

- (iii) technology upgrades and associated contract labor directly related to enabling Ameren Missouri and Ameren Services employees to work from home, provided that such deferred costs shall not extend to costs normally incurred by the employee, including internet connectivity at the home and cellular phones and service. In addition, one-half of the \$62 per month stipend paid to employees domiciled in Illinois related to the requirement that they work from home during the Pandemic shall be deferred; and
 - (iv) employee sequestration preparation costs (and employee sequestration costs if that becomes necessary).
- (b) Write-offs of bad debt, net of any recoveries of debt that was written-off, to the extent cumulative write-offs exceed the level included in cost of service;
 - (c) COVID-19 related customer communications costs, including production, distribution, printing, and postage;
 - (d) expenses for COVID-19-related temporary operating centers, security for equipment and supplies at such temporary operating centers, and temporary toilet and trailer rentals at these temporary operating centers;
 - (e) mileage or rental vehicle costs for employees who no longer share service vehicles due to COVID-19; and
 - (f) Waived late payment and reconnection fees (foregone revenues) up to the amount of the late payment and reconnection fees included in the revenue requirement used to last set Ameren Missouri's base gas rates.

3. Base Amounts - Costs. The Signatories agree that the bad debt expense, late payment fees, and reconnection fees included in the revenue requirement used to last set Ameren Missouri's base gas rates are \$471,863 for bad debt and \$349,712 for late payment and reconnection fees.

4. Carrying Costs. The Signatories agree that any party to Ameren Missouri's next gas general rate case may propose or oppose certain ratemaking treatment of carrying costs related to this COVID-19 AAO in that case.

5. Accounting Authority Order – Savings. The Signatories agree that operating

cost reductions caused by the COVID-19 pandemic shall be tracked and netted against the deferred costs recorded as a regulatory asset and listed in ¶ 2 of this Stipulation. These cost reductions will be identified and tracked separately and included in the reporting process described in ¶ 7 below. These deferred COVID-19 operating cost reductions shall be tracked so long as the total expense in each cost category is below the level included in the revenue requirement last used to set Ameren Missouri's base gas rates. COVID-19 operating cost reductions to be tracked and netted against deferred costs are as follows:

- a. Travel expense (hotels, airfare, meals, entertainment) (net of any cancellation costs for travel cancelled due to COVID-19);
- b. Training expense;
- c. Office supplies;
- d. Utility service provided to facilities leased or owned by Ameren Missouri;
- e. Staffing reductions;
- f. Reduced employee compensation and benefits;
- g. Any taxable net operating loss that is carried back to previous tax years per the 2020 Coronavirus Aid, Relief, and Economic Security (CARES) Act; and
- h. Any federal, state, or local assistance Ameren Missouri directly receives related to COVID-19 relief, and any federal, state, or local assistance Ameren Missouri receives through an affiliate, directly or by allocation.

6. Base Amounts - Savings. The Signatories agree that the amounts included in the revenue requirement used to set Ameren Missouri's base gas rates for travel, training and office supplies expense is: \$391,646; for utility service provided to facilities leased or owned by Ameren Missouri is: \$66,111 for staffing and employee compensation: 3,900 Ameren Missouri employees and 1,620 Ameren Services Employees; for reduced benefits:

\$1,444,469; for any taxable net operating loss that is carried back to previous tax years per the CARES Act: \$0; and for any direct federal, state, or local assistance Ameren Missouri and any federal, state, or local assistance Ameren Missouri receives through an affiliate, directly or by allocation related to COVID-19 relief: \$0.

7. Duration of AAO. All costs and cost reductions will be tracked, netted, and deferred to a regulatory asset until March 31, 2021. The duration of this time period for pandemic-related incremental costs and cost reductions may be extended, renewed, or terminated upon agreement of the Signatories and subsequent Order of the Commission approving the agreement or, if agreement is not reached among the Signatories, by separate Order of the Commission pursuant to a request of one or more of the Signatories.

