

July 16, 2014

Burl W. Haar 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. E001/M-14-284

Dear Dr. Haar:

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

A Request by Interstate Power and Light Company (IPL or the Company) for Approval of the Company's Electric Conservation Cost Recovery Adjustment (CCRA) and 2013 Electric Demand Side Management (DSM) Financial Incentive (collectively referred to as the *Petition*).

The Petition was filed on April 1, 2014 by:

Paula N. Johnson Senior Attorney-Regulatory Interstate Power and Light Company 200 First Street SE PO Box 351 Cedar Rapids, Iowa 52406-0351

The Department recommends that the Commission **approve** IPL's proposed DSM financial incentive, **discontinue** allowing the recovery of carrying charges for under or over recovered balances in IPL's CIP tracker account. As to IPL's proposed CCRA and CIP tracker account, the Department will provide its final recommendations after reviewing IPL's *Reply Comments*. The Department is available to answer any questions that the Minnesota Public Utilities Commission may have.

Sincerely,

/s/ MICHAEL N. ZAJICEK Rates Analyst

MNZ/ja Attachment



BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

COMMENTS OF THE MINNESOTA DEPARTMENT OF COMMERCE DIVISION OF ENERGY RESOURCES

DOCKET No. E001/M-14-284

I. SUMMARY OF THE UTILITY'S PROPOSAL

On April 1, 2014, Interstate Power and Light Company (IPL or the Company) submitted a filing with the Minnesota Public Utilities Commission (Commission) in Docket No. E001/M-14-284 (*Petition*) that includes a report of proposed recoveries and expenditures in its electric Conservation Improvement Program (CIP) tracker account during 2013 and a proposed decrease in the currently approved electric Conservation Cost Recovery Adjustment (CCRA). IPL also submitted a request that the Commission approve a proposed electric Demand Side Management (DSM) financial incentive of \$263,420.53 for its 2013 CIP achievements.

The *Petition* contains data relevant to the Company's gas utility. The Department will not comment here on information related to the electric utility in this docket; instead see Docket No. G001/M-14-283.

II. MINNESOTA DEPARTMENT OF COMMERCE, DIVISION OF ENERGY RESOURCES (DEPARTMENT) ANALYSIS

The Department's analysis of IPL's *Petition* is provided below in the following sections:

- in Section II.A, IPL's proposed electric 2013 DSM financial incentive;
- in Section II.B, IPL's proposed electric 2013 CIP tracker account;
- in Section II.C, IPL's proposed electric CCRA for 2014/2015; and
- in Section II.D, a review of IPL's electric DSM and CIP activity for the period 2007 through 2013.

Page 2

 in Section II.E, a proposal for standardizing utility CIP tracker and CCRA calculations.

A. IPL'S PROPOSED ELECTRONIC DSM FINANCIAL INCENTIVE FOR 2013 ACHIEVEMENTS

1. Background and Summary of IPL's Proposed Electric 2013 DSM Incentive

Under the new Shared Savings DSM financial incentive plan approved by the Commission in Docket No. E,G999/CI-08-133, IPL may request Commission approval of a performance bonus based on the percent of net benefits that the Company achieves. The Commission's January 27, 2010 Order states:

The New Shared Savings approach emphasizes an 1.5 percent energy savings goal, and ties the incentive earned by the utility to pursuit of the 1.5 percent savings goal. The new approach 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 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 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 \$0.09 times the number of kWh saved¹ and gas utilities will earn at a range from \$4.50 to \$6.50 times the number of thousand cubic feet (Mcfs) saved.

Importantly, the incremental incentive per additional energy savings achieved is higher than the average incentive achieved. Thus, the closer the energy savings is to reaching the 1.5 percent energy savings goal, the greater the incremental incentive. However, the incentive is still less than the net benefits created through the savings, therefore reserving a majority of the net benefits for ratepayers.

Mandated assessments to utilities will not be included in the calculation of net benefits. Further, as agreed to by the working group, a utility can elect before the beginning of each year

¹ This calibration was modeled to result in a utility receiving an incentive at historical levels when historical energy savings are achieved.

Page 3

whether to include third party programs in its incentive calculation. The costs and benefits of non-elected third party programs will not be included in the calculation.

