition Adjustments	406-000	**1,932**	14	408	-	1	1,082	387	23	17
Total Depreciation and Amortization		**1,598,481**	14	221,584	-	890,404	155,547	86,565	23	244,344
		-								
Ad Valorem Taxes	408-120	**42,245**	37	6,788		6,061	15,192	11,580	147	2,441
Payroll Taxes	408-130/131/134	**30,277**		4,873		2,450	4,803	9,737	58	8,356
		-								
Total General Taxes		**72,522**	37	11,661	-	8,511	19,994	21,317	204	10,798
Operating Expense Acivity Aug I, 2004 to May 31, 2005		**3,604,196**	**50**	**775,383**	**-**	**1,488,235**	**325,386**	**212,715**	**951**	**801,477**

United Water Idaho
Cost of Service Study
Twelve Months Ended May 31, 2005
Functionalization of O&M Expenses

Total Pro Forma Opearting Expenses at May 31, 2005	(A) Allocator	(B) Totals	(C) Intangibles	(D) Source of Supply	(E) Pumping Plant	(G) Water Treatment	(H) Transmission & Distribution	(I) Meters and Services	(J) Fire Protection	(K) General
Payroll to O&M	Cost Types 1 & 2	3,388,139	-	545,355	-	274,168	537,427	1,089,626	6,437	935,126
Thrift Plan	926-700	91,477	-	14,724	-	7,402	14,510	29,419	174	25,248
Health Care	926-500/610/640	671,561	-	108,094	-	54,343	106,523	215,974	1,276	185,351
Pension	926-000	637,046	-	102,539	-	51,550	101,048	204,874	1,210	175,825
PEBOP	926-105/106/110	469,502	-	75,571	-	37,992	74,472	150,992	892	129,583
Payroll Overheads	922-000	(912,751)	-	(146,916)	-	(73,860)	(144,781)	(293,541)	(1,734)	(251,919)
Deferred Early Retirement Cost Amortization	926-590 (portion)	307,484	-	-	-	-	-	-	-	307,484
Purchased Water	602-000	195,316	-	-	-	195,316	-	-	-	-
Tank Painting Amortization-Old	672000	9,187	-	-	-	-	9,187	-	-	-
Power	623-000	1,756,803	-	1,147,401	-	417,236	192,166	-	-	-
Amortization of Deferred Power	623-000	516,667	-	403,982	-	63,963	48,722	-	-	-
Chemicals	641-000	314,174	-	166,268	-	147,906	-	-	-	-
Water Qualty Testing (Outside Lab Only)	642-000	86,010	-	-	-	86,010	-	-	-	-
Major Maintenance: TY Level Very Low!!!!!!!!!	Various	-	-	-	-	-	-	-	-	-
Columbia Water Treatment Plant Misc Opex-Telephone, Water Quality Testing,Natural Gas,other Utilities,Security Alarm Monitoring,Sanitation	Various	57,210	-	-	-	57,210	-	-	-	-
Variable Cost Savings Due to CWTP Operations	Various	(139,580)	-	(139,580)	-	-	-	-	-	-
Transportation Expense	Cost Types 40 & 96	406,265	-	113,937	-	20,614	114,030	149,656	2,259	5,769