8. Reporting. Ameren Missouri agrees, within two weeks after the Commission issues an order approving this Stipulation, to file an initial report identifying the cost categories to be tracked and deferred from the period March 1, 2020 through December 31, 2020 and to thereafter file quarterly reports. The reports will identify all cost increases and decreases to be tracked as provided herein, and:

- (a) The number of customers, by customer class;
- (b) The number of customers, by customer class, voluntarily disconnected by month;
- (c) The number of customers, by customer class, involuntarily disconnected by month;
- (d) Number of utility reconnections, reported by month;
- (e) Number of customers on a utility payment plan, by payment plan type (including budget billing), by month;
- (f) Total dollar amount of arrearages by customer class;
- (g) The number of accounts in arrearage by customer class in increments

(e.g., less than \$100, \$101 to \$250, \$251 to \$500, \$501 to \$750, \$751 to \$1000, \$1001 to \$1500, \$1501 to \$2000, \$2001 to \$2500, \$2501 to \$3000, and \$3000+) by month;

(h) The range of arrearage amounts by customer class (i.e., current high and low dollar amount) and the mean average;

(i) quantification of total past-due customer arrearages and number of customers experiencing arrearages, that are thirty, sixty, and ninety days overdue; and

(j) Total dollar amount of accounts receivable balances, including accounts receivable balances that are subject to payment plan agreements, by customer class.

The reported arrearages shall only reflect past due bills. The costs and offsetting savings included in the initial and quarterly reports will be reported by month, with the quarterly reports to be filed within 45 days after the close of the applicable quarter.

9. Accounting Practices and Procedures. Ameren Missouri's authority to defer COVID-19 incremental costs and operating cost reductions is limited to those categories of savings and costs specifically listed herein. Ameren Missouri has provided the Signatories with a draft of the policies and procedures it will use to track such incremental costs and operating cost reductions and calculate the deferrals provided for by this Stipulation and has provided them with its proposed monthly reporting format. Within 30 days of a Commission order authorizing the deferrals, Ameren Missouri shall file its final policies and procedures intended to govern how such items will be tracked and how the monthly deferral amounts are to be calculated for each applicable category.

10. Future Recovery. The Signatories agree that the ability to track and defer costs into a regulatory asset is for accounting purposes only. All questions regarding potential ratemaking treatment of the deferred costs are reserved for Ameren Missouri's next gas general rate case. The Signatories reserve the right to review and challenge

Ameren Missouri's recovery of COVID-19 costs and recommend adjustments in Ameren Missouri's next gas general rate case.

11. COVID-19 relief program meetings. Ameren Missouri agrees to meet with the Signatories and any other interested parties to discuss the implementation, success rates, adoption rates, and potential modifications to improve outreach of its Clean Slate program and any other COVID-19 relief program it proposes to offer or offers. The meetings will begin the first month following Commission approval of this Stipulation and will continue each month thereafter until the month following the month in which the last Covid-19-related assistance is provided.

12. Ameren Missouri agrees that it not seeking to defer and will not defer into a regulatory asset any lost revenues from reduced customer usage (volumetric charges) due to the pandemic or other waived fee revenues except as provided in paragraph 2(f) above.

GENERAL TERMS

13. Limitation of Scope: This Stipulation is being entered into for the purpose of disposing of the issues specifically addressed herein. In presenting this Stipulation, none of the Signatories shall be deemed to have approved, accepted, agreed, consented or acquiesced to any procedural principle, and none of the Signatories shall be prejudiced or bound in any manner by the terms of this Stipulation, whether approved or not, in this or any other proceeding, other than a proceeding limited to the enforcement of the terms of this Stipulation, except as otherwise expressly specified herein. The Signatories further understand and agree that the provisions of this Stipulation relate only to the specific matters referred to in this Stipulation, and no signatory waives any claim or right which it otherwise may have with respect to any matter not expressly provided for in this

Stipulation. The Signatories further understand and agree that no Signatory to this Stipulation shall assert the terms of this Stipulation as a precedent in any future proceeding.

