

Exhibit No. 419

Exhibit No.:

419

Issue(s):

Depreciation

Witness/Type of Exhibit:

Robinett/Surrebuttal

Sponsoring Party:

Public Counsel

Case No.:

GR-2021-0241

SURREBUTTAL 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-2021-0241

November 5, 2021

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

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

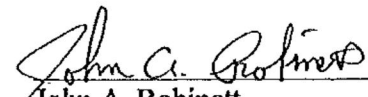
Case No. GR-2021-0241

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 surrebuttal 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.

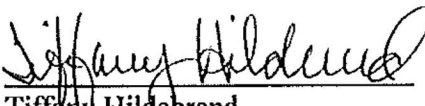


John A. Robinett
Utility Engineering Specialist

Subscribed and sworn to me this 5th day of November 2021.



TIFFANY HILDEBRAND
My Commission Expires
August 8, 2023
Cole County
Commission #16837121



Tiffany Hildebrand
Notary Public

My Commission expires August 8, 2023.

SURREBUTTAL TESTIMONY

OF

JOHN A. ROBINETT

AMEREN MISSOURI GAS

CASE NO. GR-2021-0241

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 surrebuttal testimony?**

7 A. I will discuss the Advanced Meter Infrastructure (“AMI”) Gas Module recommendation
8 provided by Ameren Missouri consultant John J. Spanos of Gannett Fleming.

9 **Q. Did Ameren Missouri Gas make a recommended depreciation rate for AMI meters**
10 **in its direct filing?**

11 A. No. The depreciation study attached to Ameren Missouri Witness Mitchell Lansford
12 contains no discussion of AMI gas module depreciation rates. Attached as Schedule JAR-
13 S-1 are select pages of the depreciation study that show Ameren Missouri’s depreciation
14 recommendation and how an account and rate are not present for AMI meters or modules.

15 **Q. When did Ameren Missouri Gas request a depreciation rate for AMI meters or**
16 **modules?**

17 A. The first time I am aware that this issue is discussed is in the rebuttal testimony of Ameren
18 Missouri Consultant John J. Spanos page 14 lines 9 through 21.

19 **Q. Does Mr. Spanos point to any testimony he is rebutting on this point?**

1 A. No. This appears to be an issue that should have been part of the Company's direct filing
2 but Mr. Spanos did not file any direct testimony in this gas case.

3 **Q. What is the depreciation rate recommendation for AMI meters or modules?**

4 A. Mr. Spanos is recommending a 15 year average service life with zero net salvage to arrive
5 at a depreciation rate of 6.67%.

6 **Q. Did Staff in its direct cost of service report address a depreciation rate
7 recommendation for AMI meter modules for gas?**

8 A. No. My review of the Staff depreciation schedule and portion of the cost of service report
9 do not discuss average service lives for AMI meter modules for gas.

10 **Q. Does Mr. Spanos provide any support for his AMI meter module recommendation?**

11 A. No. Mr. Spanos has presented no evidence of historical retirements or other documentation
12 that would support his depreciation rate recommendation.

13 **Q. Is Mr. Spanos' recommendation consistent with how the assets for the electric
14 business are being treated?**

15 A. No. Attached as Schedule JAR-S-2 is the select pages of the recommended depreciation
16 rates for the electric assets. Account 370.1 AMI meters Mr. Spanos recommends an
17 average service life of 20 years for electric AMI meters with a -5.00% net salvage.

18 **Q. Has Ameren Missouri provided any evidence that does not support Mr. Spanos'
19 recommendation?**

20 A. Yes. In Ameren Missouri's response to Staff data request number 0251, Mr. Jeff Esserman
21 who is the smart meter program Director states that the operational life of the AMI gas

1 module is twenty years. This data request and Ameren Missouri's response is attached as
2 Schedule JAR-S-3.

3 **Q. Do you support Mr. Spanos' recommendation for a new property unit and**
4 **subaccount?**

5 A. Yes in part. I agree that a new retirement unit should be created for the AMI gas modules.
6 I additionally agree that Ameren Missouri could create a separate subaccount under the
7 meters account, but I believe that this device could also be booked under a subaccount for
8 Federal Energy Regulatory Commission account 397 communication equipment as is done
9 by some other utilities in the State.

10 **Q. What is your biggest concern related to these AMI gas modules?**

11 A. My greatest concern is that setting the life in this case for modules that will be installed in
12 the future does not consider that the life expectancy of these modules may vary greatly
13 depending on the age of the meter that they are placed on. If these devices cannot be reused
14 after initial install, reserve deficiencies could be created if these devices are ultimately
15 retired when the meter it is attached to is retired.

16 **Q. What is your recommendation?**

17 A. I recommend a five percent depreciation rate consistent with the life that Ameren Missouri's
18 director of smart meter program stated was the expected life of the AMI gas modules.

19 **Q. Does this conclude your surrebuttal testimony?**

20 A. Yes, it does.



2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2019

Prepared by:



Excellence Delivered As Promised

AMEREN MISSOURI - GAS
ST. LOUIS, MISSOURI

2019 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO GAS PLANT
AS OF DECEMBER 31, 2019

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Excellence Delivered As Promised

June 30, 2020

Ameren Corporation
1901 Chateau Boulevard
St. Louis, MO 63103

Attention Wendy K. Tatro, Esq.
Director and Assistant General Counsel

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the gas plant of Ameren Missouri - Gas as of December 31, 2019. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

We gratefully acknowledge the assistance of Ameren Missouri - Gas personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in black ink that reads 'John J. Spanos'.

