

Exhibit No.:  
Issues: Fuel Expense,  
Callaway Refueling,  
Capacity Purchase Adjustments,  
Midwest ISO, Legal Fees,  
Environmental Expense  
Witness: JOHN P. CASSIDY  
Sponsoring Party: MoPSC Staff  
Type of Exhibit: Direct Testimony  
Case No.: EC-2002-1  
Date Testimony Prepared: March 1, 2002

**MISSOURI PUBLIC SERVICE COMMISSION**

**UTILITY SERVICES DIVISION**

**DIRECT TESTIMONY**

**OF**

**JOHN P. CASSIDY**

**UNION ELECTRIC COMPANY,  
d/b/a AMERENUE**

**CASE NO. EC-2002-1**

Exhibit No. 72 NP  
Date 7/10/02 Case No. EC-2002-1  
Reporter Kkm

Jefferson City, Missouri  
March 2002

**\*\*Denotes Proprietary Information\*\***

**NP**

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John P. Cassidy

1 Q. Have you filed testimony in previous cases before this Commission?

2 A. Yes, I have. Please refer to Schedule 1, which is attached to my direct  
3 testimony, for a list of cases in which I have previously filed testimony.

4 Q. Have you previously filed direct testimony in Case No. EC-2002-1?

5 A. Yes.

6 Q. With reference to Case No. EC-2002-1, have you made an examination of  
7 the books and records of Union Electric Company, d/b/a AmerenUE (AmerenUE or  
8 Company)?

9 A. Yes, in conjunction with other members of the Staff.

10 Q. What is the purpose of your direct testimony?

11 A. My direct testimony will discuss the following items: fuel expense,  
12 Callaway refueling adjustment, capacity purchase adjustments, Midwest Independent  
13 Transmission System Operator (Midwest ISO) expense, legal expense and environmental  
14 expense. I am addressing the same issues as I did in my previous direct testimony filing,  
15 with exception to the capacity purchase adjustments and Midwest ISO.

16 Q. What Income Statement adjustments are you sponsoring?

17 A. I am sponsoring the following adjustments, which appear on Accounting  
18 Schedule 10, Adjustments to Income Statement:

19	Fuel Expense	S-7.1
20	Callaway Refueling Adjustment	S-6.1
21	Capacity Purchase Adjustments	S-10.3, S-10.5
22	Midwest ISO	S-11.5

4 Q. Please list the generating facilities that AmerenUE owns and operates for  
5 the production of electric power and include a description of each facility.

7 | Nuclear

4	<u>Coal</u>
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0                   **Rush Island Units 1 – 2:**    Rush Island is located approximately eight  
1 miles south of Festus in Jefferson County, Missouri. Rush Island's two units provide  
2 1196 megawatts of total net generating capacity. These plants burn \*\*

3

1                   **Sioux Units 1 – 2:** Sioux plant is located in St. Charles County,  
2 Missouri near West Alton. Sioux is the third largest of AmerenUE's fossil fuel plants.  
3 Its two units are capable of generating 950 megawatts of electricity. The Sioux plant  
4 utilizes coal as its primary fuel source, but also uses petroleum coke and tire chips as  
5 supplemental fuel sources.

6                   **Meramec Units 1 – 4:** Meramec plant is located on the Mississippi  
7 River in South St. Louis County, Missouri. Meramec can deliver 845 megawatts of  
8 electricity with its four generating units. Meramec can burn \*\*

9                   \*\*. However, two of Meramec's units can also be fired for full load  
10 with natural gas – the only plants in the AmerenUE system that can use both natural gas  
11 and coal as fuel sources.

12   **Gas/Oil Units**

13                   **Venice Units 3 – 6 & Combustion Turbine Generator (CT):** Venice  
14 is located on the Mississippi River in Venice, Illinois. Venice operates as a "peaking"  
15 plant, producing power when needed to meet peak summer demand or compensating for  
16 another plant that is down for repairs. The plant operates and maintains one CT at  
17 Venice and one jet engine generator. On August 10, 2000, a fire occurred at the Venice  
18 plant causing Units 1-6 to be forced out of service. Units 5 and 6 were restored to service  
19 on May 7, 2001. Unit 3 was restored to service on May 31, 2001 and Unit 4 was restored  
20 on July 3, 2001. The Company plans to retire Units 1 and 2 due to the extensive damage.  
21 At this time, the Venice plant net generating capacity is expected to be approximately  
22 350 megawatts, not counting Units 1 and 2. The Venice units are powered by natural gas  
23 and fuel oil.

