

**Exhibit No.:**  
**Issue(s):**  
**Witness/Type of Exhibit:**  
**Sponsoring Party:**  
**Case No.:**

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Depreciation  
Robinett/Rebuttal  
Public Counsel  
GR-2024-0369

**REBUTTAL TESTIMONY**

**OF**

**JOHN A. ROBINETT**

Submitted on Behalf of the Office of the Public Counsel

**UNION ELECTRIC COMPANY**  
**D/B/A AMEREN MISSOURI**

FILE NO. GR-2024-0369

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\_\_\_\_\_  
Denotes Confidential Information that has been redacted.  
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April 4, 2025

**PUBLIC**

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**REBUTTAL TESTIMONY**

**OF**

**JOHN A. ROBINETT**

**AMEREN MISSOURI**

**CASE NO. GR-2024-0369**

1 **Q. What is your name and what is your business address?**

2 A. John A. Robinett, PO Box 2230, Jefferson City, Missouri 65102.

3 **Q. Are you the same John A. Robinett who filed direct testimony on behalf of the Missouri**  
4 **Office of the Public Counsel (“OPC”) in this proceeding?**

5 A. Yes.

6 **Q. What is the purpose of your rebuttal testimony?**

7 A. The purpose of this testimony is to provide information related to the items that need to be  
8 retired related to the general plant amortization accounts in the Depreciation Study,  
9 presented by Ameren Missouri witness, John J. Spanos, in Schedule JJS-D2. I will further  
10 discuss concerns related to the continuing property record for the accounts where Ameren  
11 Missouri has requested general plant amortization be used. Finally, I will discuss my  
12 recommended discrete adjustment calculations, if the Commission decides to allow for the  
13 inclusion of phase 2 of a Wentzville area project for 13-miles of 16-inch main.

14 **General Plant Amortization/Vintage Year Accounting**

15 **Q. Did you request information related to the continuing property records for the accounts**  
16 **where Ameren Missouri is requesting general plant amortization?**

17 A. Yes. I requested the continuing property records(“CPR”)/current property inventory  
18 records(“CPIR”) for the following accounts:

19 391 Office Furniture and Equipment,

20 391.1 Computers,

1                   394 Tools Shoop Garage equipment,  
2                   395 Laboratory Equipment,  
3                   397 Communication Equipment, and  
4                   398 Miscellaneous Equipment.

5                   Ameren Missouri witness John J. Spanos discusses the amortization periods for the accounts  
6                   above in Schedule JJS-D2, page V-4.

7 **Q. Did review of the CPRs cause you any concern?**

8 A. Yes. Review of each previously-discussed account shows multiple assets still on the books  
9                   with a value of \$0.00. Below is a chart that breaks down the number of entries included in the  
10                   CPR/CPIR provided for the accounts Ameren Missouri is requesting general plant  
11                   amortization.

| Account Number | Account Description               | Total # of Asset Entries | # with 0 Balance | Percent 0 |
|----------------|-----------------------------------|--------------------------|------------------|-----------|
| 391            | Office Furniture and Equipment    | 240                      | 178              | 74.17%    |
| 391.1          | Computer Equipment                | 585                      | 514              | 87.86%    |
| 394            | Tools, Shop, and Garage Equipment | 1294                     | 956              | 73.88%    |
| 395            | Laboratory Equipment              | 64                       | 56               | 87.50%    |
| 397            | Communication Equipment           | 210                      | 173              | 82.38%    |
| 398            | Miscellaneous Equipment           | 6                        | 3                | 50.00%    |

12  
13 **Q. What is the concern you have with assets still on the books at a \$0.00 balance?**

14 A. I am not aware of any Public Service Commission (“Commission”) order authorizing Ameren  
15 Missouri (Gas) to stop depreciating assets that are on the books. Without any such order, a  
16 large percentage of assets still on the books being at zero value would indicate that Ameren  
17 Missouri is not adding depreciation expense to the accumulated reserve. Moreover, Ameren  
18 Missouri has zeroed the plant balances for these assets still on the books and essentially  
19 stopped recording depreciation expense for assets that are still booked as in-service. This

1 action would lead to accumulated reserves that are deficient, since assets should still be  
 2 depreciating if they are still on Ameren Missouri's books. The OPC has issued additional data  
 3 requests seeking when these assets became \$0.00 to determine the lost depreciation expense  
 4 that needs to be added to accumulated depreciation reserves.

