

BEFORE THE MINNESOTA COURT OF ADMINISTRATIVE HEARINGS
600 North Robert Street
St. Paul, MN 55101

FOR THE MINNESOTA PUBLIC UTILITIES COMMISSION
121 7th Place East, Suite 350
St Paul MN 55101-2147

IN THE MATTER OF XCEL ENERGY'S PETITION FOR
APPROVAL OF ITS 2023 ANNUAL FUEL FORECAST
AND MONTHLY FUEL COST CHARGES

MPUC Docket No. E002/AA-22-179
CAH Docket No. 21-2500-40336

SURREBUTTAL TESTIMONY AND ATTACHMENTS OF ANDREW GOLDEN

ON BEHALF OF

**THE MINNESOTA DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES**

SEPTEMBER 17, 2025

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1 **I. INTRODUCTION**

2 **Q. Would you state your name, occupation, and business address?**

3 A. My name is Andrew Golden. I am employed as a Public Utilities Financial Analyst by the
4 Minnesota Commerce Department, Division of Energy Resources (Department). My
5 business address is 85 7th Place East, Suite 280, St. Paul, Minnesota 55101-2198.

6

7 **Q. Are you the same Andrew Golden who submitted Direct Testimony earlier in this**
8 **proceeding?**

9 A. Yes.

10

11 **II. PURPOSE AND SCOPE**

12 **Q. What is the purpose of your surrebuttal testimony?**

13 A. The purpose of my surrebuttal testimony is to update the record regarding the status of
14 issues I raised in my direct testimony.

15 First, I discuss my recommendation relating to a proposed offset for “pulled
16 forward” work – the work that Northern States Power Co., d/b/a Xcel Energy (Xcel or
17 the Company) completed during the forced outage events at its Prairie Island Nuclear
18 Generating Plant (PINGP or the Plant) that it had planned to complete during a future
19 planned outage – and Xcel’s response to that recommendation.

20 Second, I discuss additional information provided by Xcel in response to the
21 request I made in direct testimony relating to its proposed historical performance
22 multiplier adjustment.

1 Lastly, I discuss the Company's request to offset a customer refund due to its
2 claim of avoided future power replacement costs.

3 I do not, however, address Xcel's replacement power costs. My colleague Dr.
4 Steve Rakow addresses Xcel's estimation and modeling of replacement power costs
5 related to the outage.

6
7 **III. OFFSET FOR "PULLED FORWARD" WORK**

8 **Q. What was your recommendation related to the Company's proposed offset for "pulled**
9 **forward" work?**

10 A. I recommended Xcel's proposed offset for avoided replacement power costs due to this
11 "pulled forward" work be reduced from \$1.8 million to \$499,892 (MN Jurisdictional). I
12 made this recommendation because the Company stated in discovery that it avoided 2.2
13 future planned outage days-worth of work during the PINGP outage, rather than the 8.1
14 outage days it initially estimated as having avoided, equating to approximately \$500,000
15 in avoided replacement power costs.¹

16
17 **Q. How did the Company respond to your recommendation?**

18 A. The Company stated that after it further reviewed this issue it agreed with my
19 "recommendation to reduce the offset to \$500,000, recognizing 2.2 days of avoided
20 future outage time for the 'pulled forward' work."²

¹ Ex. DOC___ at 11-14 (Golden Direct).

² Ex. XCEL-___ at 6 (Krug Rebuttal).

1 **IV. HISTORICAL PERFORMANCE ADJUSTMENT**

2 **Q. What did you recommend regarding the Company’s proposed historical performance**
3 **multiplier adjustment?**

4 A. I did not make a recommendation on the use of the proposed multiplier. I requested
5 additional information from the Company as to why such a multiplier would be
6 reasonable to use in this case and why the Company selected the 2018 to 2022 time
7 period it used as the basis for the “historical” component of the multiplier.

8
9 **Q. How did the Company respond regarding the use of the 2018 to 2022 historical time**
10 **period?**

11 A. Xcel argued that because the Company consistently uses performance over the most
12 recent five-year period as the basis for its fuel forecast, the 2018-2022 time period
13 “provides the best data” for assessing PINGP’s performance “during the relevant
14 period.”³

15
16 **Q. Do you find this response persuasive?**

17 A. No. As an initial matter, the Company’s argument that it “consistently uses” the most
18 recent five-year period for the basis of its fuel forecast is, at best, incomplete and
19 misleading. While the Company uses the most recent five-year period as a starting point
20 for its fuel forecast for its base load plants, the fuel forecast filing uses a variety of time
21 periods for different purposes. For example, Xcel used a three-year period to estimate

³ Ex. XCEL- ___ at 8 (Krug Rebuttal).

1 forced outage rates for peaking plants,⁴ a 30-year period to determine expected
2 monthly wind generation,⁵ and a 19-year period for calculations related to demand-side
3 management programs.⁶

4 The purpose of the comparison should be the driving factor in determining what
5 historical period should be considered. Using a five-year historical period is a reasonable
6 choice for developing a fuel forecast subject to a true-up mechanism that protects both
7 the Company and ratepayers if the forecast later proves to be inaccurate. Here, where
8 Xcel is attempting to leverage its past performance to the unilateral benefit of its
9 shareholders, its choice of comparison period merits far more scrutiny. Even the most
10 cursory review of relevant data shows that PINGP's above-average capacity factor from
11 2018-2022 is an anomaly, as shown in the table and graph below:

12 **Table 1⁷**

Year Range	Average Annual Capacity Factor		Difference
	PINGP	Industry-Wide	
2018-2022	94.94%	92.76%	-2.18%
2013-2017	84.56%	91.88%	7.32%
2008-2012	85.08%	89.64%	4.56%
2005-2022	88.35%	91.23%	2.88%
2005-2024	86.39%	91.37%	4.98%

13

⁴ Initial Filing, Annual Fuel Forecast of Rates Petition, 2023 Annual Fuel Forecast and Monthly Fuel Cost Charges at 10 (May 2, 2022) (eDocket No. [20225-185476-02](#)) (Initial Filing).