1           **Meramec - CT 1 - 2:**       Meramec Unit 1 has a net generating  
2 capacity of 50 megawatts and burns fuel oil. Meramec Unit 2 came on line during  
3 June 2000 and provides a net generating capacity of 62 megawatts and burns fuel oil and  
4 natural gas as fuel sources. These CT units, as well as the ones discussed below,  
5 primarily function as peaking units to meet spikes in electricity demand.

6           **Kirksville - CT:**     Kirksville has a net generating capacity of  
7 13 megawatts and uses natural gas as its sole source of fuel.

8           **Viaduct - Cape Girardeau - CT:** Viaduct has a net generating capacity  
9 of 25 megawatts and uses natural gas as its only source of fuel.

10          **Fairgrounds - CT:** Fairgrounds has a net generating capacity of  
11 55 megawatts and burns fuel oil as its only source of fuel.

12          **Howard Bend - CT:** Howard Bend has a net generating capacity of  
13 43 megawatts and burns fuel oil as its sole source of fuel.

14          **Moberly, Mexico & Moreau - CTs:**       Each of these CTs has a net  
15 generating capacity of 50 megawatts and relies on fuel oil as its only source of fuel.

16                                   **Hydroelectric**

17          **Osage Units 1 - 8:**   The Osage plant at Bagnell Dam is located in  
18 Lakeside, Missouri on the Osage River at the Lake of the Ozarks. Osage provides power  
19 through hydroelectricity. As water passes through the dam, the pressure of falling water  
20 spins water wheels, which drive generators that produce electricity. Osage has a  
21 generating capacity of 212 megawatts and operates at the least cost of all the energy  
22 producers in the AmerenUE system.

1                   **Keokuk Units 1 – 15:**       Keokuk plant and dam are located on the  
2 Mississippi River at Keokuk, Iowa. Keokuk plant is a “run-of-river plant,” meaning that  
3 all water flowing downstream passes the plant on a daily basis and therefore, no water is  
4 stored. Keokuk has a generating capacity of 125 megawatts.

5                                   **Pumped Storage**

6                   **Taum Sauk Units 1 – 2:**   Taum Sauk is located near Lesterville,  
7 Missouri in Reynolds County. The plant has a net generating capacity of 430 megawatts  
8 and is used primarily on a peaking basis by being put into operation when the demand for  
9 electricity is at its greatest. The pump storage system at Taum Sauk works much like a  
10 dam, but is primarily used to meet daily peak power demands for short periods of time  
11 and also during emergencies. Water is stored in an upper reservoir and is released to  
12 flow through turbines into a lower reservoir during these high energy demand periods.  
13 As water passes through the powerhouse, water spins the turbines, which drive generators  
14 to produce electricity. Then overnight, when the demand for electricity is low, the water  
15 is pumped back into the upper reservoir, where it is stored until needed again.

16                   **FUEL EXPENSE**

17               Q.     What was your responsibility in this case with regard to the area of fuel  
18 expense?

19               A.     My responsibility was to provide current fuel prices to Staff witness  
20 Leon C. Bender of the Engineering Section of the Energy Department. I supplied current  
21 fuel prices for both AmerenUE and American Energy Generating Company (AEG or  
22 Genco), which is an affiliated generation company also owned by AmerenUE’s parent  
23 corporation, Ameren Corporation. Staff witness Bender input these current fuel prices

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1 into the RealTime<sup>TM</sup> production cost model (production cost model or fuel model). Staff  
2 witness Bender also input purchased power data, annualized net system load and other  
3 components into the production cost model. The Staff used the production cost model to  
4 calculate the annualized fuel and purchased power expense.

5 Q. How did you determine the fuel prices for each of the Company's  
6 generating plants?

7 A. The Staff obtained actual fuel prices for each of the Company's generating  
8 plants from Company fuel reports. The Staff examined fuel prices paid by the Company  
9 during its test year ending June 30, 2001 and also over the period covering January 1,  
10 1998 through September 30, 2001. The Staff used actual fuel prices, which occurred  
11 during the twelve months ending September 30, 2001, the end of the update period. The  
12 Staff believes that these fuel prices are the best available reflection of ongoing fuel costs,  
13 within the test year and update parameters ordered by the Commission.

