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Data Center
Missouri Public
Service Commission

# Exhibit No. 332

OPC – Exhibit 332
Non-unanimous stipulation
File Nos. ER-2022-0129 & ER-2022-0130

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

| | | |
|---|---|---|
| In the Matter of Kansas City Power & Light Company's Request for Authority to Implement A General Rate Increase for Electric Service | ) ) ) | **Case No. ER-2018-0145** |
| In the Matter of KCP&L Greater Missouri Operations Company's Request for Authorization to Implement A General Rate Increase for Electric Service | ) ) ) ) | **Case No. ER-2018-0146** |

**NON-UNANIMOUS PARTIAL STIPULATION AND AGREEMENT**

COME NOW Kansas City Power & Light Company ("KCP&L") for its Missouri operations, KCP&L Greater Missouri Operations Company ("GMO") (collectively, the "Company") , the Staff of the Missouri Public Service Commission ("Staff"), Midwest Energy Consumers Group ("MECG"), Missouri Division of Energy ("DE"), Missouri Industrial Energy Consumers ("MIEC"), Missouri Joint Municipal Electric Utility Commission ("MJMEUC"), and Renew Missouri ("Renew MO") (collectively, "Signatories") by and through their respective counsel, and for their Non-Unanimous Partial Stipulation and Agreement ("Stipulation"), respectfully state as follows to the Missouri Public Service Commission ("Commission"):

**AGREEMENTS**

1. **REVENUE REQUIREMENT**

KCP&L's revenue requirement will be reduced by $21 million. GMO's revenue requirement will be reduced by $24 million. This Stipulation resolves the following issues in the September 12, 2018 Corrected List of Issues filed in this case: II. Cost of Capital; III. Crossroads Energy Center; IV. GPE/Westar Merger-Transition Costs; V. Fuel Adjustment Clause ("FAC"); VI. Transmission Fees Expense and Transmission Revenues; VII. Severance; VIII. Kansas City Earnings Tax; IX. Bad Debt; X. Dues and Donations; XI. Bank Fees; XII. Rate Case Expense; XIII. Amortization; XXIV.[sic] Planned Generating Unit Retirements; XIV. Greenwood Solar

Energy Center; XV. Revenues; XVIII. Tariffs; Issues (D) Economic Development Rider and (E) EDR Report; XX. Injuries and Damages; XXI. Regulatory Assessments; XXII. Asset Retirement Obligations; XXIII. Income Eligible Weatherization Program; XXV. Clean Charge Network-Including Remand; XXVI. Payroll Expense; XXVII Income Taxes; XXVIII. Management Expense; XXIX Wolf Creek Litigation; XXX. Spearville Arbitration; XXXI. Customer Data Security; XXXII. Economic Relief Pilot Program (ERPP); XXXIII. Bill and Website Information; XXXIV. One CIS; XXXV. CNPPID Hydro Purchase Power Agreement.

**2. REVENUES AND BILLING DETERMINANTS**

For the purpose of establishing rates in these cases the Signatories agree that Staff's Billing Determinants and Revenues will be used:

Revenues — KCP&L: $879,347,464; and GMO: $744,758,136

**3. PROSPECTIVE TRACKING OF REGULATORY ASSET AND LIABILITY RECOVERY**

In each future KCP&L and GMO general rate case, the Signatories agree that the balance of each amortization relating to regulatory assets or liabilities that remains, after full recovery by KCP&L/GMO (regulatory asset) or full credit to KCP&L/GMO customers (regulatory liability), shall be applied as offsets to other amortizations which do not expire before KCP&L's/GMO's new rates from that rate case take effect. In the event no other amortization expires before KCP&L's/GMO's new rates from that rate case take effect, then the remaining unamortized balance shall be a new regulatory liability or asset that is amortized over an appropriate period of time. For example, the Demand Side Management ("DSM") amortizations, once fully recovered, will be used to offset (reduce) other vintages of DSM amortizations, each reducing other vintages as those become fully recovered and, in the event no other vintages remain to be amortized, the

DSM amortizations will be applied to other amortizations that do not end before new rates take effect. (A schedule of the list of deferred assets/liabilities is attached as Exhibit A)

4. **PENSIONS/OPEBS**

A separate Stipulation and Agreement which establishes the level of recovery in rates will be filed.

5. **ASSET RETIREMENT OBLIGATONS ("ARO") LIABILITY**

The Signatories agree that KCP&L and GMO shall continue pre-merger treatment of AROs. Consistent with their historical accounting practice, KCP&L and GMO shall continue to defer all impacts of Accounting Standard Codification 410-20: Asset Retirement Obligations (i.e., SFAS 143) in deferred regulatory accounts, including accretion expense and depreciation expense. These deferrals shall have no impact on current customer rates or depreciation rates for KCP&L and GMO and the final ratemaking for these costs will be determined in future rate proceedings. At the completion of the associated ARO, KCP&L and GMO will close the related regulatory account to accumulated depreciation. This is consistent with practice prior to May 2018. The Company shall reverse any ARO accounting entries it made that are inconsistent with the practice prior to the merger.