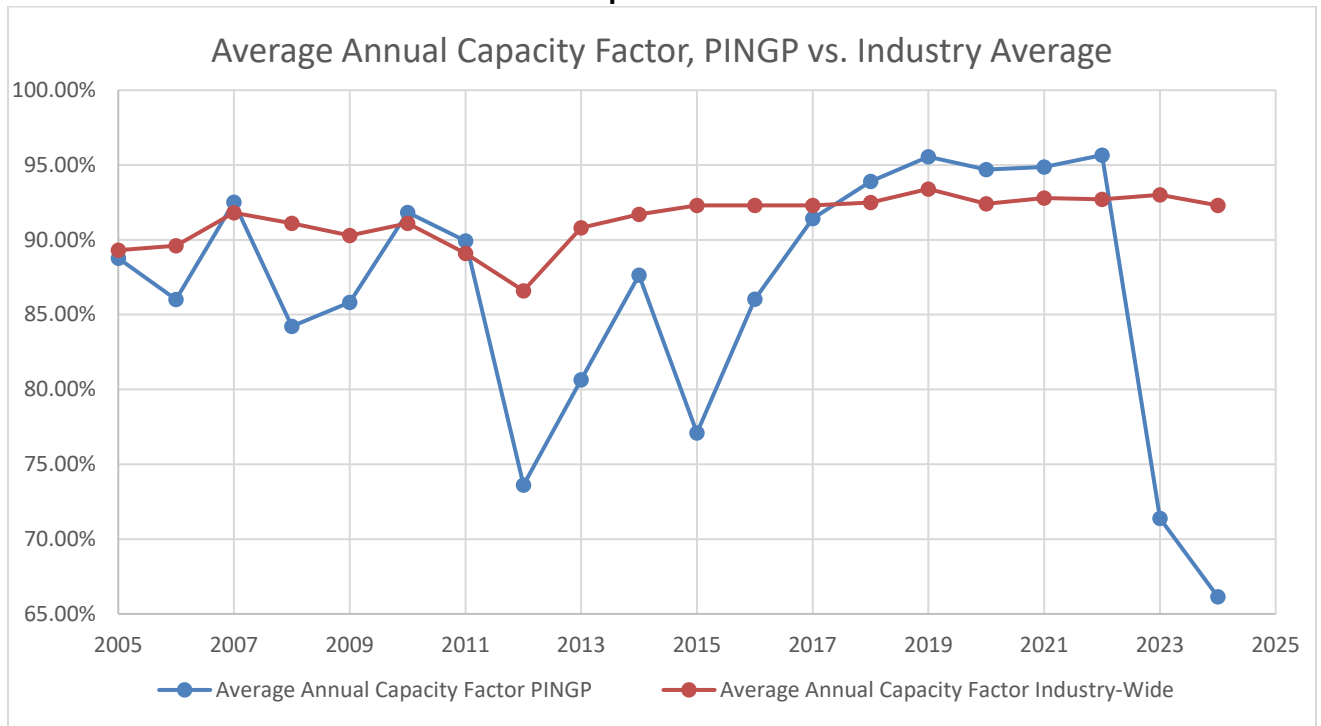
⁵ Initial Filing, Part B, Attachment 10 page 1 of 13.

⁶ Initial Filing, Part B, Attachment 13 page 5 of 9.

⁷ Ex. DOC-___, ARG-S-1 at 1 (Golden Surrebuttal).

1

Graph 1⁸



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Xcel extols the 2.18% capacity factor difference between PINGP’s performance and the industry average from 2018-2022 as “exemplary.” In the preceding five-year period, however, PINGP’s capacity factor lagged the industry average by more than three times that amount. Looking at PINGP’s capacity factor going back to 2005 (the first year for which the Company provided data), the Company underperformed the industry average by nearly 5%.

Q. Did the Company respond to the concerns you raised regarding the use of the 2018 to 2022 historical time period?

A. No. The Company did not acknowledge or respond to the concerns I raised that PINGP’s capacity factor was notably higher from 2018 to 2022 than it was in the other 15 years

⁸ Ex. DOC-___, ARG-S-1 at 2 (Golden Surrebuttal).

1 for which Xcel has provided capacity factor data, the role of capital investments (which
2 customers pay for in rates) in improving PINGP's performance, or the impact of
3 postponed maintenance on capacity factors for the proposed time frame.
4

5 **Q. How did the Company respond to the request for additional information as to why it**
6 **would be reasonable to use a historical performance multiplier?**

7 A. The Company reiterated that customers have benefited from the Plant's "strong
8 performance in the years prior to the" outage which has "saved Xcel Energy customers
9 millions of dollars," and in recognition of this the Minnesota Public Utilities Commission
10 (Commission) should hold "the Company to an assumption of industry-median
11 performance" via the proposed performance adjustment.⁹
12

13 **Q. Has the Commission or an Administrative Law Judge issued a decision on a similar**
14 **such adjustment in any prior proceedings?**

15 A. Yes, both the Commission and an Administrative Law Judge (ALJ) issued 2024 decisions
16 in a comparable docket regarding an outage at the Company's Sherburne County
17 Generating Station (Sherco) in which one of the generating units, Sherco Unit 3, failed
18 and was offline from November 2011 to October 2013. In that case, the Commission and
19 the ALJ reviewed Xcel's management of the circumstances regarding the outage, the
20 recoverability of replacement power and additional fuel costs through the fuel-clause

⁹ Ex. XCEL- ___ at 7-8 (Krug Rebuttal).

1 adjustment, and whether these costs were reasonable and prudent, similar to the
2 PINGP outage at issue in this case.

