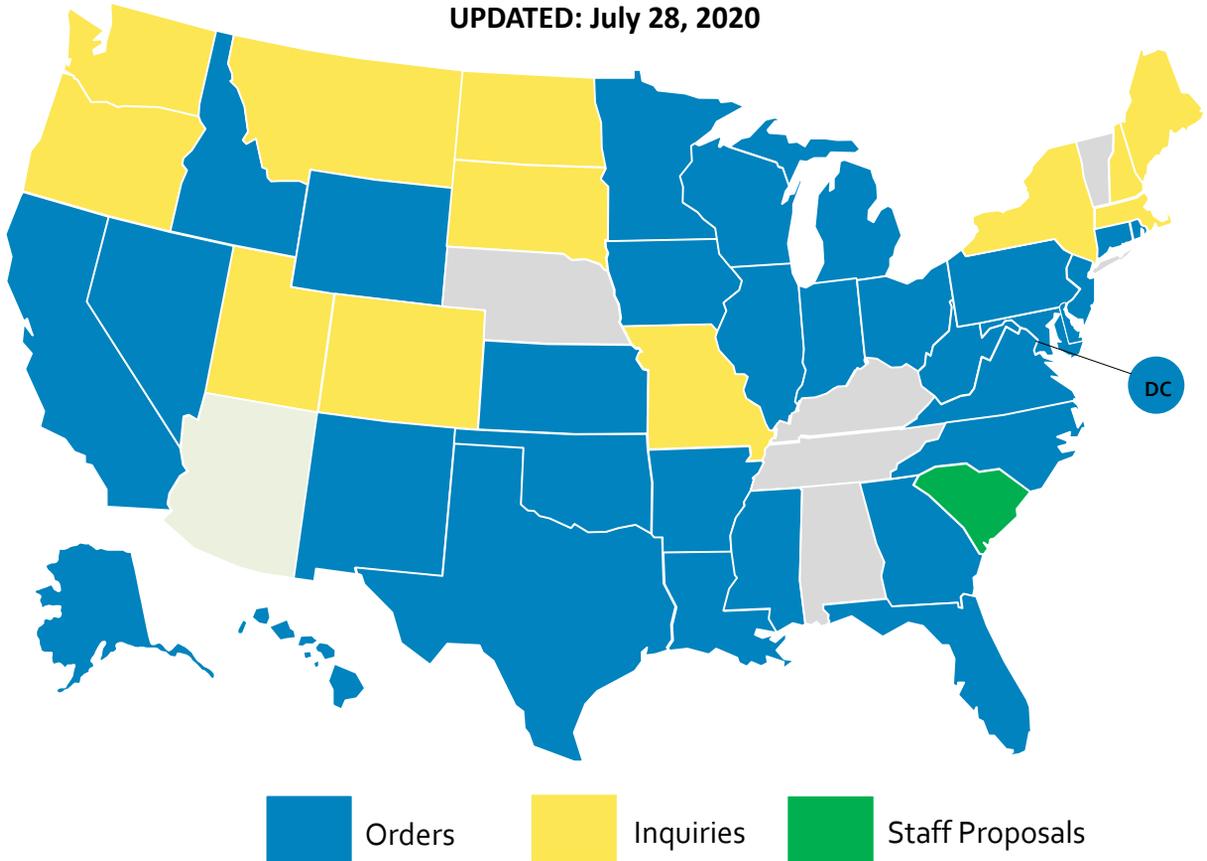




COVID-19-Related Cost Treatment Orders and Inquiries by State

UPDATED: July 28, 2020



Overview

As of July 28, 2020, 32 states and the District of Columbia have PSC/PUC Orders or Staff Proposals related to cost recovery that either allow for deferral of bad debt, the creation of a regulatory asset, or the tracking of costs in connection to COVID-19. In addition, Alaska has legislation that allows for regulatory asset treatment for uncollectible residential bills and extraordinary costs related to COVID-19. Moreover, a number of states have issued inquiries/requests for information that contemplate cost issues, or have open proceedings that request the ability for tracking some sort of expenses related to COVID.

While states are allowing deferral or a reg. asset, there remain a number of open issues, including: the time period of cost recovery, what costs can be included in accounts, the ability for carrying charges and/or recovery for losses because of lower demand, and what mechanism will be used to collect approved expenditures and costs.

This map is representative of what is happening nationally. It does not include all proceedings where EEI member companies (or others) have filed requests with their Commission for deferral of bad debt or regulatory asset treatment and are awaiting a Commission Order.

For more information, please contact Shelby Linton-Keddie at slinton@eei.org.