JOHN J. SPANOS
President

JJS:mle
067384

Gannett Fleming Valuation and Rate Consultants, LLC
207 Senate Avenue • Camp Hill, PA 17011-2316
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AMEREN MISSOURI
GAS DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL ACCRUAL RATES RELATED TO GAS PLANT AS OF DECEMBER 31, 2019

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2019 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)	
						AMOUNT (7)	RATE (8)=(7)/(4)		
DEPRECIABLE PLANT									
TRANSMISSION PLANT									
367	MAINS	60 - R3	(10)	6,578,542.20	2,883,399	4,352,897	92,439	1.41	47.1
369	MEASURING AND REGULATING STATION EQUIPMENT	45 - R2.5	(5)	40,900.08	39,304	3,641	117	0.29	31.1
	TOTAL TRANSMISSION PLANT			6,619,442.27	2,922,704	4,356,638	92,556	1.40	47.1
DISTRIBUTION PLANT									
375	STRUCTURES AND IMPROVEMENTS	45 - R2	(5)	184,148.49	12,210	181,146	6,152	3.34	29.4
376	MAINS	58 - S1.5	(10)	292,440,847.10	98,237,417	223,447,515	5,037,842	1.72	44.4
378	MEASURING AND REGULATING STATION EQUIPMENT - GENERAL	45 - R2	(5)	6,241,417.19	2,250,188	4,303,308	138,019	2.21	31.2
379	MEASURING AND REGULATING STATION EQUIPMENT - CITY GATE	45 - R2	(5)	594,104.77	217,187	511,823	15,826	2.29	32.1
380	SERVICES	47 - S0.5	(10)	141,911,454.82	74,506,265	81,526,335	2,222,660	1.57	36.7
381	METERS	30 - S0	2	22,519,219.53	3,102,727	19,064,108	1,033,116	4.57	18.5
383	HOUSE REGULATORS	45 - R3	(25)	18,868,402.61	5,293,526	18,281,978	610,929	3.24	29.9
385	INDUSTRIAL MEASURING AND REGULATING STATION EQUIPMENT	40 - R1	0	1,353,553.44	605,655	747,898	26,591	1.96	28.1
	TOTAL DISTRIBUTION PLANT			484,313,147.75	184,285,175	348,003,903	9,091,235	1.88	36.3
GENERAL PLANT									
390	STRUCTURES AND IMPROVEMENTS	38 - R2	(5)	9,900,479.49	1,142,554	9,252,950	295,916	2.99	31.3
391	OFFICE FURNITURE AND EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	21,614.88	21,615	-	-	-	-
	AMORTIZED	15 - S0	0	459,789.55	171,800	287,989	30,657	6.67	9.4
	TOTAL OFFICE FURNITURE AND EQUIPMENT			481,404.43	193,415	287,989	30,657	6.37	9.4
391.2	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS	5 - S0	0	1,231,107.58	357,000	874,108	246,272	20.00	3.5
392	TRANSPORTATION EQUIPMENT	13 - S1.5	15	8,802,180.93	3,937,027	3,544,827	403,808	4.59	8.8
394	TOOLS, SHOP, AND GARAGE EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	459,479.77	459,480	-	-	-	-
	AMORTIZED	20 - S0	0	2,584,468.63	1,666,000	1,518,469	129,169	5.00	11.8
	TOTAL TOOLS, SHOP, AND GARAGE EQUIPMENT			3,043,948.40	1,525,480	1,518,469	129,169	4.24	11.8
395	LABORATORY EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	8,605.24	8,605	-	-	-	-
	AMORTIZED	20 - S0	0	99,129.67	43,000	46,230	4,508	5.00	10.3
	TOTAL LABORATORY EQUIPMENT			98,734.91	52,505	46,230	4,508	4.57	10.3
396	POWER OPERATED EQUIPMENT	15 - S2.5	20	3,515,092.09	1,040,987	1,771,056	203,577	5.70	8.7
397	COMMUNICATION EQUIPMENT								
	FULLY ACCRUED	FULLY ACCRUED	0	91,204.60	91,205	-	-	-	-
	AMORTIZED	15 - S0	0	721,492.48	408,100	313,392	48,145	6.67	6.5
	TOTAL COMMUNICATIONS EQUIPMENT			812,697.08	499,305	313,392	48,145	5.92	6.5
398	MISCELLANEOUS EQUIPMENT	15 - S0	0	3,335.88	2,557	779	223	6.68	3.5
	TOTAL GENERAL PLANT			27,888,980.77	8,750,630	17,609,831	1,362,315	4.66	12.9

AMEREN MISSOURI
GAS DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVES, NET SALVAGE PERCENTS, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL ACCRUAL RATES RELATED TO GAS PLANT AS OF DECEMBER 31, 2013