3 In the Sherco Unit 3 proceedings, Xcel stated work completed during the outage
4 would provide future benefits to ratepayers via reduced outage time, improved
5 performance, and reduced risk of unit failure, the value of which it estimated to be
6 approximately \$16 million. The ALJ noted in her Findings that allowing Xcel to offset a
7 customer refund with benefits resulting from the imprudent outage is like “claiming that
8 a homeowner actually benefits from their home burning down because insurance pays
9 for a new kitchen floor.”¹⁰

10 The Commission adopted the Judge’s Findings, explaining:

11 The Commission will not allow Xcel to offset a refund of
12 imprudently incurred costs by any benefits that accrued
13 from Xcel’s prudent actions responding to and resolving the
14 consequences of Xcel’s imprudent behavior... Xcel’s
15 prudent management of the restoration process—including
16 efforts to mitigate costs—was the expectation and does not
17 offset or mitigate Xcel’s prior imprudence.¹¹

¹⁰ *Sherco 3 Forced Outage*, Docket No. E-002/GR-12-961, CAH File No. 65-2500-38476, FINDINGS OF FACT, CONCLUSIONS OF LAW, & RECOMMENDATION at 82 (May 14, 2024) (eDocket No. [20245-206869-10](#)).

¹¹ *In re Appl. of N. States Power Co. for Auth. to Increase Rates for Elec. Serv. in the State of Minn. (“Sherco 3 Forced Outage”)*, Docket No. E-002/GR-12-961, ORDER ADOPTING ADMINISTRATIVE LAW JUDGE REPORT AS MODIFIED at 36 (Dec. 24, 2024) (eDocket No. [202412-213317-01](#)).

1 **Q. How does this relate to the PINGP outage and the proposed historical performance**
2 **adjustment?**

3 A. The Company is claiming its costs related to the PINGP outage, which the Commission
4 determined was caused by Xcel's imprudence,¹² should be offset by behavior Xcel
5 asserts was prudent leading up to the outage. That is, Xcel asserts that PINGP's
6 performance history was prudent and beneficial to ratepayers, and should offset the
7 imprudence resulting from the outage. While in the Sherco Unit 3 case the Company
8 was claiming future prudence should compensate for its imprudent actions, here the
9 Company is claiming past prudence should compensate for its imprudent actions –
10 effectively "banking" past prudence to be used to offset future imprudence actions.
11 However, as the Commission noted above relating to the Sherco Unit 3 outage,
12 prudence is the expectation, and it should not offset costs to ratepayers resulting from
13 Xcel's imprudent actions.

14
15 **Q. How could granting a historical performance adjustment impact future cases?**

16 A. Were the Commission to grant the historical performance adjustment, it could open
17 future proceedings to a variety of arguments relating to past and future performance
18 that may have wide-ranging impacts.

19 For example, if another outage resulting from imprudent action were to occur at
20 the PINGP facility within the next five years, could the Commission apply a similar

¹² *In re Xcel Energy's Petition for Approval of its 2023 Annual Fuel Forecast and Monthly Fuel Cost Charges*, Docket No. E002/AA-22-179, ORDER APPROVING 2023 FUEL-CLAUSE TRUE-UP REPORT, REQUIRING ADDITIONAL FILINGS, FINDING IMPRUDENCE, AND NOTICE OF AND ORDER FOR HEARING at 11 (Nov. 15, 2024) (eDocket No. [202411-211999-01](#)).

1 standard whereby a five-year period including the 2023-2024 PINGP outage shows the
2 Plant operated below the industry median and thus order a historical performance
3 adjustment revising a ratepayer refund upwards rather than downwards?
4

5 **Q. Do you have any other hypothetical adjustments that the Commission consider?**

6 A. Yes. For example, the Commission could consider adjusting the replacement power
7 costs refund based on Xcel's underspending of approved generation maintenance
8 expense. According to Xcel's fuel clause adjustment filings, the Company underspent its
9 Commission-approved nuclear-related maintenance budgets by about \$51.8 million or
10 11% between 2018 and 2023.¹³ In my view, adding \$51.8 million to the replacement
11 power costs refund or inflating the refund by 11% based on the Company's past
12 maintenance spending would be equivalent to Xcel's proposed performance
13 adjustment.
14

15 **Q. Are you actually recommending that the Commission increase the replacement power
16 costs refund based on past maintenance spending?**

17 A. No. I do not recommend that the Commission adopt this hypothetical or any other past
18 performance-based adjustments. I am discussing them to illustrate how approving Xcel's
19 historical performance adjustment may result in unforeseen impacts in imprudence
20 cases and other proceedings. As stated by the Commission in the Sherco Unit 3 case, the
21 Company's prudent performance at the Sherco Unit 3 or in this case the PINGP facility is

¹³ Ex. DOC-___, ARG-S-2 at 1 (Golden Surrebuttal).

1 the expectation, even if said performance exceeds industry median performance, and
2 should not be used to offset the Company's imprudent actions that caused the PINGP
3 outage.

4
5 **Q. What do you recommend?**

6 A. I recommend the Commission reject the Company's proposed historical performance
7 adjustment.

8
9 **V. AVOIDED FUTURE REPLACEMENT POWER COSTS ADJUSTMENT**

10 **Q. Did you review the issue of the Company's proposed adjustment related to avoided
11 future replacement power costs resulting from the outage in your direct testimony?**

12 A. Yes. In direct testimony, I summarized the Company's reasoning for its belief that the
13 ratepayer refund should be offset by avoided future replacement power costs of \$27.2
14 million (\$21.0 million MN Jurisdictional). Under the scenario Xcel used to calculate this
15 figure, the degraded condition of the cables would be identified during the Company's
16 Subsequent License Renewal (SLR) inspection and replaced thereafter during a planned
17 2029 refueling outage, resulting in an additional 93 outage days to that planned outage.
18 The Company also presented two alternate scenarios in which the cables were replaced
19 as a result of the cables' failure, and projected higher replacement power costs in these
20 scenarios. I stated that under these scenarios Xcel may not be entitled to recovery as it
21 may not be prudent to wait until cable failure for replacement, but I did not definitively

1 state whether the Company should or should not be able to recover replacement power
2 costs in these scenarios.¹⁴

3
4 **Q. How did the Company respond to your direct testimony and direct testimony from**
5 **Office of Attorney General (OAG) witness Shoua Lee regarding this issue?**