6. **CLEAN CHARGE NETWORK ("CCN")**

The Signatories agree that those CCN assets not already in KCP&L's and GMO's rate bases will be included in their rate bases. KCP&L and GMO agree not to expand the CCN without Commission approval. The Signatories agree that a new customer class for electric vehicle charging stations shall be established. The Signatories agree that no other customer class shall bear any costs related to this service either through base rates or through any rate adjustment mechanism such as a FAC, DSIM or RESRAM. KCP&L and GMO agree that joint and common costs shall be allocated to the electric vehicle charging class consistent with how joint and common costs are allocated to other classes. The Signatories agree that the specimen CCN end user tariffs, attached as Exhibit B, should be approved by the Commission.

7. **GMO CAPITAL STRUCTURE**

For purposes of determining a December 31, 2017 capital structure, GMO shall reflect a $169 million goodwill adjustment to reduce its equity balance to reflect the overall capital structure.

8. **GMO AMORTIZATION**

GMO will cease the recording of the additional $7.2 million amortization from its revenue requirement calculation. GMO will apply the accumulated amortization amount to steam production plant and in GMO's next depreciation study, the accumulated amortization amount will be reflected in the Sibley depreciation accrual FERC Account 312 including non-unit train sub accounts.

9. **CROSSROADS**

A. GMO will make the following adjustments to all future surveillance reports it provides to Staff, the Office of the Public Counsel ("OPC"), MIEC, and MECG:

- GMO will reflect the original cost of Crossroads Energy Center with adjustments to this original cost as determined by the Commission in previous GMO rate cases.
- GMO will reflect the per book transmission expenses with adjustments to this per book amount to reflect the removal of all MISO transmission expenses related to the Crossroads Energy Center.

B. The costs and revenues in GMO's FAC will not include transmission costs associated with Crossroads Energy Center.

The Signatories agree that the revenue requirement treatment of the Crossroads Energy Center will continue as the issue was resolved in GMO's last rate case (Case No. ER-2016-0156) which continued the treatment ordered by the Commission in Case No. ER-2010-0356.

10. **GMO STEAM ALLOCATIONS**

GMO will use the allocation numbers used in Staff's model filed in Case No. ER-2016-0156. These allocation numbers shall be used by GMO in its FAC, QCA and surveillance reporting. GMO agrees to work with Staff, OPC, and MECG to develop new steam allocation procedures prior to GMO's next electric general rate case.

11. **STUB PERIOD TAX BENEFITS**

KCP&L and GMO shall return to customers by the methods set forth below all "stub period" benefits which reflect the full impact of the Tax Cut and Jobs Act ("TCJA") for KCP&L and GMO, respectively, with no offset for any other factors. The full annual amount for KCP&L is $38.7 million and $29.3 million for GMO. The amount to be returned to customers shall be prorated based on the number of days in the stub period (i.e., from January 1, 2018 to the effective date of the tariff sheets approved by the Commission in this case).

<u>KCP&L</u>

KCP&L stub period benefits will offset the following regulatory assets by the following amounts:

- Iatan I & Common – $9,717,039
- Iatan 2 – $13,432,298
- DSM Vintage 4 - $5,989,195

- DSM Vintage 7 – $1,217,427
- RES Vintage 4 – $1,160,572
- Pre-MEEIA Opt-Out Vintage 2 – $1,900,130
- DSM Vintage 6 - $5,309,980
- Total: $38,726,641[1]

GMO

GMO shall issue one-time bill credits refunding the stub period benefits (annual amount - $29.3 million) on customers' bills beginning the first billing cycle that starts following 60 days after the effective date of tariff sheets approved by the Commission in this case. The $29.3 million amount, after being prorated as necessary to reflect the number of days in the stub period, shall be allocated among the customer classes in the same manner as the upfront bill credits provided to GMO customers as a result of the Commission's order in Case No. EM-2018-0012, as follows:

| **Tax Credit** | | $ 29,311,612.00 |
|---|---|---|
| | | |
| Residential | 46.654% | $ 13,675,004.97 |
| SGS | 12.753% | $ 3,738,106.86 |
| LGS | 15.915% | $ 4,665,047.96 |
| LPS[2] | 23.218% | $ 6,805,502.86 |
| Lighting | 1.376% | $ 403,450.13 |
| Thermal | 0.077% | $ 22,635.46 |
| TOD | 0.006% | $ 1,863.76 |
| | 100.000% | $ 29,311,612.00 |