DEPRECIABLE GROUP (1)	SURVIVOR CURVE (2)	NET SALVAGE PERCENT (3)	ORIGINAL COST AS OF DECEMBER 31, 2013 (4)	BOOK DEPRECIATION RESERVE (5)	FUTURE ACCRUALS (6)	CALCULATED ANNUAL ACCRUAL		COMPOSITE REMAINING LIFE (9)=(6)/(7)
						AMOUNT (7)	RATE (8)=(7)/(4)	
RESERVE ADJUSTMENT FOR AMORTIZATION								
391	OFFICE FURNITURE AND EQUIPMENT			(20,611)		19,722	-	
391.2	OFFICE FURNITURE AND EQUIPMENT - COMPUTERS			164,555		(32,911)	-	
394	TOOLS, SHOP, AND GARAGE EQUIPMENT			(203,062)		40,612	-	
395	LABORATORY EQUIPMENT			(12,268)		2,454	-	
397	COMMUNICATIONS EQUIPMENT			(60,270)		12,054	-	
398	MISCELLANEOUS EQUIPMENT			(1,666)		333	-	
TOTAL RESERVE ADJUSTMENT FOR AMORTIZATION				(206,322)		41,264		
TOTAL DEPRECIABLE PLANT			518,821,570.89	195,752,387	376,059,372	10,587,370	2.04	35.0
ACCOUNTS NOT STUDIED								
303	MISCELLANEOUS INTANGIBLE PLANT - SOFTWARE 5 YEAR		4,496,558.05	913,454				
365.1	LAND AND LAND RIGHTS		1,281.02					
365.2	RIGHTS-OF-WAY		118,249.78					
374	LAND AND LAND RIGHTS		2,515,245.23	2,143				
389	LAND AND LAND RIGHTS		2,307,982.13					
TOTAL ACCOUNTS NOT STUDIED				9,439,317.81	915,597			
TOTAL GAS PLANT			528,260,888.70	196,667,984		10,587,370		

* 5 year Amortization of Adjusted Reserve related to Implementation of Amortization Accounting.

AMEREN MISSOURI
ST. LOUIS, MISSOURI

2020 DEPRECIATION STUDY

CALCULATED ANNUAL DEPRECIATION
ACCRUALS RELATED TO ELECTRIC PLANT
AS OF DECEMBER 31, 2020

GANNETT FLEMING VALUATION AND RATE CONSULTANTS, LLC
Camp Hill, Pennsylvania



Excellence Delivered As Promised

March 25, 2021

Ameren Corporation
1901 Choteau Boulevard
St. Louis, MO 63103

Attention Wendy K. Tatro, Esq.
Director and Assistant General Counsel

Ladies and Gentlemen:

Pursuant to your request, we have conducted a depreciation study related to the electric plant of Ameren Missouri as of December 31, 2020. The attached report presents a description of the methods used in the estimation of depreciation, the summary of annual depreciation accrual rates, the statistical support for the life and net salvage estimates and the detailed tabulations of annual depreciation.

We gratefully acknowledge the assistance of Ameren Missouri personnel in the conduct of this study.

Respectfully submitted,

GANNETT FLEMING VALUATION
AND RATE CONSULTANTS, LLC

A handwritten signature in cursive script that reads 'John J. Spanos'.

