**Section 285.3165 Schedule C-16: Uncollectible Expense**

a) Provide information on jurisdictional uncollectible expense for each of the three consecutive years immediately preceding the test year and the test year.

b) Information provided shall include:

1) The method of determining uncollectible expense. If using the percent of revenue method, include:

A) Revenue used in calculation;

B) Uncollectible expense; and

C) Uncollectible expense as a percentage of revenue.

2) Activity in the Allowance for Bad Debts:

A) Beginning of year balance;

B) Reserve accrual;

C) Write-offs during the year;

D) Recoveries during the year;

E) Adjustments;

F) Explanation of adjustment; and

G) End of the year balance.

3) Expense in the test year and each of the three consecutive years immediately preceding the test year for all outside collection agencies.

c) Provide a summary of each current collection agency's contract and the results obtained from the efforts to collect from those contracts.