

DIRECT TESTIMONY

OF

THERESA EBREY

Accountant
Accounting Department
Financial Analysis Division
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

Reconciliation of Revenues Collected Under
Power Procurement Riders with
Actual Costs Associated with Power
Procurement Expenditures

Docket Nos. 11-0354, 11-0355, 11-0356

November 29, 2012

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1 Witness Identification

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

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

5 **Q. By whom are you employed and in what capacity?**

6 A. I am currently employed as an Accountant in the Accounting Department of the
7 Financial Analysis Division of the Illinois Commerce Commission ("ICC" or
8 "Commission").

9 **Q. Please describe your professional background and affiliations.**

10 A. I have a Bachelor of Science degree in Accounting from Quincy College. I am a
11 Certified Public Accountant, licensed to practice in the State of Illinois. My prior
12 accounting experience includes fifteen years as the corporate controller of a
13 large long-term care facility in Illinois, as well as a period of time employed as an
14 outside auditor of governmental agencies. I joined the Staff of the Illinois
15 Commerce Commission ("Staff") in April 1999.

16 **Q. Have you previously testified before any regulatory bodies?**

17 A. Yes. I have testified on many occasions before the Commission.

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

19 A. I have reviewed and analyzed Central Illinois Light Company's ("CILCO",
20 "Ameren", or the "Company"), Central Illinois Public Service Company's ("CIPS",
21 "Ameren", or the "Company") and Illinois Power Company's ("IP", "Ameren", or
22 the "Company") reconciliations of revenues collected under Rider PER and Rider
23 HSS with the costs incurred in connection with power procurement activities as
24 defined in the tariffs of each utility. My testimony presents the results of that
25 review for each utility.

26 Schedule Identification

27 **Q. Are you sponsoring any schedules as part of ICC Staff Exhibit 1.0?**

28 A. Yes. I am sponsoring Schedules 1.01 for each utility that present the
29 reconciliations for the period June 1, 2009 through May 31, 2010. The schedules
30 are identified with the associated Docket Number as well as Schedule numbers
31 1.01 CILCO, 1.01 CIPS, and 1.01 IPC.

32 **Q. Describe Schedule 1.01 for each utility.**

33 A. Page 1 of each Schedule 1.01 presents a summary of the reconciliation per Staff
34 for the various components of Rider PER and Rider HSS. Pages 2 and 3 of each
35 Schedule 1.01 present the Ameren reconciliation of each product, adjustments,
36 and the resulting Staff reconciliation.

37 Adjustments

38 **Q. Describe the adjustments you are proposing?**

39 A. I am proposing adjustments to correct certain allocation errors discovered by the
40 Company during the preparation of the response to Staff data request ("DR")
41 TEE 1.10 Attach 6. Subsequently, the Company corrected the calculations and
42 provided the supplemental response to Staff DR 1.10 on May 7, 2012. My
43 schedules reflect the adjustment amounts contained on the Company's response
44 to TEE 1.10S Attach 6, Page 13.

45 Recommendations for the Commission

46 **Q. Please summarize your recommendations.**

47 A. I recommend that the Order in this proceeding:

- 48 a) Find for AmerenCILCO, recoverable procurement costs were
49 \$156,770,536 and revenues were \$164,915,262; find for Ameren
50 CIPS, recoverable procurement costs were \$354,233,802 and
51 revenues were \$358,229,579; find for AmerenIP, recoverable
52 procurement costs were \$466,929,186 and revenues were
53 \$483,486,420.
- 54 b) Find that: AmerenCILCO over-recovered \$27,161,964 and at May 31,
55 2010, an amount of \$7,233,201 amortized as Factor A adjustments;
56 AmerenCIPS over-recovered \$19,498,080 and at May 31, 2010, an

57 amount of \$6,950,798 amortized as Factor A adjustments; AmerenIP
58 over-recovered of \$24,083,765 and at May 31, 2010, an amount of
59 \$9,284,394 amortized as Factor A adjustments.