JOHN J. SPANOS
President

JJS:mle

067959

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AMEREN MISSOURI
ELECTRIC DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED RATE (9)(8)/(5)	COMPOSITE REMAINING LIFE (10)(7)/(8)
ELECTRIC PLANT									
STEAM PRODUCTION PLANT									
MERAMEC STEAM PRODUCTION PLANT									
311.00	12-2022	65-R1.5	0	52,373,234.26	43,256,659	9,114,865	4,570,600	8.73	2.0
312.00	12-2022	55-R0.5	0	448,050,394.42	372,175,981	76,733,413	38,908,419	8.64	2.0
314.00	12-2022	65-S0.5	0	112,741,497.50	88,868,715	13,842,782	5,975,439	5.10	2.0
315.00	12-2022	75-S0	0	60,199,477.73	47,059,614	13,139,864	6,503,909	10.97	2.0
316.00	12-2022	40-L0	0	10,445,007.43	5,966,391	4,478,670	2,278,544	21.91	2.0
316.21		20-S0	0	495,039.07	251,400	244,540	27,115	5.47	0.0
316.22		15-S0	0	314,813.63	192,518	122,268	25,769	8.19	4.7
316.23		5-S0	0	550,105.24	180,200	378,686	116,623	20.95	3.2
				666,038,026.86	567,983,877	116,105,326	59,406,427	8.86	
TOTAL MERAMEC STEAM PRODUCTION PLANT									
311.00	12-2028	65-R1.5	0	61,084,741.90	30,637,233	30,447,509	3,650,575	6.30	7.0
312.00	12-2028	55-R0.5	0	1,057,512,070.51	431,632,726	646,029,285	33,802,802	7.92	7.7
314.00	12-2028	65-S0.5	0	170,673,443.87	74,340,190	96,333,254	12,337,946	7.23	7.6
315.00	12-2028	75-S0	0	130,680,904.75	40,500,031	90,180,874	11,450,043	8.21	7.8
316.00	12-2028	40-L0	0	15,287,119.11	4,123,719	11,163,405	1,461,838	9.70	7.5
316.21		20-S0	0	1,526,246.59	364,732	1,170,517	54,172	5.47	13.0
316.22		15-S0	0	439,038.33	242,945	196,084	4,964	1.21	13.6
316.23		5-S0	0	1,337,202.05	513,671	793,251	233,337	17.50	3.4
				1,447,502,676.28	521,714,844	876,921,977	113,208,699	7.83	
TOTAL SIOUX STEAM PRODUCTION PLANT									
311.00	12-2042	65-R1.5	0	139,777,516.91	44,740,970	87,623,100	4,116,377	3.17	21.3
312.00	12-2042	55-R0.5	0	1,092,595,126.87	328,211,376	532,119,458	42,520,255	3.88	16.6
312.03		35-R02	25	75,902,102.88	25,200,082	2,458,485	134,822	0.18	18.2
314.00	12-2042	65-S0.5	0	209,994,033.77	116,485,573	155,816,511	7,841,964	2.94	20.0
315.00	12-2042	75-S0	0	128,000,056.49	52,454,302	78,111,976	3,791,080	2.96	20.6
316.00	12-2042	40-L0	0	19,478,984.99	5,122,045	13,356,939	770,677	3.98	17.3
316.21		20-S0	0	702,098.94	278,658	425,941	37,919	5.38	11.3
316.22		15-S0	0	2,277,041.21	493,432	1,873,558	146,450	6.56	12.5
316.23		5-S0	0	2,531,527.30	1,148,652	1,482,926	533,699	20.29	2.5
				1,736,276,022.05	665,072,147	1,177,266,814	59,896,343	3.48	
RUSH ISLAND STEAM PRODUCTION PLANT									
311.00	12-2039	65-R1.5	0	103,786,503.61	38,874,444	65,040,905	3,570,310	3.44	18.5
312.00	12-2039	55-R0.5	0	545,120,704.44	188,840,228	363,537,056	22,080,602	4.11	17.1
314.00	12-2039	65-S0.5	0	171,821,148.45	73,885,504	101,372,065	5,808,824	3.38	17.5
315.00	12-2039	75-S0	0	66,399,075.29	29,488,438	46,575,537	2,250,760	3.39	18.0
316.00	12-2039	40-L0	0	16,785,126.97	3,342,760	13,452,247	848,252	5.05	15.9
316.21		20-S0	0	600,543.36	311,403	370,240	49,852	8.23	9.3
316.22		15-S0	0	455,841.12	302,307	153,444	14,973	3.29	10.5
316.23		5-S0	0	1,610,826.46	667,208	943,420	359,370	22.25	2.6