5 **Q. How many asset entries exceed the general amortization period and need to be**  
 6 **retired?**

7 A. My review of Ameren Missouri's responses to the OPC's data requests, numbered 8500-8505,  
 8 are presented below in table format. In the six accounts that Ameren Missouri is requesting  
 9 general plant amortization, 1587 entries exceed the amortization period.

| Account Number | Account Description               | Total # of Asset Entries | Amortization Period (Years) | Retire Prior to Date | Entries that Exceed Amortization Period | Dollars Retired |
|----------------|-----------------------------------|--------------------------|-----------------------------|----------------------|---|-----------------|
| 391            | Office Furniture and Equipment    | 240                      | 15                          | 2010                 | 146                                     | \$0.00          |
| 391.1          | Computer Equipment                | 585                      | 5                           | 2020                 | 472                                     | \$0.00          |
| 394            | Tools, Shop, and Garage Equipment | 1294                     | 20                          | 2005                 | 785                                     | \$0.00          |
| 395            | Laboratory Equipment              | 64                       | 20                          | 2005                 | 49                                      | \$0.00          |
| 397            | Communication Equipment           | 210                      | 15                          | 2010                 | 134                                     | \$0.00          |
| 398            | Miscellaneous Equipment           | 6                        | 15                          | 2010                 | 1                                       | \$0.00          |

11 Additionally, there is \$236,383.57 dollars in the retirement unit Personal Computer,  
 12 Portable booked in the account 397 Communication Equipment. This money represents 28  
 13 total assets, ranging from 2010 to 2014 vintages, that would already be retired if they had been  
 14 booked in account 391.1, Computer Equipment.

15 **Q. What recommendations do you have related to the general plant amortization?**

16 A. I recommend that the Commission deny Ameren Missouri's request for General Plant  
 17 Amortization. However, if the Commission approves this request, I recommend that it order  
 18 Ameren Missouri to keep recording the original cost and associated retirement units for all

1 additional assets of these accounts. Additionally, Ameren Missouri should retire all general  
2 plant that exceeds the amortization period.

### 3 **Depreciation Rates**

4 **Q. What is the depreciation expense generated by Ameren Missouri's depreciation rate**  
5 **recommendation?**

6 A. Utilizing the plant-in-service balances from Staff's Direct accounting schedules<sup>1</sup> and  
7 applying Ameren Missouri's requested depreciation rates, the depreciation expense  
8 generated is \$17,732,064, annually.

9 **Q. How does Ameren Missouri's recommendation compare to the depreciation rates**  
10 **currently ordered?**

11 A. The total basis of Ameren's recommended depreciation rates collects \$41,514 dollars more  
12 than the current ordered depreciation rates when applied to Staff's direct accounting  
13 schedules plant-in-service balances.

14 **Q. How does Staff's recommendation compare to Ameren Missouri's recommendation**  
15 **and the current ordered depreciation rates?**

16 A. Staff's recommended depreciation rates, according to Staff witness Mr. Malachi  
17 Bowman's attachment Schedule MB-D-2, produce and annual depreciation expense of  
18 \$21,231,887. Therefore, Staff's recommended depreciation rates cost \$3,499,823 more  
19 annually than the rates that Ameren Missouri requested. If Ameren Missouri's depreciation  
20 rates are entered into Staff's accounting run it reduces Staff's revenue requirement by  
21 \$4,617,762.

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<sup>1</sup> See Generally *Staff Accounting Schedules*, EFIS Item No. 58, Case No. GR-2024-0369.

1 **Q. What depreciation rates do you recommend that the Commission order?**

2 A. I recommend the Commission order the depreciation rates recommended by Ameren  
3 Missouri.

4 **Discrete Adjustments**

5 **Q. Did Staff and Ameren provide recommended discrete adjustments?**

6 A. Yes. Ameren Missouri is recommending a discrete adjustment related to a 13-mile addition  
7 of 16-inch steel pipeline, which should be operational by July of this year. Staff recommends  
8 discrete adjustments that decrease revenue requirement by approximately \$1.3 million.<sup>2</sup> A  
9 confidential table of page 13 of Mr. Young's direct testimony shows the adjustments and  
10 factors used to get to Staff's adjustment value found on page 12. At page 9 Mr. Young  
11 discusses that he utilized a composite depreciation rate from Ameren Missouri's revenue  
12 requirement model to calculate the accumulated depreciation reserve discrete adjustment. I  
13 utilized the authorized depreciation rates for Ameren Missouri Gas and calculated the  
14 projected future accumulated reserve balances utilizing Staff's direct accounting schedules  
15 supplemented with February actuals and cost of removal and plant additions estimates  
16 provided by Ameren Missouri in response to OPC data requests.

