

April 12, 2021

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
Saint Paul, Minnesota 55101-2147

RE: **Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. G008/GR-19-524

Dear Mr. Seuffert:

Attached are the Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department), on the March 12, 2021 compliance filing submitted by CenterPoint Energy Minnesota Gas in the following matter:

Application of CenterPoint Energy Resources Corp., d/b/a CenterPoint Energy Minnesota Gas, for Authority to Increase Rates for Natural Gas Utility Service in Minnesota.

The filing was submitted by:

Andrew Sudbury
Manager, Regulatory Portfolio Management
CenterPoint Energy
505 Nicollet Mall
PO Box 59038
Minneapolis, MN 55459-0038

The Department requests that CenterPoint Energy Minnesota Gas provide additional information in reply comments, and is available to answer any questions that the Minnesota Public Utilities Commission may have in this matter.

Sincerely,

/s/ CRAIG ADDONIZIO
Financial Analyst

CA/ja
Attachment



Before the Minnesota Public Utilities Commission

Comments of the Minnesota Department of Commerce Division of Energy Resources

Docket No. G008/GR-19-524

I. INTRODUCTION

On October 28, 2019, CenterPoint Energy Minnesota Gas (CenterPoint, CPE, or the Company) filed a general rate case (the 2019 General Rate Case) requesting approval from the Minnesota Public Utilities Commission (Commission) to increase its natural gas rates.

On September 17, 2020, the parties to CenterPoint's 2019 General Rate Case jointly filed an Offer of Settlement (Settlement) that resolved all issues in the case, except for the tariffed on bill program proposed by the City of Minneapolis. Overall, the parties agreed to reduce the proposed increase in CenterPoint Energy's annual revenue requirement from \$62.0 million, a 6.8% increase, to \$38.5 million, a 4.2% increase.

On March 1, 2021, the Minnesota Public Utilities Commission (Commission) issued its Order Accepting and Adopting Agreement Setting Rates, and Initiating Development of Conservation Programs for Renters (Rate Case Order) in CenterPoint's 2019 General Rate Case. Ordering Paragraph No. 4 of the Commission's Order required CPE to make a compliance filing within 30 days of the Order, including certain, specified information, discussed in greater detail below. Ordering Paragraph No. 5 of the Rate Case Order set a 30-day comment period on all compliance filings made by CPE pursuant to Ordering Paragraph No. 4.

On March 12, 2021, CPE submitted its Compliance Filing in accordance with Ordering Paragraph No. 4 of the Commission's Rate Case Order. The Company's Compliance filing also addressed requirements imposed by Ordering Paragraph No. 3, related to the value of gas storage inventory and its service extension tariff, also discussed in greater detail below.

In addition to the instant docket (Docket No. G008/GR019-524), the Company submitted its Compliance Filing in Docket No. G008/MR-21-182. The purpose of that docket is specifically to establish a new base cost of gas. The Department will file separate comments in that docket on the Company's proposed base cost of gas. The Department addresses all other aspects of the Compliance Filing in this docket and in these comments.

II. DEPARTMENT ANALYSIS

A. ORDERING PARAGRAPH NO. 3 OF THE 2019 RATE CASE ORDER

1. Storage Inventory

Ordering Paragraph 3(A) of the 2019 Rate Case Order required CenterPoint to reflect the \$5,303,297 reduction in the value of the Company's storage inventory indicated in its update of gas costs filed on August 12, 2020 in this Docket.

As described on page 13 of the Rate Case Order, the Commission adopted the Settlement, as well as the financial schedules attached to the Settlement, without modification. Attachment 1 to the Settlement, page 2 of 9, column (b), line 21, shows the required reduction was reflected in the Settlement. As described in greater detail below, based on its review, the Department concludes that CenterPoint's Compliance Filing and proposed rates and tariff pages, with one exception, reflect the terms of the Settlement. Therefore, the Department concludes that the Company complied with Ordering Paragraph 3(A) of the 2019 Rate Case Order and reflected the \$5,303,297 reduction in the value of the Company's storage inventory reflected in its August 12, 2020 update of gas costs.