The incentive for IPL is triggered when the Company achieves 50 percent of the utility's average energy savings for the period from 2004 to 2008, removing both the maximum and minimum achievements, or at 0.4 percent of retail sales, whichever is lowest. The incentive is capped at 11.25 cents per first-year kWh.²

With respect to net benefits, IPL provided in its *Petition* the benefit/cost results of the revenue requirements test associated with the Company's 2013 electric CIP. According to the Company, this test resulted in \$4,200,056 of net benefits from electric CIP activities in 2013.³ IPL also stated in its *Petition* that its electric CIP activities achieved energy savings in 2013 of 8,157,503 kWh, which is approximately 1.03 percent of IPL's three-year average of weather normalized sales. Based on the terms and conditions of its approved DSM incentive plan, IPL requests approval of an electric DSM financial incentive of \$263,420.53 for 2013.

2. The Department's Analysis of IPL's Proposed 2013 Electric DSM Financial Incentive

The Department's CIP Engineering Staff review of the demand and energy savings that underpin IPL's proposed 2013 DSM financial incentive is on-going. In all likelihood, it will not be completed before the fall of 2014. 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 IPL's 2013 DSM financial incentive filing,⁴ the Department compensated for this lag by simply assuming IPL's claimed energy savings for 2012 were correct as filed and planned to make, in the instant docket, any adjustments approved by the Deputy Commissioner of the Department. However, the Deputy Commissioner accepted IPL's 2013 Status Report without any adjustments⁵ and thus none need to be made in the instant docket.

As was done last year, the Department's analysis assumes that IPL's claimed 2013 energy savings are correct as filed. If the Deputy Commissioner of the Department subsequently approves changes to IPL's energy savings claims that impact either recovery of CIP budgets

² Since IPL's CIP projects have average lifetimes of 13 to 15 years, the cap per lifetime kWh saved is significantly lower than 11.25 cents per kWh.

³ See Tab 4 through Tab 13 of IPL's filing for a listing of net benefits, from the revenue requirements perspective, for each of the Company's CIP projects.

⁴ Docket No. E001/M-13-240

⁵ Docket No. E,G001/CIP-09-636.03

Page 4

or levels of Shared Savings DSM financial incentives, those changes can be incorporated in the Company's 2014 filing that will be made April 1, 2015.

According to Tab 3, Page 3 of 8 of IPL's *Petition*, the Company receives approximately 0.00858 percent of the net benefits created by its 2013 CIP investments for every 0.1 percent of sales saved above 0.4 percent. IPL estimated that it achieved energy savings of approximately 1.03 percent of its non-CIP-exempt retail sales. IPL's incentive calculation is then about 6.272 percent of its net benefits of \$4,200,056, or \$263,420.53 after rounding.

The Department concludes that IPL correctly calculated its proposed electric DSM financial incentive of \$263,420.53 for 2013. Thus, the Department recommends that the Commission:

- approve IPL's proposed 2013 electric DSM financial incentive of \$263,420.53;
- allow the Company to record its proposed 2013 electric incentive in IPL's Electric CIP tracker account.

B. IPL'S 2013 ELECTRIC CIP TRACKER ACCOUNT

a. Overall 2012 CIP Tracker

In its April 1, 2014 filing, IPL provided a report on recoveries and expenditures in the Company's electric CIP tracker account during 2013.6 IPL's report indicates that the CIP tracker balance at the end of 2013 is \$2,903,339; however, it appears that this figure fails to account for the previous year-end balance of (\$694,034). Activity in the Company's electric tracker account during 2013, assuming a corrected tracker balance of \$2,209,305, is summarized by the Department below in Table 1.7

⁶ See Tab 16 Pages 1-10

⁷ See Tab 16, Page 1 of 25 of the *Petition* for the CIP Tracker activity data and Table 2-1a on page 6 for the 2012 electric DSM financial incentive award.

Page 5

Table 1: Summary of IPL's Electric CIP Tracker Account Activity in 20138

<u>Description</u>	<u>Time Period</u>	<u>Amount</u>
Beginning Balance	31-Dec-12	(\$694,034)
CIP Expenses ⁹	January 1 through December 31, 2013	\$3,539,537
Carrying Charges	January 1 through December 31, 2013	\$10,875
Base Rate Recovery ¹⁰	January 1 through December 31, 2013	(\$2,169,337)
CIP Factor Recovery	January 1 through December 31, 2013	<u>\$1,522,264</u>
Ending Balance	31-Dec-13	\$2,209,305

The Department requests that IPL, in reply comments, confirm the ending balance of \$2,209,305 is correct after accounting for the calculation error previously noted, or provide an explanation as to why another CIP tracker balance is appropriate.

