

Estimated COVID-19 costs and savings

Dec 2021 ROO SO 7.1291%

Through 9/30/2022

	Total Company	Washington Situs	Washington Alloc.	Washington Deferred
Higher bad debt expense due to lower customer collections	1,116,983	1,116,983		
Bill payment assistance program	3,101,325	3,101,325		
Waived late fees (lower revenue)	1,818,122	1,818,122		
Increased labor and additional facilities to enable social distancing	2,234,464		159,297	
Personal protective equipment, cleaning supplies and contact tracing	2,329,380		166,063	
Technology costs to allow employees to work from home	503,870		35,921	
Reduced employee expenses such as travel and training	(14,891,103)		(1,061,597)	
CARES Act savings (interest expense on payroll tax deferrals; qualified improvement property tax savings)	(368,025)		(26,237)	
Total net costs		6,036,430	(726,553)	5,309,877

(35,921) Amount omitted from recovery request
5,273,956 Ref Exh SLC-4, Page 8.2.4

Methodology defined by WUTC

Year	WA late fees charged	
2015	614,248	from FERC Form 1 support for page 304
2016	659,033	from FERC Form 1 support for page 304
2017	858,900	from FERC Form 1 support for page 304
2018	711,458	from FERC Form 1 support for page 304
2019	<u>734,269</u>	from FERC Form 1 support for page 304
	3,577,908	
	715,582	average 2015 - 2019
	59,632	per month
	<u>149,727</u>	actual collected January 1, 2020- March 1, 2020, from Billings late fees schedule
	565,855	Deemed waived late fees for 2020
	715,582	Deemed waived late fees for YTD 2021 through 12/31 (none collected in 2021)
	<u>536,686</u>	Deemed waived late fees for YTD 2022 through 9/30 (none collected to date in 2022)
	1,818,122	total deemed waived late fees through 9/30/22