6 A. Company witnesses Bible, Hiser, and Krug each responded on this issue. The three touch
7 on similar points, noting there is no industry standard, requirement, or guidance
8 regarding the inspection or testing of such cables;¹⁵ that the Company saw no
9 indications in its testing that the cables were in a degraded condition;¹⁶ and that
10 replacement would have occurred in the event of failure or upon discovery during SLR
11 testing, during which only a 20% sample of the cables are inspected and said sample
12 may not include the degraded portions.¹⁷ Witnesses Bible¹⁸ and Hiser¹⁹ also both
13 repeated their prior position that, given the cables' condition, remedying the outage
14 required replacing rather than repairing the cables. Witness Krug also continued to
15 recommend the hypothetical avoided outage days in 2029 resulting from future
16 replacement of the cables "be recognized in the calculation of any final refund to
17 customers."²⁰

¹⁴ Ex. DOC___ at 8-11 (Golden Direct).

¹⁵ Ex. XCEL-___ at 2-3 (Hiser Rebuttal); Ex. XCEL-___ at 4 (Bible Rebuttal); Ex. XCEL-___ at 4 (Krug Rebuttal).

¹⁶ Ex. XCEL-___ at 3 (Hiser Rebuttal).

¹⁷ Ex. XCEL-___ at 3 (Hiser Rebuttal).

¹⁸ Ex. XCEL-___ at 1 (Bible Rebuttal).

¹⁹ Ex. XCEL-___ at 1 (Hiser Rebuttal).

²⁰ Ex. XCEL-___ at 5 (Krug Rebuttal).

1 **Q. How do you respond?**

2 A. Similar to the proposed historical performance adjustment proposal and the Sherco Unit
3 3 outage reviewed above, the Company is seeking to reduce a refund to its customers
4 based on reasonably resolving its own imprudently-caused outage. For this proposed
5 adjustment, the benefit the Company is claiming its customers received for the 2023-
6 2024 cable replacement is not having a more costly outage at a later date. However, this
7 benefit is a result of the Company correcting its own imprudent behavior. Here again
8 the ALJ's metaphor from the Sherco Unit 3 outage ruling applies in that the Company's
9 argument is akin to claiming a homeowner is benefiting from their home burning down
10 due to receiving a new kitchen floor. In that case, the ALJ further determined "Xcel is
11 not entitled to credit for any 'avoided costs' or 'collateral benefits' that Xcel argues
12 arose out of the restoration work performed as a result of the Event,"²¹ as the Company
13 is claiming here for avoided 2029 costs.

14 Likewise, the Commission in its Order regarding the same issue stated it would
15 "not allow Xcel to offset a refund of imprudently incurred costs by any benefits that
16 accrued from Xcel's prudent actions responding to and resolving the consequences of
17 Xcel's imprudent behavior" and rejected "Xcel's proposal to offset the replacement
18 power costs refund by these various customer 'benefits' and 'avoided costs.'"²²

²¹ *Sherco 3 Forced Outage*, Docket No. E-002/GR-12-961, CAH File No. 65-2500-38476, FINDINGS OF FACT, CONCLUSIONS OF LAW, & RECOMMENDATION at 83 (May 14, 2024) (eDocket No. [20245-206869-10](#)).

²² *In re Appl. of N. States Power Co. for Auth. to Increase Rates for Elec. Serv. in the State of Minn. ("Sherco 3 Forced Outage")*, Docket No. E-002/GR-12-961, ORDER ADOPTING ADMINISTRATIVE LAW JUDGE REPORT AS MODIFIED at 36 (Dec. 24, 2024) (eDocket No. [202412-213317-01](#)).

1 **Q. What do you recommend?**

2 A. I recommend the Commission reject the Company's proposed offset to customer
3 refunds from avoided future power replacement costs.

4

5 **VI. SUMMARY OF RECOMMENDATIONS**

6 **Q. Based on your investigation, what do you recommend?**

7 A. To summarize, I recommend:

8 1. The Company's proposed offset for avoided replacement power costs due to
9 work completed during the outage be reduced from \$1,828,918 to \$499,892.

10 2. The Commission reject the Company's proposed historical performance
11 adjustment.

12 3. The Commission reject the Company's proposed offset to customer refunds from
13 avoided future power replacement costs.

14

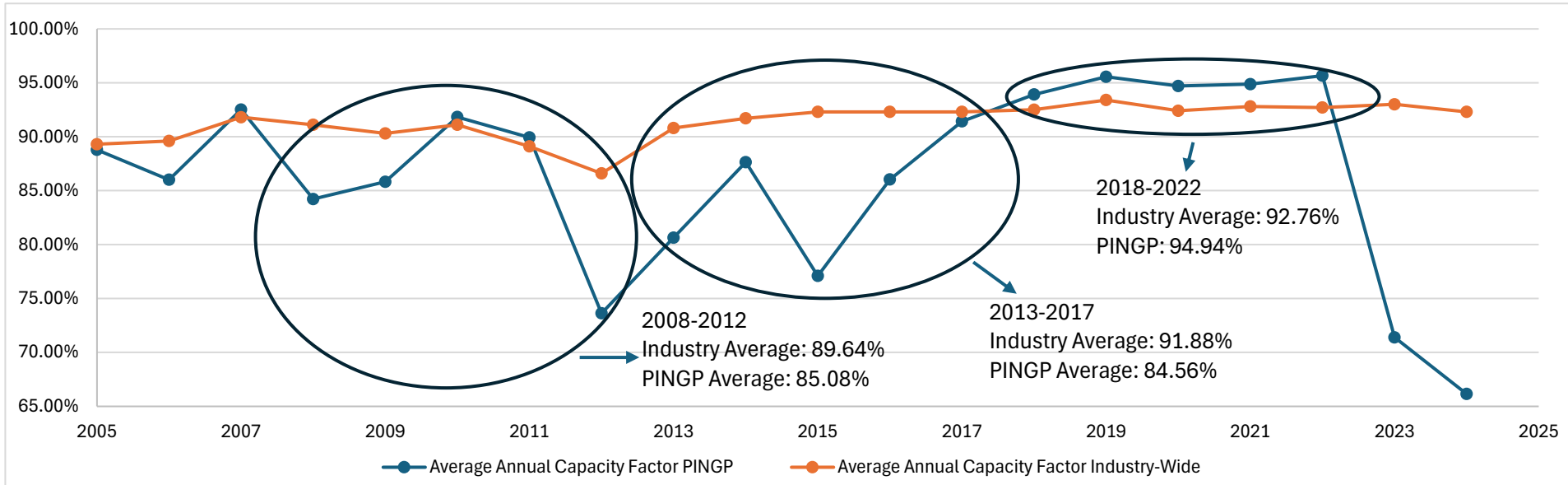
15 **Q. Have you completed your surrebuttal testimony?**

