

REVISED DIRECT TESTIMONY

of

SCOTT TOLSDORF
Accountant

Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Reconciliation of Riders GER and EDR

Ameren Illinois Utilities

Docket No. 09-0535

October 28, 2010

1 **Witness Identification**

2 **Q. Please state your name and business address.**

3 A. My name is Scott Tolsdorf. My business address is 527 East Capitol
4 Avenue, Springfield, Illinois 62701.

5 **Q. What is your current position with the Illinois Commerce
6 Commission (“ICC” or “Commission”)?**

7 A. I am currently employed as an Accountant in the Accounting Department
8 of the Financial Analysis Division.

9 **Q. Please describe your qualifications and background.**

10 A. I received a Bachelors of Science in Liberal Studies from Excelsior
11 College in Albany, New York, and am nearing completion of a Master’s
12 degree in Accounting from the University of Illinois-Springfield. I am a
13 Certified Public Accountant licensed to practice in the State of Illinois. I
14 joined the staff of the Commission in February 2010. Prior to the
15 Commission, I was employed for four years as a staff accountant for a
16 public accounting firm, and nine years in the U.S. Navy as an operator and
17 instructor in the Naval Nuclear Power Program.

18 **Q. What is the purpose of your testimony in this proceeding?**

19 The purpose of my testimony is to report the results of my review of
20 Ameren Illinois Utilities (“AIU” or “Company”) Reconciliation of revenues
21 collected under Energy Efficiency Riders with the actual costs associated
22 with energy efficiency and demand-response plans. Specifically, my
23 testimony addresses the incremental costs incurred and the recoveries

24 collected by AIU under its Energy Efficiency and Demand-Response Cost
25 Recovery Rider EDR and Gas Energy Efficiency Cost Recovery Rider
26 GER.

27 **Schedule and Attachment Identification**

28 **Q. Are you sponsoring any schedules with your testimony?**

29 A. Yes. I prepared the following schedules relating to the Company, which
30 show data as of, or for the Program Year 1 (PY 1) reconciliation period:

31 Schedule 1.1 Rider EDR – Reconciliation Summary

32 Schedule 1.2 Rider EDR – Disallowed Costs

33 Schedule 1.3 Rider EDR – Ameren to DCEO True-up

34 Schedule 1.4 Rider GER – Reconciliation Summary

35 **Q. Are you sponsoring any attachments with your testimony?**

36 A. Yes. ICC Staff Attachment A is the Department of Commerce and
37 Economic Opportunity Energy Efficiency Portfolio Measures Schedule of
38 Actual Costs for Program Year 1 previously filed in Docket No. 07-0539 on
39 July 9, 2010.

40 **Electric Energy Efficiencies**

41 **Q. Please explain Staff Exhibit 1.0, Schedule 1.1.**

42 A. Schedule 1.1 presents a summary of the Company's proposed
43 reconciliation, my adjustment to disallow certain costs, my adjustment to
44 reflect the actual costs incurred on behalf of the Department of Commerce

45 and Economic Opportunity (“DCEO”) and the resulting Staff proposed
46 reconciliation.

47 **Q. Please explain Staff Exhibit 1.0, Schedule 1.2.**

48 A. Schedule 1.2 presents my adjustments to Rider EDR recoverable costs. I
49 recommend that certain costs be disallowed for recovery through Rider
50 EDR.

51 **Q. Please explain your adjustment for disallowed costs.**

52 A. I propose the disallowance of two cost items that were incurred prior to
53 August 28, 2007, the effective date of Section 8-103 of the Public Utilities
54 Act (“Act”). The cost items in question were incurred occurred in February
55 and March of 2007 and total \$8,754. As Company witness Leonard Jones
56 stated in his testimony, eligible costs had to be incurred on or after the
57 effective date of the Act:

58 Expenses for electric programs are eligible if incurred on or after
59 the effective date of the Act, or August 28, 2007. (AIU Ex. 2.0, page
60 4)

61 **Q. Please explain Staff Exhibit 1.0, Schedule 1.3.**

62 A. Schedule 1.3 presents my adjustment to reflect the costs actually incurred
63 on behalf of DCEO in the reconciliation for Program Year 1 rather than the
64 estimated DCEO costs as proposed by the Company

65 **Q. Please provide an explanation of the DCEO costs.**

66 A. Under Section 8-103(e) of the Act, DCEO is responsible for implementing
67 25% of the energy efficiency measures approved by the Commission.
68 The Act further provides that the utilities shall include in its recoverable