State	Date Ordered	Bill/Docket No.	Link	Action Overview	Pertinent Language re Uncollectible Debt	Pertinent Language re Regulatory Assets	Future Issues to be addressed	Other	Additional Info.
Alabama									
Alaska	10-Apr-20	Senate Bill 241	Bill 241	Extending Covid-19 Declaration/relief that in part allows regulatory asset for uncollectible residential utility bills and extraordinary costs related to Covid.		A utility certificated under AS42.05 may record regulatory assets, to be recovered through future rates, for uncollectible residential utility bills and extraordinary expenses that result from the novel coronavirus disease public health disaster emergency declared by the governor on March 11, 2020, as extended by sec. 2 of this Act. The determination as to whether an extraordinary expense resulted from the Covid-10 public health disaster emergency and the amortization periods for the regulatory assets are subject to approval by the Regulatory Commission of Alaska before recovery occurs through future rates.		This bill was signed into law on May 18, 2020	
Arizona	4/24/2020, 5/19/2020	Docket No. AU-0000A-20-0094	DRAFT BLANKET ACCOUNTING ORDER FOR TRACKING COVID-19 EXPENSES. (DOCKET no. AU: 00000A-20-0094)	Draft Blanket Accounting Order has been opened to examine Financial Impacts related to Covid 19. At the May 19 Special Meeting, the Commission rejected the draft blanket accounting order, but did leave open the possibility for Companies to come and ask for relief on an individual basis.					Docket No. AU-00000A-20-0094
Arizona	5-May-20	Docket No. E-01345A-20-0080	Open Meeting Memorandum for Docket No. E-01345A-20-0080	Staff recommendation that rejects funding proposal for a customer program and instead recommends that 1/3 of program cost come from alternative source of funding other than ratepayer dollars. In addition, mentioned tracking of costs.			Staff recommends that APS be able to track and seek for recovery in its current rate case all incremental costs associated with Covid-19 from March 16-May 31, 2020	Expect a vote at the May 5 Public Meeting	Docket No. E-01345A-20-0080
Arkansas	4/10/2020, 5/27/2020	Docket No. 20-012-A	Link to (Order) Docket no. 20-012-A	Commission Order that allows utilities to establish a regulatory asset to record costs resulting from the suspension of disconnections. Order number two on May 27 summarizes Company filings to Order No. 1, Staff Recommendations and AG filings. In general, the two major findings/Orders include: (1) Because each utility has different cost recovery mechanisms and the magnitude of utilities' expenses are unknown at this time, the Commission finds it is premature to decide the exact recovery mechanism for any utility for COVID-19 related costs. (2) All amounts recorded in a regulatory asset must be sufficiently itemized to allow for a determination of whether the particular costs or expenses are recoverable in both type and amount.		These utilities should be provided some regulatory certainty by authorizing the use of an accounting mechanism and a subsequent process through which regulated Utility companies may seek future recovery of costs resulting from suspension of disconnections. The Commission authorizes each of these Utilities to establish regulatory assets to record costs resulting from the suspension of disconnections. In future proceedings, the Commission will consider whether each Utility's request for recovery of these regulatory assets is reasonable and necessary.	The Commission will also consider in a future proceeding other issues, such as the appropriate period of recovery for the proposed regulatory assets, any amount of carrying costs thereon, any savings directly attributable to suspension of disconnects, and other related matters.	Utilities shall be required to offset costs by any cost savings directly attributable to the suspension of disconnections or other activities during the emergency declaration. Utilities should track all costs related to the implementation of these emergency measures. All Utilities shall file a quarterly report on the amounts of the costs incurred and saved which have been booked to the regulatory assets beginning on July 1, 2020, and every three months thereafter.	ORDER No. 2
Arkansas	10-Jul-20	Docket 20-012-A	Order No. 4	Order No. 4 addresses certain Companies' requests for authority to establish deferred regulatory assets including Centerpoint Energy, Black Hills Energy		CEA is authorized (a) to deviate from 6.13(G)(1)...(b) to defer uncollectible costs...to a regulatory asset and seek future recovery, provided that such costs and expenses are fully and separately accounted for....BHEA is authorized to...(b) establish a regulatory asset to defer and seek future recovery of expenses listed in Paragraph 5 of its Request, retroactive to March 11, 2020, the date of the Governor's Executive Order.			
California	16-Apr-20	Resolution M-4842	Resolution M-4842	Resolution authorizes electric corporations to establish memorandum accounts to track incremental costs associated with complying with the resolution.			The review of these costs for possible collection in rates will be conducted in a General Rate case, a Biennial or Triennial (as applicable) Cost Allocation Proceeding, the Energy Resource Recovery Account, or another proceeding. This affords Commission staff an opportunity to review any incremental expense associated with this resolution.	...[E]lectric and gas utilities subject to this Resolution shall each establish a Covid-19 Pandemic Protections Memorandum Account (CPPMA), to book only those costs associated with protections order by this Resolution.	The recorded costs must meet the following conditions: (1) those ordered by this Resolution; and (2) incurred starting with the date of the Governor's emergency declaration (March 4, 2020).
Colorado	16-Jul-20	Case No. 20V-0159EG, Joint Petition for Deferred Accounting Treatment	Joint Petition for Settlement	July 16, 2020, Joint Petition for Settlement was filed that would allow Petitioners to track as reg assets incremental bad debt expenses from Jan. 1, 2020 through June, 2021. Waiting for Commission Action on the Joint Petition					
Connecticut	18-Mar-20	Docket No. 20-03-15	Motion Ruling for Docket 20-03-15	Motion No. 2 at Docket No. 20-03-15 both expands the scope of the proceeding and includes the ability to record costs and establish a regulatory asset.	Order No. 4 - The gas, electric, and water public service companies regulated by the Authority shall maintain a detailed record of costs incurred and revenues lost as a result of implementing Order Nos. 1 3 and may establish a regulatory asset to track incurred costs.	see previous column "...and may establish a regulatory asset to track incurred costs."		Order 1 was related to implementing a shut-off moratorium for a specific duration; Order No. 2 extended shut-off moratorium to non-residential customers; Order No. 3 was that utilities shall not require financial security deposits or balance reduction payments required for restoration of service	Link to Docket 20-03-15.

