

BEFORE THE PUBLIC SERVICE COMMISSION OF THE STATE OF MISSOURI

In the Matter of the Application of Missouri-)
American Water Company for an)
Accounting Authority Order Authorizing It) **File No. WU-2020-0417**
to Defer and Accumulate Costs and)
Financial Impacts Related to COVID-19)

ORDER DIRECTING NOTICE AND SETTING DEADLINE FOR INTERVENTION APPLICATIONS

Issue Date: June 26, 2020

Effective Date: June 26, 2020

On June 26, 2020, Missouri-American Water Company (MAWC) applied for an accounting authority order to permitting it to accumulate and defer to a regulatory asset for consideration of recovery in future rate case proceedings all extraordinary costs and financial impacts incurred as a result of the coronavirus (COVID-19) pandemic, plus associated carrying costs. MAWC also requests, for good cause shown, a waiver of the 60-day notice requirement of 20 CSR 4240-4.017.

The Commission will direct notice be given and set a deadline for intervention applications.

THE COMMISSION ORDERS THAT:

1. The Commission's Data Center shall provide notice of this order and MAWC's application to the parties in File No. WR-2017-0285.
2. The Commission's Data Center shall provide notice of this order and MAWC's application to the county commissions in MAWC's service territories.
3. The Commission's Public Policy and Outreach Department shall provide notice of MAWC's application to members of the General Assembly representing residents in MAWC's service territories.

4. The Commission's Public Policy and Outreach Department shall provide notice of MAWC's application to news media serving residents of MAWC's service territories.

5. Applications for intervention shall be filed no later than July 16, 2020. Any such filing shall be submitted through the Commission's electronic filing and information system or delivered to:

Secretary
Missouri Public Service Commission
P. O. Box 360
Jefferson City, MO 65102

6. This order shall be effective when issued.



BY THE COMMISSION

A handwritten signature in black ink that reads "Morris L. Woodruff".

Morris L. Woodruff
Secretary

Nancy Dippell, Senior Regulatory Law Judge,
by delegation of authority pursuant to
Section 386.240, RSMo (2016).

Dated at Jefferson City, Missouri,
on this 26th day of June, 2020.

**BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF MISSOURI**

In the Matter of Missouri-American Water)
Company for an Accounting Authority)
Order Authorizing It To Defer and) File No. _____
Accumulate Costs and Financial Impacts)
Related to COVID-19.)

**APPLICATION AND
MOTION FOR WAIVER**

COMES NOW Missouri-American Water Company (“MAWC” or “Company”) pursuant to Sections 386.2501¹ and 393.140, as well as Missouri Public Service Commission (“Commission”) Rule 20 CSR 4240-2.060, and for its Application for an accounting authority order (“AAO”) permitting MAWC to accumulate and defer to a regulatory asset for consideration of recovery in future rate case proceedings all extraordinary costs and financial impacts incurred as a result of the coronavirus (“COVID-19”) pandemic, plus associated carrying costs. MAWC also requests, for good cause shown, a waiver of the 60-day notice requirement of Commission Rule 20 CSR 4240-4.017(1)(D). In support of the *Application and Motion for Waiver*, MAWC states as follows:

BACKGROUND

1. MAWC is a Missouri corporation with its principal office and place of business at 727 Craig Road, St. Louis, Missouri 63141. MAWC currently provides water service to the public in and around the cities of St. Joseph, Joplin, Brunswick, Mexico, Warrensburg, Parkville, Riverside, Jefferson City, and parts of Cole, St. Charles, Warren, Jefferson, Morgan, Pettis, Benton, Barry, Stone, Greene, Taney, Christian, Clay, Ray, and Platte Counties, and most all of St. Louis County, Missouri. MAWC currently provides water service to approximately 470,000

¹ All citations are to the Revised Statutes of Missouri (2016), as amended.

customers. MAWC provides sewer service to approximately 15,000 customers in Callaway, Jefferson, Pettis, Cole, Morgan, Platte, Taney, Stone, Christian, St. Louis, Clinton, Clay, Ray, and Warren Counties, Missouri. MAWC is a “water corporation,” a “sewer corporation” and a “public utility” as those terms are defined in Section 386.020 and is subject to the jurisdiction and supervision of the Commission as provided by law. MAWC has no overdue Commission annual reports or assessment fees.

