

## PRO FORMA ADJUSTMENTS

### Purchased Power

Per Books	\$1,519
Increase	<u>\$200</u> – based on rate increase
Net	\$1,719

### Testing

Per Books	\$330
Increase	<u>\$20</u> – based on notice from testing laboratory
	\$350

### Insurance

Per Books	\$1,892
Increase	<u>\$70</u> – based on binder received
	\$1962

### Rate Case Costs

Legal	\$6,000
Accounting	<u>\$1,000</u>
	\$7,000 – 3 year amortization = \$2,333

## RESTATING ADJUSTMENTS

### Connection Fee

\$19,900 – reclassified as CIAC