

Line	Description	Net Write-offs	Sales Revenue
	(a)	(b)	(c)
1	<u>Uncollectible Accounts</u>		
2	2011	\$ 30,681	\$ 12,733,902
3	2012	22,762	12,505,001
4	2013	29,245	13,227,155
5	2014	44,792	13,595,375
6	2015	34,570	12,856,929
7	Total	<u>\$ 162,050</u>	<u>\$ 64,918,362</u>
8			
9	5 year average	\$ 32,410	\$ 12,983,672
10			
11	5 year average % Uncollectible Accounts Amount		0.2496%
12			
13	Pro Forma Revenue		\$ 13,949,144
14			
15	Per Books Uncollectible Accounts		
16	Distribution		\$ 132
17	Customer Accounting		\$ 45,701
18	Total Per Books Uncollectible Accounts		<u>\$ 45,833</u>
19			
20	Pro Forma Uncollectible Accounts		
21	Distribution		\$ 100
22	Customer Accounting		\$ 34,720
23	Total Pro Forma Uncollectible Accounts		<u>\$ 34,820</u>
24			
25	Pro Forma Uncollectible Accounts Adjustment		
26	Distribution		\$ (32)
27	Customer Accounting		\$ (10,981)
28	Total Pro Forma Uncollectible Accounts Adjustment		<u>\$ (11,013)</u>
29			
30	Staff's Revenue Deficiency		\$ 627,651
31			
32	Bad Debt Adjustment on Staff's revenue Deficiency		\$ 1,567

Sources:

Line 2 columns b and c: DR3-31

Lines 3, 4, and 5 columns b and c: Uncollectible Accounts workpaper H-106

Line 6 columns b and c: DR8-18

Line 7 column b: sum of lines 2 through 6 column b

Line 7 column c: sum of lines 2 through 6 column c

Line 9 column b: line 7 column b divided by 5

Line 9 column c: line 7 column c divided by 5

Line 11 column c: line 9 column b divided by line 9 column c

Line 13 column c: PJS-1 Schedule 2, column d, line 2

Lines 16,17, and 18, column c: Schedule H-1 Page 22 of 35

Line 21, column c: line 11 column c times line 13 column c times
(line 16 column c divided by line 18 column c)

Line 22, column c: line 11 column c times line 13 column c times
(line 17 column c divided by line 18 column c)

Line 23, column c: line 21 column c plus line 22 column c

Line 26, column c: line 21 column c minus line 16 column c

Line 27, column c: line 22 column c minus line 17 column c

Line 28, column c: line 26 column c plus line 27 column c

Line 30, column c: PJS-1 Schedule 1, column b, line 8

Line 32, column c: line 30 column c times line 11 column c