Amounts so allocated to each customer class shall be allocated to all retail customers within each respective class on the same basis as the upfront bill credits provided to GMO customers as a result of the Commission's order in Case No. EM-2018-0012, namely:

[1] Changes to the annual amount resulting from proration shall change the offset amount to the Iatan 2 regulatory asset by the same value.
[2]Dogwood Energy, LLC is in the LPS customer class.

| | |
|---|---|
| Residential: | Divided equally among the customer class by customer account |
| SGS: | Divided equally among the customer class by customer account |
| LGS: | Based on each customer's energy usage over the past 12 months within the customer class |
| LPS: | Based on each customer's energy usage over the past 12 months within the customer class |
| Lighting: | Divided equally among the customer class by customer account |
| Thermal: | Divided equally among the customer class by customer account |
| TOD: | Divided equally among the customer class by customer account |

12. **EXCESS ACCUMULATED DEFERED INCOME TAX ("EDIT") AMORTIZATIONS:** Amortization expense associated with the excess accumulated deferred income taxes will be recorded by the Company using the following periods[3]:

- Protected-ARAM
- Nonprotected-10 yr.
- NOL-ARAM
- Misc.- 10 yr.

13. **FAC**

The Signatories agree that Staff's FAC Base numbers will be used. KCP&L's Base Factor: 0.01675; GMO's Base Factor: 0.02240.

KCP&L and GMO shall provide purchased power costs and off-system sales revenues in all FAC filings and report submissions, which shall be in accordance with FERC order 668.

[3] These periods are for purposes of this Stipulation only.

KCP&L and GMO shall include the FAC costs and revenues by subaccount for that month of the monthly FAC report and for the twelve months ending that month.

14. **CNPPID HYDRO CONTRACT**

KCP&L agrees to exclude the costs and revenues associated with the CNPPID hydro purchase power agreement ("PPA") from KCP&L's FAC calculations and shall file a separate tab in its FAC monthly reports showing the CNPPID hydro PPAs, including monthly operating data, costs and revenues. Similar to this commitment, KCP&L and GMO shall file a separate tab in their FAC monthly reports showing, for each of its PPA's, monthly operating data, costs and revenues.

15. **DEFERRAL OF DEPRECIATION EXPENSE ON PLANTS INCLUDED IN REVENUE REQUIREMENT UPON RETIREMENT**

KCP&L

KCP&L will create a regulatory liability to capture the amount of depreciation expense included in KCP&L's revenue requirement beginning when each of the following units is retired and depreciation expense is no longer recorded on KCP&L's books:

Montrose units 2 and 3, including common plant.

The depreciation amounts will accumulate in the regulatory liability account until new customer rates are established in a subsequent rate case. At that time, the regulatory liability account will be closed into accumulated depreciation. Additionally, the closing of this regulatory liability into accumulated depreciation will be reflected in rates that are established in that rate case.

The Signatories agree that the rates established in this case include O&M associated with the Montrose units.

GMO

GMO will create a regulatory liability to capture the amount of depreciation expense included in GMO's revenue requirement beginning when each of the following units is retired and depreciation expense is no longer recorded on GMO's books:

Sibley units 1, 2, and 3, including common plant, and Lake Road unit 4/6.

The depreciation amounts will accumulate in the regulatory liability account until new customer rates are established in a subsequent rate case. At that time, the regulatory liability account will be closed into accumulated depreciation. Additionally, the closing of this regulatory liability into accumulated depreciation will be reflected in rates that are established in that rate case.

The Signatories agree that the rates established in this case include O&M associated with the Sibley units.

This Stipulation does not preclude any Signatory from proposing an accounting authority order ("AAO"), or any other ratemaking treatment, for the recovery of any other costs associated with the KCP&L and GMO retirements listed above. This Stipulation does not preclude any party from opposing an AAO, or any other ratemaking treatment, for the recovery of any other costs associated with the KCP&L and GMO retirements of the units listed above.

16. **CONSOLIDATION STUDY**

The Company will perform a study investigating the consolidation of KCP&L and GMO rates and will make a recommendation regarding consolidation of rates in these dockets within two years of the date of approval of this Stipulation. KCP&L and GMO will provide quarterly stakeholder updates concerning the study.

17. **CUSTOMER BILLS**

The Company will work with stakeholders regarding customer bill presentation. The Company will meet to obtain stakeholder input no later than six months after the effective date of the tariff sheets approved by the Commission in these cases. The Company expects the new bill presentation to occur within 24 months from effective date of rates in these cases.

