

<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	2019	\$ 220,293,027	\$ 917,497	0.42%
2	2020	\$ 217,249,882	868,353	0.40%
3	2021	\$ 240,505,616	1,134,872	0.47%
4		<u>\$ 678,048,525</u>	<u>\$ 2,920,722</u>	<u>0.43%</u>
	<u>Staff's Adjusted Test Year Revenue</u>	<u>3-Year Average Bad Debt %</u>	<u>Staff's Adjusted Bad Debt</u>	
5	\$ 243,952	0.43%	\$ 1,051	
6		SD Per Books	\$ 527	
7		Staff's Adjustment	\$ 524	
	<u>Staff's Revenue Defficiency</u>	<u>3-Year Average Bad Debt %</u>	<u>Bad Debt Adjustment on Staff's Revenue Defficiency</u>	
8	\$ 3,630	0.43%	\$ 16	
9			<u><b>Total Bad Debt Adjustment</b></u>	
			<u>\$ 539</u>	

**Sources:**

- Lines 1-3, column b: Response to DR4-38
- Lines 1-3, column c: Email from Benjamin Halma 3/21/2023
- Lines 1-3, column d: Lines 1-3 column c / column b
- Line 4, columns b and c: sum of lines 1 through 3
- Line 4, column d: column c / column b
- Line 5, column a: JMR-1 Sch 2, line 2, column d
- Line 5, column b: line 4, column d
- Line 5, column c: line 5, column a \* column b
- Line 6, column c: DR2-38
- Line 7, column c: line 5, column c - line 6, column c
- Line 8, column a: JMR-1 Sch 1, col b, line 10
- Line 8, column b: line 4, column d
- Line 8, column c: line 8, column a \* column b
- Line 9, column c: line 7, column c + line 8, column c