MINNESOTA DEPARTMENT OF COMMERCE

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July 1, 2015

Daniel P. Wolf
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
St. Paul, Minnesota 55101-2147

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. G004/M-15-422

Dear Mr. Wolf:

Attached are the comments of the Minnesota Department of Commerce, Division of Energy Resources (Department), in the following matter:

Great Plains Natural Gas Co.s' Petition for Approval of its CIP Tracker and Demand Side Management Incentive.

The petition was filed on May 1, 2015 by:

Tamie A. Aberle
Director of Regulatory Affairs
Great Plains Natural Gas Co.
400 North Fourth Street
Bismarck, ND 58501

The Department requests that Great Plains provide additional information in reply comments.

Sincerely,

/s/ CRAIG ADDONIZIO
Financial Analyst

CA/lt
Attachment

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

COMMENTS OF THE
MINNESOTA DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES

DOCKET NO. G004/M-15-422

I. SUMMARY

On May 1, 2015, Great Plains Natural Gas Co., a Division of MDU Resources Group, Inc. (Great Plains or the Company), submitted a petition (Petition) to the Minnesota Public Utilities Commission (Commission) containing the Company's

- 2014 Conservation Improvement Program (CIP) Status Report for the period January 1, 2014 through December 31, 2014,
- 2014 CIP Tracker filing, and
- Demand Side Management (DSM) Incentive for the period January 1, 2014 through December 31, 2014.

The Company also filed its 2014 CIP Status Report (Status Report) for the period January 1, 2014 through December 31, 2014. The Status Report is intended to fulfill the requirements of the Minnesota Department of Commerce, Division of Energy Resources' (Department) annual CIP reporting rules contained in Minnesota Rules part 7690.0500. Because the Company's Status Report does not require Commission approval, this portion of the Petition has been assigned to a separate docket.[1]

II. DEPARTMENT ANALYSIS

The Department's analysis of Great Plains' Petition is provided in the following sections:

- in Section II.A, Great Plains' proposed 2014 gas DSM financial incentive;
- in Section II.B, Great Plains' proposed 2014 gas CIP tracker account;
- in Section II.C, Great Plains' proposed gas Conservation Cost Recovery Adjustment (CCRA); and

[1] See Docket No. G004/CIP-12-573.02.

- in Section II.D, a review of IPL's gas DSM and CIP activity and DSM financial incentives for the period 2010 through 2014.

A. GREAT PLAINS' PROPOSED 2014 DSM FINANCIAL INCENTIVE

1. Background and Summary of Great Plains' Proposed 2014 DSM Financial Incentive

The Shared Savings DSM financial incentive plan was approved by the Commission in Docket No. E,G999/CI-08-133 on January 27, 2010. On December 20, 2012 the Commission issued its *Order Adopting Modifications to Shared Savings Demand Side Management Financial Incentives* (Modification Order). The Shared Savings approach emphasizes a 1.5 percent energy savings goal, and ties the incentive earned by the utility to pursuit of the 1.5 percent savings goal. The incentive mechanism sets a specific dollar amount per unit of energy saved that each utility will earn at energy savings equal to 1.5 percent of annual non-CIP-exempt retail sales. That dollar amount is referred to as the incentive calibration. The higher the calibration, the higher the incentive will be at all energy savings levels after the threshold. Specifically, each electric utility's incentive is calibrated so that when the utility achieves energy savings equal to 1.5 percent of retail sales, electric utilities will earn an incentive equal to $0.07 per kWh saved and gas utilities will earn $9 per thousand cubic feet (Mcf) saved. The Commission's Modification Order stated, in part:

> *The Commission hereby adopts the Department's proposal for the continuation of the new shared savings financial incentive with the following:*
>
> A. A threshold set at half of the utility's average achievements from 2007 to 2011 for utilities with triennial CIPs beginning in 2013, removing both the maximum and minimum achievements, or at 0.4 percent of retail sales, whichever is lowest. For utilities with triennial Conservation Improvement Programs beginning in 2014, the threshold shall be set at half of the utility's average achievements from 2008 to 2012, removing both the maximum and minimum achievements, or at 0.4 percent of retail sales, whichever is lowest.
> B. The calibration at 1.5 percent of retail sales for each utility set as follows: (1) $9.00 per Mcf for natural gas utilities, and (2) $0.07 per kWh for electric utilities.
> C. A utility may not modify its incentive to correct for non-linear benefits.
> D. The incentive shall be capped at 20 percent of net benefits for all utilities except for Minnesota Power. The Commission will defer a decision on the application of the 20 percent cap of net benefits for Minnesota Power until 2013 to allow

for the consideration of updated avoided cost information for this utility.