				906,680,859.70	302,721,592	606,063,044	35,273,753	3.89	

AMEREN MISSOURI
ELECTRIC DIVISION

TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL RATE (9)(10)(11)		COMPOSITE REMAINING LIFE (10)(11)(9)
							AMOUNT (9)	PERCENT (10)	
COMMON - ALL STEAM PLANTS									
311.00	12-2028	95-R1.5	0	1,976,444.50	911,076	1,065,369	154,088	6.91	7.9
312.00	12-2028	55-S0.5	(3)	26,385,109.40	19,894,928	17,134,084	2,220,154	6.12	7.7
315.00	12-2028	75-S0	0	3,129,374.57	1,492,149	1,637,826	509,756	6.10	7.8
316.00	12-2028	40-L0	0	17,331,145	7,468	8,863	1,364	7.75	7.3
				41,518,059.95	22,399,619	19,847,148	2,573,922	6.30	
				4,897,075,324.16	2,119,891,973	2,796,520,386	270,623,338	5.63	
TOTAL COMMON - ALL STEAM PLANTS									
NUCLEAR PRODUCTION PLANT									
CALLAWAY NUCLEAR PRODUCTION PLANT									
321.00	10-2044	90-R2	(1)	979,990,450.00	653,156,489	356,033,859	15,673,240	1.60	22.8
322.00	10-2044	55-S0.5	(3)	1,262,276,245.82	617,727,311	785,409,382	97,093,262	3.70	20.7
323.00	10-2044	50-S0.5	(4)	554,053,953.82	281,206,127	295,009,985	15,014,594	2.71	18.0
324.00	10-2044	75-R2	(1)	297,589,841.95	155,306,188	155,246,842	6,048,336	2.04	22.6
325.00	10-2044	40-L0	0	159,141,209.84	40,151,248	118,990,082	6,803,603	4.00	18.3
325.21		20-S0	0	17,022,118.53	4,505,934	13,416,285	6,971,227	5.40	12.5
325.22		15-S0	0	4,343,732.59	2,032,918	2,310,915	329,036	7.47	7.0
325.23		5-S0	0	20,039,200.77	6,859,127	13,180,374	4,366,706	22.75	2.9
				3,495,368,030.12	1,740,553,241	1,740,319,191	87,947,221	2.58	
TOTAL NUCLEAR PRODUCTION PLANT									
HYDRAULIC PRODUCTION PLANT									
OSAGE HYDRAULIC PRODUCTION PLANT									
331.00	06-2047	125-R1	(3)	10,087,540.26	1,607,872	8,621,419	241,264	3.32	25.4
332.00	06-2047	95-R2.5	(1)	86,429,757.28	21,833,007	65,469,148	2,407,243	2.80	25.2
333.00	06-2047	95-S0	(7)	65,731,157.76	20,529,973	48,792,964	1,859,969	2.83	25.4
334.00	06-2047	65-R1	(1)	30,882,358.16	8,111,985	22,877,707	839,510	3.05	24.2
335.00	06-2047	50-R0.5	0	2,789,806.15	36,268	2,753,539	123,271	4.39	24.5
335.21		20-S0	0	84,746.34	34,323	60,423	2,077	5.29	12.1
335.22		15-S0	0	110,308.90	55,970	54,339	7,455	6.74	7.5
335.23		5-S0	0	624,124.90	395,067	229,082	90,237	14.46	2.5
336.00	06-2047	50-R0.5	0	77,443.93	122,087	64,823	0	-	-
				106,637,283.48	55,797,342	746,874,658	5,869,506	2.68	
TOTAL OSAGE HYDRAULIC PRODUCTION PLANT									
TAUM SAUK HYDRAULIC PRODUCTION PLANT									
331.00	06-2089	125-R1	(5)	21,594,250.87	4,082,185	17,742,134	280,019	1.34	61.2
332.00	06-2089	150-R2.5	(3)	12,341,220.96	6,063,719	13,775,602	208,085	2.40	63.4
333.00	06-2089	95-S0	(23)	109,085,402.14	11,510,133	123,775,602	2,173,159	1.08	57.0
334.00	06-2089	65-R1	(1)	14,085,274.82	2,242,808	12,295,025	253,812	1.80	48.0
335.00	06-2089	50-R0.5	0	6,271,832.50	208,713	6,064,020	146,827	2.34	41.4
335.21		20-S0	0	147,065.45	99,509	99,509	47,593	5.10	13.3
335.22		15-S0	0	1,260,735.11	428,249	832,476	96,454	7.37	9.2
335.23		5-S0	0	774,004.12	300,727	473,277	135,906	23.16	3.5
336.00	06-2089	50-R0.5	0	232,751.70	101,228	131,524	3,167	1.38	41.5
				186,505,075.76	13,606,893	186,160,009	3,806,722	2.04	

