

UNITED WATER IDAHO

Details of Adjustments to
Operation and Maintenance Expense
At Present Rates

Adjustment No. 3

| Line No. | Description | Amount |
|---------------------|---|--------------------------|
| 1. | Adjustment of Employee Health Care , LTD and Group Term Life Insurance Cost | |
| 2. | To adjust employee health care, LTD and GTL cost to the current level of such cost. | <u>\$ 69,199</u> |
| Details | | |
| 3. | Pro Forma Net Monthly Health Care, LTD and GTL Premium based on 98 employees | \$ 46,678 |
| 4. | Frequency of Billing | 12 |
| 5. | Annual Health Care, LTD and GTL cost | 560,136 |
| 6. | Monthly Premium per Employee | 476.31 |
| 7. | Frequency of Billing | 12 |
| 8. | Annual Cost per Employee | 5,716 |
| 9. | Additional new employees | 2 |
| 10. | Additional Health Care, LTD and GTL Cost | 11,431 |
| 11. | Pro Forma Health Care Cost (line 5+line10) | <u>\$ 571,567</u> |
| 12. | Test Year Expense | <u>\$ 502,368</u> |
| 13. | Adjustment | <u>\$ 69,199</u> |