E. The existing cap of 125 percent of a utility's 1.5 percent calibration level for the electric utilities ($0.0875 per kWh) and a cap of 125 percent of the 1.0 percent target calibration for gas utilities ($6.875) per Mcf are continued.
F. The percentage of net benefits to be awarded to each utility at different energy savings levels will be set at the beginning of each year.
G. The CIP-Exempt Class shall not be allocated costs for the new shared savings incentive. Sales to the CIP-Exempt Class shall not be included in the calculation of utility energy savings goals.
H. If a utility elects not to include a third-party CIP project, the utility cannot change its election until the beginning of subsequent years.
I. If a utility elects to include a third-party project, the project's net benefits and savings will be included in calculation of the percentage of net benefits awarded at specific energy savings levels (calculated before the CIP year begins) and in the post CIP year calculations of net benefits and energy savings achieved and incentive awarded. In any case, the energy savings will count toward the 1.5 percent savings goal.
J. The energy savings, costs, and benefits of modifications to non-third-party projects will be included in the calculation of a utility's DSM incentive, but will not change the percent of net benefits awarded at different energy savings levels.
K. The costs of any mandated, non-third-party projects (*e.g.*, Next Generation Energy Act assessment, University of Minnesota Institute for Renewable Energy and the Environment costs) shall be excluded from the calculation of net benefits awarded at specific energy savings levels (calculated before the CIP year begins) and in the post-CIP year calculations of net benefits and energy savings achieved and incentive awarded.
L. Costs, energy savings, and energy production from Electric Utility Infrastructure Projects (EUIC), solar installation and biomethane purchases shall not be included in energy savings for DSM financial incentive purposes.
M. The Department shall file a recommendation with the Commission on the application of a net benefits cap for Minnesota Power's incentive by October 1, 2013. The recommendation should be filed in Docket No. E,G-999/CI-08-133.

N. No adjustment will be made at this time to the calibration of the incentive mechanism for utilities that have Commission approved decoupling mechanisms.
O. The new shared savings DSM incentive shall be in operation for the length of each utility's triennial CIP plan.

Under the revised shared savings DSM financial incentive plan approved by the Commission, Great Plains' may request Commission approval of a performance bonus based on the percent of net benefits that the Company achieves under its approved gas CIP. The shared savings plan links the incentive to the Company's performance in achieving cost effective conservation.

In its Petition, Great Plains' stated that its CIP activities achieved energy savings in 2014 of 19,788 dekatherms (Dth) and resulted in $898,771 of net benefits.[2] Based on the terms and conditions of its approved DSM incentive plan, Great Plains requested approval of a 2014 financial incentive of $42,180.

2. The Department's Review of Great Plains' Proposed 2014 DSM Financial Incentive

The Department's CIP Engineering Staff review of the energy savings that underpin Great Plains' 2014 DSM financial incentive is on-going, and in all likelihood will not be completed until the fall of 2014.[3] This lag between the Company's request for recovery of the incentive and completion of the Department CIP Engineering Staff review is a recurring phenomenon. In its review of Great Plains' prior CIP tracker filing, the Department compensated for this lag by simply assuming that Great Plains' claimed energy savings for 2013 were corrected as filed and planned to make, in the instant docket, any adjustments approved by the Deputy Commissioner of the Department.[4] The Department notes that the Deputy Commissioner accepted Great Plains' 2013 CIP Status Report without any adjustments and thus none need to be made in the instant docket.[5]

As was done last year, the Department's analysis assumes that Great Plains' claimed 2014 energy savings (19,788 Dth) are correct as filed. If the Deputy Commissioner of the Department subsequently approves changes to Great Plains' energy savings claims that impact either recovery of CIP budgets or levels of shared savings DSM financial incentives, those changes can be incorporated in the Company's 2015 filing, which will be made by May 1, 2016.

[2] See Petition, Attachment F.
[3] See Docket No. G004/CIP-12-573.02.
[4] See Docket No. G004/M-14-358.
[5] See Docket No. G004/ CIP-12-573.01.

3. The Department's Overall Recommendation Concerning Great Plains' 2014 DSM Financial Incentive

The Department has reviewed Great Plains' calculation of its proposed 2014 DSM financial incentive of $42,180, contained in Attachment F to its Petition, and recommends that the Commission allow it to be included in the Company's CIP tracker account no sooner than the issue date of the Commission's *Order* in the instant docket.

