

Line	Description	Net Write-Offs	Sales and Transport Revenue
	(a)	(b)	(c)
1	Year:		
2	2018	\$ 227,766	\$ 52,286,946
3	2019	\$ 219,356	\$ 52,744,837
4	2020	\$ 125,169	\$ 45,977,222
5	2021	\$ 270,842	\$ 52,488,919
6	2022	\$ 253,461	\$ 74,568,331
7	Total	<u>\$ 1,096,594</u>	<u>\$ 278,066,255</u>
8			
9	5 year average	\$ 219,319	\$ 55,613,251
10			
11	Percent Uncollectible		0.39%
12			
13	Staff's Adjusted Test Year Revenue		
14	Sales		\$ 65,521,770
15	Transport		\$ 396,716
16	Total		<u>\$ 65,918,486</u>
17			
18	Per Books Uncollectible Accounts		
19	Distribution		\$ 10,540
20	Customer Accounting		\$ 304,346
21	Total Per Books		<u>\$ 314,886</u>
22			
23	Pro Forma Uncollectible Accounts		
24	Distribution		\$ 8,701
25	Customer Accounting		\$ 251,258
26	Total Pro Forma Uncollectible Accounts		<u>\$ 259,959</u>
27			
28	<b>Pro Forma Adjustment</b>		
29	<b>Distribution</b>		\$ (1,839)
30	<b>Customer Accounting</b>		\$ (53,088)
31	<b>Total Pro Forma Uncollectible Accounts Adjustment</b>		<u>\$ (54,927)</u>
32			
33	Staff's Revenue Deficiency		\$ 5,361,291
34			
35	<b>Bad Debt Adjustment on Staff's Revenue Deficiency</b>		<u>\$ 21,143</u>

**Sources:**

Line 2 through 6, columns b and c: Statement H Schedule H-1 Page 14 of 25  
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: Statement H Schedule H-1 Page 14 of 25  
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