Customer Postage	903-020	178,341	-	-	-	-	-	178,341	-	-
Outside Computer	903-030	398,898	-	-	-	-	-	398,898	-	-
Outside Collection	903-040	79,465	-	-	-	-	-	79,465	-	-
Customer Records & Collection Expense/Miscellaneous										
Customer Accounting Expenses	903-050/905000	7,130	-	-	-	-	-	7,130	-	-
Uncollectibles	904-000	131,045	-	-	-	-	-	162,706	-	(31,661)
IPUC Annual Assessment	928-000	75,823	-	-	-	-	-	-	-	75,823
Rate Case Expense Amortization	928-130	81,667	-	-	-	-	-	-	-	81,667
Relocation Expense Amortzation	930-310	27,165	-	-	-	-	-	-	-	27,165
Business Insurance	924-000/090 & 925-000/010	1,083,300	-	26,543	-	13,344	26,156	53,032	314	963,911
M & S Fees	923-010,11,12,13,14	2,006,757	-	-	-	-	-	-	-	2,006,757
Adjust Dues, Eliminate Lobbying & Charitable Give	921110,921300,930300	-	-	-	-	-	-	-	-	-
Information Technology	923-140	156,140	-	-	-	-	-	-	-	156,140
Enhanced Severance Program	930-250	-	-	-	-	-	-	-	-	-
Expenses Related to Customer Growth	Various	73,022	-	17,989	-	6,879	10,331	16,092	-	21,731
Expenses Related to Weather Normalization	Various	(8,792)	-	(4,396)	-	(4,396)	-	-	-	-
Telephone	921-120	-	-	-	-	-	-	-	-	-
Outside Services Legal	923-080	55,569	-	-	-	-	-	-	-	55,569
Other Operation and Maintenance Expense	Various	1,203,473	-	220,572	-	89,914	110,281	274,290	1,186	507,230
		-	-	-	-	-	-	-	-	-
Total Operation and Maintenance Adjustments		13,403,513	-	2,652,083	-	1,445,592	1,200,073	2,716,954	12,014	5,376,798
Depreciation	403-000	6,386,508	3	896,376	-	1,704,189	1,398,674	1,213,044	-	1,174,223
Amortization of Plant Held for Future Use	405-000	-	-	-	-	-	-	-	-	-
Amortization of Utility Plant Acquisition Adjustments	406-000	9,329	65	1,972	-	5	5,225	1,869	113	80
Total Depreciation and Amortization		6,395,837	68	898,347	-	1,704,193	1,403,900	1,214,913	113	1,174,303
Ad Valorem Taxes	408-120	1,570,941	1,372	252,421	-	225,370	564,923	430,607	5,462	90,786
Payroll Taxes	408-130/131/134	352,271	-	56,702	-	28,506	55,877	113,290	669	97,227
Total General Taxes		1,923,212	1,372	309,123	-	253,876	620,800	543,897	6,131	188,013
Total Pro Forma Opearting Expenses at May 31, 2005 (prior to rev effect of ipuc fee & bad debt)		21,722,563	1,440	3,859,553	-	3,403,661	3,224,773	4,475,764	18,258	6,739,114
Volume Related				64.766%		62.980%	20.073%			