60 c) Approve Staff Schedule 1.01 CILCO as the reconciliation for Rider
61 PER and Rider HSS for AmerenCILCO with a Factor O refund of
62 \$(407,794) for the twelve month reconciliation period ending May 31,
63 2010;

64 d) Approve Staff Schedule 1.01 CIPS as the reconciliation for Rider PER
65 and Rider HSS for AmerenCIPS with a Factor O refund of \$(1,104,136)
66 for the twelve month reconciliation period ending May 31, 2010;

67 e) Approve Staff Schedule 1.01 IPC as the reconciliation for Rider PER
68 and Rider HSS for AmerenIP with a Factor O refund of \$(2,190,754)
69 for the twelve month reconciliation period ending May 31, 2010; and

70 f) Direct the Ameren Illinois Company to refund \$(407,794) for
71 AmerenCILCO customers, \$(1,104,136) for AmerenCIPS customers,
72 and \$(2,190,754) for AmerenIP customers in the first monthly Rider
73 PER and Rider HSS informational filings after the date of the Order in
74 these dockets.

75 Conclusion

76 **Q. Does this question end your prepared direct testimony?**

77 A. Yes.

CENTRAL ILLINOIS PUBLIC SERVICE COMPANY d/b/a AmerenCIPS
Power Procurement Reconciliation
For the Year Ended May 31, 2010

<u>Line No.</u>	<u>Description</u> (a)	<u>PER</u> (b)	<u>HSS</u> (c)	<u>Total</u> (d)
PER Under/(Over) Recovery From Prior Years				
1	Under/(Over) Recovery from Prior Years (10-0272/0273/0274)	\$ (5,873,828)	\$ (703,705)	\$ (6,577,533)
2	Factor O 09-0077/0078/0079 (Order 12/15/2010)	64	-	64
3	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(731,036)	(1)	(731,037)
4	Under/(Over) Recovery from Prior Years (sum of lines 1 through 3)	<u>\$ (6,604,800)</u>	<u>\$ (703,706)</u>	<u>\$ (7,308,506)</u>
PER Under/(Over) Recovery From Current Year				
5	2009 - 2010 PER Recoverable Costs	339,566,534	14,667,268	354,233,802
6	2009 - 2010 PER Revenues	(342,876,886)	(15,352,693)	(358,229,579)
7	Separately Reported 2009 - 2010 Other Adjustments	(7,187,828)	-	(7,187,828)
8	March 2011 Factor A Adjustments	(1,040,468)	47,894	(992,574)
9	Monthly Interest at 1.0% in 2009	(13,068)	(327)	(13,395)
10	Under/(Over) Recovery from Current Year (sum of lines 5 through 9)	<u>\$ (11,551,716)</u>	<u>\$ (637,858)</u>	<u>\$ (12,189,574)</u>
11	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 4 and 10)	<u>\$ (18,156,516)</u>	<u>\$ (1,341,564)</u>	<u>\$ (19,498,080)</u>
Disposition of Cumulative Under/(Over) Recovery				
12	Total Adjustments To Electric Costs (Amortized Portion) Included In Monthly PER Filings	(6,624,326)	(326,472)	(6,950,798)
13	Unamortized Balance, End of Reconciliation Year (May 31, 2010)	(9,657,458)	(1,054,715)	(10,712,173)
14	Factor O 09-0077/0078/0079 (Order 12/15/2010)	64	-	64
15	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(731,036)	(1)	(731,037)
16	Factor O Collection/(Refund) (line 11 - line 12 - line 13 - line 14 - line 15)	<u>(1,143,760)</u>	<u>39,624</u>	<u>(1,104,136)</u>
17	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 12 through 16)	<u>\$ (18,156,516)</u>	<u>\$ (1,341,564)</u>	<u>\$ (19,498,080)</u>

