



July 31, 2020

Will Seuffert, Executive Secretary  
Minnesota Public Utilities Commission  
121 7<sup>th</sup> Place East, Suite 350  
Saint Paul, MN 55101-2147

***Subject: Dakota Electric Association Quarterly Compliance***

***In the Matter of the Petition of the Minnesota Rate Regulated  
Electric and Gas Utilities for Authorization to Track Expenses  
Resulting From the Effects of COVID-19 and Record and  
Defer Such Expenses into a Regulatory Asset  
E,G-999/M-20-427***

Dear Mr. Seuffert:

Dakota Electric Association® (Dakota Electric® or Cooperative) files this quarterly compliance filing in response to the Minnesota Public Utilities Commission's (Commission or MPUC) May 22, 2020 Order and the Commission's June 25, 2020 Notice of Clarification Of Quarterly Reporting Requirement in the above-referenced docket. The May 22 Order directed utilities to submit quarterly compliance filings as follows:

The Joint Petitioners' April 20, 2020 Petition is granted with the caveat that the grant is for accounting purposes only. Further, the utilities must track costs and revenues or grants incurred or received as a result of the COVID-19 pandemic. They must make an initial filing of their accounting methodology and known and estimated costs and revenues within the specific categories in 21 days, and quarterly thereafter. The utilities still bear the burden to establish significance, reasonableness, prudence, and the incremental nature of the costs.

The Commission's June 25, 2020 Notice of Clarification of Reporting Requirements stated:

The Executive Secretary makes the following clarification to the Commission’s Order:

1. For the duration of this proceeding, quarterly compliance filings for the quarters ending in March, June, September and December will be due 30 days after the end of each respective quarter.
2. The first quarterly report will be due on or before July 30, 2020.
3. Compliance filings will include estimates of any COVID-related costs or offsets that are known at that time.
4. All quarterly reports must include an accounts receivable aging, by class, using a format similar to the one below:

Class	Current	1-30 days past due	31-60 days past due	61-90 days past due	90+ days past due	Total
Residential						
Commercial						
Industrial						
Total						

**Dakota Electric Quarterly Compliance**

Dakota Electric’s quarterly compliance provides an overview of the Cooperative’s COVID-19 financial impacts through June.

Dakota Electric’s identification of COVID-19 financial impacts is accomplished through two processes. First, Dakota Electric is tracking COVID-19 expenses through a COVID project code and reviewing other expenses that are not expected to be incurred due to the pandemic. These expenses and off-setting credits are identified as discrete dollar amounts. Second, some COVID-19 financial impacts are determined as a calculation, with the net impact being stated in reference to a base amount being recovered in electric rates. That is, certain revenues and expenses have been included in the test year for a past general rate case. However, the COVID-19 pandemic, and responses requested of utilities, has affected the level of those revenue and expenses in relation to the amount being recovered in present rates. The attached spreadsheet identifies the actual and estimated net expenses through June 2020.

Dakota Electric’s electric rate accounts receivable aging by class through 6/30/2020 is as follows:

Class	Current	1-30 days past due	31-60 days past due	61-90 days past due	90+ days past due	Total
Residential	TBD	TBD	TBD	TBD	TBD	TBD
Commercial	TBD	TBD	TBD	TBD	TBD	TBD
Industrial	N/A	N/A	N/A	N/A	N/A	N/A
Total	20,374,763	918,537	711,568	463,895	2,601,717	25,070,480

Historically, Dakota Electric has not tracked electric rate accounts receivable aging by class but will work to provide this breakout in future filings.

### Conclusion

Dakota Electric submits this quarterly compliance filing as we continue to provide reliable and safe electric service to our members during these times of health and financial stress due to COVID-19. It is Dakota Electric’s sincere hope that we never have to seek recovery of increased net costs due to COVID-19. Our participation in this process and docket is viewed as providing a regulatory placeholder in case financial circumstances require action.