69 cost, the costs of measures for both the utility and the Department. The
70 utility reimburses DCEO for its share of costs as the energy efficiency
71 charge is collected. The Company's proposed Annual Reconciliation (AIU
72 Ex. 1.1, pages 13-16) and testimony (AIU Ex. 1.0R, line 211) reflects
73 estimated costs incurred on behalf of DCEO. My adjustment trues-up
74 those costs to be the actual costs as reflected on the DCEO's Energy
75 Efficiency Portfolio Measures Schedule of Actual Costs Program Year 1
76 report filed under Docket No. 07-0539 (Attachment A).

77 **Q. Why is it important for the reconciliations to reflect the actual costs**
78 **incurred by DCEO in the reconciliation year?**

79 A. Per Section 8-103 of the Act:

80 Each year the Commission shall initiate a review to reconcile any
81 amounts collected with the **actual costs** and to determine the
82 required adjustment to the annual tariff factor to match annual
83 expenditures. (**emphasis added**)

84 **Gas Energy Efficiencies**

85 **Q. Please explain Staff Exhibit 1.0, Schedule 1. 4.**

86 A. Schedule 1.4 presents the reconciliation of gas energy efficiency costs
87 and revenues for Rider GER. I am proposing no adjustments to the
88 Company's proposed reconciliation.

89 **Summary**

90 **Q. Do you have any recommendations?**

91 A. Yes. I recommend that the Commission accept the reconciliation of
92 revenues collected under Riders EDR and GER with actual costs as
93 reflected on ICC Staff Exhibit 1.0, Schedule 1.1 and Schedule 1.4. I also
94 recommend that the Commission direct AIU to include the refund amount
95 of \$8,754 through the Ordered Reconciliation Adjustment for Rider EDR in
96 its first filing following the date of the Order in this docket. The Ordered
97 Reconciliation Adjustment refund of \$35,770 as shown on Line 10 of
98 Schedule 1.1 has already been accounted for in the Program Year 2
99 Reconciliation and requires no further action by the Company.

100 **Q. Do you have any other recommendations?**

101 A. Yes. I recommend that the Commission order the Company to file
102 testimony in future proceedings which support actual costs incurred by
103 AIU on behalf of DCEO rather than estimated costs when actual costs are
104 known.

105 **Conclusion**

106 **Q. Does this question end your testimony?**

107 A. Yes.

Ameren Illinois Utilities
 Rider EDR - Reconciliation Summary
 For the Period June 1, 2008 through May 31, 2009 (PY-1)

Line No.	Description (A)	Per Company (B)	Staff Adjustment- Disallowed Cost (C)	Staff Adjustment- DCEO True-up (D)	Per Staff (B+C+D) (E)
1	Balance of Automatic Reconciliation Adjustment at 5/31/08	\$ -	\$ -	\$ -	\$ -
2	Prior period Ordered Reconciliation Adjustment	-	-	-	-
3	Interest on prior period Ordered Reconciliation Adjustment	-	-	-	-
4	Under/(Over) Recovery from Prior Periods (Line 1 + Line 2 + Line 3)	-	-	-	-
5	PY-1 Recoverable EDR Costs	13,129,631	(8,754)	(35,770)	13,085,107
6	PY-1 EDR Costs Recovered	13,001,118	-	-	13,001,118
7	Under / (Over) Recovery for PY-1 (Line 5 - Line 6)	128,513	(8,754)	(35,770)	83,989
8	Automatic Reconciliation Adjustment at 5/31/09	128,513	-	-	128,513
9	EDR Reconciliation Balance at 5/31/09 (Line 4 + Line 7)	128,513	(8,754)	(35,770)	83,989
10	PY-1 Ordered Reconciliation Accounted for in PY-2 Reconciliation			(35,770)	(35,770)
11	PY-1 Ordered Reconciliation Adjustment to be Recovered/(Refunded) in Future Filing (Line 8 - Line 9 - Line 10)	\$ -	\$ (8,754)	\$ -	\$ (8,754)

Sources:

Column (B): AIU Exhibit 1.1 , Page 14 of 16
 Column (C): ICC Staff Ex. 1.0, Schedule 1.2
 Column (D): ICC Staff Ex. 1.0, Schedule 1.3
 Column (E): Per Staff [Column (B) + Column (C) + Column (D)]