CENTRAL ILLINOIS PUBLIC SERVICE COMPANY d/b/a AmerenCIPS
Power Procurement Reconciliation
For the Year Ended May 31, 2010

<u>Line No.</u>	<u>Description</u> (a)	<u>PER</u> (b)	<u>Adjustments per Staff</u> (c)	<u>Total</u> (d)
PER Under/(Over) Recovery From Prior Years				
1	Under/(Over) Recovery from Prior Years (10-0272/0273/0274)	(\$5,873,828)		(\$5,873,828)
2	Factor O 09-0077/0078/0079 (Order 12/15/2010)	64		64
3	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(731,036)		(731,036)
4	Under/(Over) Recovery from Prior Years (sum of lines 1 through 3)	<u>(\$6,604,800)</u>	<u>\$0</u>	<u>(\$6,604,800)</u>
PER Under/(Over) Recovery From Current Year				
5	2009 - 2010 PER Recoverable Costs	339,518,421	48,113 1	339,566,534
6	2009 - 2010 PER Revenues	(342,876,886)		(342,876,886)
7	Separately Reported 2009 - 2010 Other Adjustments	(7,187,828)		(7,187,828)
8	March 2011 Factor A Adjustments	(1,040,468)		(1,040,468)
9	Monthly Interest at 1.0% in 2009	<u>(13,068)</u>		<u>(13,068)</u>
10	Under/(Over) Recovery from Current Year (sum of lines 5 through 9)	<u>(\$11,599,829)</u>	<u>\$48,113</u>	<u>(\$11,551,716)</u>
11	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 4 and 10)	<u>(\$18,204,629)</u>	<u>\$48,113</u>	<u>(\$18,156,516)</u>
Disposition of Cumulative Under/(Over) Recovery				
12	Total Adjustments To Electric Costs (Amortized Portion) Included In Monthly PER Filings	(6,624,326)	-	(6,624,326)
13	Unamortized Balance, End of Reconciliation Year (May 31, 2010)	(9,657,458)		(9,657,458)
14	Factor O 09-0077/0078/0079 (Order 12/15/2010)	64	0	64
15	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(731,036)	0	(731,036)
16	Factor O Collection/(Refund) (line 11 - line 12 - line 13 - line 14 - line 15)	<u>(1,191,873)</u>	<u>48,113</u>	<u>(1,143,760)</u>
17	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 12 through 16)	<u>(\$18,204,629)</u>	<u>\$48,113</u>	<u>(\$18,156,516)</u>

1 Company response to TEE 1.10S Attach, p. 13

CENTRAL ILLINOIS PUBLIC SERVICE COMPANY d/b/a AmerenCIPS
Power Procurement Reconciliation
For the Year Ended May 31, 2010

<u>Line No.</u>	<u>Description</u> (a)	<u>HSS</u> (b)	<u>Adjustments per Staff</u> (c)	<u>Total</u> (d)
PER Under/(Over) Recovery From Prior Years				
1	Under/(Over) Recovery from Prior Years (10-0272/0273/0274)	(\$703,705)		(703,705)
2	Factor O 09-0077/0078/0079 (Order 12/15/2010)	-		0
3	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(1)		(1)
4	Under/(Over) Recovery from Prior Years (sum of lines 1 through 3)	<u>(\$703,706)</u>	<u>\$0</u>	<u>(\$703,706)</u>
PER Under/(Over) Recovery From Current Year				
5	2009 - 2010 PER Recoverable Costs	14,627,644	39,624 1	14,667,268
6	2009 - 2010 PER Revenues	(15,352,693)		(15,352,693)
7	Separately Reported 2009 - 2010 Other Adjustments	\$0		0
8	March 2011 Factor A Adjustments	47,894		47,894
9	Monthly Interest at 1.0% in 2009	(327)		(327)
10	Under/(Over) Recovery from Current Year (sum of lines 5 through 9)	<u>(677,482)</u>	<u>\$39,624</u>	<u>(\$637,858)</u>
11	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 4 and 10)	<u>(\$1,381,188)</u>	<u>\$39,624</u>	<u>(\$1,341,564)</u>
Disposition of Cumulative Under/(Over) Recovery				
12	Total Adjustments To Electric Costs (Amortized Portion) Included In Monthly PER Filings	(326,472)		(326,472)
13	Unamortized Balance, End of Reconciliation Year (May 31, 2010)	(1,054,715)		(1,054,715)
14	Factor O 09-0077/0078/0079 (Order 12/15/2010)	-		-
15	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(1)		(1)
16	Factor O Collection/(Refund) (line 11 - line 12 - line 13 - line 14 - line 15)	<u>-</u>	<u>39,624</u>	<u>39,624</u>
17	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 12 through 16)	<u>\$ (1,381,188)</u>	<u>\$ 39,624</u>	<u>\$ (1,341,564)</u>