AMEREN MISSOURI
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TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

DEPRECIABLE GROUP (1)	PROBABLE RETIREMENT YEAR (2)	SURVIVOR CURVE (3)	NET SALVAGE PERCENT (4)	ORIGINAL COST AS OF DECEMBER 31, 2020 (5)	BOOK DEPRECIATION RESERVE (6)	FUTURE ACCRUALS (7)	CALCULATED ANNUAL ACCRUAL AMOUNT (8)	CALCULATED RATE (9) (P/M) (10)	COMPOSITE REMAINING LIFE (10) (YR) (11)
KEOKUK HYDRAULIC PRODUCTION PLANT									
STRUCTURES AND IMPROVEMENTS	06-2055	15-R1	0	10,654,732.42	2,489,767	3,390,060	256,645	2.41	32.7
RESERVOIRS, DAMS AND WATERWAYS	06-2055	15-R2.5	0	18,854,170.41	3,060,179	10,859,073	3,060,179	1.75	33.6
WATER WHEELS, TURBINES AND GENERATORS	06-2055	05-S0	0	139,245,701.20	35,773,543	117,396,728	3,854,411	2.02	32.1
ACCESSORY ELECTRIC EQUIPMENT	06-2055	05-R1	0	21,011,201.57	4,503,125	16,716,180	551,700	2.63	30.3
MISCELLANEOUS POWER PLANT EQUIPMENT	06-2055	50-R0.5	0	4,203,024.45	781,132	3,441,002	127,000	3.02	27.1
MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE		20-S0	0	82,792.56	53,760	29,033	4,644	5.61	6.3
MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT		15-S0	0	154,171.38	72,540	81,631	11,872	7.66	6.9
MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS		5-S0	0	342,840.95	14,128	328,713	140,006	40.53	2.4
ROADS, RAILROADS AND BRIDGES		50-R0.5	0	114,020.08	81,268	32,752	1,250	1.17	24.9
TOTAL KEOKUK HYDRAULIC PRODUCTION PLANT				194,473,571.11	51,797,542	157,386,689	5,076,727	2.61	
TOTAL HYDRAULIC PRODUCTION PLANT				557,706,800.35	121,140,737	484,430,853	14,336,995	2.57	
OTHER PRODUCTION PLANT									
STRUCTURES AND IMPROVEMENTS		40-C2	0	50,335,342.45	21,054,314	31,797,790	1,225,500	2.43	25.9
STRUCTURES AND IMPROVEMENTS - SOLAR		20-R4	0	304,493.13	13,164	291,300	15,740	5.17	16.5
FUEL HOLDERS, PRODUCERS AND ACCESSORIES		45-R2.5	0	49,241,103.55	19,430,676	30,272,480	1,002,621	2.04	32.2
GENERATORS		45-R4	0	1,013,041,514.28	396,862,833	464,460,727	16,614,700	1.64	28.0
GENERATORS - MARYLAND HEIGHTS LANDFILL CTG		10-S2.5	40	8,052,880.82	4,251,463	102,713	102,713	1.28	5.6
GENERATORS - SOLAR		20-S2.5	0	14,371,889.00	565,363	13,806,627	964,077	6.71	14.3
ACCESSORY ELECTRIC EQUIPMENT		40-R2.5	0	131,251,914.61	67,352,785	69,961,726	2,093,000	2.05	25.0
ACCESSORY ELECTRIC EQUIPMENT - SOLAR		25-S2.5	0	1,716,201.00	50,718	1,665,483	70,672	4.13	23.5
MISCELLANEOUS POWER PLANT EQUIPMENT		25-L2.5	0	0,000,371.50	3,312,334	3,500,038	190,117	2.11	16.4
MISCELLANEOUS POWER PLANT EQUIPMENT - SOLAR		20-S2.5	0	57,775.55	3,190	54,586	2,951	5.11	15.5
MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE FURNITURE		20-S0	0	299,148.85	215,735	83,414	23,158	7.74	3.0
MISCELLANEOUS POWER PLANT EQUIPMENT - OFFICE EQUIPMENT		15-S0	0	465,575.31	224,300	241,266	35,639	7.65	6.8
MISCELLANEOUS POWER PLANT EQUIPMENT - COMPUTERS		5-Q0	0	1,486,433.33	401,177	1,085,246	309,145	20.80	3.3
MISCELLANEOUS POWER PLANT EQUIPMENT - WIND - OTHER		35-S2.5	0	15,122.50	34	15,090	437	2.89	34.5
HIGH PRAIRIE WIND FARM									
STRUCTURES AND IMPROVEMENTS	06-2050	70-R2.5	0	39,695,422.20	58,375	39,620,047	1,373,855	3.46	26.0
GENERATORS	06-2050	45-R2	0	502,842,852.06	776,005	507,592,376	16,448,431	3.67	27.5
ACCESSORY ELECTRIC EQUIPMENT	06-2050	40-R2.5	0	70,838,619.57	109,210	71,437,790	2,593,023	3.06	27.6
MISCELLANEOUS POWER PLANT EQUIPMENT	06-2050	35-S2.5	0	3,753.07	11	3,742	136	3.82	27.5
TOTAL HIGH PRAIRIE WIND FARM				613,373,646.90	946,501	618,163,661	22,413,248	3.65	
TOTAL OTHER PRODUCTION PLANT				1,593,613,685.06	730,364,616	1,238,085,198	45,652,005	2.41	
TOTAL PRODUCTION PLANT				19,662,753,759.69	4,702,352,457	6,391,358,527	418,471,529	3.02	