The Department will provide a recommendation on IPL's tracker account after receiving IPL's Reply Comments.

C. IPL'S PROPOSED ELECTRIC CCRA

In its *Petition,* IPL requested approval of a revised CCRA of \$0.00368 per kWh for 2013/2014, to be effective on June 1, 2013. This value, however, may be based on an incorrect CIP tracker account balance for 12/13/2013, as stated above. The Department presents the correct calculation in Table 2 below for the electric CCRA.

⁸ Values are rounded to the nearest dollar

⁹ CIP expenditures include the 2012 DSM Incentive

 $^{^{10}}$ CIP Recovery Factor was positive during 2012 due to a negative CCRA to account for over-collection of CIP expenditures by the Company

Page 6

Table 2: IPL's Calculation of its Proposed 2014/2015 Electric CCRA

Description	Amount
Electric CIP Tracker Account Balance as of December 31, 2013	\$2,209,305
CIP Approved Spending Levels for 12 months beginning January 2014	\$2,257,040
CIP Cost Recovery via Base Rates — Jan-Dec 2014	(\$2,147,613)
CIP Cost Recovery via CCRA — Jan 2014-May 2014	(\$73,598)
Beginning CIP Tracker Account Balance — June 2014	\$2,245,134
Projected Annual kWh Sales for 2014	798,369,140
Proposed Electric CCRA (\$/kWh)	\$0.00281

Table 3 below compares the Department's proposed electric 2014/2015 CCRA of \$0.00281 with IPL's 2013/2014 CCRA of (\$0.00022).

Table 3: Comparison of IPL's Current and the Department's Proposed Electric CCRAs for All Customer Classes

Current CCRA	Proposed CCRA	Change	Percent
(\$/kWh)	(\$/kWh)	(\$/kWh)	Change
(\$0.00022)	\$0.00281	\$0.00303	1,377%

As indicated in Table 3, the Department's proposed electric CCRA for 2014/2015 represents a 1,377 percent increase from IPL's current electric CCRA. The Department notes that IPL's CCRA was negative in 2013/2014 as a result of past over-recovery. The Department notes that while the CCRA percent change is large it is a reasonable increased charge and is in line magnitude wise with other CCRAs, and IPL's 2012/2013 CCRA. The large percent change is not an indication of rate shock but rather a consequence of the near zero CCRA from 2013/2014.

Since the CCRA calculation is dependent upon the correct CIP tracker balance, the Department will make its final recommendations after receiving IPL's *Reply Comments*.

With respect to customer notification, the Department recommends that the Commission require IPL to include the following bill message (with the appropriate date) in the billing month immediately following the date of the *Order* in the present docket. This message is based on the message IPL proposed on page 63 of its *Petition*. The Department notes that any message sent out should be adjusted to include the final approved CCRA value.

Page 7

IPL recovers the costs of its energy conservation programs in Minnesota through a Conservation Cost Recovery Adjustment (CCRA). The CCRA is an annual adjustment subject to Minnesota Public Utilities Commission approval. Based on actual and anticipated energy efficiency costs, the revised 2014 CCRA, as approved the Commission, will be \$0.00281/per kWh effective June 1, 2014. Learn more about reducing your energy use by visiting our website at www.alliantenergy.com/save or calling us at 1-866-255-4268.

D. A REVIEW OF IPL'S ELECTRIC DSM AND CIP ACTIVITY (2007-2013)

In Table 4 below, the Department presents a historical comparison of IPL's electric CIP activity for the period 2007 through 2013. Table 4 provides an indication of how the Company's DSM financial incentive carrying charges, year-end tracker balance, CIP expenditures, and reported energy savings changed during the period.

	2007	2008	2009	2010	2011	2012	2013
DSM Financial Incentive	\$450,749	\$44,494	\$14,163	\$20,993	\$250,841	\$1,373,538	\$263,421
Incentive as a % of CIP Expenditures	17.59%	2.06%	0.64%	1.54%	14.58%	53.90%	12.16%
Carrying Charges	\$258,848	\$195,628	\$216,580	\$31,828	(\$101,389)	(\$110,726)	\$10,875
Carrying Charges as a % of Expenditures	10.10%	9.04%	9.79%	2.33%	-5.89%	-4.35%	0.50%
Year-End Tracker Balance	\$3,578,420	\$2,817,092	\$1,501,819	(\$242,321)	(\$1,800,150)	(\$694,034)	\$2,209,305
Year-End Tracker Balance as a % of CIP Expenditures	140%	130%	68%	-18%	-105%	-27%	165%
CIP Expenditures	\$2,562,633	\$2,163,205	\$2,213,008	\$1,363,897	\$1,720,282	\$2,548,151	\$2,165,998
Achieved Energy Savings (kWh)	16,990,441	9,690,284	8,648,648	3,461,129	7,685,049	14,365,499	8,157,503
Average Cost per kWh Saved	\$0.15	\$0.22	\$0.26	\$0.39	\$0.22	\$0.18	\$0.27