1 Company response to TEE 1.10S Attach, p. 13

**Illinois Power COMPANY d/b/a AmerenIP
 Power Procurement Reconciliation
 For the Year Ended May 31, 2010**

<u>Line No.</u>	<u>Description</u> (a)	<u>PER</u> (b)	<u>HSS</u> (c)	<u>Total</u> (d)
PER Under/(Over) Recovery From Prior Years				
1	Under/(Over) Recovery from Prior Years (10-0272/0273/0274)	\$ (4,047,274)	\$ (304,105)	\$ (4,351,379)
2	Factor O 09-0077/0078/0079 (Order 12/15/2010)		(31)	(31)
3	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(1,536,616)	-	(1,536,616)
4	Under/(Over) Recovery from Prior Years (sum of lines 1 through 3)	<u>\$ (5,583,890)</u>	<u>\$ (304,136)</u>	<u>\$ (5,888,026)</u>
PER Under/(Over) Recovery From Current Year				
5	2009 - 2010 PER Recoverable Costs	458,116,622	8,812,564	466,929,186
6	2009 - 2010 PER Revenues	(474,178,063)	(9,308,357)	(483,486,420)
7	Separately Reported 2009 - 2010 Other Adjustments	7,187,828	-	7,187,828
8	March 2011 Factor A Adjustments	(9,364,963)	571,472	(8,793,491)
9	Monthly Interest at 1.0% in 2009	(35,642)	2,800	(32,842)
10	Under/(Over) Recovery from Current Year (sum of lines 5 through 9)	<u>\$ (18,274,218)</u>	<u>\$ 78,479</u>	<u>\$ (18,195,739)</u>
11	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 4 and 10)	<u><u>\$ (23,858,108)</u></u>	<u><u>\$ (225,657)</u></u>	<u><u>\$ (24,083,765)</u></u>
Disposition of Cumulative Under/(Over) Recovery				
12	Total Adjustments To Electric Costs (Amortized Portion) Included In Monthly PER Filings	(9,699,903)	415,509	(9,284,394)
13	Unamortized Balance, End of Reconciliation Year (May 31, 2010)	(10,583,214)	(488,756)	(11,071,970)
14	Factor O 09-0077/0078/0079 (Order 12/15/2010)	-	(31)	(31)
15	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(1,536,616)	-	(1,536,616)
16	Factor O Collection/(Refund) (line 11 - line 12 - line 13 - line 14 - line 15)	<u>(2,038,375)</u>	<u>(152,379)</u>	<u>(2,190,754)</u>
17	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 12 through 16)	<u><u>\$ (23,858,108)</u></u>	<u><u>\$ (225,657)</u></u>	<u><u>\$ (24,083,765)</u></u>

Illinois Power COMPANY d/b/a AmerenIP
 Power Procurement Reconciliation
 For the Year Ended May 31, 2010