The Company commits to include a description of FAC, RESRAM, and DSIM in bills to customers at least annually. The Company shall send draft language to Staff, OPC, and DE prior to sending to its customers.

18. **CUSTOMER PRIVACY**

The Company will adopt the Green Button platform no later than the second half of 2020.

The Company commits to producing a privacy policy statement and frequently asked questions ("FAQ") website section for customers regarding use of customer data. The Company will receive input from OPC, Staff, and DE on the privacy policy statement and FAQs. The Company will hold annual meetings with Staff, OPC, and DE regarding the results of third party privacy impact assessments. The meetings and any material discussed at the meetings may be designated as confidential by the Company.

19. **INCOME ELIGIBLE WEATHERIZATION ("IEW")**

The Company will not recover a throughput disincentive ("TD") in its IEW programs. The Company will cease withholding and will release all weatherization funding previously retained as prior TD to be used for IEW programs.

The Signatories agree that KCP&L's annual IEW budget is $573,888 and GMO's is $500,000. The Company commits to secure contracts with Community Action Program agencies to spend down unspent amounts. Any unspent funds will accrue interest at the AFUDC rate. Any unspent IEW balances, including accrued interest, will carry over for use in future program years.

The Company agrees that DE will be invited to, and may attend, all KCP&L and GMO meetings with Community Action Agencies ("CAA") as required by the Commission's *Report and Order* dated May 24, 2018 in EM-2018-0012, and receive all related reports from the CAA.

20. **PLANT CLOSURES**

KCP&L and GMO will investigate solar installation and or other renewable generation resources at any plant site that closes prior to the end of their next rate case(s).

KCP&L and GMO agree to provide notification of the availability of Missouri Division of Workforce Development resources to employees that voluntarily terminate employment due to position reassignments and/or relocations from all plants that close prior to the end of their next rate case(s).

21. **LOW INCOME SOLAR**

KCP&L and GMO will propose a low-income component to the solar investment required under section 393.1665 RSMo. no later than their next rate case(s).

22. **NON-SIGNATORY PARTIES DO NOT OPPOSE STIPULATION**

The Signatories have been authorized to represent that the following parties, who have not executed this Stipulation, do not oppose Commission approval of this Stipulation:

- Advanced Energy Management Alliance;
- Dogwood Energy, LLC; and
- OPC.

## GENERAL PROVISIONS

23. Contingent upon Commission approval of this Stipulation without modification, the Signatories hereby stipulate to the admission into the evidentiary record of the testimony of

their witnesses, and the witnesses of the parties who do not oppose this Stipulation, on the issues that are resolved by this Stipulation.

24. This Stipulation is being entered into solely for the purpose of settling the issues/adjustments in this case explicitly set forth above. Unless otherwise explicitly provided herein, none of the Signatories to this Stipulation shall be deemed to have approved or acquiesced in any ratemaking or procedural principle, including, without limitation, any cost of service methodology or determination, method of cost determination or cost allocation or revenue-related methodology.

25. This Stipulation is a negotiated settlement. Except as specified herein, the Signatories to this Stipulation shall not be prejudiced, bound by, or in any way affected by the terms of this Stipulation: (a) in any future proceeding; (b) in any proceeding currently pending under a separate docket; and/or (c) in this proceeding should the Commission decide not to approve this Stipulation, or in any way condition its approval of same. No Signatory shall assert the terms of this agreement as a precedent in any future proceeding.

26. This Stipulation has resulted from extensive negotiations among the Signatories, and the terms hereof are interdependent. If the Commission does not approve this Stipulation unconditionally and without modification, then this Stipulation shall be void and no Signatory shall be bound by any of the agreements or provisions hereof.

27. This Stipulation embodies the entirety of the agreements between the Signatories in this case on the issues addressed herein, and may be modified by the Signatories only by a written amendment executed by all of the Signatories.

28. If approved and adopted by the Commission, this Stipulation shall constitute a binding agreement among the Signatories. The Signatories shall cooperate in defending the

validity and enforceability of this Stipulation and the operation of this Stipulation according to its terms.

29. If the Commission does not approve this Stipulation without condition or modification, and notwithstanding the provision herein that it shall become void, (1) neither this Stipulation nor any matters associated with its consideration by the Commission shall be considered or argued to be a waiver of the rights that any Signatory has for a decision in accordance with RSMo. §536.080 or Article V, Section 18 of the Missouri Constitution, and (2) the Signatories shall retain all procedural and due process rights as fully as though this Stipulation had not been presented for approval, and any suggestions, memoranda, testimony, or exhibits that have been offered or received in support of this Stipulation shall become privileged as reflecting the substantive content of settlement discussions and shall be stricken from and not be considered as part of the administrative or evidentiary record before the Commission for any purpose whatsoever.