2. Extension Tariff

Ordering Paragraph No. 3(B) of the 2019 Rate Case Order required CenterPoint to make certain modifications to its service extension tariff, Section VI, subsection 4.06. The Company's redline tariff pages incorporate all the required modifications.

B. ORDERING PARAGRAPH NO. 4 OF THE 2019 RATE CASE ORDER

Ordering Paragraph No. 4 of the Rate Case Order required the Company to provide the following information in its Compliance Filing within 30 days:

- A. A revised base cost of gas, supporting schedules, and revised fuel adjustment tariffs to be in effect on the date final rates are implemented.
- B. A summary listing of all other rate riders and charges in effect, and continuing, after the date final rates are implemented.
- C. A computation of the Conservation Cost Recovery Charge (CCRC) based upon the decisions made herein for inclusion in the final order.
- D. A schedule detailing the tracker balance for Conservation Improvement Programs at the beginning of interim rates; the revenues (CCRC and CIP Adjustment Factor) and costs recorded during the period of interim rates; and the CIP tracker balance at the time final rates become effective.
- E. If final authorized rates are lower than interim rates, a proposal to make refunds of interim rates, including interest to affected customers.

Each of these items in Ordering Paragraph No. 4 is discussed below.

1. Revised Base Cost of Gas, Supporting Schedules, and Tariffs

Ordering Paragraph No. 4(A) of the Rate Case Order required the Company to provide in its Compliance Filing a revised base cost of gas, supporting schedules, and revised fuel adjustment tariffs to be in effect on the date final rates are implemented. The Company provided the required information in Supporting Schedules A-1, A-2, A-3, and F-1 of its Compliance Filing.

As noted above, the Department addresses CenterPoint's base cost of gas, supporting schedules, and tariffs in separate comments in Docket No G008/MR-21-182.

2. Rate Riders in Effect, and Continuing, after the Date Final Rates are Implemented

Ordering Paragraph No. 4(B) of the Rate Case Order required the Company to provide in its Compliance Filing a summary listing of all other rate riders and charges in effect, and continuing, after the date final rates are implemented. The Company provided this information in Schedule B-1 of its Compliance Filing.

The Department reviewed Schedule B-1 and concludes that CenterPoint has complied with the Commission's Order.

3. Conservation Cost Recovery Charge

Ordering Paragraph No. 4(C) of the Rate Case Order required CenterPoint to include in its Compliance Filing a computation of the Conservation Cost Recovery Charge (CCRC) based upon the decisions made in the Order. Schedule C-1 of the Compliance Filing provides the required computation.

Schedule C-1 derives a CCRC of \$0.2372 per dekatherm (Dth). This CCRC is consistent with the CCRC used in the revenue calculations in Attachment 2 of the Settlement. The Department concludes that the CCRC calculated in the Compliance Filing is consistent with Settlement, and is therefore reasonable. The Department recommends that the Commission approve CenterPoint's proposed CCRC of \$0.2372 per Dth (or \$0.02372 per therm).

4. CIP Tracker

Order Paragraph No. 4(D) of the Rate Case Order required CenterPoint to include in its Compliance Filing a schedule detailing the tracker balance for Conservation Improvement Programs at the beginning of interim rates; the revenues (CCRC and CIP Adjustment Factor) and costs recorded during the period of interim rates; and the CIP tracker balance at the time final rates become effective. Supporting Schedule D-1 of the Company's Compliance Filing provides the required information. Additionally, Schedule C-2 of the Compliance Filing computes an adjustment to the CIP Tracker necessary to reflect the difference between CCRC that was in effect while interim rates were in effect

and the final CCRC, derived in Schedule C-1. That adjustment is not reflected in the Schedule D-1, but will be reflected in the Company's next CIP status report filing.