14 Q. Please explain adjustment S-7.1, which adjusts the Company's level of  
15 fuel expense.

16 A. Adjustment S-7.1 represents the Staff's adjustment to the Company's fuel  
17 expense based on the Staff's production cost model. The production cost model performs  
18 an hour-by-hour chronological simulation of AmerenUE's generation and power  
19 purchases. The model also determines the energy costs and fuel consumption necessary  
20 to economically meet AmerenUE's load. The Staff's annualized fuel and purchased  
21 power energy costs represent the cost of producing and purchasing power to meet the  
22 level of megawatt-hour (MWH) sales in the Staff's revenue annualization in this case.

1 For a complete discussion of the Staff's production cost model, please refer to Staff  
2 witness Bender's direct testimony.

3 **CALLAWAY REFUELING**

4 Q. Please explain Staff adjustment S-6.1.

5 A. Staff adjustment S-6.1 removes \*\* \*\* from the Staff's cost of  
6 service calculation in order to normalize expenses associated with maintenance projects  
7 pertaining to the Company's refueling of the Callaway nuclear power plant. The  
8 Company refueled the Callaway nuclear power plant during April and May 2001, which  
9 is within the Staff's test year ending June 30, 2001. The Company refuels the Callaway  
10 nuclear plant on an eighteen-month cycle. Therefore, the cost of refueling must be  
11 normalized to reflect the amount incurred during a twelve month period. This adjustment  
12 removes one third of the \*\* \*\* test year level of non-labor maintenance  
13 project costs related to the nuclear plant refueling. The labor related costs associated  
14 with the Callaway refueling are addressed in the Staff's payroll adjustment and discussed  
15 in the direct testimony of Staff Accounting witness Doyle L. Gibbs.

16 **CAPACITY PURCHASE ADJUSTMENTS**

17 Q. Please explain Staff adjustment S-10.3 to eliminate the expense associated  
18 with a capacity purchase made by the Company during the test year.

19 A. Staff adjustment S-10.3 eliminates a non-recurring capacity purchase  
20 made with Ameren Energy Marketing (AEM) by the Company during the test year. This  
21 adjustment reduces expenses by \*\* \*\*. Staff witness Dr. Michael S. Proctor  
22 of the Energy Department describes this capacity purchase and the reason for excluding it  
23 in his direct testimony. He also describes the replacement capacity that was modeled to

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1 estimate fuel and purchased power expense and included in rate base by Staff Accounting  
2 witness Greg R. Meyer.

3 Q. Please explain Staff adjustment S-10.5.

4 A. Staff adjustment S-10.5 eliminates the expense associated with a capacity  
5 purchase transaction made with Mid American Energy (Mid American) during the test  
6 year. The Company's contract with Mid American expired during the test year.  
7 Adjustment S-10.5 eliminates the expense associated with the Mid American capacity  
8 purchase because it is non-recurring.

9 **MIDWEST ISO**

10 Q. Please explain the Midwest ISO.

11 A. In 1998, AmerenUE and AmerenCIPS joined the Midwest ISO. The  
12 Midwest ISO is made up of a number of member regional electric power companies. The  
13 Midwest ISO is responsible for avoiding potential "bottlenecks" in the flow of power and  
14 ensuring measures of reliability. The Federal Energy Regulatory Commission (FERC)  
15 regulates the Midwest ISO.

16 Q. Why has the Staff made Adjustment S-11.5 with regard to the  
17 Midwest ISO expense?

18 A. Staff adjustment S-11.5 removes \$12,502,800 associated with  
19 AmerenUE's withdrawal of its membership in the Midwest ISO. During the year 2000,  
20 two of the Illinois members of the Midwest ISO, Commonwealth Edison and Illinois  
21 Power, announced their intent to withdraw from the Midwest ISO and in turn join the  
22 Alliance Regional Transmission Organization (Alliance RTO). In November 2000,  
23 following that announcement, AmerenUE determined that the operational configuration

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1 of the Midwest ISO was unacceptable and announced its withdrawal from the  
2 Midwest ISO and its intention to join the Alliance RTO. As a result of the Company's  
3 decision to withdraw from the Midwest ISO, AmerenUE incurred, during May 2001, a  
4 \$12,502,800 exit fee. However, this expense relates to a one time, non-recurring event.  
5 Furthermore, recent events at the federal level with FERC's non-approval of the Alliance  
6 as an RTO indicate that AmerenUE may rejoin the Midwest ISO in the near future and  
7 may be able to recover a full refund of the \$12,502,800 exit fee.

