

# **Attachment A**

Washington Accounts Receivable Balances							
	Sum of Days 0 to 30	Sum of Days 31 to 60	Sum of Days 61 to 90	Sum of Days 91 to 150	Sum of Days 151 to 270	Sum of > 270 Days	Total
12/31/20	\$ 17,090,001.14	\$ 3,208,401.94	\$ 1,255,050.25	\$ 1,834,494.53	\$ 1,921,456.39	\$ 2,016,982.27	\$ 27,326,386.52
% of total	62.5%	11.7%	4.6%	6.7%	7.0%	7.4%	100%
12/31/19	\$ 19,214,661.20	\$ 2,562,667.66	\$ 645,665.38	\$ 630,808.34	\$ 561,791.49	\$ 569,384.56	\$ 24,184,978.63
% of total	79.4%	10.6%	2.7%	2.6%	2.3%	2.4%	100%
Increase 2020 vs 2019	-11.1%	25.2%	94.4%	190.8%	242.0%	254.2%	13.0%
Historic % of aging bucket written off	0.5%	1.6%	6.3%	14.8%	33.3%	38.5%	NA

Washington Bad Debt Expense													Mar - Dec (months fully impacted by COVID)	
2020	January	February	March	April	May	June	July	August	September	October	November	December	Total	Total Mar - Dec
Bad Debt Provision	71,924	123,081	256,557	84,691	18,853	\$ 218,415	\$ 115,283	\$ 185,672	\$ 19,560	\$ 170,250	\$ 95,772	\$ (41,339)	\$ 1,318,719	\$ 1,123,714
Write-offs	224,104	157,551	231,068	254,120	156,376	\$ 127,773	\$ 122,883	\$ 200,066	\$ 158,140	\$ 92,762	\$ 77,165	\$ 66,725	\$ 1,868,733	\$ 1,487,078
Recoveries	(64,517)	(61,685)	(136,367)	(91,467)	(70,466)	\$ (59,225)	\$ (43,396)	\$ (81,698)	\$ (66,747)	\$ (60,548)	\$ (45,913)	\$ (48,225)	\$ (830,254)	\$ (704,052)
Washington total Bad Debt Expense	\$ 231,511	\$ 218,947	\$ 351,258	\$ 247,344	\$ 104,763	\$ 286,963	\$ 194,770	\$ 304,040	\$ 110,953	\$ 202,464	\$ 127,024	\$ (22,839)	\$ 2,357,198	\$ 1,906,740
YTD Revenue													\$ 333,400,000	
Bad debt as a % of Revenue													0.71%	
Average 2010 - 2019 (informational purposes)													0.53%	

2019	January	February	March	April	May	June	July	August	September	October	November	December	Total
Bad Debt Provision	\$ 97,288	\$ 103,372	\$ 20,048	\$ 30,281	\$ (57,015)	\$ (57,305)	\$ (48,066)	\$ (56,387)	\$ (1,230)	\$ (218,276)	\$ (56,615)	\$ 8,448	\$ (235,457)
YTD Write-offs													\$ 3,203,035
YTD Recoveries													\$ (1,759,256)
Washington total Bad Debt Expense													\$ 1,208,322
YTD Revenue													\$ 307,800,000
Bad debt as a % of Revenue													0.39%

Incremental COVID-19 impact	
\$ 1,819,414	Annual amount collected in rates in 2020
\$ 1,516,178	Pro-rated 10 months (3/1 - 12/31)
\$ 1,906,740	Actual bad debt 3/1/20 - 12/31/20
\$ 390,562	Incremental bad debt expense for Washington report