

<u>Line</u>	<u>Description</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Adjusted Test Year Expense</u>	<u>Adjustment To Test Year</u>
	(a)	(a)	(b)	(c)	(d)	(e)	(f)	(g)
1	Claims & Injury Expense							
2	Misc.	\$ 59,043	\$ 76,075	\$ 24,126	\$ 1,694	\$ 4,423	\$ 33,072	\$ 28,649
3	Safety Supplies and Expense	\$ 17,132	\$ 34,701	\$ 18,429	\$ 9,869	\$ 23,026	\$ 20,631	\$ (2,394)
4	Injuries & Damages	\$ (3,089)	\$ 75,332	\$ 35,873	\$ 3,039	\$ 66,483	\$ 35,527	\$ (30,955)
5								
6	Insurance Expense					\$ 501,847	\$ 992,973	\$ 491,126
7								
8	Total Claims & Injury Expense Adjustment							<u>\$ 486,425</u>
9								
10	Property Insurance Expense							
11	Account 924 Property Insurance					\$ 78,177	\$ 89,566	<u>\$ 11,389</u>
12								
13	Pro Forma Expense Adjustment							\$ 497,814

Sources:

Columns a-e, lines 2-4 and 6: Email From Jeff Decker 11/13/24
Column f, lines 2-4: Average of columns a-e
Column f, line 6: Email From Jeff Decker 11/13/24
Column g, lines 2-4 and 6: Column f - column e
Column g, line 8: Sum of column g lines 2-4 and 6
Column e and f, line 11: Email From Jeff Decker 11/13/24
Column g, line 11: Column f - column e
Column g, line 13: Column g, line 8 + Column g, line 11