8 **LEGAL FEES**

9 Q. Please explain how the Company accounts for the legal fees that are the  
10 subject of the Staff's adjustment.

11 A. The Company's treatment for these legal fees is based on accrual  
12 accounting. Under this accrual basis, the Company maintains a reserve of accumulated  
13 funds to pay for legal fees based on estimates of legal fees that the Company anticipates  
14 will be incurred rather than for what is actually paid. Accruals to increase the reserve are  
15 expensed and actual claims are charged against the reserve balance when paid. The  
16 following example shows journal entries that the Company records when it accrues for  
17 legal expense and then subsequently pays for legal expense:

18 **Accrual**

19 Debit (DR) Legal Services Expense

20 Credit (CR) Law Expense Accrual Reserve

21 **Payment**

22 DR Law Expense Accrual Reserve

23 CR Accounts Payable (or Cash)

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1 Q. Please explain the Staff's proposed adjustment S-17.6 to legal fees.

2 A. The Staff examined the Company's accrued legal fees and the actual legal  
3 fee expense for a period covering July 1, 1995 through September 30, 2001. During the  
4 test year ending June 30, 2001, the Company accrued, for total electric operations,  
5 approximately \*\* \*\* of legal fees; however, the Company actually paid only  
6 \*\* \*\* for legal fees during the same time period. During the test year the  
7 difference between the accrued legal fees and the actual paid legal fees resulted in an  
8 excess accrual of \*\* \*\* by the Company for its total electric operations.  
9 During the twelve months ending September 30, 2001, which corresponds with the  
10 Staff's update period, the Company actually paid \*\* \*\* for legal fees. The  
11 Staff has included in its cost of service calculation the actual legal fees that the Company  
12 incurred during the twelve months ending September 30, 2001. By including the  
13 September 30, 2001 update period level of actual legal expense totaling \*\* \*\*  
14 which is greater than the \*\* \*\* level that was incurred by the Company during  
15 the test year, the Staff is attempting to be conservative in its treatment of legal fees and  
16 also to reflect the most current annual level of expense. Staff adjustment S-17.6 is  
17 calculated by subtracting the \*\* \*\* September update level of actual legal  
18 expense from the \*\* \*\* level of test year accrued legal fees. This results in a  
19 difference of \*\* \*\* and represents the Staff's adjustment to total electric legal  
20 expense to eliminate the excess accrual related to legal fees which occurred during the  
21 test year.

22 Q. Why does the Staff recommend a cash basis approach for the Company's  
23 legal fees?

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1           A.     The Staff recommends using a cash basis approach to account for the  
2 Company's legal fees in order to eliminate the impact of the excess accrual. The cash  
3 approach will include an ongoing level of this expense in the Staff's cost of service  
4 calculation based on actual known and measurable costs, as opposed to the Company's  
5 accrual basis, which relies upon an estimate of what actual future payments and costs will  
6 be. The Staff's adjustment is reasonable because it allows the Company recovery of its  
7 actual legal fee payments in the context of its cost of service calculation.

8           Q.     Please explain Staff adjustment S-17.19 to legal fees.

9           A.     Staff adjustment S-17.19 removes from legal expense \*\*           \*\* of  
10 outside contractor charges that the Company incurred during the test year ending June 30,  
11 2001. These expenditures related to work performed in relation to the third sharing  
12 period of the second Experimental Alternative Regulation Plan (EARP), as well as work,  
13 that the Company has characterized as pre-rate case activity. Although Staff plans to  
14 include the \*\*           \*\* of outside contractor charges in its calculation of sharing  
15 credits for the third sharing period of the second EARP, these charges are non-recurring  
16 costs that should not be included in the cost of service calculation for the determination  
17 of on-going rates. The Staff has also included an adjustment to allow recovery of rate  
18 case expense in the context of its cost of service calculation for this case. For a complete  
19 discussion of the Staff's rate case expense adjustment in this case, please refer to the  
20 direct testimony of Staff Accounting witness Leasha S. Teel.