<u>Line No.</u>	<u>Description</u> (a)	<u>PER</u> (b)	<u>Adjustments per Staff</u> (c)	<u>Total</u> (d)
PER Under/(Over) Recovery From Prior Years				
1	Under/(Over) Recovery from Prior Years (10-0272/0273/0274)	\$ (4,047,274)		\$ (4,047,274)
2	Factor O 09-0077/0078/0079 (Order 12/15/2010)	-		-
3	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(1,536,616)		(1,536,616)
4	Under/(Over) Recovery from Prior Years (sum of lines 1 through 3)	\$ (5,583,890)	\$ -	\$ (5,583,890)
PER Under/(Over) Recovery From Current Year				
5	2009 - 2010 PER Recoverable Costs	458,104,293	12,329 1	458,116,622
6	2009 - 2010 PER Revenues	(474,178,063)		(474,178,063)
7	Separately Reported 2009 - 2010 Other Adjustments	7,187,828		7,187,828
8	March 2011 Factor A Adjustments	(9,364,963)		(9,364,963)
9	Monthly Interest at 1.0% in 2009	(\$35,642)		(\$35,642)
10	Under/(Over) Recovery from Current Year (sum of lines 5 through 9)	\$ (18,286,547)	\$ 12,329	\$ (18,274,218)
11	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 4 and 10)	\$ (23,870,437)	\$ 12,329	\$ (23,858,108)
Disposition of Cumulative Under/(Over) Recovery				
12	Total Adjustments To Electric Costs (Amortized Portion) Included In Monthly PER Filings	(9,699,903)	-	(9,699,903)
13	Unamortized Balance, End of Reconciliation Year (May 31, 2010)	(10,583,214)		(10,583,214)
14	Factor O 09-0077/0078/0079 (Order 12/15/2010)	-	-	-
15	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(1,536,616)	-	(1,536,616)
16	Factor O Collection/(Refund) (line 11 - line 12 - line 13 - line 14 - line 15)	(2,050,704)	12,329	(2,038,375)
17	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 12 through 16)	\$ (23,870,437)	\$ 12,329	\$ (23,858,108)

1 Company response to TEE 1.10S Attach, p. 13

**Illinois Power COMPANY d/b/a AmerenIP
 Power Procurement Reconciliation
 For the Year Ended May 31, 2009**

<u>Line No.</u>	<u>Description</u> (a)	<u>HSS</u> (b)	<u>Adjustments per Staff</u> (c)	<u>Total</u> (d)
PER Under/(Over) Recovery From Prior Years				
1	Under/(Over) Recovery from Prior Years (10-0272/0273/0274)	\$ (304,105)		\$ (304,105)
2	Factor O 09-0077/0078/0079 (Order 12/15/2010)	(31)		(31)
3	Factor O 10-0272/0273/0274 (Order 8/15/2012)	-		0
4	Under/(Over) Recovery from Prior Years (sum of lines 1 through 3)	<u>\$ (304,136)</u>	<u>\$ -</u>	<u>\$ (304,136)</u>
PER Under/(Over) Recovery From Current Year				
5	2009 - 2010 PER Recoverable Costs	8,964,942	(152,378) 1	8,812,564
6	2009 - 2010 PER Revenues	(9,308,357)		(9,308,357)
7	Separately Reported 2009 - 2010 Other Adjustments	\$0		0
8	March 2011 Factor A Adjustments	571,472		571,472
9	Monthly Interest at 1.0% in 2009	2,800		2,800
10	Under/(Over) Recovery from Current Year (sum of lines 5 through 9)	<u>\$ 230,857</u>	<u>\$ (152,378)</u>	<u>\$ 78,479</u>
11	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 4 and 10)	<u>\$ (73,279)</u>	<u>\$ (152,378)</u>	<u>\$ (225,657)</u>
Disposition of Cumulative Under/(Over) Recovery				
12	Total Adjustments To Electric Costs (Amortized Portion) Included In Monthly PER Filings	415,509		415,509
13	Unamortized Balance, End of Reconciliation Year (May 31, 2010)	(488,756)		(488,756)
14	Factor O 09-0077/0078/0079 (Order 12/15/2010)	(31)		(31)
15	Factor O 10-0272/0273/0274 (Order 8/15/2012)	-		-
16	Factor O Collection/(Refund) (line 11 - line 12 - line 13 - line 14 - line 15)	<u>(1)</u>	<u>(152,378)</u>	<u>(152,379)</u>
17	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 12 through 16)	<u>\$ (73,279)</u>	<u>\$ (152,378)</u>	<u>\$ (225,657)</u>

