

COVID-19 Related Costs and Offsets as of December 31, 2020

Incremental Costs	Actual Expense	Baseline Amount	Regulatory Asset/ (Liability)	Short Description and Methodology Used
Uncollectible Accounts Expenses	\$1,216,541	\$584,836	\$741,405	Actual bad debt compared with 2013 Test Year in Docket No. EL-14-058
Non-Labor: Materials	62,637	0	62,637	Purchases in support of sequester in place, personal protection equipment and other costs related to operational pandemic response; tracked via Internal Orders (I/O)
Non-Labor: Outside Services	43,310	0	43,310	Additional labor to help with extra cleaning, facility changes and pandemic driven personnel issues, cancellation fees for projects unable to be performed due to pandemic; tracked via I/O
Non-Labor: Business Systems (I/T) Costs	21,434	0	21,434	Additional costs to support work from home, including expanded conference line capacity, increased network bandwidth, webcams, headsets, and other tools; tracked via I/O
Non-Labor: Employee Expenses	42,738	0	42,738	Personal protection equipment, mileage reimbursement, vehicle rental, hotel, meals and other costs to facilitate social distancing; tracked via I/O
Non-Labor: Rents	3,219	0	3,219	Equipment rental in support of sequester in place; tracked via I/O
Interchange Agreement (I/A) from NSPW	3,048	0	3,048	Incremental costs incurred by NSPW in support of pandemic response for production and transmission functions multiplied by I/A demand allocator, ¹ tracked via I/O
Non-Labor: Other/Miscellaneous	10,667	0	10,667	Additional postage, and office personnel safety equipment and cleaning supplies related to pandemic response; tracked via I/O
Total Incremental Costs			\$928,458	

Reduced Costs	Actual Expense	Baseline Amount	Regulatory Asset/ (Liability)	Short Description and Methodology Used
Non-Labor: Employee Expenses	\$333,009	\$916,358	(\$583,349)	Employee expenses, primarily travel-related expenses such as airfare, mileage, hotels, conferences and seminars, and parking; measured as actual costs compared with 2013 Test Year in Docket No. EL-14-058

¹ Through December 31, 2020, NSPM has billed NSPW approximately \$191,000 of incremental costs incurred in support of the pandemic response for the production and transmission functions. Amounts above for materials, outside services, employee expenses, rents, and other/miscellaneous are net of the NSPM Interchange Agreement billings to NSPW.