30. If the Commission accepts the specific terms of this Stipulation without condition or modification, only as to the issues in these cases explicitly set forth above, the Signatories each waive their respective rights to present oral argument and written briefs pursuant to RSMo. §536.080.1, their respective rights to the reading of the transcript by the Commission pursuant to §536.080.2, their respective rights to seek rehearing pursuant to §536.500, and their respective rights to judicial review pursuant to §386.510. This waiver applies only to a Commission order approving this Stipulation without condition or modification issued in this proceeding and only to the issues that are resolved hereby. It does not apply to any matters raised in any prior or subsequent Commission proceeding nor any matters not explicitly addressed by this Stipulation.

WHEREFORE, the Signatories respectfully request the Commission to issue an order in this case approving the Stipulation subject to the specific terms and conditions contained therein.

Respectfully submitted,


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**CERTIFICATE OF SERVICE**

I hereby certify that copies of the foregoing have been mailed, hand-delivered, transmitted by facsimile or electronically mailed to all counsel of record this 19th day of September, 2018.

*Roger W. Steiner*
Roger W. Steiner

# KCPL-MO Regulatory Assets & Liabilities Amortization Schedule (Case No. ER-2018-0145)

| Account | Description | Adjustment # | Vintage | Original Balance | Amortization Period | Amortization Begin | Amortization End | Annual Amortization Amount | Per Rate Case Unamortized Balance at 06/30/2018 |
|---|---|---|---|---|---|---|---|---|---|
| 182440 | DSM Programs | RB-100, CS-100 | 1 | 2,396,665 | 10 | Jan-07 | Dec-16 | 0 | 0 |
| | | | 2 | 4,486,251 | 10 | Jan-08 | Oct-17 | 0 | 0 |
| | | | 3 | 6,705,008 | 10 | Sep-09 | Nov-18 | 670,501 | 453,417 |
| | | | 5 | 15,096,165 | 6 | Feb-13 | Jan-19 | 2,516,027 | 1,467,683 |
| | | | 6 | 20,115,013 | 6 | Oct-15 | Sep-21 | 1,718,662 | 5,585,652 |
| | | | Carrying Costs | 31,135 | 6 | Dec-18 | Nov-24 | 5,189 | 31,135 |
| | | | | | | | | | 7,537,888 |
| | | | | | | | | | |
| 182496 | DSM Advertising Costs | CS-91 | n/a | 279,521 | 10 | Sep-09 | Aug-19 | 27,952 | 32,611 |
| | | | | | | | | | |
| 182498 | DSM Advertising Costs | CS-91 | n/a | 230,341 | 10 | May-11 | Apr-21 | 23,034 | 65,263 |
| | | | | | | | | | |
| 182502 | Iatan 2 | RB-26, CS-112 | 1 | 17,042,591 | 47.7 | May-11 | Jan-59 | 25,898 | 1,049,736 |
| | | | 2 | 11,619,121 | 45.95 | Feb-13 | Jan-59 | 252,864 | 10,249,438 |
| | | | | | | | | | 11,299,175 |
| | | | | | | | | | |
| 182513 | Renewable Energy Standards | CS-116 | 1 | 3,514,048 | 3 | Feb-13 | Jan-16 | 0 | 0 |