B. GREAT PLAINS' 2014 CIP TRACKER ACCOUNT

In its Petition, Great Plains requested approval of its report on recoveries and expenditures in the Company's CIP tracker account during 2014. Table 1 provides a summary of activity in Great Plains tracker account during 2014.

Table 1
Summary of Great Plains'
2014 CIP Tracker Account Activity

Description	Amount
Beginning Balance Jan. 1, 2014	397,382
CIP Expenses During 2014	327,380
Carrying Charges During 2014	9,732
Base Rate Recovery During 2014	(157,563)
CCRA Recovery During 2014	(626,686)
Ending Balance Dec. 31, 2014	(49,755)

Source: Petition, Attachment E

The Department recommends that the Commission approve the Company's 2014 CIP tracker account as provided in the Company's Petition and summarized in Table 1 above.

C. CONSERVATION COST RECOVERY ADJUSTMENT

Minnesota Law states in relevant part that the Commission "may permit a public utility to file rate schedules for annual recovery of the cost of energy conservation improvements."[6] This annual CIP recovery mechanism is generally referred to as the Conservation Cost Recovery Adjustment (CCRA).

In its Petition, the Company requested approval of a revised CCRA of $0.0011 per Dth.[7] Table 2 below provides a summary of Great Plains' calculation of its proposed CCRA.

[6] See Minn. Stat. §216B.16, subd. 6b(c).
[7] See Petition, Attachment E.

Table 2
Calculation of Proposed CCRA

Description	Amount
CIP Tracker Account Balance as of Jan.1, 2015	(49,755)
Actual and Estimated CIP Expenses Jan. - Aug. 2015	372,554
Actual and Estimated Carrying Charges Jan. - Aug. 2015	(374)
Proposed 2014 DSM Financial Incentive	42,180
Estimated CIP Cost Recovery via Base Rates Jan. - Aug. 2015	(88,392)
Estimated CIP Cost Recovery via Existing CCRA Jan. - Aug. 2015	(270,556)
Estimated CIP Tracker Account Balance as of Aug. 31, 2015	5,657
Projected Sales Sept. 2015 - Aug. 2016 (Dth)	5,365,800
Proposed CCRA ($/Dth)	0.0011

The Department notes that in the past, Great Plains used it allowed rate of return from its most recent rate case to calculate carrying charges. However, order point five of the Commission's December 17, 2014 Order in Docket No. G004/M-14-439 states:

> The Commission modifies the carrying charge on the CIP tracker-account balance to the October 29, 2014 U.S. two-year U.S. Treasury Bond rate. This change shall become effective in the month following the date of this order.

Consistent with the Commission's Order, the carrying charges for the period January through August 2015 used to calculate the proposed CCRA, and shown in Table 2 above, were calculated using the two-year U.S. Treasury bond interest rate as of October 29, 2014.

The Department notes that the Commission's Order specified the rate to be used in the instant Docket, but did not address the rate to be used for carrying charges in future petitions. The Department recommends that the Commission require Great Plains', in future petitions for approval of its CIP Tracker and demand side management incentive, to update the interest rate used to calculate carrying charges to reflect the two-year U.S. Treasury bond interest rate as of the time the Company is preparing the petition.

Table 3 below compares the Company's proposed CCRA of $0.0011 per Dth with the Company's current CCRA of $0.0747, and calculates the expected bill impact for an average residential customer.

Table 3
Change in CCRA and Bill Impact

	CCRC ($/Dth)	CCRA ($/Dth)	Total ($/Dth)	Avg. Annual Residential Consumption (Dth)
Current Rate	0.0259	0.0747	0.1006	78
Proposed Rate	0.0259	0.0011	0.0270	78
Change ($)	-	(0.0736)	(0.0736)	
Change (%)	0%	-99%	-73%	

Source: Petition, Attachment E

As shown, the proposed CCRA is 99 percent less than the current CCRA, due to the expected August 31, 2015 CIP tracker balance of only $5,657. As a result of this proposed decrease in the CCRA, the amount paid by an average residential customer for CIP costs during the year is expected to be approximately $5.75 less under the proposed CCRA than it would be under the current CCRA.