16 A. Yes.

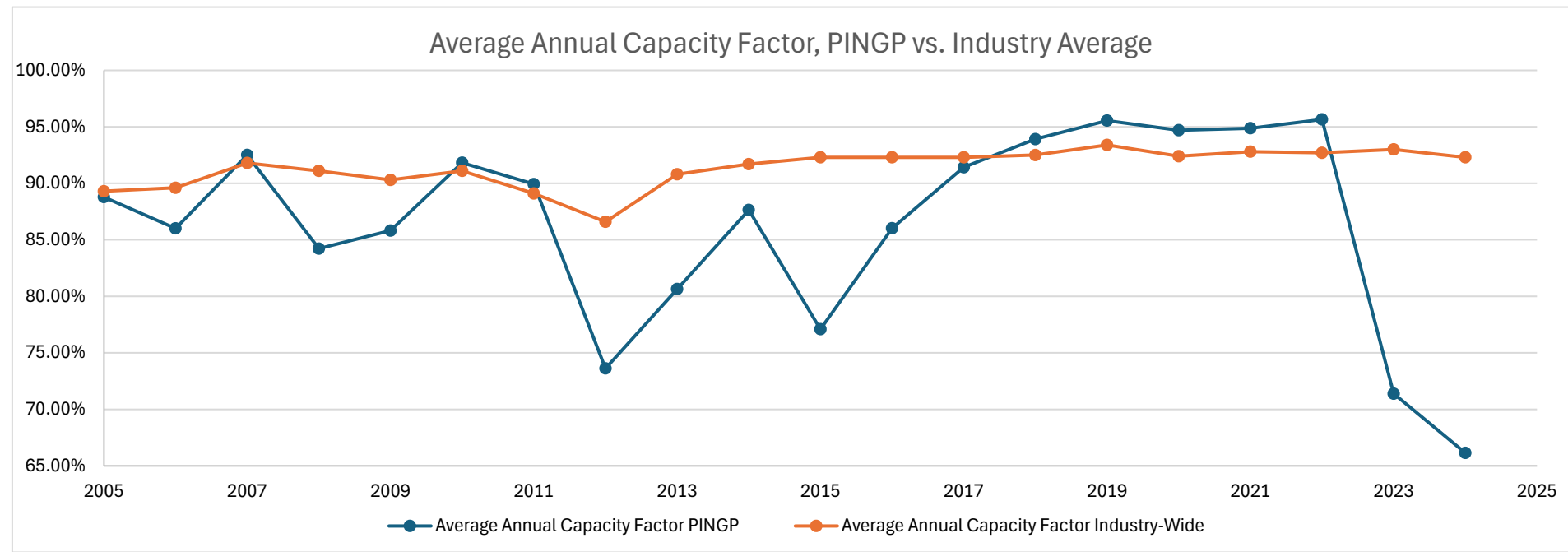
17

Year	Average Annual Capacity Factor	Average Annual Capacity Factor	Average Annual Capacity Factor			
	PINGP	Industry-Wide	Year Range	PINGP	Industry-Wide	Difference
2005	88.78%	89.30%				
2006	86.01%	89.60%				
2007	92.51%	91.80%	2018-2022	94.94%	92.76%	2.18%
2008	84.22%	91.10%	2013-2017	84.56%	91.88%	-7.32%
2009	85.82%	90.30%	2008-2012	85.08%	89.64%	-4.56%
2010	91.82%	91.10%	2005-2022	88.35%	91.23%	-2.88%
2011	89.93%	89.10%	2005-2024	86.39%	91.37%	-4.98%
2012	73.62%	86.60%				
2013	80.64%	90.80%				
2014	87.64%	91.70%				
2015	77.09%	92.30%				
2016	86.03%	92.30%				
2017	91.42%	92.30%				
2018	93.91%	92.50%				
2019	95.55%	93.40%				
2020	94.70%	92.40%				
2021	94.87%	92.80%				
2022	95.66%	92.70%				
2023	71.39%	93.00%				
2024	66.15%	92.30%				

Sources: U.S. Energy Information Administration, Total Energy, Table 8.1 Nuclear Energy Overview, Annual; Ex. DOC-____, ARG-D-2 (Xcel Response to DOC IR No. 48)



Average Annual Capacity Factor, PINGP vs. Industry Average



	2016 Test Year Approved	2018 Actual Spending	2019 Actual Spending	2020 Actual Spending	2021 Actual Spending	2022 Actual Spending	2023 Test Year Approved	2023 Actual Spending
Amount:	\$82,191,273	\$76,668,571	\$77,929,857	\$73,404,265	\$67,811,646	\$64,777,101	\$71,732,350	\$70,215,072
Difference:	---	\$5,522,702	\$4,261,416	\$8,787,008	\$14,379,627	\$17,414,172	---	\$1,517,278

Total Approved Maintenance Spending	Total Actual Maintenance Spending	Total Difference
\$482,688,715	\$430,806,512	\$51,882,203
Five Year Difference:	89.3%	
Three Year Difference:	85.9%	

The Commission's February 6, 2008 ORDER ACTING ON ELECTRIC UTILITIES' ANNUAL REPORTS, REQUIRING FURTHER FILINGS, AND AMENDING ORDER OF DECEMBER 20, 2006 ON PASSING MISO DAY 2 COSTS THROUGH FUEL CLAUSE in Docket Nos. E,G999/AA-06-1208 and E002/M-04-1970 et al. requires utilities to provide a comparison of the actual expenses pertaining to maintenance of generation plants to the generation maintenance budget from the utility's most recent rate case.