21           **ENVIRONMENTAL EXPENSE**

22           Q.     Please explain how the Company accounts for environmental expense.

**NP**

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1           A.     Using an accrual basis of accounting, the Company maintains a reserve of  
2 accumulated funds, which are set aside to pay for environmental costs related to the  
3 clean-up of contaminated sites. The Company charges major expenditures against the  
4 reserve. Small expenditures are charged directly to expense, to eliminate the constant  
5 adjustment of the reserve amount. The following example demonstrates journal entries  
6 that the Company records when accruing and then subsequently paying for environmental  
7 expense:

8                           Set up of Reserve

9                           DR    Administrative & General Expenses – Miscellaneous

10                          CR    Reserve for Clean-up of Contaminated Facilities

11                          Payment

12                          DR    Reserve for Clean-up of Contaminated Facilities

13                          CR    Accounts Payable

14           Q.     How did the Company account for environmental expense during the test  
15 year ending June 30, 2001 and the update period ending September 30, 2001?

16           A.     During the test year and update period, the Company accrued  
17 \*\*               \*\* for environmental expense. During the test period, the Company  
18 incurred actual non-labor related environmental expense totaling \*\*               \*\*. During  
19 the twelve months ending September 30, 2001, the Company incurred actual non-labor  
20 related environmental expense totaling \*\*               \*\*. Both of these actual non-labor  
21 related environmental expense totals include small expenditures that were expensed by  
22 the Company as well as major expenditures that were charged against the environmental  
23 reserve.

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1 Q. In the past, how has the Company accounted for its environmental  
2 expenses?

3 A. The Staff has examined accruals, the charges made against the reserve,  
4 non-labor cash payments charged to expense, and the total accrued reserve balance for  
5 environmental expenditures for the twelve month periods ending June 30, 1993 through  
6 June 30, 2001, as well as for the update period ending September 30, 2001. The  
7 following chart summarizes these items:

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1 This chart shows that by the end of the Staff's update period ending September 30, 2001,  
2 the Company had a cumulative accrued environmental reserve balance of  
3 \*\* \*\*. However, from July 1, 1992 through the end of the Staff's update  
4 period, the Company had only cumulatively paid \*\*

5  
6 \*\* for actual environmental  
7 expenditures. Subtracting actual expenses from the accrued reserve balance reveals that  
8 the Company has amassed an over accrued environmental reserve balance totaling  
9 \*\* \*\*, which is net of  
10 all environmental expenses through September 30, 2001. This indicates that as of  
11 September 30, 2001, the Company's ratepayers have already paid through their current  
12 electric rates \*\* \*\* for environmental expense for which the Company has  
13 actually paid nothing. This \*\* \*\* over accrued reserve balance represents the  
14 amount that the Company believes that it might incur at some undetermined time in the  
15 future.

16 Q. Has the Staff examined any environmental expense transactions, which  
17 have occurred since the end of its update period ending September 30, 2001?

18 A. Yes. The Staff has examined environmental expense activity through the  
19 end of December 2001. The Company accrued an additional \*\* \*\* to the  
20 environmental reserve in December 2001. At the end of December 2001, the Company  
21 had a cumulative reserve balance of \*\* \*\*. From July 1, 1992 through the  
22 end of December 2001, the Company had only cumulatively paid \*\*

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A. The Staff included in its cost of service calculation the \*\* \*\* of actual non-labor related environmental expense that the Company incurred during the twelve months ending September 30, 2001 as an ongoing level of total electric environmental expense. By including the update period level of actual expense of \*\* \*\* which is greater than the \*\* \*\* level that was incurred by the Company during the test year, the Staff is attempting to be conservative in its treatment of actual non-labor related environmental expenses and reflect the most current annual level. The calculation for the Staff's adjustment is shown below:

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1 Staff's adjustment S-17.3 removes the \*\* \*\* of excess environmental expense  
2 accrual made by the Company during the test year, in order to treat environmental  
3 expenses under a cash basis approach. Even after making this adjustment, the Company  
4 will still have an over-accrued environmental reserve balance in excess of  
5 \*\* \*\* to serve as a cushion against any large future environmental expenses.

