

Bad Debt Expense Adjustment

(A)	(B)	(C) 2024	(D) 2025	(E) 2026	(F)	(G)	(H)	(I)	(J)
1	904	Uncollectible Accounts	DNG	DNG	DNG				
2		Utah	(1,875,284)	(1,824,256)	(1,758,470)				
3		Wyoming	(393,875)	(397,650)	(397,382)				
4		Total	(2,269,159)	(2,221,905)	(2,155,852)				
5									
6	904.1	Uncollectible Accounts	SNG	SNG	SNG				
7		Utah	(208,220)	(208,220)	(208,220)				
8		Wyoming	0	0	0				
9		Total	(208,220)	(208,220)	(208,220)				
10									
11	904.2	Uncollectible Accounts	Commodity	Commodity	Commodity				
12		Utah	(2,216,278)	(2,216,278)	(2,216,278)				
13		Wyoming	0	0	0				
14		Total	(2,216,278)	(2,216,278)	(2,216,278)				
15									
16	Total 904		(4,693,656)	(4,646,403)	(4,580,349)				
17									
18	Revenues are lagging the Charge Offs by 6 Months.					12 MONTHS	12 MONTHS	12 MONTHS	
19	6 Months of aging is required from time of billing to Charge Off.					2022	2023	2024	3 YR AVERAGE
20									
21									
22									
23	CHARGE OFFS (ACC 144004) Dec of Each Year					3,944,655	6,699,156	7,014,391	5,886,067
24	COLLECTED (ACC 144005) Dec of Each Year					(1,498,080)	(1,853,226)	(2,271,100)	(1,874,135)
25	NET CHARGE OFFS					2,446,575	4,845,929	4,743,291	4,011,932
26									
27	HISTORICAL BOOKED SYSTEM REVENUES (GREY BACK)					1,115,090,304	1,550,892,613	1,578,101,953	1,414,694,957
28	NET CHARGE OFFS					2,446,575	4,845,929	4,743,291	4,011,932
29									
30	% of Uncollectible Accounts to Total Revenues					0.22%	0.31%	0.30%	0.28%
31	Adjustment to Reflect change in Security Deposits								
32	Adjusted % of Uncollectible Accounts to Total Revenues								0.28%
33									
34						Booked	Projected	Projected	
35						2024	2025	2026	
36						UT Distribution Non Gas Rev (Includes Energy Eff.)	522,922,508	540,916,043	564,113,646
37						WY Distribution Non Gas Rev	14,816,057	13,485,071	13,579,496
38						3 YR BAD DEBT AVG FACTOR	0.28%	0.28%	0.28%
39						3YR Average UT DNG Bad Debt	1,482,955	1,533,983	1,599,769
40						3 YR Average WY DNG Bad Debt	42,017	38,242	38,510
41									
42						Less Expensed UT DNG Bad Debt	3,358,239	3,358,239	3,358,239
43						Less Expensed WY DNG Bad Debt	435,892	435,892	435,892
44						System Total	3,794,131	3,794,131	3,794,131
45									
46						Utah	(1,875,284)	(1,824,256)	(1,758,470)
47						Wyoming	(393,875)	(397,650)	(397,382)
						System Adjustment	(2,269,159)	(2,221,905)	(2,155,852)