2. There is no pending action or final unsatisfied judgment or decision against MAWC from any state or federal agency or court which involves customer service or rates, which action, judgment or decision has occurred within three years of the date of this filing, other than cases pending before this Commission.

3. Communications respecting this Application should be addressed to the undersigned counsel and:

Brian W. LaGrand
Director of Rates & Regulatory Support
Missouri-American Water Company
727 Craig Road
St. Louis, MO 63141
314-996-2357
brian.lagrand@amwater.com

AAO

4. By this application, MAWC seeks an AAO from the Commission authorizing MAWC to track and defer in a regulatory asset all incremental costs and financial impacts, including lost revenues, incurred as a result of the COVID-19 health emergency, plus associated carrying costs.

5. As this Commission is well aware, Governor Parson has declared a state of emergency and, acting through the Department of Health and Senior Services (“DHSS”), has

issued a series of orders closing schools, government offices and businesses to prevent the further spread of COVID-19. On June 16, 2020, Missouri entered Phase 2 of the “Show Me Strong Recovery” plan; however, on June 11, 2020, Governor Parson issued Executive Order 20-12 to extend the state of emergency through December 30, 2020.²

6. Businesses in MAWC’s service territories have taken extreme measures to halt the spread of COVID-19. All Missouri K-12 schools and institutions of higher learning have been closed for the academic year. A variety of retail and entertainment venues across the State of Missouri have been closed for several months, or their operations are drastically different. While some have reopened, they are operating with much lower capacity, and are subject to more restrictive local regulations.

7. Although the statewide Stay at Home Order issued on April 3, 2020 has expired, some Missouri local governments continue to have local public health orders in place that affect aspects of the local economy. Employment data for April, 2020 shows the impacts of the pandemic, with an unemployment rate just below 10% and over 285,000 new unemployment claims.³

8. The Commission has properly recognized the essential nature of Missouri’s utilities and its employees. In its letter of March 27, 2020, the Commission urged all local officials to recognize that utility workers are “indispensable to ensuring Missouri’s citizens receive safe and reliable access to water, sewer, heat, power and information in order “to fight the spread of COVID-19” and “to designate utility workers as essential.”

9. As our state reopens and restrictions are lifted, MAWC continues to focus on two priorities — the health and safety of our employees and our customers.

² <https://governor.mo.gov/press-releases/archive/governor-parson-announces-missouri-will-fully-reopen-enter-phase-2-recovery?fbclid=IwAR2YhBSenz6YRK9Xb86akDiDnALztzNZl4FTTKAMo2np7pNPQcGX1amvpNA>

³ <https://labor.mo.gov/data>

10. To minimize the risk of exposure to COVID-19 for our employees and customers, beginning on March 12, 2020, MAWC instituted its business continuity plan. In order to assist the essential workers that cannot work remotely, MAWC has encouraged all employees who are capable of working remotely to do so to the greatest extent possible. Social distancing, signage, masks, gloves, temperature checks, and disinfection of equipment and vehicles after each use were implemented, and shift scheduling, crew sizes and even the nature of work were adjusted to keep the Company's employees safe.

11. At this time, MAWC continues to implement and adjust protective and preventative measures including limiting the amount and nature of contact our employees have with each other and with customers. Some of those measures include the following:

- Suspension of all non-essential in-home field appointments;
- Moving field service representatives ("FSRs") to remote-based reporting;
- Rescheduling of all customer orders requiring FSR to enter an occupied premise;
- Ordering FSRs to enter in emergency or business critical situations (leaking meter causing damage) only if homeowner has not been in contact with COVID-19. If homeowner has been in contact with COVID-19, a contractor with Level 2 PPE (respirator) will enter to make repairs;
- Meeting all emergencies and critical customer orders while maintaining modified conditions;
- Moving water quality technicians to remote-based reporting, and modifying the process for collection of monthly water quality samples; and

- Providing all water production employees with an individual vehicle and implementing remote control rooms to promote social distancing for system operators and enhanced cross-training.