AMEREN MISSOURI
ELECTRIC DIVISION
TABLE 1. SUMMARY OF ESTIMATED SURVIVOR CURVE, NET SALVAGE PERCENT, ORIGINAL COST, BOOK DEPRECIATION RESERVE AND CALCULATED ANNUAL DEPRECIATION ACCRUALS RELATED TO ELECTRIC PLANT AS OF DECEMBER 31, 2020

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
	DEPRECIABLE GROUP	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2020	DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	RATE	COMPOSITE REMAINING LIFE		
									(P/M/%)	(Y/M)		
352.00	TRANSMISSION PLANT											
353.00	STRUCTURES AND IMPROVEMENTS		65-R2.5	(5)	9,656,991.15	2,072,454	7,461,977	182,378	1.83	41.0		
354.00	STATION EQUIPMENT		60-S0	(5)	413,358,190.44	94,722,155	330,923,074	6,903,947	1.67	40.2		
355.00	TOWERS AND FIXTURES		70-R4	(4)	99,507,008.03	55,620,074	53,837,578	2,450,240	2.47	34.1		
356.00	POLES AND FIXTURES		56-R3	(100)	558,857,654.07	149,444,270	957,071,029	10,895,517	3.55	46.9		
357.00	OVERHEAD CONDUCTORS AND DEVICES		65-R3	(90)	343,820,006.20	102,028,244	943,777,724	6,628,364	1.99	50.3		
358.00	ROADS AND TRAILS		70-R4	0	71,788.00	64,154	(22,365)	0				
	TOTAL TRANSMISSION PLANT				1,426,291,367.49	403,790,380	1,742,219,816	36,179,795	2.64			
361.00	DISTRIBUTION PLANT											
362.00	STRUCTURES AND IMPROVEMENTS		60-R2.5	(5)	17,945,047.04	6,700,940	12,054,506	330,398	1.84	36.5		
363.00	STATION EQUIPMENT		60-R2	(5)	1,106,340,820.00	301,586,486	1,014,392,410	21,042,125	1.93	46.4		
364.00	POLES AND FIXTURES		53-R2.5	(150)	1,282,559,820.53	1,052,003,480	2,123,313,610	51,003,660	4.00	35.5		
365.00	OVERHEAD CONDUCTORS AND DEVICES		52-R1	(50)	1,462,349,111.87	622,768,319	1,640,745,349	40,099,500	2.82	40.3		
366.00	UNDERGROUND CONDUIT		70-R3	(50)	591,709,312.82	123,124,738	764,574,201	13,791,504	2.33	42.2		
367.00	UNDERGROUND CONDUCTORS AND DEVICES		57-R2	(4)	655,320,836.01	276,015,836	1,069,930,312	24,545,701	2.57	42.2		
368.00	LINE TRANSFORMERS		42-R2.5	(170)	521,189,770.15	105,462,852	395,705,918	10,692,315	2.43	39.9		
369.00	OVERHEAD SERVICES		48-R2.5	(5)	214,896,698.70	284,352,136	295,059,845	6,592,315	3.09	40.5		
370.00	UNDERGROUND SERVICES		60-R3	(90)	182,120,702.82	149,978,055	59,031,004	5,007,048	1.76	40.5		
371.00	METERS - AMI	12-2024	28-S0.5	(5)	103,032,157.27	49,392,751	59,631,004	16,164,091	15.36	31.7		
372.00	INSTALLATIONS ON CUSTOMER'S PREMISES		20-S2.5	(5)	46,460,710.19	551,445	51,392,391	2,035,291	4.32	36.5		
373.00	STREET LIGHTING AND SIGNAL SYSTEMS		30-S1	(5)	247,987.65	169,371	77,717	1,112	0.45	36.7		
	TOTAL DISTRIBUTION PLANT				102,200,950.31	85,860,040	154,000,020	5,516,205	2.87			
	GENERAL PLANT				6,748,826,153.97	3,068,889,503	7,717,627,572	206,932,909	3.07			
380.00	STRUCTURES AND IMPROVEMENTS		55-R1	(10)	346,844,134.19	73,864,831	307,663,717	6,321,617	1.97	45.1		
	LARGE STRUCTURES		45-S0	(10)	4,061,767.81	3,540,165	627,730	67,851	1.67	62		
	MISCELLANEOUS STRUCTURES - OLD											
	TOTAL STRUCTURES AND IMPROVEMENTS				350,905,901.90	77,704,996	308,291,498	6,389,468	1.96			
380.05	STRUCTURES AND IMPROVEMENTS - TRAINING ASSETS		5-S0	0	824,065.31	824,005	0	0				
391.00	OFFICE FURNITURE AND EQUIPMENT - FURNITURE		20-S0	0	53,391,787.55	18,646,915	34,744,873	2,404,524	4.67	13.9		
391.20	OFFICE FURNITURE AND EQUIPMENT - PERSONAL COMPUTERS		5-S0	0	75,814,481.36	28,518,196	47,296,375	16,546,688	21.81	21.0		
391.30	OFFICE FURNITURE AND EQUIPMENT - EQUIPMENT		15-S0	0	4,057,745.09	2,108,440	1,949,306	346,595	6.08	7.9		
392.00	TRANSPORTATION EQUIPMENT		11-R2	15	150,108,923.52	68,842,608	88,309,977	10,026,033	6.50	6.8		
392.05	TRANSPORTATION EQUIPMENT - TRAINING ASSETS		5-S0	0	156,840.86	159,841	0	0				
393.00	STORES EQUIPMENT		20-S0	0	5,070,788.34	1,035,596	3,135,192	254,698	5.02	13.3		
394.00	TOOLS, SHOP AND GARAGE EQUIPMENT		33-S0	0	31,515,394.06	11,548,002	19,960,628	1,542,246	5.21	15.2		
394.05	TOOLS, SHOP AND GARAGE EQUIPMENT - TRAINING ASSETS		5-S0	0	2,116,068.09	2,116,066	0	0				
395.00	LABORATORY EQUIPMENT		20-S0	0	7,600,698.43	3,622,508	3,958,190	379,520	4.98	10.2		
396.00	POWER OPERATED EQUIPMENT		15-L2	15	110,793,602.16	3,576,150	10,622,512	1,114,582	6.68	9.2		
397.00	COMMUNICATION EQUIPMENT		15-S0	0	110,413,282.81	40,543,567	78,899,666	6,094,754	6.72	6.8		
397.05	COMMUNICATION EQUIPMENT - TRAINING ASSETS		5-S0	0	12,326.14	12,326	0	0				
398.00	MISCELLANEOUS EQUIPMENT		20-S0	0	3,046,733.95	607,317	2,549,417	153,024	5.02	15.4		
	TOTAL GENERAL PLANT				829,913,337.47	258,979,016	671,646,622	47,772,930	5.76			
	TOTAL DEPRECIABLE PLANT				15,688,764,888.82	3,427,911,356	16,300,822,647	709,367,195	3.81			

AMEREN MISSOURI
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DEPRECIABLE GROUP	PROBABLE RETIREMENT YEAR	SURVIVOR CURVE	NET SALVAGE PERCENT	ORIGINAL COST AS OF DECEMBER 31, 2020	BOOK DEPRECIATION RESERVE	FUTURE ACCRUALS	CALCULATED ANNUAL ACCRUAL AMOUNT	CALCULATED ANNUAL ACCRUAL RATE	COMPOSITE REMAINING LIFE
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)=(8)/(5)	(10)=(7)/(8)
NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED									
302.00				100,173,057.00	26,107,080				
303.00				421,730,866.00	180,230,367				
310.00				15,527,875.00					
312.70				27,710,788.35	5,838,565				
317.00				157,061,474.00	105,978,228				
320.00				9,792,885.00					
326.00				101,674,757.00	(12,830,757)				
330.00				18,104,881.00					
340.00				7,471,040.00					
347.00				35,898,038.00					
350.00				57,261,647.00					
360.00				36,586,933.00					
373.10				(2,913,604.30)					
374.00						(108)			
389.00				18,990,700.00					
360.70				3,537,502.96	2,301,112				
369.10				2,551,500.00	751,365				
TOTAL NONDEPRECIABLE PLANT AND ACCOUNTS NOT STUDIED				1,005,411,422.01	317,384,372				
TOTAL ELECTRIC PLANT				26,677,175,502.63	8,754,396,228				

