

COVID-19 Related Bad Debt Expense as of June 30, 2021

	Actual Expense	Baseline Amount	Regulatory Asset / (Liability)	Short Description and Methodology Used
Uncollectible Accounts Expenses (Mar 13-Dec 31, 2020)	\$1,216,541	\$475,136	\$741,405	Actual bad debt expense compared with 2013 Test Year in Docket No. EL14-058. Annual authorized (baseline) bad debt expense of \$584,836 prorated by month based on annual budgeted revenues.
Uncollectible Accounts Expenses (Jan 1-Jun 30, 2021)	\$702,103	\$278,545	\$423,558	
Total Incremental Bad Debt Expense			\$1,164,963	