6 Q. What explanation has the Company provided for its environmental  
7 accruals?

8 A. The Company has indicated that it needs to make accruals now for future  
9 environmental costs. In the response to Staff Data Request No. 32, the Company stated  
10 that, "The (environmental) reserve is not booked by individual site, but within the  
11 minimum and maximum liability, as required by Statement of Financial Accounting  
12 Standard No. 5 and Financial Accounting Standards Board Interpretation No. 14.  
13 Ameren periodically evaluates the minimum and maximum environmental liability and  
14 adjusts the reserve accordingly. The amount recorded as a liability is not dependent upon  
15 when cash will be required to settle such obligations." For ratemaking purposes, the Staff  
16 believes this is unreasonable because the actual timing and the amount of these  
17 expenditures are largely unknown.

18 Q. Why does the Staff recommend a cash basis approach for the Company's  
19 environmental expenses?

20 A. The Staff recommends using a cash basis approach to account for the  
21 Company's environmental expenses in order to eliminate the impact of the  
22 \*\* \*\* of excess accrual from its cost of service calculation. Since 1992, the  
23 Company has never actually incurred a level of expense to justify the level of accruals

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1 that it has booked. By continuing to over accrue in this manner, the Company is forcing  
2 its customers to pay unnecessarily for activities that are not actually being performed.  
3 The cash approach proposed by the Staff will provide a determination of rates based on  
4 actual known and measurable costs on a going forward basis as opposed to the  
5 Company's accrual basis, which relies upon an estimate of what actual future payments  
6 and costs may be.

7 Q. Does this conclude your direct testimony?

8 A. Yes, it does.

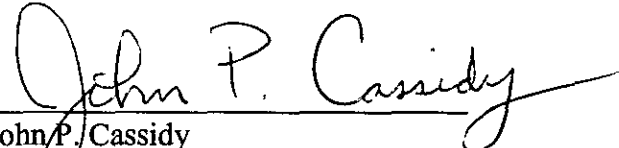
**BEFORE THE PUBLIC SERVICE COMMISSION**  
**OF THE STATE OF MISSOURI**

The Staff of the Missouri Public Service Commission,	)	
	)	Case No. EC-2002-1
	)	
Complainant,	)	
vs.	)	
	)	
Union Electric Company, d/b/a AmerenUE,	)	
	)	
Respondent.	)	

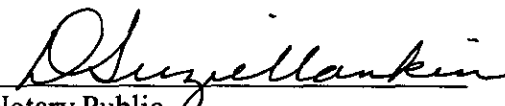
AFFIDAVIT OF JOHN P. CASSIDY

STATE OF MISSOURI	)	
	)	ss.
COUNTY OF COLE	)	

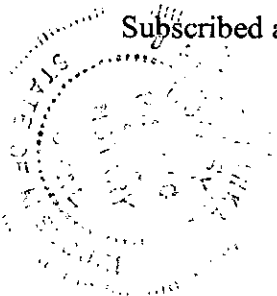
John P. Cassidy, is, of lawful age, and on his oath states: that he has participated in the preparation of the foregoing Direct Testimony in question and answer form, consisting of 18 pages to be presented in the above case; that the answers in the foregoing Direct Testimony were given by him; that he has knowledge of the matters set forth in such answers; and that such matters are true and correct to the best of his knowledge and belief.

  
\_\_\_\_\_  
John P. Cassidy

Subscribed and sworn to before me this 28<sup>th</sup> day of February, 2002.

  
\_\_\_\_\_  
Notary Public

D SUZIE MANKIN  
NOTARY PUBLIC STATE OF MISSOURI  
COLE COUNTY  
MY COMMISSION EXP. JUNE 21, 2004



RATE CASE PROCEEDING PARTICIPATION

**JOHN P. CASSIDY**

<u>COMPANY</u>	<u>CASE NO.</u>
Missouri Cities Water Company	WR-91-172
Missouri Cities Water Company	SR-91-174
St. Louis County Water Company	WR-91-361
Southwestern Bell Telephone Company	TC-93-224
Laclede Gas Company	GR-94-220
Empire District Electric Company	ER-95-279
Imperial Utility Corporation	SC-96-247
St. Louis County Water Company	WR-97-382
Laclede Gas Company	GR-98-374
United Water Missouri, Inc.	WR-99-326
Union Electric Company	EC-2000-795
Union Electric Company	GR-2000-512
Laclede Gas Company	GR-2001-369
Union Electric Company, d/b/a AmerenUE	EC-2002-01