1 Company response to TEE 1.10S Attach, p. 13

CENTRAL ILLINOIS LIGHT COMPANY d/b/a AmerenCILCO
Power Procurement Reconciliation
For the Period Ended May 31, 2010

<u>Line No.</u>	<u>Description</u> (a)	<u>PER</u> (b)	<u>HSS</u> (c)	<u>Total</u> (d)
PER Under/(Over) Recovery From Prior Years				
1	Under/(Over) Recovery from Prior Years (10-0272/0273/0274)	\$ (11,372,674)	\$ 1,595,036	\$ (9,777,638)
2	Factor O 09-0077/0078/0079 (Order 12/15/2010)	-	(1,919,347)	(1,919,347)
3	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(429,695)	(867,633)	(1,297,328)
4	Under/(Over) Recovery from Prior Years (sum of lines 1 through 3)	<u>\$ (11,802,369)</u>	<u>\$ (1,191,944)</u>	<u>\$ (12,994,313)</u>
PER Under/(Over) Recovery From Current Year				
5	2009 - 2010 PER Recoverable Costs	150,305,293	6,465,243	156,770,536
6	2009 - 2010 PER Revenues	(157,676,722)	(7,238,540)	(164,915,262)
7	Separately Reported 2009 - 2010 Other Adjustments	-	-	-
8	March 2011 Factor A Adjustments	(6,293,888)	309,032	(5,984,856)
9	Monthly Interest at 1.0% in 2009	(38,492)	422	(38,070)
10	Under/(Over) Recovery from Current Year (sum of lines 5 through 9)	<u>\$ (13,703,809)</u>	<u>\$ (463,843)</u>	<u>\$ (14,167,652)</u>
11	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 4 and 10)	<u><u>\$ (25,506,178)</u></u>	<u><u>\$ (1,655,787)</u></u>	<u><u>\$ (27,161,965)</u></u>
Disposition of Cumulative Under/(Over) Recovery				
12	Total Adjustments To Electric Costs (Amortized Portion) Included In Monthly PER Filings	(7,126,832)	(106,369)	(7,233,201)
13	Unamortized Balance, End of Reconciliation Year (May 31, 2010)	(17,510,236)	1,205,941	(16,304,295)
14	Factor O 09-0077/0078/0079 (Order 12/15/2010)	-	(1,919,347)	(1,919,347)
15	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(429,695)	(867,633)	(1,297,328)
16	Factor O Collection/(Refund) (line 11 - line 12 - line 13 - line 14 - line 15)	<u>(439,415)</u>	<u>31,621</u>	<u>(407,794)</u>
17	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 12 through 16)	<u><u>\$ (25,506,178)</u></u>	<u><u>\$ (1,655,787)</u></u>	<u><u>\$ (27,161,965)</u></u>

CENTRAL ILLINOIS LIGHT COMPANY d/b/a AmerenCILCO
Power Procurement Reconciliation
For the Period Ended May 31, 2010