Ameren Illinois Utilities
 Rider EDR - Disallowed Costs
 For the Period June 1, 2008 through May 31, 2009 (PY-1)

<u>Line No.</u>	<u>Invoice Date</u> (A)	<u>Vendor</u> (B)	<u>Description</u> (C)	<u>Amount</u> (D)
1	3/5/2007	ICF International	Consulting/ Plan Development	\$ (3,481.80)
2	2/12/2007	ICF International	Consulting/ Plan Development	<u>(5,272.50)</u>
3			Total Disallowed Costs	<u>\$ (8,754.30)</u>
4			Rounded	<u>\$ (8,754)</u>

Sources: DR Response ST 2.01E Attachments 4 and 5

Ameren Illinois Utilities
Rider EDR - Ameren to DCEO True-up
For the Period June 1, 2008 through May 31, 2009 (PY-1)

Line No.	Description (A)	Per Staff (DCEO Actual) (B)	Per Company (DCEO Estimates) (C)	Staff Adjustments (D)
1	DCEO - Lighting for Learning	\$ 100,200	\$ 104,000	\$ (3,800)
2	DCEO - Low Income	908,484	790,390	118,094
3	Total DCEO Residential (Line 1 + line 2)	\$ 1,008,684	\$ 894,390	\$ 114,294
4	DCEO - Prescriptive	1,059,363	748,323	311,040
5	DCEO - Custom	72,676	528,259	(455,583)
6	Total DCEO Direct Business (Line 4 + line 5)	\$ 1,132,039	\$ 1,276,582	\$ (144,543)
7	DCEO - SEDAC	233,992	234,000	(8)
8	DCEO - LEAP	25,946	25,946	-
9	DCEO - Efficiency Training	109,631	114,985	(5,354)
10	Total Education and Training (Line 7 + line 8 + line 9)	\$ 369,569	\$ 374,931	\$ (5,362)
11	DCEO Administrative	181,441	181,600	(159)
12	Total DCEO Costs (Line 3 + line 6 + line 10 + line 11)	<u>\$ 2,691,733</u>	<u>\$ 2,727,503</u>	<u>\$ (35,770)</u>

Sources:

Column (B): Column (C) + Column (D)

Column (C): AIU Exhibit 1.0R , Page 9 of 12

Column (D): Amounts derived from AIU Exhibit 1.7, page 3 of 3

**Ameren Illinois Utilities
 Rider GER - Reconciliation Summary
 For the Period January 1, 2009 through May 31, 2009 (PY-1)**

Line No.	Description (A)	Per Company (B)	Staff Adjustment (C)	Per Staff (B+C) (D)
1	Balance of Automatic Reconciliation Adjustment at 12/31/08	\$ -	\$ -	\$ -
2	Prior period Ordered Reconciliation Adjustment	-	-	-
3	Interest on prior period Ordered Reconciliation Adjustment	-	-	-
4	Under/(Over) Recovery from Prior Periods (Line 1 + Line 2 + Line 3)	-	-	-
5	PY-1 Recoverable GER Costs	990,371	-	990,371
6	PY-1 GER Costs Recovered	<u>1,575,139</u>	-	<u>1,575,139</u>
7	Under / (Over) Recovery for PY-1 (Line 5 - Line 6)	(584,768)	-	(584,768)
8	Automatic Reconciliation Adjustment at 5/31/09	(584,768)	-	(584,768)
9	GER Reconciliation Balance at 5/31/09 (Line 4 + Line 7)	<u>(584,768)</u>	-	<u>(584,768)</u>
10	PY-1 Ordered Reconciliation Adjustment to be Recovered/(Refunded) in Future Filing (Line 8 - Line 9)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Sources:

Column (B): AIU Exhibit 1.2 , Page 7 of 9
 Column (D): Per Staff [Column B + Column C]

Department of Commerce and Economic Opportunity
Energy Efficiency Portfolio Measures
Schedule of Actual Costs
Program Year 1

Filed in Docket No. 07-0539
July 9, 2010

**STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION**

Central Illinois Light Company d/b/a)
AmerenCILCO, Central Illinois Public)
Service Company d/b/a AmerenCIPS and)
Illinois Power Company d/b/a AmerenIP)
Approval of Energy Efficiency and Demand)
Response Plan)

Docket No. 07-0539

NOTICE OF FILING

TO: Elizabeth A. Rolando, Chief Clerk All Parties on the
Chief Clerk's Office Attached Service List
Illinois Commerce Commission
527 East Capitol Avenue
Springfield, Illinois 62701

PLEASE TAKE NOTICE that on July 9, 2010, the attached **Department of Commerce and Economic Opportunity Energy Efficiency Portfolio Measures Schedule of Actual Costs Program Year 1** was caused to be filed with the Illinois Commerce Commission on behalf of the Illinois Department of Commerce and Economic Opportunity, a copy of which is herewith served upon you.

