

REBUTTAL TESTIMONY

of

SCOTT TOLSDORF
Accountant

Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Reconciliation of revenues collected under Rider EDR with the actual costs associated with energy efficiency and demand-response plans. Reconciliation of revenues collected under Rider GER with the actual costs associated with natural gas energy efficiency plans.

Ameren Illinois Company

Docket No. 11-0341

October 9, 2012

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. Are you the same Scott Tolsdorf who previously provided direct
6 testimony in this proceeding?**

7 A. Yes. My direct testimony was filed on March 2, 2012 as ICC Staff Ex. 1.0.

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

9 A. The purpose of my rebuttal testimony is to: 1) clarify my discussion of the
10 Ordered Reconciliation Adjustment (“ORA”) for the Electric Energy
11 Efficiency and Demand Response Cost Recovery Rider (“Rider EDR”)
12 resulting from the Commission’s Order in Docket No. 09-0535; and 2)
13 present the revised Staff position on the reconciliation of the Gas Energy
14 Efficiency Cost Recovery Rider (“Rider GER”).

15 **Schedule and Attachment Identification**

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

17 A. Yes. I prepared the following schedules which show data as of or for the
18 Program Year 2 (PY 2) reconciliation period:

19 Schedule 3.1 Rider EDR – Reconciliation Summary

20 Schedule 3.2 Rider GER – Reconciliation Summary

21 **Electric Energy Efficiencies**

22 **Q. Please explain Staff Exhibit 3.0, Schedule 3.1.**

23 A. Schedule 3.1 is the same as Schedule 1.1 presented in my direct
24 testimony and is attached merely to provide a complete Staff position.
25 Staff is not proposing any adjustments to the Rider EDR reconciliation.
26 There is no ORA resulting from Staff's review of Rider EDR for the
27 reconciliation period ending May 31, 2010.

28 **Q. Please provide clarification of the prior period Ordered**
29 **Reconciliation Adjustment ("ORA) reflected on Line 2 of Schedule**
30 **3.1.**

31 A. As discussed in my direct testimony, ICC Staff Exhibit 1.0, the prior period
32 reconciliation, Docket No. 09-0535, resulted in an ORA of \$8,754 to be
33 refunded to customers upon the Company's next tariff filing for Rider EDR.
34 The Final Order for Docket No. 09-0535 was issued on September 21,
35 2011. The reconciliation period for the instant proceeding ended May 31,
36 2010. Therefore, it was not possible for the prior period ORA to be
37 refunded to customers during the subsequent reconciliation period under
38 review in this proceeding. However, subsequent informational filings by
39 the Company indicate that the Company properly refunded to customers
40 the ORA originating from the Order in Docket No. 09-0535 during the
41 reconciliation period ended May 31, 2011. That refund will be reviewed
42 during the examination of the reconciliation period ended May 31, 2011.

43 The schedules presented in this proceeding show data as of May 31, 2010
44 at which time the prior period ORA had yet to be refunded to customers.

45 **Gas Energy Efficiencies**

46 **Q. Please explain Staff Exhibit 3.0, Schedule 3.2.**

47 A. Schedule 3.2 represents Staff's reconciliation of Rider GER. The
48 Company's reconciliation is presented in Column (B), Staff's adjustment to
49 remove the cost of the Small Business HVAC program sponsored by Staff
50 witness Hinman is presented in Column (C), and Staff's Rider GER
51 reconciliation is presented in Column (D). Staff proposes only the
52 removal of the Small Business HVAC program costs associated with the
53 instant reconciliation period PY2. The adjustment proposed by Staff
54 results in an ORA of \$119,550 to be refunded to customers in a future
55 filing of Rider GER. The amount of Ms. Hinman's adjustment to remove
56 the cost of the Small HVAC program has been revised from her direct
57 testimony to exclude some PY1 Small Business HVAC costs recovered
58 during PY2. Only the PY2 costs are recommended for disallowance which
59 is further explained in Ms. Hinman's rebuttal testimony identified as Staff
60 Exhibit 4.0

61 **Summary**

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

63 A. Yes. I recommend that the Commission accept the reconciliation of
64 revenues collected under Riders EDR and GER with actual costs as
65 reflected on ICC Staff Exhibit 3.0, Schedule 3.1 and Schedule 3.2.