* CURVE SHOWN IS INTERIM SURVIVOR CURVE

NOTES: NEW ADDITIONS FOR LARGE WIND FARM FACILITIES WILL HAVE THE FOLLOWING RATES:

ACCOUNT	DESCRIPTION	ACCRUAL RATE
341.40	STRUCTURES AND IMPROVEMENTS	3.47
344.40	GENERATORS	3.57
345.40	ACCESSORY ELECTRIC EQUIPMENT	3.67
346.40	MISCELLANEOUS POWER PLANT EQUIPMENT	3.63

NEW ADDITIONS FOR SMALLER WIND FARM FACILITIES WILL HAVE THE FOLLOWING RATES:

ACCOUNT	DESCRIPTION	ACCRUAL RATE
341.40	STRUCTURES AND IMPROVEMENTS	4.15
344.40	GENERATORS	4.34
345.40	ACCESSORY ELECTRIC EQUIPMENT	4.32
346.40	MISCELLANEOUS POWER PLANT EQUIPMENT	4.22

NEW ADDITIONS FOR LARGE SOLAR GENERATION FACILITIES WILL HAVE THE FOLLOWING RATES:

ACCOUNT	DESCRIPTION	ACCRUAL RATE
341.20	STRUCTURES AND IMPROVEMENTS	3.47
344.20	GENERATORS	3.69
345.20	ACCESSORY ELECTRIC EQUIPMENT	3.83
346.20	MISCELLANEOUS POWER PLANT EQUIPMENT	3.82

NEW ADDITIONS FOR ENERGY STORAGE EQUIPMENT AND SURGE PROTECTORS WILL HAVE THE FOLLOWING RATES:

ACCOUNT	DESCRIPTION	ACCRUAL RATE
348.00	ENERGY STORAGE EQUIPMENT	10.00
351.00	ENERGY STORAGE EQUIPMENT	10.00
303.00	STORAGE BATTERY EQUIPMENT	10.00
370.20	METERS - SURGE PROTECTION DEVICES	6.85

Ameren Missouri's
Response to MPSC Data Request - MPSC
GR-2021-0241

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

No.: MPSC 0251

1. Please provide a detailed discussion of the current status of Ameren Missouri's plan/strategy to install AMI meters in its gas service territory. The discussion should include but not be limited to the total number and dollar amount of AMI meters to be installed, the total number and dollar amount of AMI meters that have been installed, total number and dollar amount of AMI meters that would be necessary for inventory (if applicable), timeframes for completion and installation, any labor implications, outside consultants and description of services they provide, proposed depreciation rates, anticipated cost savings by elimination of previous costs or any other means, who manufactures the meters, who provides maintenance for the meters, plans for usage of customer meter data (internally or externally) and any associated ongoing O&M expense related to the AMI meters. 2. Is there a different plan/strategy for AMI meters for electric operations and gas operations? Please explain in detail. 3. Please provide the total number of AMI smart meters and the associated area in the gas service territory where they have been installed by month that have been installed from beginning of installation through September 30, 2021. 4. Please provide the amount of investment by month, by FERC account related to gas AMI smart meters that have been installed by Ameren Missouri from the beginning of installation through September 30, 2021 with all applicable allocation factors. 5. Please provide the total number and dollar amount of AMI meters that are kept in inventory (if applicable) by month from the beginning of installation through September 30, 2021. Data Request submitted by Lisa Ferguson (Lisa.Ferguson@psc.mo.gov).

RESPONSE

Prepared By: Jeff Esserman
Title: Director, Smart Meter Program
Date: 5/14/2021

The AMR infrastructure (owned and operated by Landis+Gyr) that was deployed in Ameren Missouri's service territory in the late 1990's to support its electric meter population is the same infrastructure that supports its gas meter population today. That infrastructure is end of life, and requires replacement.

Ameren Missouri plans to begin upgrading the gas system by retrofitting AMI gas modules, purchased from Landis+Gyr, onto existing gas meters beginning in midyear-2023. Ameren

Missouri plans to have the entire gas population retrofitted with AMI modules by approximately end-of-year 2024. Ameren Missouri intends to retrofit its entire meter population, roughly 135k meters with AMI gas modules. No AMI gas modules have been deployed within Ameren Missouri's service territory to-date. The material cost to purchase the AMI gas modules is approximately \$7,052,758.

As is currently the case, gas meters will continue to be maintained by Ameren Missouri personnel. The Ameren Missouri approach to AMI gas is consistent with its electric AMI approach; Ameren Missouri personnel will perform the management of data and AMI endpoint monitoring and maintenance.

The approach for data usage from the AMI gas system will be consistent with that of electric. Data will be used for customer billing, operational reporting and response, as well as customer presentment. Residential customers will be able to see their usage information in 15-minute interval increments; this will allow greater energy insight and control.

Over the 20-year operating life of the AMI gas module, the primary cost savings are associated with the avoided cost of AMR read fees. These costs are consistent with the avoided costs for electric, and sum to approximately \$43,245,537, specific to gas, over the operating life of the system.

With our gas module deployment plan scheduled for 2023, we do not have inventory of gas modules in our plan for 2021.