

<u>Line</u>	<u>Description</u>	<u>Test Year Amount</u> (a)	<u>ProForma Amount</u> (b)	<u>Adjustment</u> (c)
1	Fixed Assets - Office & Operations Expense			
2	Office	\$ 9,418	\$ 4,990	\$ (4,428)
3	Operations	\$ 4,465	\$ 1,697	\$ (2,768)
4	Total Expense	\$ 13,883	\$ 6,687	\$ (7,196)

Sources:

Line 4: sum of lines 2 & 3

Column a, line 2: PJS-1 Sch 3, line 19

Column a, line 3: PJS-1 Sch 3, line 20

Column b, lines 2 & 3: 2017 expenses. Email from Lisa Murphy to Brittany Mehlhaff on 02/06/2018

Column c, lines 2-4: column b less column a