The Department notes that Great Plains' methodology for calculating its proposed CCRA of $0.0011 per Dth is consistent with its past CIP tracker filings, but highlights one issue with the methodology. In short, in this Docket, Great Plains is essentially proposing to recover approximately $145,500 in CIP-related revenue (roughly $5,500 via its CCRA and $140,000 via its Conservation Cost Recovery Charge, or CCRC, which is built into base rates) to pay for the Company's:

1) tracker balance as of September 1, 2015 (which reflects an estimate of expenses for the months of April-August 2015 based on Great Plains' authorized expenditures),
2) 2014 financial incentive, and
3) CIP expenses during the period September 1, 2015 through August 31, 2016.

Great Plains' methodology calculates the CCRA such that it is intended to recover the first two items listed, but the Company does not address the third item in its Petition. By omitting the expected CIP expenses to be incurred during the period the proposed CCRA will be in effect from the CCRA calculation, Great Plains' is implicitly relying solely on its CCRC revenue to cover its projected CIP expenses. This will likely result in a significant deficit in Great Plains' next CIP tracker filing.

Great Plains' CCRC of $0.0259 per Dth was set in the Company's last rate case in 2004, based on test year CIP expenses of $141,177 and a sales forecast of 5,460,873 Dth.[8]

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[8] See Docket No. G004/GR-04-1487.

Thus the CCRC is set to generate approximately $140,000 per year in revenue for the Company.[9] The table below reports actual CIP expenditures during the last three CIP tracker periods.

Table 4
Recent CIP Expenses

12 Months Ended:	CIP Expenses (Excluding Incentive)
Aug. 31, 2013	338,714
Aug. 31, 2014	431,049
Aug. 31, 2015	490,520

Source: GPNG CIP Tracker Filings
Note that the figure reported for the 12 months ended Aug. 31, 2015 relies on estimates of expenses for the the months April-Aug. 2015.

As shown, Great Plains' CIP expenses have greatly exceeded the expected CCRC revenue of $140,000 in each of the past two periods, and the Company expects it will do so again this period. In fact, the Department notes that the Company's *minimum* spending requirement in 2014 ($151,847) exceeded its expected CCRC revenue. Based on this recent history, it is reasonable to expect the Company's CIP expenses from September 1, 2015 through August 31, 2016 to exceed its CCRC revenues as well, and therefore it is likely that Great Plains' will have a significant tracker balance when it files its next CIP tracker filing if the proposed CCRA is approved.[10]

[9] The Department notes that sales forecasts in each of the Company's last two CIP Tracker filings have been slightly lower than the sales forecast from the Company's last rate case.

[10] In this Docket, Great Plains' estimated that its tracker balance as of September 1, 2015 will be only $36,523, which in this context is relatively close to zero. The Department notes, however, that this is the result of two beneficial errors/twists of fate. First, in its prior CIP Docket, the Company estimated that its tracker balance on September 1, 2014 would be $358,698 and its CCRA was set in order to collect that amount, plus Great Plains' financial incentive of $24,137, over the 12 months beginning September 1, 2014. However, as shown in Attachment E of its Petition in the instant Docket, Great Plains' actual tracker balance on September 1, 2014 was only $33,206. Thus, if Great Plains' had collected its intended amount of revenue ($358,698 + $24,137 = $382,835), it would have "over-collected" CCRA revenue by approximately $325,000. In fact, due in part to higher than expected sales, and in part to a delay in the implementation of proposed CCRA (which left the previous, higher, CCRA in effect for four months longer than expected), actual revenue during that period is now expected to be $465,004, or $82,169 higher than Great Plains' anticipated in 14-439. Together, these two fact situations gave Great Plains' more $400,000 in "extra" revenue to offset CIP expenses during the period September 1, 2014 through August 31, 2015. Absent those two fact situations, Great Plains' estimated tracker balance for August 31, 2014 would be an undercollection of approximately $365,000.

The Company indicated in telephone conversations that the reason it does not attempt to forecast expenditures farther out than August of the current year is that a large percentage of its expenditures are for individual large projects that are difficult to accurately predict. If a forecasted project does not materialize, the Company's CCRA will be too high and it will over-recover.

While the Department understands the difficulty the Company faces in forecasting large projects, the Department notes that this year, in particular, the Company has a large custom project that was initially expected to be completed in 2014, but is now expected to be completed in the fall of 2015. Thus, this year in particular, the Company may have more certainty surrounding its expected CIP expenses relative to past years and could set its CCRA accordingly.

Additionally, the Department notes that since the Commission reduced the rate at which carrying charges accrue from the Company's weighted average cost of capital to a much lower short-term debt rate (or in Great Plains' case, the interest rate on two-year treasury bonds), a mismatch in the timing of incurring expenses and collecting the revenue associated with the expenses has a much smaller financial impact on ratepayers. Nonetheless, the Department prefers to match the period in which expenses occur to the period in which revenue is collected for those expenses.