State	Date Ordered	Bill/Docket No.	Link	Action Overview	Pertinent Language re Uncollectible Debt	Pertinent Language re Regulatory Assets	Future Issues to be addressed	Other	Additional Info.
Delaware	13-May-20	Docket 20-0286	Order No. 9588	In the Matter of the State Emergency for the State of Delaware due to a Public Health Threat		Utilities are hereby authorized to establish, in compliance with the terms of this Order, a regulatory asset account to capture and track Covid-19 related incremental costs during the period starting March 24, 2020 and ending 30 days after which Governor Carney issues an order, declaration, proclamation, or similar announcement that the state of emergency is no longer in effect (the "Time Period").	The Commission will evaluate the Covid-19 regulatory asset account in future rate case proceedings to determine whether the costs are recoverable, the appropriate period of recovery for any approved amount of the regulatory asset, any amount of carrying costs thereon, any savings attributable to suspension of disconnections or other activities, and other related matters. However, because these incremental costs are not fully known and certain at this time, Utilities are prohibited from including, in whole or in part, a Covid-19 regulatory asset account in any rate case now pending nor before the expiration of six months following the end of the Time Period as defined in Paragraph 1.	In order for costs to be eligible for inclusion in a Utility's Covid-19 designated regulatory asset, the Utility shall record and maintain details, in the manner provided herein, of any and all assistance or benefit received, regardless of form and whether contingent or unmatured, including but not limited to suspension of disconnections or other activities, and any income received pursuant to the U.S. Department of Treasury's administration of S.3548 (the "CARES Act") or any similar future federal funds in connection with Covid-19 that could offset any Covid-19 related costs.	Each utility which establishes a regulatory account pursuant to this Order is directed to file quarterly reports of the costs incurred and offsets of the costs incurred and together with the verification of an authorized representative.
District of Columbia	15-Apr-20	GD2020-01, Order No. 20329	Order No. 20329	Order establishes regulatory assets for Covid-19 related incremental costs.	In addition, the utility must maintain detailed records of the incremental costs. Any offsets to these incremental costs must also be recorded.	...the Commission authorizes Pepco and WGL to create a regulatory asset account to record the incremental costs related to Covid-19 that were prudently incurred beginning March 11, 2020, when the state of emergency was declared in the District of Columbia.	Although both Pepco and WGL have ongoing rate case proceedings, given that these incremental expenses are not fully known and certain at this time, the Commission will evaluate the Covid-19 regulatory asset account in future proceedings to determine whether the costs are just and reasonable and whether these costs should be recovered. The Commission will also evaluate during those proceedings other issues such as the appropriate period of recovery for the approved amount of the regulatory asset, any amount of carrying charges, and other related matters.	To be included in the Covid-19 regulatory asset account, the incremental costs must be prudently incurred for the continued provision of service to the District of Columbia residents during the public health emergency and 15 days afterward.	
Florida	7-Jul-20	Docket No. 20200151-EI	Vote Sheet 20200151	Petition for Approval of a Regulatory Asset to Record Costs Incurred due to COVID-19, by Gulf Power Company was approved - only modification from the Recommended Decision was to have the Company report monthly rather than quarterly, as Recommended.		The Commission should approve Gulf's request to establish a regulatory asset for recording costs incurred due to Covid-19.	The approval to establish a reg asset, for accounting purposes, does not limit the Commission's ability to review the amounts, recovery method, recovery period, and other related matters for reasonableness in a future proceeding in which a regulatory asset is included.	Gulf should track any assistance or benefits received (in any form). Records will be recorded and maintained to allow costs and benefits to be readily identifiable in a future proceeding. Gulf should also be prepared to explain what actions/efforts it has undertaken to reduce/minimize costs and maximize benefits.	Gulf should file monthly reports identifying amounts of costs incurred, any assistance/benefits received, and any costs savings realized which have been recorded in the regulatory asset. The first report should be filed on August 17 with Gulf's 2020 ESR and monthly thereafter until teh Company presents the regulatory asset for Commission consideration.
Georgia	14-Apr-20	Docket No. 42516	Docket No. 42516	Order on Covid-19 Costs - allows deferral of bad debt and creation of a regulatory asset	Georgia Power shall be allowed to defer the incremental cost of bad debt resulting from the suspension of disconnections for nonpayment due to Covid 19. The period over which such costs will be recovered shall be determined in the Company's next base rate case. The cost deferred will also be subject to review through the Annual Surveillance Reporting Process. The storm damage reserve may be utilized to defer this cost. The Company and Commission staff shall work collaboratively on establishing a methodology for identifying incremental charge offs resulting from the suspension of disconnections due to Covid-19.				July 16 Order Approving Deferral of Incremental COVID-related Costs
Georgia	16-Jul-20	Docket No. 42516	Order Approving Deferral of Costs	At the Public Meeting on July 7, 2020, the PSC voted 3-2 to allow Georgia Power to recover \$7.7 million in Covid-related deferred costs. Staff had recommended that these costs be denied, noting savings that the Company is otherwise achieving and also characterizing this as single issue ratemaking. The Order was entered July 16, 2020.		There may be other incremental cost resulting from Covid-19 that should be deferred to a regulatory asset. Staff and the Company shall work collaboratively on determining whether deferrals are appropriate and, if so, identifying any eligible costs. To the extent there is a disagreement on whether deferrals are appropriate or, if deferrals are appropriate, the categories of costs to be deferred, the Commission shall make the final determination on whether to allow deferrals and on the appropriate categories of cost to be deferred, if any, no later than June 30, 2020. For any deferrals allowed under this provision, the period over which such costs will be recovered shall be determined in the Company's next base rate case and the storm damage reserve may be utilized to defer these costs. On July 16, 2020, the PSC approved Georgia Power's request to defer incremental COVID-related costs like PPE, overtime, internal services and contract services.			https://www.gobnews.org/post/georgia-power-allowed-bill-customers-covid-19-safety-costs

