

Line	Description (a)	Net Write-Offs (b)	Sales and Transport Revenue (c)
1	Year:		
2	2011	\$ 192,595	\$ 52,352,598
3	2012	\$ 102,039	\$ 40,326,457
4	2013	\$ 219,082	\$ 50,669,291
5	2014	\$ 285,827	\$ 61,144,996
6	2015	\$ 228,772	\$ 48,094,989
7	Total	<u>\$ 1,028,315</u>	<u>\$ 252,588,331</u>
8			
9	5 year average	\$ 205,663	\$ 50,517,666
10			
11	Percent Uncollectible		0.41%
12			
13	Staff's Adjusted Test Year Revenue		
14	Sales		\$ 48,850,315
15	Transport		\$ 380,627
16	Total		<u>\$ 49,230,942</u>
17			
18	Per Books Uncollectible Accounts		
19	Distribution		\$ 11,673
20	Customer Accounting		\$ 284,373
21	Total Per Books		<u>\$ 296,046</u>
22			
23	Pro Forma Uncollectible Accounts		
24	Distribution		\$ 7,903
25	Customer Accounting		\$ 192,522
26	Total Pro Forma Uncollectible Accounts		<u>\$ 200,425</u>
27			
28	Pro Forma Adjustment		
29	Distribution		\$ (3,770)
30	Customer Accounting		\$ (91,851)
31	Total Pro Forma Uncollectible Accounts Adjustment		<u>\$ (95,621)</u>
32			
33	Staff's Revenue Deficiency		\$ 1,205,257
34			
35	Bad Debt Adjustment on Staff's Revenue Deficiency		<u>\$ 4,907</u>

Sources:

Line 2, columns b and c: Updated DR2-8
Lines 3 through 5, columns b and c: Workpaper H-49
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 14, column b: PJS-1 Sch 2, column d, line 2
Line 15, column b: PJS-1 Sch 2, column d, line 3
Lines 19 and 20, column c: Schedule H-1 page 14 of 22
Line 21, column c: line 19 column c plus line 20 column c
Line 24, column c: line 11 column c times line 16 column c times
(line 19 column c divided by line 21 column c)
Line 25, column c: line 11 column c times line 16 column c times
(line 20 column c divided by line 21 column c)
Line 26, column c: line 24 column c plus line 25 column c
Line 29, column c: line 24 column c minus line 19 column c
Line 30, column c: line 25 column c minus line 20 column c
Line 31, column c: line 29 column c plus line 30 column c
Line 33, column c: PJS-1 Sch 1, column b, line 8
Line 35, column c: line 33, column c times line 11, column c