12. Also beginning on March 12, 2020, MAWC suspended disconnections related to non-payment, suspended late fees related to non-payment, and reconnected all customers that were previously disconnected for nonpayment. We understand that this health emergency has influenced and will continue to influence the personal, financial and community health of those we serve. Consequently, MAWC intends to continue the suspension of normal collection activities until at least August 2020.

OTHER STATES

13. A number of other states have authorized regulatory assets for utilities to defer impacts related to COVID-19, including Arkansas, California, Connecticut, Georgia, Hawaii, Iowa, Louisiana, Maryland, Mississippi, Nevada, Pennsylvania, Texas, Virginia, West Virginia and Wisconsin, as well as the District of Columbia.⁴ American Water operating affiliates in California, Hawaii, Illinois, Iowa, Maryland, Pennsylvania, Virginia, and West Virginia have been authorized to defer similar costs.

⁴ See Wisconsin Public Service Commission, Docket No. 5-AF-105 (authorizing utilities to track costs and defer expenditures incurred in response to COVID-19 crisis for potential future cost recovery); Public Utility Commission of Texas, Docket Nos. 50664 and 50703 (among other things, authorizing rider to address COVID-19 related expenses subject to future prudence review); Railroad Commission of Texas, Notice of Authorization for Regulatory Asset Accounting for Gas Utilities Affected by the COVID-19 Outbreak issued on April 8, 2020; Public Service Commission of Wyoming, Docket No. 90000-151-XO-20 (Record No. 15474) (allowing utilities to apply for deferred accounting order to allow for potential future recovery of costs and lost revenue through rates, subject to application and prudence review); Public Utilities Commission of Nevada, Emergency Order related to utility service and COVID-19, Docket No. 20-03021 (directing all rate-regulated jurisdictional utilities to track costs associated with utilities' efforts to accommodate customers during COVID-19 pandemic); Arkansas Public Service Commission, Docket No. 20-012-A: In the Matter of Administrative Orders Relating to the COVID-19 State of Emergency Order No. 1; Public Service Commission of Maryland Case No. 9639: State of Emergency and Public Health Emergency in the State of Maryland due to COVID-19 Order No. 89542; Public Service Commission of Mississippi, Docket No. 2018-AD-141, Order Authorizing Utility Response and Accounting for COVID-19. The National Association of Regulatory Utility Commissioners has a national tracker available at <https://www.naruc.org/compilation-of-covid-19-news-resources/state-response-tracker/>.

14. The Maryland Commission stated:

The Commission acknowledges **the potential for significant financial implications** that compliance with these emergency orders may have on Maryland Utilities and service providers. Consequently, in light of the extraordinary circumstances and in an effort to minimize adverse financial impacts to Maryland Utilities, 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 any assistance or benefit received by the Utilities in connection with COVID-19, regardless of form, that would offset any COVID-19-related expenses.⁵

15. Likewise, the Texas Public Utility Commission recently issued an Order Related To Accrual of Regulatory Assets stating, “[t]hrough this Order, the Commission takes steps to provide regulated utility companies some regulatory certainty by authorizing the use of an accounting mechanism and a subsequent process through which utility companies may seek future recovery of expenses resulting from the effects of COVID-19.” The Order “authorized[d] each electric water, and sewer utility to record as a regulatory asset expenses resulting from the effects of COVID-19, including but not limited to non-payment of qualified customer bills”⁶

REQUEST FOR ACCOUNTING AUTHORITY ORDER

16. The circumstances that exist in conjunction with the COVID-19 health emergency meet the Commission’s standard for approval of an AAO. The existence of such a public health

⁵ In re State of Emergency and Public Health Emergency in the State of Maryland due to COVID-19, Case No. 9639, Order Authorizing Establishment of a Regulatory Asset for COVID-19 related Incremental Costs at 2-3 (Md. P.S.C., Apr. 9, 2020) (emphasis added) (internal footnotes omitted). <https://www.psc.state.md.us/wp-content/uploads/Order-No.-89542-Case-No.-9639-COVID-19-Order-Authorizing-Regulatory-Asset-Account.pdf>.