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Hawaii	4-May-20	Order No. 37125 (Non-Docketed)	Order No. 37125	In response to a Consumer Advocate Letter Request, the Commission issued a non-docketed Order giving direction on termination/disconnection and also gave direction on tracking of costs/future issues to be discussed.		The Commission authorizes each of these Utilities to establish regulatory assets to record costs resulting from the suspension of disconnections. The Commission instructs any Utility that books regulatory assets consistent with this Order to file a short (1-2 page) report by May 20, 2020, regarding the Utility's financial condition.	In future proceedings, to the extent any of these utilities request recovery of these costs, the Commission will consider whether each Utility's request for recovery of these regulatory assets is reasonable and necessary.	The Commission will also consider in a future proceeding other issues, such as the appropriate period of recovery for the approved amount of regulatory assets, any amount of carrying costs thereon, any savings directly attributable to suspension of disconnects, and other related matters.	There are also quarterly report mandates (beginning on July 30, 2020) that requires a number of things, including: (1) the amounts of the costs incurred and any savings realized; (2) updated information regarding the Utility's financial condition and (3) a list of the measures the Utility has in place to assist its customers during the Covid-19 emergency situation.
Hawaii	30-Jun-20	Order No. 37192	Order 37192	By this Order, the Public Utilities Commission permits the Hawaiian Electric Companies to defer costs associated with the Covid-19 Pandemic incurred from March 17, 2020, through December 31, 2020, as set forth herein.			The Commission thus directs the Companies to submit any request to recover costs deferred as a result of COVID-19, authorized by this Order and by OrderNos. 37125, 37153, and 37189, as a separate, docketed application.	Additional information to be included in quarterly reports: (A) Planned deferred costs (detailed); (B) Calculation methodology used; (C) Examples of deferred costs Utility is seeking to book as reg asset; (D) Any changes to tracking incremental financing costs or calculation methodology; (E) Identification of any other COVID-19 related costs not in initial application; (F) Funds received from loans, grants or assistance; (G) records and metrics used to measure and track cost savings; and (H) Percentage depiction of COVID-related costs v. overall costs.	
Idaho	23-Apr-20	Order No. 34643	CASE NO. GNR-11-20-03 - Order No. 34643	Commission, by Order, consolidated applications of utilities asking for deferred accounting treatment to address whether and to what extent utilities should be authorized to defer incremental Emergency-related expenses into a regulatory asset account for possible future recovery. Sets deadline for Comments (and Replies).	...[C]ertain public utilities have suspended disconnects and waived late payment fees. Broadly, the utilities expect to incur significant incremental costs in responding to the Emergency. Further, some types of expenses are still unknown and their full extent cannot yet be determined or reasonably estimated. The utilities anticipate a significant increase in bad debt expense resulting from write-offs of uncollectible accounts associated with the suspension of disconnects and late payment fees to assist customers facing unprecedented economic pressures.	[Certain utilities] applied for authority to defer certain Emergency-related costs into a regulatory asset for possible future recovery. These costs were not anticipated when the Commission set the utilities' revenue requirements and base rates. The utilities thus seek to account for the costs as a regulatory asset.		...[D]use to current economic conditions and the Governor's stay-at-home order indirectly affecting commercial and industrial electricity and gas demand, several utilities also expect decreased demand for their services.	Written Comments in support (or opposition) due Thursday, May 14. Reply Comments due May 21.
Idaho	8-Jul-20	Order No. 34718	Final Order No. 34718	The Commission issued a Final Order, in part finding that "Given the uncertainty of the situation and the need to grant authority for booking Emergency-related expenses, the Commission finds it is fair, just, and reasonable to permit all utilities that have applied...to book Emergency-related expenses to FERC Account 182.3, as described below."	Although there is no set end-date to the Emergency, the Commission will allow the utilities to defer uncollectible bad debt expenses. Utilities can defer only those bad debts incurred exceeding the 2019 levels of uncollectible bad debt.	Utilities may book Emergency expenses to FERC Acct 182.3. Utilities must analyze the CARES Act NOL provision and apply any available benefit to offset any amount booked in FERC Acct 182.3. Utilities may book uncollected late fees at 2019 levels to FERC Acct 182.3. The utilities may defer other types of Emergency-related O&M expenses that the utilities believe are appropriate to defer.		We realize there may be a significant decrease in customer demand from certain classes, but without any information to begin quantifying the effect of shifting customer demand to other classes, we are not comfortable allowing utilities to book potential lost revenues into the regulatory asset account at this time. With certain conditions, we will allow any interested utility to track its reduced revenues from customer classes not included in a FCA during the Emergency.	Utilities will NOT be allowed to apply a carrying charge to the Emergency related deferral balance.
Illinois	18-Mar-20	Docket No. 20-0309	Emergency Interim Order	Emergency Interim Order that allows utilities to track spending from measures taken in response to Covid-19				The utilities to track all spending resulting from the measures taken in response to the Covid-19 pandemic, in order to enable a meaningful future Commission review of the reasonableness and prudence of such spending.	
Indiana	29-Jun-20	Cause No. 45380	Cause No. 45380	The Order covers items in Phase 1 of this proceeding; in general, allows: (1) Use of regulatory accounting for COVID-19 related impacts directly associated with any prohibition on utility disconnections, collection of certain utility fees (i.e. late fees, convenience fees, deposits, and reconnection fees), and the use of expanded payment arrangements, as well as COVID-19 related uncollectible and incremental bad debt expense; (2) denies Petitioner's request for regulatory accounting treatment for O&M expense, financing costs, pension expense, and lost revenues related to customer load.	We also find that the jurisdictional Indiana utilities should be authorized regulatory accounting treatment for COVID-19 related uncollectible and incremental bad debt expense.	Given Governor Holcomb's declaration of a public health emergency and issuance of Executive Orders prohibiting utility disconnections, along with the Commission's decision above that an emergency situation exists so as to necessitate a modification to certain utility practices and charges, we find it appropriate and reasonable to authorize jurisdictional Indiana utilities to use regulatory accounting for any impacts associated with any prohibition on utility disconnections, waiver or exclusion of certain utility fees..., and the use of expanded payment arrangements to aid customers. Such regulatory accounting authority may include costs incurred beginning on March 6, 2020, the date of Governor Holcomb's emergency declaration.	Request for O&M will be better dealt with in Phase 2, and/or through an individual utility's request for a subdocket wherein evidence of the impact of any costs or offsetting savings can be presented and considered in an evidentiary hearing	With regard to Joint Utility Petitioners' request for regulatory accounting authority for lost revenues due to customer load reductions, we fail to see how creation of a regulatory asset for lost revenues would be in the public interest under current circumstances absent a financial emergency to the utility that impacts its ability to provide safe and reliable service.	