Exhibit No. 14
Case No. UWI-W-04-04
Peseau, United Water
Schedule 13, Page 3 of 3

UNITED WATER IDAHO
Cost of Service Study
Summary Bill Analysis for Pro Forma Rate Year

THRU MAY 2005		RESIDENTIAL					
2005		Bills Rendered	Customers	Revenue	Equivalent Meter and Service Multiple	Equivalent Meters	Current Rate
BILLS & CUSTS							
Meter	5/8"	81,486	13,581		1	13,581	14.57
Size	3/4"	284,239	47,373		1.1	52,110	14.57
	1"	34,798	5,800		1.4	8,120	19.19
	1 1/2"	705	117		1.8	211	31.05
	2"	398	66		2.9	193	44.88
	3"	8	1		11	14	82.49
	4"	0	-		14	0	131.28
	6"	0	-		21	0	252.63
	8"	0	-		29	0	381.2
	Flat Rate Service	269	45				
Total		**401,633**	**66,984**				
WATER USE		USE	DIST				
	Winter	4,601,552	34%				0.9825
	Summer	8,999,377	66%				1.2281
Total Use		**13,600,929**					

		COMMERCIAL					
		Bills Rendered	Customers				
BILLS & CUSTS							
Meter	5/8"	2,984	497		1	497	14.57
Size	3/4"	12,606	2,101		1.1	2,311	14.57
	1"	14,426	2,404		1.4	3,366	19.19
	1 1/2"	8,991	1,499		1.8	2,697	31.05
	2"	8,060	1,343		2.9	3,896	44.88
	3"	606	101		11	1,112	82.49
	4"	205	34		14	479	131.28
	6"	18	3		21	63	252.63
	8"	6	1		29	30	381.2
	Flat Rate Service						
Total		**47,903**	**7,984**				
WATER USE		USE	DIST				
	Winter	2,751,251	40%				0.9825
	Summer	4,200,567	60%				1.2281
Total Use		**6,951,818**					

		PUBLIC AUTHORITY				
		Bills Rendered	Customers			
BILLS & CUSTS						
Meter	5/8"	9	2		1	2
Size	3/4"	57	9		1.1	10
	1"	152	25		1.4	35
	1 1/2"	105	18		1.8	32
	2"	202	34		2.9	98
	3"	6	1		11	11
	4"	0	-		14	0
	6"	0	-		21	0
	8"	0	-		29	0
	Flat Rate Service					
Total		**531**	**88**			
WATER USE		USE	DIST			
	Winter	28,039	24%			
	Summer	91,038	76%			
Total Use		**119,076**				

UNITED WATER IDAHO
Cost of Service Study
Summary Bill Analysis for Pro Forma Rate Year

		TOTAL ALL SECTORS					
		Total Bills	Total Customers				
BILLS & CUSTS							
Meter	5/8"	84,479	14,080	1,230,856	1	14,080	14.57
Size	3/4"	296,901	49,483	4,325,843	1.1	54,432	14.57
	1"	49,376	8,229	947,532	1.4	11,521	19.19
	1 1/2"	9,801	1,634	304,326	1.8	2,940	31.05
	2"	8,661	1,443	388,699	2.9	4,186	44.88
	3"	620	103	51,141	11	1,137	82.49
	4"	205	34	26,922	14	479	131.28
	6"	18	3	4,524	21	63	252.63
	8"	6	1	2,371	29	30	381.2
	Flat Rate Service	269	45	14,604	0	0	54.29
Total		**450,067**	**75,056**	7,296,820	-	**88,867**	
WATER USE		USE	DIST				
	Winter	7,380,841	36%	7,251,677			0.9825
	Summer	13,290,982	64%	16,322,655			1.2281
Total Use		**20,671,823**		23,574,332			
Total Revenue				30,871,152			

UNITED WATER IDAHO

Cost of Service Study

Private Fire Protection Revenue at Current Rates, Bills and Equivalent Connections

UWID MAIN SYSTEM

Private Fire Service Size	Number of Services as of 7/04	Current Monthly Rate	Bi Monthly Bills per Year	Annual Revenue	Bills
3"	234	11.83	6	33,219	1,404
4"	365	17.93	6	78,533	2,190
6"	458	44.53	6	244,737	2,748
8"	136	73.17	6	119,413	816
10"	10	114.11	6	13,693	60
12"	6	170.93	6	12,307	36
SUBTOTAL	1120				
Fire Hydrants	170	7.16	6	14,606	1,020
Ada County Highway *	1	179.32	6	2,152	6
				$ 518,661	8,280

Fire Protections Connections Capacity Equivalents

Private Fire Capacity

Connection Size	Number	Demand Factor	Equivalent Connections	Percent
3"	234	1.000	234.000	
4"	365	1.778	648.889	
6"	458	4.000	1832.000	
8"	136	7.111	967.111	
10"	10	11.111	111.111	
12"	6	16.000	96.000	
Private Fire Hydrants				
3"	170	1.000	170.000	
Subtotal			4059.111	12.82%
Public Fire Hydrants				
6"	6900	4.000	27600.000	87.18%
Total Equivalent Connections			31659.111	
Total Private Fire Protection Bills				8,280

NOTE: * Access to hydrants for street cleaning by Ada County DPW