

<u>Line</u>	<u>Year Ending</u> (a)	<u>Billed Revenue</u> (b)	<u>Bad Debt Expense</u> (c)	<u>Uncollectible Rate</u> (d)
1	December 31, 2019	\$ 45,067,164	\$ 114,915	0.25%
2	December 31, 2022	\$ 67,664,749	\$ 113,122	0.17%
3	December 31, 2023	\$ 62,507,378	\$ 145,699	0.23%
4	3-Year Average	\$ 58,413,097	\$ 124,579	0.21%
	Staff's Adjusted Test Year Revenue	Three-Year Average Bad Debt %	Staff's Adjusted Bad Debt	
5	\$ 60,928,781	0.21%	\$ 129,944	
6		SD Gas Per Books	\$ 145,699	
7		Staff Adjustment	\$ (15,755)	
	Staff's Revenue Deficiency	Three-Year Average Bad Debt %	Bad Debt Adjustment On Staff's Revenue Deficiency	
8	\$ 4,599,335	0.21%	\$ 9,809	

SOURCES:

Columns a through c, lines 1 through 3: Schedule H-7
Columns a through c, line 4: Average lines 1 through 3
Column d, lines 1 - 4: Column c / Column b
Column a, line 5: PJS-1 Sch 2, column d, line 2
Column b, line 5: Line 4, column d
Column c, line 5: line 5, column a * column b
Column c, line 6: Schedule H-7, column c, line 8
Column c, line 7: column c, line 5 - line 6
Column a, line 8: PJS-1 Sch 1, column b, line 10
Column b, line 8: line 4, column d
Column c, line 8: line 8, column a * column b