State	Date Ordered	Bill/Docket No.	Link	Action Overview	Pertinent Language re Uncollectible Debt	Pertinent Language re Regulatory Assets	Future Issues to be addressed	Other	Additional Info.
Iowa	1-May-20	Docket No. SPU-2020-0003, et al.	Docket No. SPU-2020-0003	Order Authorizing Regulatory Accounts and Establishing Additional Reporting Instructions		The Board finds appropriate the use of regulatory accounts for the tracking of financial impacts arising from the Covid-19 pandemic. The Board is opening separate dockets for each rate regulated utility to file the information regarding the regulatory asset account. The Board will require each rate-regulated utility to file a proposal for the use of regulatory accounts to be submitted to the Board for review.	Within 30 days of the date of this Order	Rate-regulated utilities may utilize a regulatory asset account to track the increased expenses and other financial impacts, including revenue changes , incurred after March 1, 2020.	
Kansas	5/5/2020	Docket No. 20-GIMX-393-MIS	Docket No. 20-GIMX-393-MIS	Notice of Filing of Commission Staff's Report and Recommendation	All jurisdictional electric, natural gas, and water utilities be allowed to defer any extraordinary bad debt expenses and foregone fee revenue that may arise from these customer protections into a regulatory asset. These deferrals will be for accounting purposes only, with all justifications related to whether these costs are appropriate for recovery, the application of any carrying charges, and the proper amortization period deferred until the utility's next rate case or alternative rate recovery filing.				
Kansas	7/9/2020	Docket No. 20-EKME-454-ACT	Order Approving Application	Order Approving Application for Accounting Authority Order for Evergy. Application was to defer to a regulatory asset all incremental costs and lost revenues, plus carrying costs, as a result of the COVID-19 Pandemic.		The Commission...finds that Evergy's request for an AAO to accumulate and defer for potential recovery to a regulatory asset all incremental costs (net of any decreases) and lost revenue associated with the COVID-19 pandemic, subject to the conditions set forth in Staff's R&R, is in the public interest, and should be approved.	the Commission defers any issues relating to carrying costs to Evergy's next general rate case.	Evergy should track and report any federal or state assistance they receive related to the COVID-19 pandemic.	There will be informational filings due at the quarter ending June 30, 2020, with subsequent filings due fifteen (15) days after the completion of every quarter thereafter.
Kentucky	17-Mar-20	Case 2020-00085	Electronic Emergency Docket Related to the Novel Coronavirus Covid-19	Order does not specifically give direction on cost recovery, but anticipates filings by utilities for relief from tariff or Commission regulations.				Order stating that a utility in the docket shall petition the Commission for relief from the provisions of its tariff or Commission, if not already granted deviation in this docket or if it is unable to comply with its tariff or Commission regulations due to Covid-19 related issues.	
Louisiana	29-Apr-20	Special Order No. 22-2020	Special Order No. 22-2020	Order on Covid-19 issues that gives direction on when to begin assessing late payment fees/charges/penalties again, extends moratorium, and provides for reg. asset treatment for Covid-costs.		All Public Utilities subject to the jurisdiction of the Commission are hereby authorized to record, as a regulatory asset, expenses incurred from the suspension of disconnections and collection of late fees imposed by both the 3/13/20 E.O. and this Order.	Additionally, all Public Utilities are entitled to formally petition the Commission to recover, at a later date, revenues lost as a result of the effect of the 3/13/20 E.O. and this Order, including administrative costs and expenses associated with customer communication.	A Public Utility may determine the method whereby it seeks such recovery (e.g., rate filing, annual review, request for asset) and may request such recovery on a dollar for dollar basis.	July 1, Special Order 43-2020 overrides previous Special Order, but includes no specific direction re cost recovery.
Maine	28-Apr-20	Docket No. 2020-00136	Case No. 2020-00136	The Commission issued an Inquiry to solicit information to better understand "customers' ability to pay and utilities' accounts-receivable balances", but the order does not specify any direction related to specific deferral of costs, establishment of a regulatory asset or authority to track Covid-related costs or expenses in a specific, dedicated account.					Press Release Describing Order
Maryland	9-Apr-20	Case No. 9639	Order No. 89542	Order Authorizing Establishment of a Regulatory Asset for Covid-19 Incremental Costs		...the Commission authorizes each Utility to create a regulatory asset to record the incremental costs related to Covid-19 prudently incurred beginning on March 16, 2020, by the Utility to ensure that Maryland residents have essential utility services during this period. The Commission finds that the creation of the regulatory asset for Covid-19 related expenses will facilitate the recovery of those costs prudently incurred by the Utilities in their efforts to serve customers during this period, and the Commission finds that deferral of such costs is appropriate because the current catastrophic health emergency is outside the control of the Utility and a non-recurring event. Such incremental costs shall also include an assistance or benefit received by Utilities in connection with Covid, regardless of form, that would offset any Covid-related expenses.	The Commission will consider in future proceedings whether each Utility's request for recovery is just and reasonable...The Commission will also consider during those proceedings other issues such as the appropriate period of recovery for the approved regulatory asset, any amount of carrying costs thereon, and other related matters.	In order to be eligible for inclusion in a Utility's Covid designated regulatory asset, the Utility must maintain detailed records of the incremental costs prudently incurred for the provisioning of utility services used to maintain the health, safety and welfare of Maryland customers during Covid-19 pandemic; Note that the order permits inclusion in the regulatory asset account costs associated with both residential and non-residential customers	Notice of Public Conference on the Impacts of the COVID-19 Pandemic
Massachusetts	11-May-20	D.P.U. 20-58	Order Opening Inquiry and Establishing Working Group	Department opens the inquiry into establishing policies and practices regarding customer assistance and ratemaking measures for electric and gas companies in response to the effects of the Covid-19 pandemic. Dept. also establishes a Customer Assistance and Ratemaking WG to assist the Dept. in establishing appropriate policies and practices.				The Dept. requests that the Distribution Companies provide the WG with a ratemaking proposal...within 10 days following the submission of the WG customer assistance proposal (May 29), the Distribution Companies shall make a ratemaking proposal to the WG. Final Report on Ratemaking Issues due June 29. Motion for a two week extension filed by the AG (This would change the due date for the ratemaking proposal until July 14, 2020)	In addition to proposing ratemaking measures, the DC shall identify data they believe is needed to calculate and assess the report of the WG. there's a further level that is looking for consensus.