- Sources:
- Xcel Energy Reply Comments Supplement, Attachment A, Docket No. 18-373 (May 8, 2019) (eDocket no. 20195-152784-01).
 - Xcel Energy Annual True-Up Compliance Report, Part C -- Attachment 6, Docket No. 19-293 (Mar. 1, 2021) (eDocket no. 20213-171472-01).
 - Xcel Energy Annual True-Up Compliance Report, Part C -- Attachment 6, Docket No. 19-293 (Mar. 1, 2021) (eDocket no. 20213-171472-01).
 - Xcel Energy Annual True-Up Compliance Report, Part C -- Attachment 6, Docket No. 21-295 (Mar. 1, 2023) (eDocket no. 20233-193561-04).
 - Xcel Energy Annual True-Up Compliance Report, Part C -- Attachment 6, Docket No. 22-179 (Mar. 1, 2024) (eDocket no. 20243-204018-02).

Energy Allocation Ratios

87.3278% **87.1688%**

Demand Allocation Ratios

87.3461% **87.6880%**

			NSP Minnesota Company Totals		Minnesota Jurisdictional Totals *	
FERC Account Description		Allocation Method	2016 Test Year	2018 Actuals	2016 Test Year	2018 Actuals
510	Stm Maint Super&Eng	Energy	2,008,848	3,701,428	\$ 1,754,283	\$ 3,226,490
511	Stm Maint of Structures	Demand	2,784,311	5,715,120	\$ 2,431,987	\$ 5,011,474
512	Stm Maint of Boiler Plt	Energy	39,704,208	25,986,582	\$ 34,672,811	\$ 22,652,192
513	Stm Maint of Elec Plant	Energy	4,931,682	13,323,980	\$ 4,306,730	\$ 11,614,353
514	Stm Maint of Misc Stm Plt	Demand	18,325,365	11,506,279	\$ 16,006,492	\$ 10,089,626
528	Nuc Maint Super & Eng	Energy	6,183,520	5,044,952	\$ 5,399,932	\$ 4,397,624
529	Nuc Maint of Structures	Demand	9,368	142,945	\$ 8,183	\$ 125,346
530	Nuc Mtc of React Plt Equip	Energy	48,934,011	40,743,589	\$ 42,732,995	\$ 35,515,698
531	Nuc Maint of Elect Plant	Energy	13,522,861	9,787,389	\$ 11,809,217	\$ 8,531,550
532	Nuc Mtc of Misc Nuc Plant	Demand	25,463,010	32,043,555	\$ 22,240,946	\$ 28,098,353
541	Hydro Mtc Super& Eng	Energy	5,509	8,644	\$ 4,811	\$ 7,535
542	Hyd Maint of Structures	Demand	22,000	37,215	\$ 19,216	\$ 32,633
543	Hydro Mtc Resv, Dams	Demand	22,000	207,434	\$ 19,216	\$ 181,895
544	Hyd Maint of Elec Plant	Energy	88,144	107,266	\$ 76,974	\$ 93,502
545	Hyd Mt Misc Hyd Plnt Mjr	Demand	59,713	1,397	\$ 52,157	\$ 1,225
551	Oth Maint Super & Eng	Demand	310,346	1,783,205	\$ 271,075	\$ 1,563,657
552	Oth Maint of Structures	Demand	3,242,151	9,901,944	\$ 2,831,892	\$ 8,682,817
553	Oth Mtc of Gen & Ele Plant	Demand	17,225,836	9,706,726	\$ 15,046,096	\$ 8,511,634
554	Oth Mtc Misc Gen Plt Mjr	Demand	1,866,543	3,667,049	\$ 1,630,353	\$ 3,215,562
Production Maintenance Expense Totals			\$ 184,709,427	\$ 173,416,699	\$ 161,315,366	\$ 151,553,164
* Minnesota jurisdictional totals do not reflect Interchange Agreement billings to NSP-Wisconsin.						

Source: Xcel Energy Reply Comments Supplement, Attachment A, Docket No. 18-373 (May 8, 2019) (eDocket no. 20195-152784-01).

