

<u>Line</u>	<u>Calendar Year</u> (a)	<u>Billed Revenue</u> (b)	<u>Net Write Offs</u> (c)
1	2009	\$ 124,824,046	\$ 421,495
2	2010	\$ 144,128,821	\$ 369,200
3	2011	\$ 154,953,628	\$ 439,580
4	2012	\$ 156,992,516	\$ 310,597
5	2013	\$ 168,699,699	\$ 333,183
6	5-Year Average	\$ 149,919,742	\$ 374,811
	Staff's Adjusted Test Year Revenue	Five Year Average Write Off %	Staff's Adjusted Uncollectible Accounts
7	\$ 158,231,868	0.25%	\$ 395,592
8		SD Per Books	\$ 426,884
9		Staff Adjustment	(31,292)
	Staff's Revenue Deficiency	Five Year Average Write Off %	Bad Debt Adjustment On Staff's Revenue Deficiency
10	\$ 6,880,425	0.25%	\$ 17,202

SOURCES:

Columns a, b, and c, line 1 - 4: EL12-061 Exhibit____(PJS-1) Schedule 1, lines 2 - 5
Columns a and c, line 5: Schedule H-7, line 3
Column b, line 5: BHP Response to Staff DR 1-1, Attachment "H- Bad Debt Analysis Updated Sep 2013.xlsx", Summary
Column a, line 7: BAM-1 Sch 2, column d, line 2 - BAM-1 Sch 3, column x, line 2
Column b, line 7: line 6, column c / column b
Column c, line 7: line 7, column a * column b
Column c, line 8: Statement N, p. 15, line 146
Column c, line 9: column c, line 7 - line 8
Column a, line 10: BAM-1 Sch 1, column b, line 8
Column b, line 10: line 6, column c / column b
Column c, line 10: line 10, column a * column b