

Line	Description	Net Write-Offs	Sales Revenue
	(a)	(b)	(c)
1	<u>Year:</u>		
2	2018	\$42,355	\$15,441,624
3	2019	52,916	15,803,100
4	2020	31,321	14,770,519
5	2021	77,616	14,500,996
6	2022	35,773	16,331,206
7	Total	<u>\$ 239,981</u>	<u>\$ 76,847,445</u>
8			
9	5 year average	\$ 47,996	\$ 15,369,489
10			
11	Percent Uncollectible		0.31%
12			
13			
14	Staff's Adjusted Test Year Sales Revenue		<u>\$ 16,668,748</u>
15			
16	Per Books Uncollectible Accounts		
17	Distribution		\$ 86
18	Customer Accounting		\$ 36,326
19	Total Per Books		<u>\$ 36,412</u>
20			
21	Pro Forma Uncollectible Accounts		
22	Distribution		\$ -
23	Customer Accounting		\$ 51,931
24	Total Pro Forma Uncollectible Accounts		<u>\$ 51,931</u>
25			
26	Pro Forma Adjustment		
27	Distribution		\$ (86)
28	Customer Accounting		\$ 15,605
29	Total Pro Forma Uncollectible Accounts Adjustment		<u>\$ 15,519</u>
30			
31	Staff's Revenue Deficiency		\$ 1,002,794
32			
33	Bad Debt Adjustment on Staff's Revenue Deficiency		<u>\$ 3,132</u>

Sources:

Line 2 through 6, columns b and c: Statement H Schedule H-1 Page 17 of 28
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: BAM-1 Sch 2, column d, line 2
Lines 17 and 18, column c: Statement H Schedule H-1 Page 17 of 28
Line 19, column c: line 17 column c plus line 18 column c
Line 22, column c: line 11 column c times line 14 column c times
(line 17 column c divided by line 19 column c)
Line 25, column c: line 11 column c times line 14 column c times
(line 18 column c divided by line 19 column c)
Line 24, column c: line 22 column c plus line 23 column c
Line 27, column c: line 22 column c minus line 17 column c
Line 28, column c: line 23 column c minus line 18 column c
Line 29, column c: line 27 column c plus line 28 column c
Line 31, column c: BAM-1 Sch 1, column b, line 8
Line 33, column c: line 31, column c times line 11, column c