⁶ See Order related to Accrual of Regulatory Assets, Issues related to the State of Disaster for the Coronavirus Disease 2019, Project No. 50664 (Tex. P.U.C., Mar. 26, 2020) (emphasis added).

emergency is an extraordinary event that is outside the Company's control and may have substantial, ongoing financial impacts on MAWC.

17. As a result of the COVID-19 pandemic, MAWC has incurred, and reasonably expects that it will continue to incur, incremental COVID-19 related costs. At present, these costs relate primarily to the Company's voluntary shut-off moratorium, suspension of fees and related customer communications. We expect uncollectible accounts expense (i.e., bad debt collections costs and write offs) to increase as the full impact of COVID-19 is realized. The impact of COVID-19 on revenues is not yet known.

18. MAWC anticipates that the incremental costs that it would not have otherwise incurred but for the COVID-19 emergency will continue for an unknown duration. These incremental costs include, but are not limited to:

- loss of late payment fees;
- loss of reconnection fees;
- loss of revenues and a reduction in the commercial customer base resulting from small business closures;
- loss of fixed charges (meter charges and customer charges);
- customer communications expenses;
- customer service system, procedure, and practice implementation costs, including customer service representatives training costs;
- bad debt collections costs and write-offs (uncollectible expense);
- incremental operating and maintenance expenses for, among other things, signage, additional contracted services to disinfect utility facilities, additional vehicles to maintain social

distancing, and additional employee safety and personal protective gear, such as hand sanitizer, particulate masks, gloves and protective eyewear;

- incremental labor and overtime expenses due to high absenteeism;
- extended sick leave pay per the Families First Coronavirus Response Act, Pub. Law 116-127, 134 USC 178, which became effective on March 18, 2020;
- providing remote work capabilities for employees; and,
- regulatory compliance costs, such as legal costs and enhanced reporting costs and related customer communications (collectively, “Incremental COVID-19 Costs”).

19. The deferral of lost revenues is appropriate in this instance given the extraordinary circumstances that exist as a result of the COVID-19 pandemic, including the government-ordered shut-down of businesses discussed above, and the substantial financial impact the pandemic is having and is expected to have over an unknown period of time on the utility sector.

20. Therefore, MAWC requests an AAO permitting it to identify, track, document, accumulate, and defer in a regulatory asset from March 1, 2020 forward regarding: (1) its Incremental COVID-19 Costs; (2) lost revenues related to the COVID-19 pandemic; and (3) associated carrying costs. These items will be tracked and deferred for consideration by the Commission for rate recovery in MAWC’s next general rate cases. Carrying costs will be calculated using MAWC’s cost of capital, exclusive of related taxes, as determined in its most recent rate case.

21. It is unknown at this time how long the extraordinary impacts associated with COVID-19 will continue. However, MAWC agrees to track all specific expenses and financial impacts, including revenue degradation, it includes in the regulatory asset, and to retain all

appropriate documents supporting those calculations for the Commission's consideration in MAWC's next general base rate case.

22. MAWC further agrees to file an annual report, with the first report filed no later than May 1, 2021, and no later than May 1 for each succeeding year until MAWC's next general rate case filing, setting forth its Incremental COVID-19 Costs incurred and revenues lost relating to COVID-19 during the preceding calendar year.

23. In MAWC's next general rate case, the Commission will have a full opportunity to review COVID-19 expenses and lost revenues for prudence and accuracy, as well as to consider other issues such as the appropriate form and time of recovery (i.e., amortization period) for the approved amount of the regulatory assets.

COMMISSION AUTHORITY

27. The Commission can "prescribe uniform methods of keeping accounts, records and books, to be observed by . . . water corporations and sewer corporations . . .". Section 393.140(4). The Commission can also, "after hearing, . . . prescribe by order the accounts in which particular outlays and receipts shall be entered, charged or credited." Section 393.140(8). Water must use the *Uniform System of Accounts (USoA)* issued by the National Association of Regulatory Utility Commissioners (NARUC) in 1973 and revised in July 1976. Commission Rule 20 CSR 4240-50.030(1). Sewer corporations must use the *Uniform Systems of Accounts*, issued by the National Association of Regulatory Commissioners in 1976. Commission Rule 20 CSR 4240-61.020(1).