Sincerely,

*/s/ Douglas R. Larson*

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Douglas R. Larson  
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**Certificate of Service**

I, Cherry Jordan, hereby certify that I have this day served copies of the attached document to those on the following service list by e-filing, personal service, or by causing to be placed in the U.S. mail at Farmington, Minnesota.

**Docket No. Docket No. *E,G-999/M-20-427***

Dated this 31st day of July 2020

*/s/ Cherry Jordan*

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Cherry Jordan

Category	Initiative	Item	Description	Documentation Process	Incurred to Date \$	Estimated Impact \$
Financing	Non Labor	Bad Debt	1) Additional line of credit interest expense to fund operations as a result of delayed recovery of accounts receivable 2) Increased write-off of bad debt	Calculation	596,000*	TBD
O&M	Labor	Other	Other labor expenses incurred during the pandemic (ex. employees ordered quarantined and compensated but unable to work from home, additional pay due to hazardous working conditions, etc.)	Data per general ledger	0	TBD
O&M	Labor	Overtime	1) Employees working additional shifts to cover for pandemic related employee absence. 2) Additional hours to complete work due to social distancing guidelines	Data per general ledger	0	TBD
O&M	Labor	Shift of Costs from Capital to O&M	Shifting work from capital projects to O&M activities to maintain utility service	Data per general ledger	0	TBD
O&M	Labor	Sick Time	Additional sick time granted in response to prolonged illness	Data per general ledger	0	TBD
O&M	Non Labor	Communications	Member communication expenses associated with the pandemic (ex. bill inserts, payment reminder letter, etc)	Data per general ledger	0	TBD
O&M	Non Labor	Donations	Increased charitable donations to assist members in need during the pandemic	Data per general ledger	23,000	TBD
O&M	Non Labor	Employee Expense	Employee expenses incurred or saved during the pandemic: airfare, meals, mileage reimbursement, lodging, education and training, conferences, etc.	Data per general ledger	(193,000)	TBD
O&M	Non Labor	Events	Savings from canceled member or employee related events (e.g. Community Events, Annual Meeting, Member Appreciation, etc.)	Data per general ledger	(23,000)	TBD
O&M	Non Labor	Materials Purchases	1) Materials and Supplies purchased in support of pandemic response (e.g. hand sanitizer, Personal Protection Equipment (PPE), etc.) 2) Incremental inventory costs associated with purchase timing due to pandemic	Data per general ledger	2,000	TBD
O&M	Non Labor	Other	Other non labor expenses incurred during the pandemic	Data per general ledger	0	TBD
O&M	Non Labor	Services from Outside Vendors	1) Additional cleaning services or facility improvements to help support pandemic operating guidelines 2) Incremental Technology Services used to support employees working remotely (electronic signature software as a service, etc.)	Data per general ledger	25,000	TBD
O&M	Non Labor	Tools to Facilitate Work	Tools or supplies necessary to support work from home directive as prescribed by state and federal orders (ex. fuel/maintenance for taking vehicles to employees homes for rapid response, technology (laptops, additional bandwidth, additional software licensing, other technology equipment, call center technology to remote from home, etc.)	Data per general ledger	65,000	TBD
Revenues	Electric	Electric Reconnection Fees	Lost revenue for reconnecting service to members	Billing System Query	0	TBD
Revenues	Electric	Late Payment Revenues	Late fees waived to help support members during pandemic	Billing System Query	181,000	TBD
Revenues	Electric	Sales	Reduced net member energy consumption as a result of business closures or limited operations due to the peace time emergency.	Billing System Query	TBD	TBD
Revenues	Other	GRE Covid-19 Aid Payments	Covid-19 relief from GRE to member-owners to assist with negative financial impacts. Funds are unrestricted.	Data per general ledger	(360,000)	TBD

\* Based on current estimates. This will likely fluctuate based on how the pandemic progresses and the formula for determining recovery through base rates will be refined if we seek recovery.

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