The Department requests that Great Plains explain in Reply Comments whether it would be appropriate to reflect this large custom project in the calculation of its CCRA, and if so, to provide a revised CCRA calculation.

D. REVIEW OF CUSTOMER NOTIFICATION

Great Plains proposed to update the relevant tariff sheet with the approved CCRA on the Company's website upon approval by the Commission. Although this proposal would provide some degree of notification, the Department recommends that a message be included on the customers' bills to provide better notification of the change in the approved CCRA. Specifically, the Department recommends that the Commission require Great Plains to include the following bill message in the billing month immediately following the date of the Order in the instant docket:

> Great Plains recovers the costs changes in its energy conservation programs from the base established in 2007 through a Conservation Cost Recovery Adjustment (CCRA) subject to MN Public Utilities Commission approval. A CCRA of [insert rate] per dk as shown in the Resource Adjustment above is effective. Learn more about reducing your energy use by visiting our website at www.gpng.com or calling us at 1-877-267-4764.

E. REVIEW OF GREAT PLAINS' DSM AND CIP ACTIVITIES (2010-2014)

Table 4 below presents a summary of Great Plains' DSM and CIP activities from 2010 through 2014. Table 4 provides an indication of how the Company's DSM financial incentives, carrying charges, year-end tracker balances, reported CIP expenditures, and reported energy savings have changed during the last five years.

Table 5
Summary of Great Plains' DSM and CIP Activities
2009-2014

	2010	2011	2012	2013	2014
DSM financial incentive	18,915	37,707	114,763	24,137	42,180
Incentive as % of CIP expenditures	4.4%	10.2%	28.6%	6.4%	12.9%
Carrying charges	(7,527)	10,979	24,008	27,097	9,732
Carrying charges as % of CIP expenditures	-1.8%	3.0%	6.0%	7.2%	3.0%
Year-end tracker balance	52,659	324,363	369,299	397,382	(49,755)
Year-end tracker bal. as % of CIP expenditures	12.3%	87.5%	91.9%	104.9%	-15.2%
CIP expenditures (excluding incentives)	427,847	370,570	401,694	378,793	327,380
Achieved energy savings (Dth)	17,426	24,604	41,509	14,969	19,788
Average cost per Dth saved	24.55	15.06	9.68	25.31	16.54

Source: Great Plains' annual CIP Filings

As shown in Table 5, Great Plains' 2014:

- proposed DSM financial incentive is approximately twice its 2013 incentive;
- carrying charges have declined to approximately one-third of 2013 carrying charges;
- year-end tracker balance is negative, and significantly less than the balance in 2011, 2012, and 2013;
- achieved energy savings, while up from 2013, are down from 2011, and only half of savings in 2012.

III. RECOMMENDATIONS

Based on the analysis above, the Department expects to recommend that the Commission:

1) approve Great Plains' 2014 financial incentive of $42,180 to be included in the Company's CIP tracker no sooner than the issue date of the Commission's Order in the present docket;
2) approve the CIP tracker activity and end of 2014 tracker balance as shown in Table 1 above;

3) require Great Plains, in future petitions for approval of its CIP Tracker and demand side management incentive, to update the interest rate used to calculate carrying charges to reflect the two-year U.S. Treasury bond interest rate as of the time the Company is preparing the petition;
4) require Great Plains to include the following bill message (with the appropriate rate) in the billing month immediately following the date of the Order in the present docket:

> Great Plains recovers the costs changes in its energy conservation programs from the base established in 2007 through a Conservation Cost Recovery Adjustment (CCRA) subject to MN Public Utilities Commission approval. A CCRA of [insert rate] per dk as shown in the Resource Adjustment above is effective. Learn more about reducing your energy use by visiting our website at www.gpng.com or calling us at 1-877-267-4764.

The Department will make a final set of recommendations, including a recommendation regarding Great Plains' proposed CCRA, after it reviews the Company's reply comments.

/lt

CERTIFICATE OF SERVICE

I, Sharon Ferguson, hereby certify that I have this day, served copies of the following document on the attached list of persons by electronic filing, certified mail, e-mail, or by depositing a true and correct copy thereof properly enveloped with postage paid in the United States Mail at St. Paul, Minnesota.

Minnesota Department of Commerce
Comments

Docket No. G004/M-15-422

Dated this 1st day of July 2015

/s/Sharon Ferguson

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