66 **Conclusion**

67 **Q. Does this question end your rebuttal testimony?**

68 A. Yes.

Ameren Illinois Utilities
 Rider EDR - Reconciliation Summary
 For the Period June 1, 2009 through May 31, 2010 (PY-2)

Line No.	Description (A)	Per Company (B)	Staff Adjustment- DCEO True-up (C)	Per Staff (B+C) (D)
1	Balance of Automatic Reconciliation Adjustment at 5/31/09	\$ 128,513	\$ -	\$ 128,513
2	PY-1 Ordered Reconciliation Adjustment	(8,754)	(35,770)	(44,524)
3	Under/(Over) Recovery from Prior Periods (Line 1 + Line 2)	119,759	(35,770)	83,989
4	PY-2 Recoverable EDR Costs	27,512,287	35,770	27,548,057
5	PY-2 EDR Costs Recovered	(28,351,028)	-	(28,351,028)
6	Under / (Over) Recovery for PY-2 (Line 4 + Line 5)	(838,741)	35,770	(802,971)
7	EDR Reconciliation Balance at 5/31/10 (Line 3 + Line 6)	(718,982)	-	(718,982)
8	Less: Automatic Reconciliation Adjustment at 5/31/10 (Line 1 + Line 6)	(710,228)	-	(710,228)
9	Less: Prior period Ordered Reconciliation Adjustment (Line 2)	(8,754)	-	(8,754)
10	PY-2 Ordered Reconciliation Adjustment to be Recovered/(Refunded) in Future Filing (Line 7 - Line 8 - Line 9)	\$ -	\$ -	\$ -

Sources:

Column (B):

Line 1: Docket #09-0535, Appendix A, Line 8, Column (E)

Line 2: Docket #09-0535, Appendix A, Line 11, Column (E)

Lines 4-5: Ameren Exhibit 2.1

Column (C): Docket # 09-0535, Appendix A, Column (D)

Column (D): Per Staff [Column (B) + Column (C)]

Ameren Illinois Utilities
 Rider GER - Reconciliation Summary
 For the Period June 1, 2009 through May 31, 2010 (PY-2)

Line No.	Description	Per Company	Staff Adjustment-	Per Staff (B+C)
	(A)	(B)	(C)	(D)
1	Balance of Automatic Reconciliation Adjustment at 5/31/09	\$ (584,768)	\$ -	\$ (584,768)
2	PY-1 Ordered Reconciliation Adjustment	-	-	-
3	Under/(Over) Recovery from Prior Periods (Line 1 + Line 2)	(584,768)	-	(584,768)
4	PY-2 Recoverable GER Costs	3,710,637	(119,550)	3,591,087
5	PY-2 GER Costs Recovered	<u>(3,318,507)</u>	-	<u>(3,318,507)</u>
6	Under / (Over) Recovery for PY-2 (Line 4 + Line 5)	392,130	(119,550)	272,580
7	GER Reconciliation Balance at 5/31/10 (Line 3 + Line 6)	(192,638)	(119,550)	(312,188)
8	Less: Automatic Reconciliation Adjustment at 5/31/10 (Line 1 + Line 6)	(192,638)		(192,638)
9	Less: Prior period Ordered Reconciliation Adjustment (Line 2)	<u>-</u>	<u>-</u>	<u>-</u>
10	PY-2 Ordered Reconciliation Adjustment to be Recovered/(Refunded) in Future Filing (Line 7 - Line 8 - Line 9)	<u>\$ -</u>	<u>\$ (119,550)</u>	<u>\$ (119,550)</u>

Sources:

Column (B):

Line 1: Docket #09-0535, Appendix B, Line 8, Column (D)

Line 2: Docket #09-0535, Appendix B, Line 10, Column (E)

Lines 4-5: Ameren Exhibit 2.2

Column (C): ICC Staff Ex. 2.0

Column (D): Per Staff [Column (B) + Column (C)]