LISA MADIGAN
Attorney General of Illinois

/s/ Hellin Jang
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ALLAN V. ABINOJA
HELLIN JANG
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CERTIFICATE OF SERVICE

The undersigned, an attorney, certifies that a copy of the above-mentioned document was served upon the above-named parties by electronic means pursuant to Section 200.1050 of the ICC's Rules of Practice (83 Ill. Adm. Code 200.1050) on July 9, 2010.

/s/ Hellin Jang

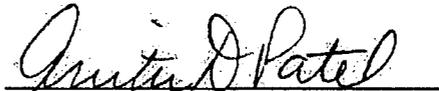
Department of Commerce and Economic Opportunity
Energy Efficiency Portfolio Measures
Schedule of Actual Costs
Program Year 1

	<u>Ameren</u>
Public Sector	\$ 1,321,303.36
Low Income	\$ 974,149.07
Education	<u>\$ 396,280.49</u>
Total	<u><u>\$ 2,691,732.92</u></u>
Received	\$ 2,787,159.88
Difference	\$ 95,426.96
Offset against Yr 2	\$ 95,426.96
Yr 2 receipts received during yr 1	<u>\$ -</u>
	<u><u>\$ -</u></u>

VERIFICATION

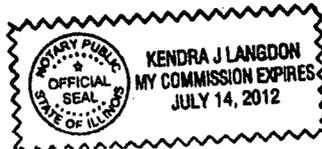
I, Anita D. Patel, being first duly sworn, state as follows:

1. I am the Chief Financial Officer of the Department of Commerce and Economic Opportunity (DCEO).
2. The attached document, "Energy Efficiency Portfolio Measures, Schedule of Actual Costs, Programs Year I" (Ameren), was prepared by staff working under my direction.
3. The information in the attached document was derived from DCEO business records and, on information and belief, is true and accurate.


Anita D. Patel

Subscribed and sworn to before me
this 27th day of June, 2010


Notary Public, Illinois



SERVICE LIST: ICC DOCKET NO. 07-0539

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STATE OF ILLINOIS
ILLINOIS COMMERCE COMMISSION

Ameren Illinois Utilities)
)
Reconciliation of Riders EDR and)
GER with the Actual Costs)
Associated with Energy Efficiency)
and Demand-Response Plans and)
Natural Gas Energy Efficiency)
Plans.)

Docket No. 09-0535

AFFIDAVIT OF SCOTT TOLSDORF

State of Illinois)
)
County of Sangamon)

I, Scott Tolsdorf, being first duly sworn upon oath, depose and state as follows:

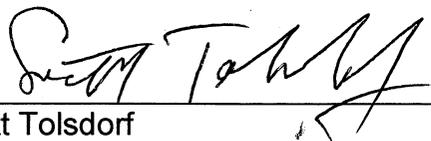
1. My name is Scott Tolsdorf. My business address is 527 East Capitol Avenue, Springfield, Illinois 62701. I am employed by the Illinois Commerce Commission ("Commission") as an Accountant in the Accounting Department of the Financial Analysis Division.

2. On October 28, 2010, my revised direct testimony was filed in this proceeding via the Commission's e-Docket system. My revised direct testimony was prepared by me or under my direction and control, is marked for identification as ICC Staff Exhibit 1.0R, and consists of a cover page, five pages of questions and answers, four schedules and one attachment.

3. If asked under oath or affirmation the questions posed in ICC Staff Exhibit 1.0R, I would provide the answers contained in ICC Staff Exhibit 1.0R.

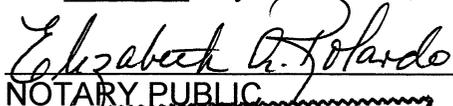
4. The answers contained in my direct testimony are true and correct as of the date hereof to the best of my knowledge and belief.

Further affiant sayeth naught.



Scott Tolsdorf

Subscribed and sworn to before me
this 28th day of October, 2010.



NOTARY PUBLIC