| | | | 2 | 31,273,056 | 5 | Oct-15 | Sep-20 | 6,254,611 | 14,072,875 |
| | | | 3 | 5,792,831 | 2.6 | Jun-17 | Dec-19 | 2,215,976 | 3,435,279 |
| | | | | | | | | | 17,508,154 |
| | | | | | | | | | |
| 182540 | Pre-MEEIA Opt-out | CS-100 | 1 | 1,117,464 | 6 | Oct-15 | Sep-21 | 186,244 | 605,293 |
| | | | 3 | 2,496,616 | 6 | Dec-18 | Nov-24 | 416,103 | 2,496,616 |
| | | | | | | | | | 3,101,909 |
| | | | | | | | | | |
| 182550 | La Cygne Obsolete Inventory | CS-114 | n/a | 475,574 | 5 | Oct-15 | Sep-20 | 95,115 | 214,008 |
| | | | | | | | | | |
| 182555 | MO WC Mid - cycle Outage | CS-35 | n/a | 2,464,322 | 5 | Oct-15 | Sep-20 | 492,864 | 1,108,945 |
| | | | | | | | | | |
| 182999 | Prospective Tracking Amortization | | | | | | | | |
| | Lease Expense | CS-113 | 1 | 216,562 | 4 | Dec-18 | Nov-22 | 54,141 | 139,763 |
| | | | 2 | 141,668 | 4 | Dec-18 | Nov-22 | 35,417 | 141,668 |
| | | | | | | | | | 281,430 |
| | | | | | | | | | |
| TBD | Amortization of Merger Transition Costs | CS-95 | n/a | 9,725,592 | 10 | Dec-18 | Nov-28 | 972,559 | 9,725,592 |
| | | | | | | | | | |
| 254000 | Emission Allowance | RB-55, CS-22 | 1 | (48,345,488) | 21 | May-11 | Apr-32 | (2,302,166) | (31,817,785) |
| | | | | | | | | | |
| 254001 | Excess Off-System Sales Margin 2006-0314 | R-78 | n/a | (1,082,974) | 10 | Sep-09 | Aug-19 | (124,009) | (144,677) |
| | Excess Off-System Sales Margin 2007-0089 | R-78 | n/a | (2,947,332) | 10 | Sep-09 | Aug-19 | (284,274) | (331,653) |
| | Excess Off-System Sales Margin 2010-0355 | R-78 | n/a | (3,684,939) | 10 | May-11 | Apr-21 | (393,770) | (1,115,682) |
| | | | | | | | | | |
| 254005 | Surface Transportation Board Reparation | n/a | n/a | (1,017,593) | 10 | Sep-09 | Aug-19 | (101,759) | (118,719) |
| | | | | | | | | | |
| 254545 | Income Eligible Weatherization | RB-101, CS-101 | n/a | (947,817) | 4 | Dec-18 | Nov-22 | (236,954) | (947,817) |
| | | | | | | | | | |
| 254551 | Transource Account Review Amortization | CS-107 | n/a | (136,880) | 3 | Oct-15 | Sep-18 | 0 | (11,407) |
| | | | | | | | | | |
| 254553 | Flood Reimbursement | CS-99 | n/a | (542,520) | 3 | Oct-15 | Sep-18 | 0 | (45,210) |
| | | | | | | | | | |
| 254999 | Prospective Tracking Amortization | | | | | | | | |
| | Wolf Creek Non-Rec Outage 18 | CS-113 | n/a | (336,361) | 4 | Dec-18 | Nov-22 | (84,090) | (336,361) |
| | Iatan 2 O&M Tracker | | n/a | (150,400) | 4 | Dec-18 | Nov-22 | (37,600) | (150,400) |
| | MO Flood AAO Amortization | | n/a | (117,691) | 4 | Dec-18 | Nov-22 | (29,423) | (117,691) |
| | | | | | | | | | (604,452) |
| | | | | | | | | | |
| TBD | EV Charging Station Over Recovery | CS-102 | n/a | (630,458) | 4 | Dec-18 | Nov-22 | (157,614) | (630,458) |
| | | | | | | | | | |