Energy Allocation Ratios
Demand Allocation Ratios

87.3278% **86.8573%** **86.6378% ****
87.3461% **87.0633%** **87.3441% ****

		NSP Minnesota Company Totals			Minnesota Jurisdictional Totals *			
FERC Account Description		Allocation Method	2016 Test Year	2019 Actuals	2020 Actuals	2016 Test Year	2019 Actuals	2020 Actuals
510	Stm Maint Super&Eng	Energy	\$ 2,008,848	\$ 3,765,365	\$ 1,727,407	\$ 1,754,283	\$ 3,270,494	\$ 1,496,587
511	Stm Maint of Structures	Demand	\$ 2,784,311	\$ 6,419,921	\$ 4,791,181	\$ 2,431,987	\$ 5,589,395	\$ 4,184,814
512	Stm Maint of Boiler Plt	Energy	\$ 39,704,208	\$ 22,850,699	\$ 21,082,459	\$ 34,672,811	\$ 19,847,500	\$ 18,265,379
513	Stm Maint of Elec Plant	Energy	\$ 4,931,682	\$ 6,807,557	\$ 5,815,433	\$ 4,306,730	\$ 5,912,861	\$ 5,038,363
514	Stm Maint of Misc Stm Plt	Demand	\$ 18,325,365	\$ 11,713,257	\$ 9,075,166	\$ 16,006,492	\$ 10,197,948	\$ 7,926,622
528	Nuc Maint Super & Eng	Energy	\$ 6,183,520	\$ 7,262,125	\$ 8,157,846	\$ 5,399,932	\$ 6,307,686	\$ 7,067,779
529	Nuc Maint of Structures	Demand	\$ 9,368	\$ 24,683	\$ -	\$ 8,183	\$ 21,489	\$ -
530	Nuc Mtc of React Plt	Energy	\$ 48,934,011	\$ 38,926,797	\$ 36,272,972	\$ 42,732,995	\$ 33,810,765	\$ 31,426,105
531	Nuc Maint of Elect Plant	Energy	\$ 13,522,861	\$ 12,389,211	\$ 13,209,510	\$ 11,809,217	\$ 10,760,934	\$ 11,444,429
532	Nuc Mtc of Misc Nuc	Demand	\$ 25,463,010	\$ 31,045,208	\$ 26,866,098	\$ 22,240,946	\$ 27,028,983	\$ 23,465,952
541	Hydro Mtc Super& Eng	Energy	\$ 5,509	\$ 2,653	\$ -	\$ 4,811	\$ 2,305	\$ -
542	Hyd Maint of Structures	Demand	\$ 22,000	\$ 39,246	\$ 29,054	\$ 19,216	\$ 34,169	\$ 25,377
543	Hydro Mtc Resv, Dams	Demand	\$ 22,000	\$ 62,498	\$ 123,772	\$ 19,216	\$ 54,413	\$ 108,107
544	Hyd Maint of Elec Plant	Energy	\$ 88,144	\$ 120,543	\$ 150,823	\$ 76,974	\$ 104,700	\$ 130,670
545	Hyd Mt Misc Hyd Plnt Mjr	Demand	\$ 59,713	\$ 4,755	\$ 2,894	\$ 52,157	\$ 4,139	\$ 2,528
551	Oth Maint Super & Eng	Demand	\$ 310,346	\$ 1,698,454	\$ 1,990,705	\$ 271,075	\$ 1,478,730	\$ 1,738,764
552	Oth Maint of Structures	Demand	\$ 3,242,151	\$ 6,650,945	\$ 5,748,189	\$ 2,831,892	\$ 5,790,532	\$ 5,020,704
553	Oth Mtc of Gen & Ele	Demand	\$ 17,225,836	\$ 6,306,898	\$ 9,490,585	\$ 15,046,096	\$ 5,490,994	\$ 8,289,466
554	Oth Mtc Misc Gen Plt Mjr	Demand	\$ 1,866,543	\$ 5,025,921	\$ 6,267,182	\$ 1,630,353	\$ 4,375,733	\$ 5,474,014
Production Maintenance Expense Totals			\$ 184,709,427	\$ 161,116,736	\$ 150,801,276	\$ 161,315,366	\$ 140,083,770	\$ 131,105,658
*Minnesota jurisdictional totals do not reflect Interchange Agreement billings to NSP-Wisconsin.								
**Preliminary Minnesota Demand and Energy Allocation Ratios								

Source: Xcel Energy Annual True-Up Compliance Report, Part C -- Attachment 6, Docket No. 19-293 (Mar. 1, 2021) (eDocket no. 20213-171472-01).

Energy Allocation Ratios
Demand Allocation Ratios

87.3278% **86.8458%** **86.8907% ****
87.3461% **86.9632%** **87.2459% ****

		NSP Minnesota Company Totals			Minnesota Jurisdictional Totals *		
FERC Account Description	Allocation Method	2016 Test Year	2021 Actuals	2022 Actuals	2016 Test Year	2021 Actuals	2022 Actuals
510 Stm Maint Super&Eng	Energy	\$ 2,008,848	\$ 1,542,150	\$ 1,285,539	\$ 1,754,283	\$ 1,339,293	\$ 1,117,014
511 Stm Maint of Structures	Demand	\$ 2,784,311	\$ 4,343,962	\$ 3,902,411	\$ 2,431,987	\$ 3,777,648	\$ 3,404,693
512 Stm Maint of Boiler Plt	Energy	\$ 39,704,208	\$ 19,972,701	\$ 17,112,746	\$ 34,672,811	\$ 17,345,452	\$ 14,869,385
513 Stm Maint of Elec Plant	Energy	\$ 4,931,682	\$ 7,600,877	\$ 3,473,602	\$ 4,306,730	\$ 6,601,043	\$ 3,018,237
514 Stm Maint of Misc Stm Plt	Demand	\$ 18,325,365	\$ 7,380,213	\$ 7,060,544	\$ 16,006,492	\$ 6,418,070	\$ 6,160,035
528 Nuc Maint Super & Eng	Energy	\$ 6,183,520	\$ 7,690,102	\$ 7,614,287	\$ 5,399,932	\$ 6,678,531	\$ 6,616,108
529 Nuc Maint of Structures	Demand	\$ 9,368		\$ -	\$ 8,183	\$ -	\$ -
530 Nuc Mtc of React Plt Equip	Energy	\$ 48,934,011	\$ 32,883,569	\$ 29,836,448	\$ 42,732,995	\$ 28,557,999	\$ 25,925,098
531 Nuc Maint of Elect Plant	Energy	\$ 13,522,861	\$ 12,513,587	\$ 11,972,440	\$ 11,809,217	\$ 10,867,525	\$ 10,402,937
532 Nuc Mtc of Misc Nuc Plant	Demand	\$ 25,463,010	\$ 24,961,813	\$ 25,024,623	\$ 22,240,946	\$ 21,707,591	\$ 21,832,958
541 Hydro Mtc Super& Eng	Energy	\$ 5,509	\$ 882	\$ 240	\$ 4,811	\$ 766	\$ 208
542 Hyd Maint of Structures	Demand	\$ 22,000	\$ 45,690	\$ 48,860	\$ 19,216	\$ 39,734	\$ 42,628
543 Hydro Mtc Resv, Dams	Demand	\$ 22,000	\$ 66,760	\$ 189,740	\$ 19,216	\$ 58,057	\$ 165,541
544 Hyd Maint of Elec Plant	Energy	\$ 88,144	\$ 180,673	\$ 39,868	\$ 76,974	\$ 156,907	\$ 34,641
545 Hyd Mt Misc Hyd Plnt Mjr	Demand	\$ 59,713	\$ 4,031	\$ 1,328	\$ 52,157	\$ 3,506	\$ 1,158
551 Oth Maint Super & Eng	Demand	\$ 310,346	\$ 1,828,452	\$ 1,719,645	\$ 271,075	\$ 1,590,080	\$ 1,500,320
552 Oth Maint of Structures	Demand	\$ 3,242,151	\$ 6,916,872	\$ 6,860,460	\$ 2,831,892	\$ 6,015,133	\$ 5,985,470
553 Oth Mtc of Gen & Ele Plant	Demand	\$ 17,225,836	\$ 10,741,953	\$ 10,748,762	\$ 15,046,096	\$ 9,341,546	\$ 9,377,854
554 Oth Mtc Misc Gen Plt Mjr	Demand	\$ 1,866,543	\$ 11,789,215	\$ 13,371,788	\$ 1,630,353	\$ 10,252,278	\$ 11,666,337
Production Maintenance Expense Totals		\$ 184,709,427	\$ 150,463,504	\$ 140,263,331	\$ 161,315,366	\$ 130,751,158	\$ 122,120,623
*Minnesota jurisdictional totals do not reflect Interchange Agreement billings to NSP-Wisconsin.							
**Preliminary Minnesota Demand and Energy Allocation Ratios							

