

DIRECT TESTIMONY

of

THERESA EBREY

Accountant
Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Ameren Illinois Company
d/b/a Ameren Illinois

Petition for Approval of the
Second Reconciliation Period
For the UCB/POR Program

Docket No. 14-0262

August 26, 2014

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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. What is the function of the Accounting Department of the Commission?

10 A. The Accounting Department's function is to monitor the financial condition of
11 public utilities as part of the Commission's responsibilities under Article IV of the
12 Public Utilities Act ("Act") and to provide accounting expertise on matters before
13 the Commission.

14 Q. Please describe your professional background and affiliations.

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

21 Q. Have you previously testified before any regulatory bodies?

22 A. Yes. I have testified on several occasions before the Commission.

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

24 A. The purpose of my testimony is to report the results of my review of the
25 reconciliations of costs and recoveries associated with the UCB/POR Program
26 provided by Ameren Illinois Company (“AIC”, “Ameren”, or “Company”) for the
27 period January 2012 through December 2013, sponsored by Company witness
28 Karen Althoff. (Ameren Exhibit 1.0)

29 Schedule Identification

30 Q. Are you sponsoring any schedules with your testimony?

31 A. Yes. I prepared Schedule 1.1 which presents the Staff reconciliation for the
32 components of the UCB/POR Program for the period January 2012 through
33 December 2013.

34 Q. What information is provided on Page 1 of Schedule 1.1?

35 A. Page 1 provides the reconciliations of the various components of the Program
36 Charge and RES Discount rate for the reconciliation period. In addition, my
37 reconciliation on page 1 presents the Disposition of the Cumulative (Over)/Under
38 Recovery.

39 Q. What information is provided on Page 2 of Schedule 1.1?

40 A. Page 2 provides the Total Costs to be Recovered as approved by the
41 Commission in Docket No. 13-0266, as well as the allocation of those costs

42 between UCB activity and POR activity. The total Start-Up costs to be recovered
43 during the first 5 years of the UCB/POR Program total \$2,955,263, as reflected in
44 the Appendix to the Order in Docket No. 13-0266.

45 Q. Do you take issue with any of the components of the reconciliation presented by
46 the Company as Ameren Ex. 1.1?

47 A. No. I agree with the amounts included in the Company's reconciliation. My
48 schedules present the reconciliation in the format that has been adopted by Staff
49 in rider reconciliation proceedings before the Commission that set forth the
50 disposition of the cumulative over/(under) recovery.

51 Summary of Conclusions and Recommendations

52 Q. Please summarize your recommendations.

53 A. I recommend that the Commission approve the reconciliations for the period
54 January 2012 through December 2013 as reflected on Schedule 1.1. I
55 recommend that the Order in this proceeding find that there is no Factor ORA to
56 be reflected in the calculation of Factor USC resulting from this case.

57 I further recommend that Schedule 1.1 be attached to the Final Order in this
58 proceeding as an appendix.

59 Conclusion

60 Q. Does this question end your prepared direct testimony?

61 A. Yes.

Ameren Illinois Company
 UCB/POR Program - Second Reconciliation
 For the Period January 1, 2012 through December 31, 2013

Line #	Description (a)	UCB Costs		POR Costs	Uncollectibles	FCAA	Admin	Total (h)	Source (i)
		(b) USC	(c) USD	(d) PSD	Costs (e) UR	Component (f) FCAA	Costs (g) OAR		
1	Over(Under) Recovery through December 2011	\$ (326,560)	0	\$ (72,930)	\$ -	\$ -	\$ -		Order, Docket No. 13-0266
2	Total cost to be recovered during Jan 2012 - Dec 2013 (24 month) reconciliation period			\$ 72,227	\$ 3,708,493	\$ -	\$ -		Page 2, line 9; Uncollectibles Amount - Ameren Exhibit 1.1, page 3
2a	UCB Cost Allocation: \$1,372,306 Delivery Service	1,029,229							Page 2 , column c, line 9
2b	RES Share		343,077						Page 2 , column d, line 9
3	Actual Revenues for reconciliation period (Jan 2012 - Dec 2013)	1,473,823	241,786	49,210	4,674,999	690,881	0		Ameren Exhibit 1.1, pp. 3-5.
4	Over(Under) Recovery through Dec 2013	\$ 118,034	(101,291)	\$ (95,947)	\$ 966,506	\$ 690,881	\$ -		Line 1 - line 2 + Line 3
<u>Disposition of Over (Under) Recovery:</u>									
5	Company June 2014 filing	\$ 118,034	(101,291)	\$ (23,016)	\$ 966,506	\$ 690,881			
6	Deferred until December 31, 2014 per tariff	-	0	(72,930)	-	-			
7	Rounding			(1)					
8	Factor ORA December 31, 2013	-	0	-	-	-			- Line 6 minus lines 7 through 9
9	Over(Under) Recovery through Dec 2013	\$ 118,034	(101,291)	\$ (95,947)	\$ 966,506	\$ 690,881	\$ -		Sum of lines 7 through 10

Ameren Illinois Company
UCB/POR Program - Second Reconciliation
For the Period January 1, 2012 through December 31, 2013

<u>Line #</u>	<u>Description</u> (a)	<u>Percentage</u> (b)	<u>Amount</u> (c)	<u>Amount</u> (d)	<u>Source</u> (e)
1	Total costs per Company		\$ 2,956,113		Ameren Exhibit 1.1, page 4
2	Less: Simantel Loading		<u>(850)</u>		Company response to Staff data request TEE 2.05
3	Total Costs to be Recovered		<u>\$ 2,955,263</u>		Line 1 minus line 2

Allocation of Total Recoverable Costs:

Line #	Description	Percentage	<u>UCB Costs</u>	<u>POR Costs</u>	Source
4	UCB	95%	\$ 2,807,500		Line 3 times column (a)
5	POR	5%		\$ 147,763	Line 3 times column (a)
6	Fixed Cost Rate (FCR)	24.44%	<u>686,153</u>	<u>36,113</u>	Line 4 and Line 5 times column (a)
7	5 YEAR recovery		\$ 3,430,765	\$ 180,567	Line 6 times 5
8	monthly costs to be recovered		<u>\$ 57,179</u>	<u>\$ 3,009</u>	Line 7 divided by 12 months
9	Total cost for recovery during Jan 2012 - Dec 2013 (24 month) reconciliation period		<u>\$ 1,372,306</u>	<u>\$ 72,227</u>	Line 8 times 24 months