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Nevada	27-Mar-20	Docket No. 20-03021	Docket No. 20-03021	Emergency Order that allows utilities to set up regulatory assets that track costs associated with suspending the termination, discontinuance, and/or disconnection of services.		...the Commission directs all of the rate-regulated public utilities within its jurisdiction...to begin recording, as of March 12, 2020, in regulatory asset accounts, amounts that reflect the costs of maintaining service to customers affected by Covid-19 whose service would have been terminated, discontinued, and/or disconnected under normally-applicable terms of service.	Such regulatory asset accounts must be maintained in a manner that will allow costs to be readily identified in future Commission proceedings where utilities may seek recovery of the reasonably and prudently incurred costs.		
New Hampshire	4-Jun-20	IR-20-089	IR-20-089	Investigation into the Effects of the Covid-19 Emergency on Utilities and Utility Customers. The Commission has determined that it is necessary to investigate the impacts of the COVID-19 pandemic on New Hampshire public utilities and their customers. The Commission is commencing this investigation to consider necessary and appropriate changes to existing policies and practices regarding utility operations, collections, revenues, finances, accounting, customer assistance measures, and ratemaking impacts, in light of the pandemic.				Part of the monthly inquiry includes question 11: "Describe incremental costs associated with the COVID-19 pandemic since the State of Emergency Order, how the cost is calculated, cost to date, accounting treatment, impact on earnings, and proposed or planned rate treatment."	Status Conference Held June 17; On or before June 30, 2020, and no later than the 30th day of every month following, until otherwise ordered by the Commission, each Utility shall file written responses and updates in subsequent months to requests for information.
New Jersey	2-Jul-20	AO20060471	Order Authorizing Establishment of a Regulatory Asset for Incremental Covid-19 Related Expenses	Order released that covers all utilities and authorizes the establishment of a regulatory asset for incremental COVID-19 Related Expenses. Order shall be effective on July 12, 2020.		In view of extraordinary circumstances and in an effort to minimize the financial impact of COVID-19 on the State's regulated utilities, the Board hereby authorizes each of the states' ...utilities to create a COVID-19 related regulatory asset by deferring on their books and records prudently incurred incremental costs related to COVID-19 beginning on March 9, 2020, and through September 30, 2021 or 60 days after Governor Murphy issues an order...that the Public Health Emergency is no longer in effect. In absence of such order...60 days from the time the Public Health Emergency automatically terminates.	All affected utilities must file a Petition by December 31, 2021 or within 60 days of the close of the regulatory asset period, whichever is later. Utilities may request that the Board defer consideration of rate recovery in a future base rate case.	The Board orders all deferred COVID-related costs be offset by any federal or state assistance that the utility may receive as a direct result of the COVID-19 pandemic. The Board also orders...that utilities maintain detailed records of incremental Covid-19 related costs and savings.	Utilities have to file quarterly reports- first quarterly report due August 1; subsequent reports shall be filed no later than 30 days after the end of the calendar quarter.
New Mexico	24-Jun-20	Docket No. 20-00069-UT	Login Required to Access NM PRC Documents	In the Matter of the Adoption of an Immediate Emergency Rule Prohibiting the Discontinuation of Residential Customer Public Utility Service During the Time Period of the Governor's Executive Orders 2020-004 through -010. As a result of the Order, Utilities: (1) Can create regulatory assets for the accounting deferral of COVID-19 related uncollectibles and other expenses for the duration of Executive Orders 004-10; (2) can request recovery of reg assets in future rate reviews; (3) must pursue state and federal subsidies available; (4) Shall track energy usage and changes in usage btw rate classes from March 11- through date of deferral period; (5) If want to create a reg asset file quarterly reports with the Commission; (6) make an additional motion if seeking costs outside scope of executive orders; and (7) make monthly informational filings on size, scope, and reach of delinquencies.	See next column	...The Commission finds it is in the public interest to authorize public utilities regulated by the Commission to create regulatory assets for the accounting deferral of these COVID-19 related uncollectible arrearages and other expenses.	The Commission further finds that it should enter...a "pure accounting order" for the purpose of permitting utilities to record extraordinary costs incurred as a result of the COVID - 19 pandemic and to preserve a utilities' ability to request recovery for such extraordinary costs in future rate proceedings. This authorization...does not in any way create any presumption that any expenses included in a regulatory asset are reasonable or that a utility is entitled to recover any of those costs in a future rate case. Such authorization does not include any advance ruling regarding carrying costs and amortization periods for any regulatory asset.	In addition, the Commission finds that utilities creating a regulatory asset should also be required to pursue all federal, state, or other subsidies available, and record a regulatory liability for all offsetting cost savings resulting from the COVID-19 pandemic. Public utilities creating a regulatory asset should also track energy usage and changes in usage between rate classes from March 11, 2020 through the date of the deferral period, in order to reasonably estimate any impact the emergency orders may have had on the relative usage among the various rate classes. Utilities choosing to create a regulatory asset should file quarterly reports with the Commission concerning usage, increased costs and offsetting savings within 30 days of the end of each quarter.	The Commission also finds that... the circumstances of the various utilities differ and the provisions of this order relating to tracking corresponding savings, recording regulatory liabilities and tracking rate class usage should apply only to those utilities that voluntarily seek to create a regulatory asset with the intent to recover such costs through subsequent rate proceeding
New York	11-Jun-20	Docket No. 20-01253/20-M-0266	Docket No. 20-01253/20-M-0266	The Commission intends to address the ramifications from the ongoing pandemic in a more comprehensive manner as it develops policies that will guide the entities subject to Commission oversight and their customers through the current crisis. The purpose of this proceeding is to consider in both a timely and comprehensive manner the ramifications of the COVID-19 pandemic on the regulated entities, utility ratepayers and Commission-adopted programs.			Some of the questions related to debt/cost treatment include: What has been the impact of COVID-19 on earnings, liquidity, cash flow, and access to capital? What long-term impacts to COVID-19 are forecasted at this time in relation to earnings, liquidity, cash flow, other credit quality metrics and access to capital? Should the Commission consider passing back net regulatory liabilities outside of traditional rate-setting? Should revenue decoupling mechanisms be modified to address the impact of current economic conditions on different rate classes? Should reconciliation or deferral of any expenses related to COVID-19 be permitted and, if so, with what guidance?	The questions asked fall into three broad categories: (1) Collections and Termination of Service; (2) Commission Priorities in Serving the Public Interest; (3) Rate and Financial Aspects	Comments due within 30 days of the Order