<u>Line No.</u>	<u>Description</u> (a)	<u>PER</u> (b)	<u>Adjustments per Staff</u> (c)	<u>Total</u> (d)
PER Under/(Over) Recovery From Prior Years				
1	Under/(Over) Recovery from Prior Years (10-0272/0273/0274)	\$ (11,372,674)		\$ (11,372,674)
2	Factor O 09-0077/0078/0079 (Order 12/15/2010)	-		-
3	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(429,695)		(429,695)
4	Under/(Over) Recovery from Prior Years (sum of lines 1 through 3)	\$ (11,802,369)	\$ -	\$ (11,802,369)
PER Under/(Over) Recovery From Current Year				
5	2009 - 2010 PER Recoverable Costs	150,284,603	20,690 1	150,305,293
6	2009 - 2010 PER Revenues	(157,676,722)		(157,676,722)
7	Separately Reported 2009 - 2010 Other Adjustments	-		-
8	March 2011 Factor A Adjustments	(6,293,888)		(6,293,888)
9	Monthly Interest at 1.0% in 2009	(38,492)		(38,492)
10	Under/(Over) Recovery from Current Year (sum of lines 5 through 9)	\$ (13,724,499)	\$ 20,690	\$ (13,703,809)
11	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 4 and 10)	\$ (25,526,868)	\$ 20,690	\$ (25,506,178)
Disposition of Cumulative Under/(Over) Recovery				
12	Total Adjustments To Electric Costs (Amortized Portion) Included In Monthly PER Filings	(7,126,832)	-	(7,126,832)
13	Unamortized Balance, End of Reconciliation Year (May 31, 2010)	(17,510,236)		(17,510,236)
14	Factor O 09-0077/0078/0079 (Order 12/15/2010)	-	-	-
15	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(429,695)	-	(429,695)
16	Factor O Collection/(Refund) (line 11 - line 12 - line 13 - line 14 - line 15)	(460,105)	20,690	(439,415)
17	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 12 through 16)	\$ (25,526,868)	\$ 20,690	\$ (25,506,178)

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CENTRAL ILLINOIS LIGHT COMPANY d/b/a AmerenCILCO
Power Procurement Reconciliation
For the Period Ended May 31, 2010

<u>Line No.</u>	<u>Description</u> (a)	<u>HSS</u> (b)	<u>Adjustments per Staff</u> (c)	<u>Total</u> (d)
PER Under/(Over) Recovery From Prior Years				
1	Under/(Over) Recovery from Prior Years (10-0272/0273/0274)	\$ 1,595,036		\$ 1,595,036
2	Factor O 09-0077/0078/0079 (Order 12/15/2010)	(1,919,347)		(1,919,347)
3	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(867,633)		(867,633)
4	Under/(Over) Recovery from Prior Years (sum of lines 1 through 3)	\$ (1,191,944)	\$ -	\$ (1,191,944)
PER Under/(Over) Recovery From Current Year				
5	2009 - 2010 PER Recoverable Costs	6,433,621	31,622	6,465,243
6	2009 - 2010 PER Revenues	(7,238,540)		(7,238,540)
7	Separately Reported 2009 - 2010 Other Adjustments	-		-
8	March 2011 Factor A Adjustments	309,032		309,032
9	Monthly Interest at 1.0% in 2009	422		422
10	Under/(Over) Recovery from Current Year (sum of lines 5 through 9)	\$ (495,465)	\$ 31,622	\$ (463,843)
11	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 4 and 10)	\$ (1,687,409)	\$ 31,622	\$ (1,655,787)
Disposition of Cumulative Under/(Over) Recovery				
12	Total Adjustments To Electric Costs (Amortized Portion) Included In Monthly PER Filings	(106,369)		(106,369)
13	Unamortized Balance, End of Reconciliation Year (May 31, 2010)	1,205,941		1,205,941
14	Factor O 09-0077/0078/0079 (Order 12/15/2010)	(1,919,347)		(1,919,347)
15	Factor O 10-0272/0273/0274 (Order 8/15/2012)	(867,633)		(867,633)
16	Factor O Collection/(Refund) (line 11 - line 12 - line 13 - line 14 - line 15)	(1)	31,622	31,621
17	Cumulative Under/(Over)Recovery For Reconciliation Year (sum of lines 12 through 16)	\$ (1,687,409)	\$ 31,622	\$ (1,655,787)

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