28. The USoA, in its General Instruction No. 7, specifically states:

It is the intent that net income shall reflect all items of profit and loss during the period with the exception of prior period adjustments....Those items related to the effects of events and transactions which have occurred during the current period

and which are not typical or customer business activities of the company shall be considered extraordinary items.

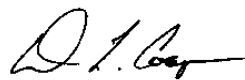
MOTION FOR WAIVER

30. Rule 20 CSR 4240-4.017(1) provides that “(a)ny person that intends to file a case shall file a notice with the secretary of the commission a minimum of sixty (60) days prior to filing such a case.” A notice was not filed 60 days prior to the filing of this Petition, and MAWC seeks a waiver of the 60-day notice requirement.

31. Rule 20 CSR 4240-4.017(1)(D) provides that a waiver may be granted for good cause. Good cause exists in this case. MAWC declares (as verified below) that it has had not communication with the office of the Commission (as defined by Commission Rule 20 CSR 4240-4.015(10)) within the prior 150 days regarding any substantive issue likely to be in this case, other than those pleadings filed for record. Accordingly, for good cause shown, MAWC moves for a waiver of the 60-day notice requirement of Rule 20 CSR 4240-4.017(1) and acceptance of this Application.

WHEREFORE, MAWC requests the Commission grant it the authority to track and defer in a regulatory asset all incremental expenses and other financial impacts, specifically including lost revenues, related to the COVID-19 pandemic, and to waive for good cause the 60-day notice requirement of Commission Rule 20 CSR 4240-4.017(1)(D).

Respectfully submitted,



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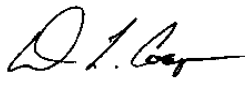
ATTORNEYS FOR MISSOURI-AMERICAN
WATER COMPANY

CERTIFICATE OF SERVICE

I do hereby certify that a true and correct copy of the foregoing document has been sent by electronic mail this 26th day of June, 2020, to:

General Counsel's Office
staffcounsel@psc.mo.gov

Office of the Public Counsel
opc@opc.mo.gov



I, Timothy Luft state that I am the Vice-President Legal and Corporate Secretary of Missouri American Water Company ("MAWC"), that I have read the above and foregoing document, that under penalty of perjury, I declare that the foregoing is true and correct to the best of my knowledge and belief, and that I am authorized to make this statement on behalf of MAWC. Additionally, no representative of MAWC has had any communication with the office of the Missouri Public Service Commission as defined in Commission Rule 20 CSR 4240-4.015(10), within the immediately preceding 150 days regarding any substantive issue likely to be in this case.

A handwritten signature in black ink, appearing to read "Tim Luft", written over a horizontal line.

Timothy Luft

June 26, 2020

Date

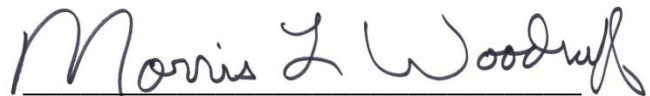
STATE OF MISSOURI

OFFICE OF THE PUBLIC SERVICE COMMISSION

I have compared the preceding copy with the original on file in this office and I do hereby certify the same to be a true copy therefrom and the whole thereof.

WITNESS my hand and seal of the Public Service Commission, at Jefferson City, Missouri, this 26th day of June 2020.




Morris L. Woodruff
Secretary

MISSOURI PUBLIC SERVICE COMMISSION

June 26, 2020

File/Case No. WU-2020-0417

**Missouri Public Service
Commission**

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Union Electric Company
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Local 335**
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St. Louis, MO 63105

Enclosed find a certified copy of an Order or Notice issued in the above-referenced matter(s).

Sincerely,



**Morris L. Woodruff
Secretary**

Recipients listed above with a valid e-mail address will receive electronic service. Recipients without a valid e-mail address will receive paper service.