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North Carolina	10-Jul-20	E_2, Sub 1219	Order Denying Deferral of Revenue	Representative Order from NC PSC that denies Duke Energy Progress's request for deferral accounting. The Company had filed in order to avoid implementing temporary rates - it requested to establish a reg asset/liability account to record the difference btw revenues under present rates and those that would be collected from implementing temporary rates under bond. Similar to the decision for AQUA, DEP's request was denied.					
North Dakota	24-Apr-20	Docket PU-20-191	Joint Petition to Track Costs	Joint Petition to Track Costs filed with the Commission. Looking to begin tracking incremental expenses incurred as a result of COVID-19, as of March 13. Also contemplates individual Applicants to track revenue impacts resulting from change in demand or consumption					
Ohio	20-Mar-20	Case No. 20-591-AU-UNC	Order Entry on Cost Recovery	Order states that request for accounting authority or incremental cost recovery related to the emergency will be addressed in each utility's individual case by subsequent entry.			Ordered, that requests for accounting authority or incremental cost recovery related to the emergency be addressed in each individual case by subsequent entry.	...the Commission appreciates the efforts of utilities to make filings seeking authorizations or approvals that are directly responsive to orders issued in this case. However, we would clarify that the automatic approval available to proposals that are directly responsive to such orders does not apply or extend to requests for accounting authority or incremental cost recovery.	
Oklahoma	7-May-20	Cause No. PUD 202000050	Cause No. PUD 202000050	Application of Brandy Wreath, Director of the Public Utility Division, Oklahoma Corporation Commission, for an Order Authorizing Action in Response to Covid-19	That the Commission find that continued access to safe, reliable, and affordable utility service is essential to maintain public health and safety during the Covid-19 pandemic and authorize utilities to defer expenses associated with ensuring continuity of service and protecting utility personnel, customers, and the general public.	That the Commission find that each utility is authorized to record as a regulatory asset increased bad debt expenses, including bad debts associated with factoring of accounts receivable, costs associated with expanded payment plans, waived fees, and incremental expenses that are directly related to the suspension of or delay in disconnection of service (or reconnection of service) beginning March 15, 2020, with the issuance of the Governor's Declaration of Emergency.	That the Commission find[s] that it will consider in future proceedings whether each utility's request for recovery of these regulatory assets is reasonable and necessary, and that in said future proceedings, the Commission will also consider issues such as the incremental bad debt experienced over normal periods, appropriate period of recovery for any approved amount of regulatory assets, any amount of carrying costs thereon, and other related matters.	That beyond customer billing related actions, the Commission recognize that utilities report taking many steps to ensure the continuity of service while protecting utility personnel, customers and the general public. Such steps include procuring additional PPE, increasing sanitation efforts at facilities, implementing health-screening processes, and securing temporary facilities for potential sequestration of critical operations personnel. That the Commission state its support of the continuation of these critical response and planning efforts and acknowledge they may cause incremental costs.	The Commission's deferral authorization would not bind the Commission to any specific treatment of these items in any future proceeding, nor prohibit Commission from considering the effect of any operational savings, or other financial impacts that may occur as a result of Covid-19. Further, that the Commission direct utilities to maintain records to document the impacts and to provide proof of reasonableness and necessity in any future case(s) brought by utilities seeking cost recovery.
Oregon	24-Mar-20	UM 2067	Docket UM 2067	Idaho Power Application for deferral of Covid costs					
Pennsylvania	13-May-20	Docket No. M-2020-3019775	Docket No. M-2020-3019775	Secretarial Letter that directs utilities to track certain Covid-19 related costs.		The Commission recognizes that compliance with its Emergency Order may increase uncollectible expenses for utilities. Consequently, the Commission authorizes...[utilities] to create a regulatory asset for any incremental uncollectible expenses incurred above those embedded in rates since the issuance of the Emergency Order. In order to be eligible for inclusion in a utility's Covid-19 designated regulatory asset, the utility must maintain detailed records of the incremental extraordinary, nonrecurring expense incurred as a result of compliance with the Emergency Order.	Utilities shall file notice with the Commission upon establishing a regulatory asset as described in this letter. The Commission will consider in future proceedings whether each utility's request for recovery of any regulatory asset or exogenous event recovery related to the Emergency Order is just and reasonable...The Commission will also consider during those proceedings other issues, such as the appropriate period of recovery for the approved amount of the regulatory asset or exogenous event treatment, any amount of carrying costs thereon, and other related matters. Regulated entities shall claim the deferred expenses at their first available opportunity.	The Commission directs all. Jurisdictional...utilities to track extraordinary, nonrecurring incremental Covid-19 related expenses and to maintain detailed accounting records of such expenses. Utilities must maintain detailed records of the incremental expenses incurred for the provisioning of utility services used to maintain the health, safety, and welfare of PA customers during the Covid-19 pandemic. With the exception of the separate regulatory authorization afforded uncollectible expenses below, this SL does not grant authorization for utilities to defer any other potential Covid-19 related expenses.	Utilities shall also track any loans, grants, assistance or benefit they receive in connection with Covid-19, regardless of form or source, that would offset any Covid-19 related expenses.
Rhode Island	17-Mar-20	Docket No. 5022	Docket No. 5022	Order taking information on 4 questions related to collections and cash flow. Undetermined at this point whether there will specific direction on treatment of bad debt/use of regulatory asset.				(1) Whether collections have dropped off for nonresidential customers over the past two weeks compared to prior months and years? (2) If so, please quantify the extent of the reduction. (3) What effect has any such reduction had on the utility's cash flow? (4) has the utility been unable to meet any obligations, or does it expect to be unable to meet any financial obligations in the next two weeks if it cannot commence termination of service as a collection option.	