Table 4: History of IPL's Electric CIP Activity (2007-2013)

As indicated in Table 4, IPL's energy savings dropped back to a more typical level after the particularly successful results of 2012. Further, the cost per kWh saved also returned to a more typical, for IPL, level. Finally, IPL's 2013 end-of-year tracker balance is positive (the Company has under-collected) after three years of over-collection.

The Department notes that carrying charges were first approved as part of Minnesota utilities' CIP tracker accounting in the early 1990s. One of the purposes of carrying charges, and allowing timely recovery through a CIP tracker account, was to provide utilities an

Page 8

incentive to invest in energy conservation by ensuring that they not only recovered all conservation costs incurred in a timely manner, but that they also received a carrying charge on uncollected balances. At that time financial incentives for conservation were de minimis.

Now, however, the Commission provides large financial incentives for utility investments in CIP (IPL's DSM financial incentives totaled \$1,645,372 for 2010-2012). Rather than continue to calculate carrying charges on positive or negative monthly tracker account balances, the Department recommends that the Commission eliminate carrying charges. The Department concludes that it is reasonable to disallow carrying charges beginning in the moth after the Commission issues its Order in this docket.

In the event that the Commission decides not to discontinue IPL's CIP carrying charges, then the Department recommends that the Commission disallow carrying charges on IPL's financial incentive. The Minnesota Chamber of Commerce (the Chamber) made this recommendation for Otter Tail Power Company in the Chamber's May 30, 2014 Comments (see Docket No. E017/M-14-201). The Chamber argued that carrying costs should not be charged "since the utility is not incurring any risk in receiving the incentive nor are dollars being held up to pay for the CIP expenditures." The Department agrees with the Chamber that paying carrying costs on CIP financial incentives is not needed and recommends that IPL remove its incentive when calculating carrying charges. The Department anticipates that removing IPL's DSM financial incentive may reduce carrying charges to such an extent as to virtually eliminate carrying charges.

The Department recommends that the Commission eliminate carrying charges on under- or over-recovered CIP balances. In the event that the Commission decides not to eliminate carrying charges on the entire CIP balance, the Department recommends that the Commission not allow carrying charges on IPL's CIP financial incentive.

E. STANDARDIZING CIP TRACKER AND CCRA CALCULATIONS

The Department has identified a number of areas in which IPL's next CIP tracker and CCRA filing could be improved. To be consistent with CCRA implementation experience and the practice of other Minnesota electric utilities the Department requests that IPL make the following changes in its 2014 CIP tracker and CCRA calculation:

- 1. IPL should record any DSM financial incentives awarded during the calendar year of the tracker filing in question,
- 2. Based on experience from previous CCRA filings, IPL should calculate its proposed CCRA rate assuming that the rate will be effective November of the filing year,
- IPL should include its estimated next year DSM financial incentive in the CCRA calculation to minimize fluctuations in the tracker account balance, and
- 4. IPL should use the projected energy sales for the period the proposed CCRA will be effective, not the projected sales for the calendar year. For example, in IPL's 2014

Page 9

filing the Company should use projected sales for November 2015 through October 2016.

III. THE DEPARTMENT'S RECOMMENDATIONS

Based on the analysis indicated above, the Department recommends that the Commission:

- 1) approve IPL's proposed electric 2012 DSM financial incentive of \$263,420.53 and allow the Company to book this amount in its tracker account; and
- 2) discontinue approving carrying charges for under or over recovered balances in IPL's CIP tracker account beginning in the moth after the Commission issues its Order in this docket;
- 3) in the event that the Commission continues to allow the application of carrying charges to the over and under recovery of CIP tracker accounts, disallow application of the carrying charge to the Company's financial incentive;

The Department will submit additional recommendations after reviewing IPL's *Reply Comments*.

/ja

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. E001/M-14-284

Dated this 15th day of July 2014

/s/Sharon Ferguson

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