

<u>Line</u>	<u>Calendar Year</u>	<u>Billed Revenue</u>	<u>Bad Debt Expense</u>	<u>Uncollectible Rate</u>
	(a)	(b)	(c)	(d)
1	2010	\$ 11,199,160	\$ 39,613	0.35%
2	2011	10,918,205	11,446	0.10%
3	2012	10,941,562	32,424	0.30%
4	2013	11,587,491	29,248	0.25%
5	2014	11,694,836	27,535	0.24%
6	5-Year Average	\$ 11,268,251	\$ 28,053	0.25%
	<b>Staff's Adjusted Test Year Revenue</b>	<b>Five Year Average Bad Debt %</b>	<b>Staff's Adjusted Bad Debt</b>	
7	\$ 11,493,382	0.25%	\$ 28,614	
8		SD Per Books	\$ 29,248	
9		Staff Adjustment	(634)	
	<b>Staff's Revenue Deficiency</b>	<b>Five Year Average Bad Debt %</b>	<b>Bad Debt Adjustment On Staff's Revenue Deficiency</b>	
10	\$ 293,463	0.25%	\$ 731	

**SOURCES:**

Columns a through c, lines 1 - 5: Email from Rick Tunning on 3/24/15  
Columns b and c, line 6: Average lines 1 through 5  
Column d, lines 1 - 6: Column c / Column b  
Column a, line 7: PJS-5 Sch 2, column d, line 1  
Column b, line 7: line 6, column c / column b  
Column c, line 7: line 7, column a \* column b  
Column c, line 8: Email from Rick Tunning on 3/24/15  
Column c, line 9: column c, line 7 - line 8  
Column a, line 10: PJS-5 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