The Department reviewed the Company's CIP Tracker calculations and the adjustment and concludes that they are reasonable. However, the Department notes that revenues and expenses reported in Schedule D-1 for March-April 2021 are projections, and assume that final rates will be implemented June 1, 2021. The Department recommends that the Commission require CPE to resubmit the CIP tracker account (including rates, revenues, expenses, and ending balance) based on actual data for the entire period that interim rates were in effect, within 10 days after the actual date final rates become effective.

5. Revised Tariff Sheets

Although the Rate Case Order did not require the Company to provide redline tariff pages, CenterPoint included them in its Compliance Filing in Schedule F-1. The Department reviewed the redline tariff pages for consistency with the Rate Case Order and the terms of the Settlement, and concludes that except for the CCRC, the redline tariff pages reflect the Commission's decisions in this proceeding.

As noted above, Schedule C-1 of the Compliance Filing derives a CCRC of \$0.2372 per Dth, which is consistent with the Settlement. Section V, Twentieth Revised Page 13 of CPE's redline tariff pages, however, indicates a CCRC of \$0.02382 per therm (or \$0.2382 per Dth), which the CCRC CPE proposed in its initial rate case filing, not the CCRC reflected in the Settlement and related financial schedules. The Department recommends that the Commission require CenterPoint to update its tariff to reflect the approved CCRC of \$0.02372 per therm.

6. Interim Rate Refund Plan

Ordering Paragraph No. 4(E) required CenterPoint to include in its Compliance Filing to make refunds of interim rates, including interest to affected customers. The Company's proposal is detailed in Schedules E and E-1 through E-6 of the Compliance Filing.

As shown in Supporting Schedule E-2, CenterPoint proposed to refund to customers a base amount \$19.8 million. To derive this base refund amount, CenterPoint first calculated a refund factor of .2691, equal to the difference between the approved interim rate revenue increase (\$52.7 million) and final approved revenue increase (\$38.5 million), or \$14.2 million, divided by the approved interim rate revenue increase. The base refund amount is the product of this refund factor and total interim revenues billed (\$73.6 million).

CenterPoint then made three adjustments to the base refund amount of \$19.8 million. First, CenterPoint reduced the base refund amount by \$1.3 million for expenses related the Company's Permanent Records Integrity Management Excellence (PRIME) Program, which, per the Settlement,

were to be recovered via an adjustment to the interim rate refund and excluded from final rates.¹ Second, the Company reduced the base refund amount by \$46,000 to reflect the impact of Accumulated Deferred Income Tax (ADIT) proration. ADIT must be prorated for purposes of interim rates, but does not need to be prorated in the calculation of final rates.² Third, the Company increased the base refund amount in order to refund to ratepayers amounts related to short-term incentive compensation, with interest, as recently ordered by the Commission in this Docket.³ These three adjustments sum to negative \$1.2 million, and result in a refund obligation, before interest, of \$18.6 million, as shown in Schedule E-2, line 25. The Department reviewed the adjustments CenterPoint made to the base refund amount and concludes they are reasonable.

The Company divided this adjusted refund amount of \$18.6 million by total interim revenues billed (\$73.6 million) to derive a refund factor (without interest) of 0.25241, as shown in Schedule E-2, line 28. These calculations are summarized in Table 1, lines [1] through [9].

Table 1
Calculation of Refund Factors
(\$)

Line No.			Note/Formula
<i>Calculation of Refund Factor Without Interest</i>			
[1]	Approved Level of Interim Rate Revenue	52,700,000	Sch. E-2, ln. (3)
[2]	Final Approved Revenue Increase	<u>38,520,000</u>	Sch. E-2, ln. (4)
[3]	Difference	14,180,000	= [1] - [2]
[4]	Refund Factor (Prior to Adjustments)	0.2691	= [3] / [1]
[5]	Interim Revenues Billed	<u>73,576,651</u>	Sch. E-2, ln. (13)
[6]	Base Refund Amount	19,797,285	= [4] x [5]
[7]	Adjustments to Base Refund Amount	<u>(1,225,643)</u>	Sch. E-2, ln. (22)
[8]	Refund Obligation (without Interest)	<u>18,571,642</u>	= [6] + [7]
[9]	Refund Factor (After Adjustments, without Interest)	0.2524	= [5] / [8]
<i>Calculation of Refund Factor With Interest</i>			
[10]	Interest on Total Interim Revenues Billed (\$73,576,651)	1,743,326	Sch. E-6, ln. (27)
[11]	Interest to Refund	<u>440,037</u>	= [9] x [10]
[12]	Refund Obligation (with Interest)	<u>19,011,679</u>	= [6] + [7] + [11]
[13]	Refund Factor (After Adjustments, with Interest)	0.2584	= [5] / [12]