# GMO Regulatory Assets & Liabilities Amortization Schedule (Case No. ER-2018-0146)

| Account | Description | Adjustment # | Vintage | Original Balance | Amortization Period | Amortization Begin | Amortization End | Annual Amortization Amount | Per Rate Case Unamortized Balance at 06/30/2018 |
|---|---|---|---|---|---|---|---|---|---|
| 182426 | Iatan 1 and Common | RB-25E, CS-111E | 1 | 4,318,188 | 27 | Jun-11 | Jun-38 | 159,933 | 3,195,992 |
| | | | 2 | 1,837,166 | 25.4 | Jan-13 | Jun-38 | 72,282 | 1,444,473 |
| | | | | | | | | | 4,640,466 |
| | | | | | | | | | |
| 182440 | DSM Programs | RB-100E, CS-100E | 1 | 1,193,830 | 10 | Sep-09 | Aug-19 | 119,383 | 139,280 |
| | | | 2 | 14,526,140 | 10 | Jun-11 | Jun-21 | 1,452,614 | 4,333,632 |
| | | | 3 | 9,488,006 | 6 | Feb-13 | Jan-19 | 1,581,334 | 922,445 |
| | | | 4 | 1,693,557 | 6 | Feb-17 | Jan-23 | 282,260 | 1,311,331 |
| | | | 5 | 5,819 | 6 | Dec-18 | Nov-24 | 970 | 5,819 |
| | | | | | | | | | 6,712,507 |
| | | | | | | | | | |
| 182498 | DSM Advertising | CS-91E | | 190,572 | 10 | Jun-11 | Jun-21 | 19,057 | 56,854 |
| | | | | | | | | | |
| 182502 | Iatan 2 | RB-26E, CS-112E | 1 | 6,413,182 | 47.7 | Jun-11 | Mar-59 | 134,448 | 5,469,804 |
| | | | 2 | 9,093,234 | 46.12 | Jan-13 | Mar-59 | 197,179 | 8,022,002 |
| | | | | | | | | | 13,491,805 |
| | | | | | | | | | |
| 182512 | Iatan 2 O&M Tracker | CS-48E | 1 | 878,896 | 3 | Feb-13 | Jan-16 | - | - |
| | | | 2 | 498,673 | 4 | Feb-17 | Jan-21 | 124,668 | 329,851 |
| | | | 3 | (84,480) | 4 | Feb-17 | Jan-21 | (21,120) | (55,880) |
| | | | 4 | 696,880 | 4 | Feb-17 | Jan-21 | 174,220 | 460,957 |
| | | | 5 | 890,517 | 4 | Feb-17 | Jan-21 | 222,629 | 589,040 |
| | | | 6 | 146,763 | 4 | Feb-17 | Jan-21 | 36,691 | 97,077 |
| | | | | | | | | | 1,421,046 |
| | | | | | | | | | |
| 182999 | Prospective Tracking Amortization | | | | | | | | |
| | Lease Expense | CS-113E | | 173,548 | 4 | Dec-18 | Nov-22 | 43,387 | 173,548 |
| | | | | | | | | | |
| TBD | Amortization of Merger Transition Costs | CS-95 | n/a | 7,209,208 | 10 | Dec-18 | Nov-28 | 720,921 | 7,209,208 |
| | | | | | | | | | |
| 254528 | L&P Ice Storm Damage | CS-107E | | (4,503,403) | 4 | Feb-17 | Feb-21 | (1,125,851) | (2,978,814) |
| | | | | (894,058) | 4 | Dec-18 | Nov-22 | (223,515) | (894,058) |
| | | | | | | | | | (3,872,872) |
| | | | | | | | | | |
| 254545 | Income Eligible Weatherization | RB-101, CS-101E | | (121,657) | 4 | Dec-18 | Nov-22 | (30,414) | (121,657) |
| | | | | | | | | | |
| 254550 | Transource MO | CS-105E | | (5,661,434) | 3 | Feb-17 | Jan-20 | (1,887,145) | (3,109,049) |
| | | | | (29,726) | 4 | Dec-18 | Nov-22 | (7,431) | (29,726) |
| | | | | | | | | | (3,138,775) |
| | | | | | | | | | |
| 254551 | Transource Account Review | CS-110E | | (122,840) | 3 | Feb-17 | Feb-20 | (40,947) | (67,391) |
| | | | | | | | | | |
| 254560 | L&P Phase In | R-106E | | (935,123) | 4 | Feb-17 | Jan-21 | (233,781) | (618,545) |
| | | | | (1,052,013) | 4 | Dec-18 | Nov-22 | (263,003) | (1,052,013) |
| | | | | | | | | | (1,670,557) |
| | | | | | | | | | |

CLEAN CHARGE NETWORK
Schedule CCN

PURPOSE

The Company owns electric vehicle (EV) charging stations throughout its Missouri service territory that are available to the public for purpose of charging an EV and may be used by any EV owner who resides either within or outside the Company's Missouri service territory.

AVAILABILITY

This rate schedule applies to all energy provided to charge EVs at the Company's public EV charging stations. EV charging service will be available at the Company-owned EV charging stations installed at Company and Host locations. The EV charging stations are accessed by using a card provided to users with an established account from the Company's third party vendor.

HOST PARTICIPATION

EV charging stations are located at Company and Host sites. A Host is an entity within the Company's Missouri service territory that applies for and agrees to locate one or more Company EV charging stations upon their premise(s). Host applications will be evaluated for acceptance based on each individual site and application. If a Host's application is approved, the Host must execute an agreement with the Company covering the terms and provisions applicable to the EV charging station(s) upon their premise(s). No Host shall receive any compensation for locating an EV charging station upon their premise(s).

The maximum number of EV charging stations identified by the Company for its Missouri service territory under this Schedule CCN is 400. The Company may not exceed 400 EV charging stations under this tariff without approval of the State Regulatory Commission.

PROGRAM ADMINISTRATION

Charges under this Schedule CCN will be administered and billed through either the Company's third party vendor on behalf of the Company, or directly by the Company depending on the Billing Option chosen by the Host.

BILLING OPTIONS

The charges applicable to an EV charging station session shall include an Energy Charge for each kilowatt-hour (kWh) provided to charge an EV dependent on the Billing Option chosen by the Host.

CLEAN CHARGE NETWORK
Schedule CCN

BILLING OPTIONS (continued)

A Host may choose between one of two Billing Options for all EV charging stations located upon their premise(s). The Host's agreement with the Company will identify the chosen Billing Option applicable to the EV charging stations located on its premise(s). The EV charging station screen, and third party vendor's customer web portal, identify the applicable Energy Charges that will be the responsibility of the user at each EV charging station location.

Option 1: The Host pays the kilowatt-hour (kWh) Energy Charge plus applicable taxes and fees.

