

DIRECT TESTIMONY

OF

DANIEL G. KAHLE

ACCOUNTANT

Accounting Department
Financial Analysis Division
Illinois Commerce Commission

Petition for Approval of Reconciliation of Rider TS – Transmission Services

Ameren Illinois Company
d/b/a Ameren Illinois

Docket No. 14-0358

November 6, 2014

1 Witness Identification

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

3 A. My name is Daniel G. Kahle. 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 an Accountant in the Accounting Department of the Financial Analysis
7 Division of the Illinois Commerce Commission ("Commission").

8 **Q. Please describe your background and professional affiliation.**

9 A. I have a Bachelor of Science degree in Accountancy from the University of
10 Illinois. I am a Certified Public Accountant, licensed to practice in the State of
11 Illinois. My prior accounting experience includes seventeen years as an internal
12 auditor for the State of Illinois, including four years as Chief Auditor at the
13 Department of Commerce and Economic Opportunity ("DCEO"), five years as an
14 Accounting Office Manager at DCEO, as well as two years as an Assurance
15 Services Manager in a public accounting firm. I joined the Staff of the Illinois
16 Commerce Commission ("Staff") in April, 2006.

17 **Q. Have you previously testified before this Commission?**

18 A. Yes, I have.

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

20 A. The purpose of my testimony is to respond to Ameren Illinois Company's
21 ("Ameren", or "Company") reconciliation of revenues collected under Rider TS
22 with the costs recoverable under the terms of Rider TS for calendar year 2013.

23 **Q. Are you sponsoring any schedules or attachments?**

24 A. Yes. I am sponsoring Staff Schedule 1.1, Rider TS - Summary Reconciliation.

25 Schedule 1.1

26 **Q. Please describe Schedule 1.1, Rider TS – Summary Reconciliation.**

27 A. Schedule 1.1 presents recoverable Rider TS costs and Rider TS recoveries for
28 2013 which are netted against the cumulative over or under recovery as of the
29 end of the previous year; along with any adjustments proposed by Staff.

30 **Q. Are there any adjustments to the costs and revenues recorded in 2013?**

31 A. No. Neither the Company nor Staff has proposed any adjustments.

32 Summary

33 **Q. Please summarize your recommendations.**

34 A. I recommend the Commission accept the reconciliation presented on Schedule
35 1.1 as the 2013 reconciliation of Rider TS. Further, I recommend that my
36 Schedule 1.01 be attached as an Appendix presented to the Order entered by
37 the Commission.

38 The reconciliation in this proceeding does not require an Ordered Reconciliation
39 Factor O refund.

40 Conclusion

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

42 A. Yes.

Ameren Illinois Company
 Rider TS - Summary Reconciliation
 For the Period January 1, 2013 through December 31, 2013

Line No.	Description (A)	Per Company (B)	Staff Adjustment (C)	Per Staff (B + C) (D)
<u>(Over)/Under Recovery from Prior Years</u>				
1	PY-3 Automatic Reconciliation Factor (TADJ) [Docket No. 13-0324]	\$ 1,110,478	\$ -	\$ 1,110,478
2	PY-3 Ordered Reconciliation Factor (O) [Docket No. 13-0324]	-	-	-
3	(Over)/Under Recovery from Prior Periods (Line 1 + Line 2)	<u>\$ 1,110,478</u>	<u>\$ -</u>	<u>\$ 1,110,478</u>
<u>Current Year (Over)/Under Recovery</u>				
4	PY-4 Recoverable TS Costs	\$ 47,983,745	\$ -	\$ 47,983,745
5	Interest	-	-	-
6	PY-4 TS Revenue	46,172,823	-	46,172,823
7	(Over)/Under Recovery for PY-4 (Line 4 + Line 5 - Line 6)	<u>\$ 1,810,922</u>	<u>\$ -</u>	<u>\$ 1,810,922</u>
8	Cumulative (Over)/Under Recovery (Line 3 + Line 7)	<u><u>\$ 2,921,400</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,921,400</u></u>
<u>Disposition of Cumulative (Over)/Under Recovery</u>				
9	PY-4 TADJ to be (Refunded)/Recovered in PY-5	\$ 2,921,400	\$ -	\$ 2,921,400
10	PY-4 O to be (Refunded)/Recovered in Future Filing	-	-	-
11	Cumulative (Over)/Under Recovery (Line 9 + Line 10)	<u><u>\$ 2,921,400</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 2,921,400</u></u>

Sources:

Column (B): Ameren Illinois Exhibit 1.1
 Column (C): None
 Column (D): Per Staff [Column (B) + Column (C)]