

Ameren Missouri's
Response to MPSC Data Request - MPSC
ER-2021-0240

In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust Its Revenues
for Electric Service

No.: MPSC 0489

Please refer to the “Query Data” tab of Mr. Hickman’s workpaper. Please explain in detail the location of each of the following assets as identified by asset ID, including whether it is the name on the account associated with the property and the rate schedule on which service is taken, if located on a customer’s property. Please include a description of the utility property – for example, the circuit name and description, or description of the device or other utility plant, and identify the customer or customers served by said plant. DR requested by Sarah Lange (sarah.lange@psc.mo.gov).

vintage	asset id	retirement unit	activity quantity	activity cost	average cost
2005	1159775	SWITCH,DISCONNECT	1	\$ 3,749,154	\$ 3,749,154
2009	19484670	SWITCH,GANG-OPERATED,OVER 27,000V	1	\$ 1,210,642	\$ 1,210,642
2019	36315382	RECLOSER,14.4KV,1PHASE	1	\$ 791,661	\$ 791,661
2019	36315712	SWITCH,DISCONNECT,69KV	2	\$ 1,103,138	\$ 551,569
2019	38308211	RECLOSER,34KV,3PHASE	2	\$ 960,659	\$ 480,330
2019	37597222	SWITCHGEAR,PADMOUNT	1	\$ 474,077	\$ 474,077
2019	37763671	SWITCHGEAR,WALL,MOUNT	2	\$ 897,388	\$ 448,694
2006	3636641	SWITCH,GANG-OPERATED,OVER 27,000V	1	\$ 439,666	\$ 439,666
2018	36959622	SWITCHGEAR,WALL,MOUNT	2	\$ 848,488	\$ 424,244
2019	37091862	SWITCHGEAR,WALL,MOUNT	1	\$ 420,932	\$ 420,932
2017	32569871	RECLOSER,34KV,3PHASE	1	\$ 379,860	\$ 379,860
2008	7587100	SWITCH,GANG-OPERATED,OVER 27,000V	1	\$ 345,052	\$ 345,052

RESPONSE

Prepared By: Andy Wichmann
Title: Plant Accounting Supervisor
Date: 06/07/2021

The assets identified are electric distribution mass assets – 365 overhead conductors and devices and 367 underground conductors and devices. Assets in these groups are not identified by a specific location nor are they stored in the asset management system by location.

Ameren Missouri's
Response to MPSC Supplemental - MPSC
ER-2021-0240

In the Matter of Union Electric Company d/b/a Ameren Missouri's Tariffs to Adjust Its Revenues
for Electric Service

No.: MPSC 0489s1

Please refer to the “Query Data” tab of Mr. Hickman’s workpaper. Please explain in detail the location of each of the following assets as identified by asset ID, including whether it is the name on the account associated with the property and the rate schedule on which service is taken, if located on a customer’s property. Please include a description of the utility property – for example, the circuit name and description, or description of the device or other utility plant, and identify the customer or customers served by said plant. DR requested by Sarah Lange (sarah.lange@psc.mo.gov).

vintage asset id	retirement unit	activity quantity	activity cost	average cost
20051159775	SWITCH,DISCONNECT1\$	3,749,154\$	3,749,154	
200919484670	SWITCH,GANG-OPERATED,OVER 27,000V1\$	1,210,642\$	1,210,642	
201936315382	RECLOSER,14.4KV,1PHASE1\$	791,661\$	791,661	
201936315712	SWITCH,DISCONNECT,69KV2\$	1,103,138\$	551,569	
201938308211	RECLOSER,34KV,3PHASE2\$	960,659\$	480,330	
201937597222	SWITCHGEAR,PADMOUNT1\$	474,077\$	474,077	
201937763671	SWITCHGEAR,WALL,MOUNT2\$	897,388\$	448,694	
20063636641	SWITCH,GANG-OPERATED,OVER 27,000V1\$	439,666\$	439,666	
201836959622	SWITCHGEAR,WALL,MOUNT2\$	848,488\$	424,244	
201937091862	SWITCHGEAR,WALL,MOUNT1\$	420,932\$	420,932	
201732569871	RECLOSER,34KV,3PHASE1\$	379,860\$	379,860	
20087587100	SWITCH,GANG-OPERATED,OVER 27,000V1\$	345,052\$	345,052	

RESPONSE

Prepared By: Mitch Lansford
Title: Director Regulatory Accounting
Date: July 20, 2021

This supplemental response provides further details as to the accounting requirements for categories of mass property, which demonstrates that the location associated with the above costs is not known.

The following FERC Accounts are accounted for as mass property at Ameren Missouri. Note that the excerpt from the Company's records in this data request includes a column heading of "Retirement Unit". This column heading would be more appropriately named "Description of Retirement Unit or Category of Mass Property"; however, such a naming convention would not work in our existing systems. Mass property is appropriate when there are large quantities of lower value investments, such as poles, wires, pipe, meters, etc:

- 364 Poles, towers and fixtures
- 365 Overhead conductors and devices
- 366 Underground conduit
- 367 Underground conductors and devices
- 368 Line transformers
- 369 Services
- 370 Meters
- 373 Street lighting and signal systems

The FERC Uniform System of Accounts ("USoA") clarifies the difference in requirements for those investments accounted for as a retirement unit versus those that are categories of mass property as follows:

8. *Continuing plant inventory record* means company plant records for retirement units and mass property that provide, as either a single record, or in separate records readily obtainable by references made in a single record, the following information:

A. For each retirement unit;

- (1) The name or description of the unit, or both;
- (2) The location of the unit;
- (3) The date the unit was placed in service;
- (4) The cost of the unit as set forth in Plant Instructions 2 and 3 of this part; and
- (5) The plant control account to which the cost of the units is charged; and

B. For each category of mass property;

- (1) A general description of the property and quantity;
- (2) The quantity placed in service by vintage year;
- (3) The average cost as set forth in Plant Instructions 2 and 3 of this part; and
- (4) The plant control account to which the costs are charged.

Each of the selections made by Staff in this Data Request are investments accounted for as mass property. Accordingly, the information available to the Company and Staff is items B.(1)-(4) above. No location information exists in the Company's property accounting records for mass property investments, nor is it required to be maintained by the FERC USoA.

When a retirement is processed for a mass property account, the original cost of plant is reduced by the quantity to be retired and at the average cost of a historical investment. The related vintage years and asset ID's to be retired are determined based on the depreciation studies, rates, and curves implemented as part of a rate case. Company field personnel identify the quantity to be retired and the remainder of the process of recording the related retirement entry is system driven. The Company uses a software referred to as PowerPlan to process this information. This software is common within the utilities industry.

The typical journal entry for any retirement (when using group depreciation) is to reduce the original cost of plant and reserve by the same amount. This results in no change to rate base. If retirements were to occur earlier or later than expected, subsequent adjustments to depreciation rates would be proposed as part of a depreciation study.