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Rhode Island	15-Jul-20	Docket No. 5022	Docket 5022 July 15 Order	The Order mainly covers customer programs and moratoria issues, but does give some direction re cost recovery of COVID-related issues.	Each utility that ordinarily charges late fees, interest charges, or passes through credit card, debit card, or ACH fees to the customer should continue to track all such expenses not collected and those absorbed by the utility that are not included in the utility's revenue requirement for later review by the Commission. This portion of the Order will be reviewed in September 2020.				
South Carolina	18-Mar-20	Docket No. 2020-106-A: Order No. 2020-228	Order Addressing Waivers During Current State of Emergency	Commission orders waivers and the ability of utilities to track financial impacts related to the waivers approved by the order (re late payment charges and procedures for termination of service)				...Move that all utilities track the financial impacts related to the waivers approved by this action and order as the Commission may seek reporting of financial impacts at a future time.	
South Carolina	8-May-20	Docket No. 2020-106-A: Order No. 2020-228	Docket No. 2020-106-A: ID. 291728	Motion to Solicit Comments from Utilities and Other Interested Stakeholders Regarding Measures to be Taken to Mitigate Impacts of Covid -19 on Utility Customers and Require Recordkeeping. The Motion asks the Commission to require utilities to track costs, revenue shortfall and savings impacts of COVID-19.				Asks for comments on the following issues: Online Payment and Credit Card Processing Fees, Late Payment Fees, Return Check Charges, Credit Reporting, Communication by Utilities on Safety Net Provisions, Planning Return to Normal Operations	ORS requests that the Commission require utilities to track costs, revenue impacts and savings related to Covid-19 and file the findings with the Commission on a quarterly basis.
South Dakota	1-May-20	Docket GE20-002	Docket GE20-002	On May 1, utility Joint Petitioners filed for permission to create a regulatory asset for purposes of tracking and accounting for expenses and savings relative to COVID-19.					A number of data requests are posted at this docket. Still awaiting formal Commission Action on Petition
Tennessee									
Texas	26-Mar-20	Control No. 50664 Item No. 108	Order in Item No. 108	Order takes steps to provide regulatory certainty by authorizing use of an accounting mechanism and a subsequent process through which regulated utility companies may seek future recovery of expenses resulting from the effects of Covid-19.	The Commission issues this accounting order under its statutory authority to preserve on utilities' books the effects of unpaid customer accounts until the Commission approves rate changes that adjust charges to Texas customers.	The Commission authorizes each electric, water, and sewer utility to record as regulatory asset expenses resulting from the effects of Covid-19, including but not limited to non-payment of qualified customer bills as specified by separate order issued on this same date.	The Commission will also consider in the future proceeding other issues, such as the appropriate period of recovery for the approved amount of regulatory assets, any amount of carrying charges thereon and other related matters.		
Utah	3-Apr-20	Docket 20-035-17	Docket No. 20-035-17	Application of Rocky Mountain Power for Tracking Authority.				Hearing is scheduled for August 4, 2020	
Vermont									
Virginia	29-Apr-20	Case No. PUR-2020-00074	Case No. PUR-2020-00074	In response to an April 21 Joint Utility letter request for regulatory asset treatment, the Virginia State Corporation Commission, on April 29, 2020, issued an Order allowing deferral treatment.		Letter request asked that utilities be permitted to create a regulatory asset in which to record: (1) the incremental uncollectible expense incurred, (2) late payment fees suspended, (3) reconnection costs incurred with the billing suspended, (4) carrying costs, and (5) other incremental prudently incurred costs associated with the Covid-19 pandemic.	Staff found that "All... utilities subject to regulation by the Commission may record deferral of the above-referenced expenses on their books, subject to the provisions of the Financial Accounting Standards Board's Accounting Standards Codification 980."	The Commission emphasizes that this Order is solely for accounting purposes and has no ratemaking impact. Such expenses may be addressed in future ratemaking proceedings to the extent relevant thereto.	
Washington	27-Mar-20	Docket U-200281	Docket U-200281	Commission Opened a Docket for the Purpose of Keeping Track of COVID Informational Filings. There will be a Virtual Special Open Meeting on June 16, 2020 at 1 pm					Docket No. UE-190529: UTC rejection due to COVID for PSE's request of an attrition adjustment
West Virginia	15-May-20	General Order No. 262.4	GO 262.4	The Commission, on its own Motion, authorizes the deferral of costs for certain utilities and the use of cash working capital reserves for other utilities to address additional, extraordinary costs the utilities may experience and that are directly related to changes in operations required by the Covid-19 virus....	All Privately Owned Utilities subject to regulation by the Commission may record a deferral of additional, extraordinary costs directly related to complying with the various government shut-down orders and Covid-19 precautions, including impacts on uncollectible expense and cash flow related to temporary discontinuance of "service terminations" for non-payment and credits for minimum demand charges associated with business customers adversely impacted by shut-downs or temporary closures related to the Covid-19 pandemic. The deferrals described above are subject to provisions of Financial Accounting Standard Board's Accounting Standard Codification 980.		The Commission emphasizes that this Order is for accounting purposes only and does not address methods or timing of potential future recovery of those deferred costs at this time. Such methods and timing for potential rate recovery of deferred costs will be addressed in future ratemaking proceedings in which the utility requests recovery of deferred costs.	All Publicly Owned Utilities that have established a Cash Working Capital Reserve Fund supported by rates that include a Cash Working Capital rate increment, are authorized to utilize Cash Working Capital Reserve Funds to meet cash flow requirements that have been negatively impacted by additional, extraordinary Covid-19 costs.... [the Commission] will allow the filing of a limited rate application solely to replenish and maintain a reasonable CWC reserve that has been depleted for any reasonable and prudent person, and will expedite the review of such a limited rate application. Finally, Publicly Owned Utilities subject to our rate jurisdiction may file an application for a limited rate increment to recover only costs related to the Covid-19 emergency.	Press Release on Order 262.4

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Wisconsin	14-May-20	5-AF-105	Order 5-AF-105	Commission's First Supplemental Order regarding the accounting treatment of utility costs incurred due to and during declared public health emergency for Covid-19	The Commission finds it reasonable for the deferral authorization to include Covid-19 related incremental increases in bad debt or uncollectible expense above what is currently included in authorized rates and that any recovery of bad debt should flow back to the deferral as an offset.	The Commission finds it reasonable for utilities to record Covid-19 expenditures to a variety of FERC or USOA accounts, including those related to customer accounts, sales expense, and administrative and general expenses...the Commission finds that tracking should include any federal or state reimbursements provided to utilities for possible reimbursement and offset of costs associated with Covid-19. In addition, utilities shall identify and track any funding sources, such as government lending programs, that, while not intended to reimburse costs, provide assistance to utilities in covering the identified expenditures and foregone revenues.		The Commission finds it reasonable to conclude that any foregone revenue associated with the temporary authorized waivers be included in the deferral authorization in this docket. However, because there is insufficient information regarding the effect of Covid-19 pandemic on sales revenue, the Commission declines to include declining sales revenue as a component of foregone revenue in the deferral authorization.	To protect the financial stability of public utilities and ensure the operational stability of utilities for customers, the Commission finds it reasonable to authorize carrying costs for deferred amounts...[T]he Commission finds it reasonable at this time to authorize the accrual of carrying costs on IOUs that are associated with balances deferred and accumulated to be recorded at the short term rates authorized in each IOU's most recent rate case.
Wyoming	3/26/2020, 06/02/2020	Docket No. 90000-151-XO-20 (Record No. 15474)	DOCKET#0_90000-151-XO-20 (Record No. 15474)	Order allowing public utilities that anticipate applying for the authority to recover, through rates, any foregone revenue or extraordinary costs related to actions taken pursuant to this Order shall file an application to establish a deferred accounting order.				On June 2, the Commission entered an Order (Docket No. 20004-147-EA-20, Record No. 15520) that allows MDU to book, in a separate account, expenses incurred commencing March 13, 2020, and continue until the COVID-19 Pandemic has passed. This authority is approved "subject to notice, protest, intervention, refund, change, further investigation, opportunity for hearing and further order of the Commission." Company is also required to provide quarterly status updates on the matter, commencing July 1 and continuing until Commission determines such reporting is no longer prudent. Notice and Order only authorizes establishment of a deferred regulatory account and does not determine ratemaking of any other issue. Similar Order for Rocky Mountain Power at Docket 20000-581-EA-20, Record No. 15488; Black Hills at Docket 20002-117-EA-20, Record No. 15496)	MDU Docket Order Allowing Tracking