Source: Xcel Energy Annual True-Up Compliance Report, Part C -- Attachment 6, Docket No. 21-295 (Mar. 1, 2023) (eDocket no. 20233-193561-04).

Energy Allocation Ratios

86.7239% **86.8907%** **86.7412%**

Demand Allocation Ratios

87.1003% **87.2459%** **86.8154%**

FERC Account Description		Allocation Method	NSP Minnesota Company			Minnesota Jurisdictional Totals *		
			2023 Test Year	2022 Actuals	2023 Actuals	2023 Test Year	2022 Actuals	2023 Actuals
510	Stm Maint Super&Eng	Energy	\$ 1,717,836	\$ 1,285,539	\$ 1,459,264	\$ 1,489,774	\$ 1,117,014	\$ 1,265,783
511	Stm Maint of Structures	Demand	\$ 3,313,426	\$ 3,902,411	\$ 4,931,914	\$ 2,886,004	\$ 3,404,693	\$ 4,281,661
512	Stm Maint of Boiler Plt	Energy	\$ 26,842,206	\$ 17,112,746	\$ 19,448,709	\$ 23,278,608	\$ 14,869,385	\$ 16,870,044
513	Stm Maint of Elec Plant	Energy	\$ 3,743,876	\$ 3,473,602	\$ 6,770,622	\$ 3,246,835	\$ 3,018,237	\$ 5,872,919
514	Stm Maint of Misc Stm Plt	Demand	\$ 5,319,775	\$ 7,060,544	\$ 6,472,630	\$ 4,633,540	\$ 6,160,035	\$ 5,619,239
528	Nuc Maint Super & Eng	Energy	\$ 7,070,422	\$ 7,614,287	\$ 7,891,172	\$ 6,131,746	\$ 6,616,108	\$ 6,844,897
529	Nuc Maint of Structures	Demand	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
530	Nuc Mtc of React Plt Equip	Energy	\$ 35,933,734	\$ 29,836,448	\$ 26,005,094	\$ 31,163,136	\$ 25,925,098	\$ 22,557,130
531	Nuc Maint of Elect Plant	Energy	\$ 12,490,074	\$ 11,972,440	\$ 13,295,965	\$ 10,831,880	\$ 10,402,937	\$ 11,533,080
532	Nuc Mtc of Misc Nuc Plant	Demand	\$ 27,101,615	\$ 25,024,623	\$ 33,726,695	\$ 23,605,588	\$ 21,832,958	\$ 29,279,965
541	Hydro Mtc Super& Eng	Energy	\$ 174,829	\$ 240	\$ 78,063	\$ 151,619	\$ 208	\$ 67,713
542	Hyd Maint of Structures	Demand	\$ 22,216	\$ 48,860	\$ 16,314	\$ 19,267	\$ 42,628	\$ 14,163
543	Hydro Mtc Resv, Dams	Demand	\$ -	\$ 189,740	\$ 362,900	\$ -	\$ 165,541	\$ 315,053
544	Hyd Maint of Elec Plant	Energy	\$ -	\$ 39,868	\$ 158,594	\$ -	\$ 34,641	\$ 137,567
545	Hyd Mt Misc Hyd Plnt Mjr	Demand	\$ 174,614	\$ 1,328	\$ 5,728	\$ 152,090	\$ 1,158	\$ 4,973
551	Oth Maint Super & Eng	Demand	\$ 2,035,127	\$ 1,719,645	\$ 1,368,203	\$ 1,772,602	\$ 1,500,320	\$ 1,187,811
552	Oth Maint of Structures	Demand	\$ 4,810,733	\$ 6,860,460	\$ 7,662,256	\$ 4,190,163	\$ 5,985,470	\$ 6,652,019
553	Oth Mtc of Gen & Ele Plant	Demand	\$ 13,145,535	\$ 10,748,762	\$ 9,714,205	\$ 11,449,800	\$ 9,377,854	\$ 8,433,426
554	Oth Mtc Misc Gen Plt Mjr	Demand	\$ 18,417,170	\$ 13,371,788	\$ 11,047,714	\$ 16,041,410	\$ 11,666,337	\$ 9,591,117
Production Maintenance Expense Totals			\$ 162,313,189	\$ 140,263,331	\$ 150,416,042	\$ 141,044,061	\$ 122,120,623	\$ 130,528,559
*Minnesota jurisdictional totals do not reflect Interchange Agreement billings to NSP-Wisconsin.								
**Preliminary Minnesota Demand and Energy Allocation Ratios								