¹ See Supporting Schedule E-3.

² See Supporting Schedule E-4.

³ See Supporting Schedule E-5, and the Commission's April 6, 2021 *Order Accepting Report, Requiring STI Refund, and Allowing STI Refund to be Included as Part of Interim Rate Refund in Docket No. G008/GR-19-524* in this Docket.

CenterPoint also separately calculated interest expense of \$440,015 on the base refund amount (\$19.8 million) using the prime rate of interest, which ranged from 3.25 percent to 4.75 percent during relevant period. The Company's interest calculations are shown in Schedule E-6 of the Compliance Filing. The Department reviewed the interest calculations and concludes that they are correct and reasonable. The Company calculated a second estimate of its refund obligation including interest. These calculations are summarized in Table 1, lines [10] through [13].

The Department notes, however, that CenterPoint proposed to use the refund factor that *excludes* interest, shown in Table 1, line [9], to calculate interim rate refunds to customers. It is not clear whether or how the use of this refund factor that does not include interest complies with Ordering Paragraph No. 4(E) of the 2019 Rate Case Order, which requires the Company to make refunds of interim rates, including interest to affected customers. The Department also notes that in its final rates compliance filing in its prior rate case (Docket No. G008/GR-17-285), the Company calculated the final refund factor using a refund obligation that included interest.⁴ In other words, in its last rate case, CenterPoint's refund factor was calculated in the same manner as the refund factor shown in Table 1, line [13], not the refund factor shown in line [9]. Again, it is not clear how this new methodology complies with Ordering Paragraph No. 4(E). The Department requests that the Company clarify in reply comments how the refund factor it proposes to use to calculate interim rate refunds complies with Ordering Paragraph No. 4(E), or provide corrected versions of Schedule E and any related supporting schedules with all changes necessary to ensure ratepayers are refunded with interest for interim revenue billed in excess of the final approved revenue increase.

III. CONCLUSION

As described above, the Department recommends that the Commission:

- 1) approve CenterPoint's proposed Conservation Cost Recovery Charge of \$0.2372 per dekatherm (or \$0.02372 per therm);
- 2) require CenterPoint to resubmit the CIP tracker account (including rates, revenues, expenses, and ending balance) based on actual data for the entire period that interim rates were in effect, within 10 days after the actual date final rates become effective;
- 3) approve CenterPoint's proposed tariffs, with the exception of Twentieth Revised Page 13 of Section V; and
- 4) require CenterPoint to reflect its proposed Conservation Cost Recovery Charge of \$0.2372 per dekatherm (or \$0.02372 per therm) on Twentieth Revised Page 13 of Section V;

The Department requests that the Company clarify in reply comments how the refund factor it proposes to use to calculate interim rate refunds complies with Ordering Paragraph No. 4(E) of the 2019 Rate Case Order, or provide corrected versions of Schedule E and any related supporting schedules with all changes necessary to ensure ratepayers are refunded with interest for interim revenue billed in excess of the final approved revenue increase. The Department will provide final

⁴ See CenterPoint's August 13, 2018 Compliance Filing in Docket No. G008/GR-17-285, Schedule E-2.

recommendations to the Commission on CenterPoint's proposed refund plan after it reviews the information the Company provides in 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. G008/GR-19-524

Dated this 12th day of April 2021

/s/Sharon Ferguson

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