Option 2: The EV charging station user pays the kilowatt-hour (kWh) Energy Charge plus applicable taxes and fees.

RATES FOR SERVICE

The EV charging station screen and third party vendor's customer web portal will identify the per kWh rate as equal to the Energy Charge plus applicable taxes and fees to that charging station.

A. Energy Charge (per kWh)

| | |
|---|---|
| Level 2: | \$0.20000 |
| Level 3: | \$0.25000 |

The Energy Charge shall be defined as a flat rate per kWh, and reflect the inclusion of all energy rate adjustment mechanisms, such as the: (1) Demand Side Investment Mechanism Rider (DSIM); and (2) Fuel Adjustment Clause (FAC).

CLEAN CHARGE NETWORK
Schedule CCN

BILLING

All users of the Company's public EV charging stations must have an account with the Company's third party vendor. Information on opening an account can be found on the Company's website at http://kcpl.chargepoint.com.

All charges applicable to the Host under Billing Option 1 will be billed directly through the Company. All charges applicable to any user of an EV charging station under Billing Option 2 will be billed directly through the Company's third party vendor.

TAX ADJUSTMENT

Tax Adjustment, Schedule TA, shall be applicable to all customer billings under this schedule.

REGULATIONS

Subject to Rules and Regulations filed with the State Regulatory Commission.

CLEAN CHARGE NETWORK
SCHEDULE CCN

PURPOSE

The Company owns electric vehicle (EV) charging stations throughout its territory that are available to the public for purpose of charging an EV and may be used by any EV owner who resides either within or outside the Company's service territory.

AVAILABILITY

This rate schedule applies to all energy provided to charge EVs at the Company's public EV charging stations. EV charging service will be available at the Company-owned EV charging stations installed at Company and Host locations. The EV charging stations are accessed by using a card provided to users with an established account from the Company's third party vendor.

HOST PARTICIPATION

EV charging stations are located at Company and Host sites. A Host is an entity within the Company's service territory that applies for and agrees to locate one or more Company EV charging stations upon their premise(s). Host applications will be evaluated for acceptance based on each individual site and application. If a Host's application is approved, the Host must execute an agreement with the Company covering the terms and provisions applicable to the EV charging station(s) upon their premise(s). No Host shall receive any compensation for locating an EV charging station upon their premise(s).

The maximum number of EV charging stations identified by the Company under this Schedule CCN is 250. The Company may not exceed 250 EV charging stations under this tariff without approval of the State Regulatory Commission.

PROGRAM ADMINISTRATION

Charges under this Schedule CCN will be administered and billed through either the Company's third party vendor on behalf of the Company, or directly by the Company depending on the Billing Option chosen by the Host.

BILLING OPTIONS

The charges applicable to an EV charging station session shall include an Energy Charge for each kilowatt-hour (kWh) provided to charge an EV dependent on the Billing Option chosen by the Host.

A Host may choose between one of two Billing Options for all EV charging stations located upon their premise(s). The Host's agreement with the Company will identify the chosen Billing Option applicable to the EV charging stations located on its premise(s). The EV charging station screen, and third party vendor's customer web portal, identify the applicable Energy Charges that will be the responsibility of the user at each EV charging station location.

Option 1: The Host pays the kilowatt-hour (kWh) Energy Charge plus applicable taxes and fees.

Option 2: The EV charging station user pays the kilowatt-hour (kWh) Energy Charge plus applicable taxes and fees.

CLEAN CHARGE NETWORK
SCHEDULE CCN

RATES FOR SERVICE

The EV charging station screen and third party vendor's customer web portal will identify the per kWh rate as equal to the Energy Charge plus applicable taxes and fees to that charging station.

A. Energy Charge (per kWh)

| | |
|---|---|
| Level 2: | $0.20000 |
| Level 3: | $0.25000 |

The Energy Charge shall be defined as a flat rate per kWh, and reflect the inclusion of all energy rate adjustment mechanisms, such as the: (1) Demand-Side Investment Mechanism Rider (DSIM); (2) Renewable Energy Standard Rate Adjustment Mechanism Rider (RESRAM); and (3) Fuel Adjustment Clause (FAC).

BILLING

All users of the Company's public EV charging stations must have an account with the Company's third party vendor. Information on opening an account can be found on the Company's website at http://kcpl.chargepoint.com.

All charges applicable to the Host under Billing Option 1 will be billed directly through the Company. All charges applicable to any user of an EV charging station under Billing Option 2, will be billed directly through the Company's third party vendor.

ADJUSTMENTS AND SURCHARGES

The rates hereunder are subject to adjustment as provided in the Tax and License Rider.

REGULATIONS

Subject to Rules and Regulations filed with the State Regulatory Commission.