14. Interdependence and Non-Severability: This Stipulation has resulted from negotiations and the terms hereof are interdependent. If the Commission does not approve this Stipulation in total or approves it with modifications or conditions to which a Signatory objects, then this Stipulation shall be void and no Signatory shall be bound by any of its provisions. The agreements herein are specific to this proceeding and are made without prejudice to the rights of the Signatories to take other positions in other proceedings except as otherwise noted herein. If the Commission does not unconditionally approve this Stipulation without modification, and notwithstanding its provision that it shall become void, 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. Section 536.080 or Article V, Section 18, of the Missouri Constitution, and 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 or 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 further purpose whatsoever.

15. Waiver of Procedural Rights: If the Commission unconditionally accepts the specific terms of this Stipulation without modification, the Signatories waive, with respect to the issues resolved herein, their respective rights: (1) to call, examine and

cross-examine witnesses pursuant to RSMo. section 536.070(2); (2) to present oral argument and/or written briefs pursuant to RSMo. section 536.080.1; (3) to the reading of the transcript by the Commission pursuant to section RSMo. 536.080.2; (4) to seek rehearing pursuant to RSMo. section 386.500; and (5) to judicial review pursuant to RSMo. section 386.510. The Verified Application submitted by Ameren Missouri may be received into evidence for the sole purpose of providing evidentiary support for this Stipulation. These waivers apply only to a Commission order respecting this Stipulation issued in this above-captioned case and does not apply to any issues or matters raised in any prior or subsequent Commission order, or any issue or other matters not explicitly addressed by this Stipulation.

16. Merger and Integration: This Stipulation contains the entire agreement of the Signatories concerning the issues addressed herein. The intent of the Signatories to this Stipulation has been fully and exclusively expressed in this document and the attachments appended hereto.

WHEREFORE, the Signatories hereby requests that the Commission enter its order approving this Stipulation granting the accounting authority provided for herein.

Respectfully Submitted,

(Continued on next page)

/s/ James B. Lowery

James B. Lowery, #40503
3405 Whitney Ct.
Columbia, MO 65203
(573) 476-0050
lowery@jblawllc.com

Wendy K. Tatro, #60261

Director & Assistant General Counsel
Ameren Missouri
1901 Chouteau Avenue, MC 1310
St. Louis, MO 63103
(314) 554-3484 (phone)
(314) 554-4014 (fax)
AmerenMOService@ameren.com

**Attorneys for Union Electric Company
d/b/a Ameren Missouri**

By: **/s/ Diana M. Plescia**

Diana M. Plescia #42419
130 S. Bemiston, Suite 200
St. Louis, Missouri 63105
Telephone: (314) 725-8788
Facsimile: (314) 725-8789
E-mail: dplescia@chgolaw.com

**Attorney for the Missouri Industrial
Energy Consumers**

/s/ Tim Opitz

Tim Opitz, Mo. Bar No. 65082
409 Vandiver Drive, Building 5, Ste. 205
Columbia, MO 65202
T: (573) 825-1796
tim@renewmo.org

Attorney for Renew Missouri

/s/ David L. Woodsmall

David L. Woodsmall, MBE #40747
308 E. Capital, Suite 204
Jefferson City, Missouri 65101
(573) 797-0005
Internet:
david.woodsmall@woodsmalllaw.com

**ATTORNEY FOR THE MIDWEST
ENERGY CONSUMERS' GROUP**

/s/ Karen E. Bretz

Karen E. Bretz
Senior Counsel
Missouri Bar No. 70632
P.O. Box 360
Jefferson City, MO 65102
(573) 751-5472 (Voice)
(573) 751-9285 (Fax)
Karen.Bretz@psc.mo.gov

**Attorney for the Staff of the
Missouri Public Service Commission**

CERTIFICATE OF SERVICE

The undersigned hereby certifies that the foregoing was served on all parties of record in this case via electronic mail (e-mail) or via regular mail on this 25th day of February, 2021.

/s/ James B. Lowery
James B. Lowery