17 **Q. Have you calculated any discrete adjustments related to Ameren Missouri's proposed  
18 discrete adjustments?**

19 A. I have calculated a plant-in-service amount of \*\*\_\_\_\_\_\*\* as of August 31, 2025.  
20 Further, I have calculated accumulated depreciation reserve of \*\*\_\_\_\_\_\*\* I have  
21 included additional plant-in-service of \*\*\_\_\_\_\_\*\* that Ameren Missouri projected to  
22 place in service by August 31, 2025. Therefore, I calculated an additional \*\*\_\_\_\_\_\*\*

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<sup>2</sup> GR-2024-0369 Direct Testimony of Staff Witness Matthew R. Young, page 12 lines 11-13.

1 in depreciation reserves to extend to September 30, 2025. My calculations of these values are  
2 attached as Schedule JAR-R-1C.

3 **Q. Did you make any assumptions when calculating your discrete adjustments?**

4 A. I did.

5 **Q. What assumptions did you make?**

6 A. I used the starting point of Staff's direct accounting schedules, provided with the direct  
7 filing. I utilized data request responses to OPC data request numbers 8506 through 8509  
8 for the projections of additions, retirements, salvage, and cost of removal to be experienced  
9 from January 2025 through September of 2025. Those data request responses are attached  
10 as Schedule JAR-R-2C. Ameren Missouri provided projected cost of removal values that  
11 have been included, but retirements were not projected or provided by Ameren Missouri  
12 after February 2025 actuals. The same is true for salvage; Ameren provided actuals through  
13 February 2025, but did not provide any projections through September 2025.

14 If the Commission is to allow for Ameren Missouri's discrete adjustment, then it  
15 should update accumulated depreciation reserves through the date of effective rates, as  
16 well, increasing depreciation reserve by \*\*\_\_\_\_\_\*\*

17 **Q. Do you make any specific recommendations related to Ameren Missouri's requested  
18 discrete adjustment?**

19 A. No. The OPC's recommendation related to Ameren Missouri's requested discrete  
20 adjustment is addressed by OPC witness Mr. John S. Riley. I am simply providing a  
21 recommended adjustment for plant-in-service and accumulated depreciation reserves  
22 through the effective date of new rates if the Commission were to allow the inclusion of  
23 Ameren Missouri's requested discrete adjustment in rates.



1 **Q. Does this conclude your rebuttal testimony?**

2 A. Yes, it does.

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

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

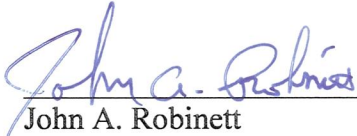
Case No. GR-2024-0369

**AFFIDAVIT OF JOHN A. ROBINETT**

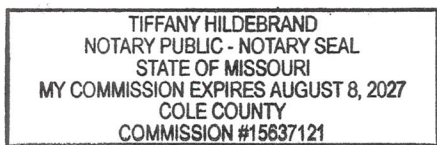
**STATE OF MISSOURI** )  
) ss  
**COUNTY OF COLE** )

John A. Robinett, of lawful age and being first duly sworn, deposes and states:

1. My name is John A. Robinett. I am a Utility Engineering Specialist for the Office of the Public Counsel.
2. Attached hereto and made a part hereof for all purposes is my rebuttal testimony.
3. I hereby swear and affirm that my statements contained in the attached testimony are true and correct to the best of my knowledge and belief.

  
\_\_\_\_\_  
John A. Robinett  
Utility Engineering Specialist

Subscribed and sworn to me this 2<sup>nd</sup> day of April 2025.



My Commission expires August 8, 2027.

  
\_\_\_\_\_  
Tiffany Hildebrand  
Notary Public