

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

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Chair
Commissioner
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In the Matter of Northern States Power
Company d/b/a Xcel Energy's Petition for
Approval of the Transmission Cost Recovery
Rider Revenue Requirements for 2019 and
2020 and Revised Adjustment Factors

ISSUE DATE: December 10, 2021

DOCKET NO. E-002/M-19-721

ORDER AUTHORIZING RIDER
RECOVERY, SETTING RETURN ON
EQUITY, AND SETTING FILING
REQUIREMENTS

PROCEDURAL HISTORY

On November 15, 2019, Northern States Power Company d/b/a Xcel Energy (Xcel) filed a petition seeking approval of \$81.9 million in 2019 and 2020 revenue requirements under its Transmission Cost Recovery (TCR) Rider, along with TCR adjustment factors. Xcel sought recovery of costs for three types of projects: (1) the Huntley-Wilmarth 345 kV transmission line; (2) Xcel's Advanced Distribution Management System (ADMS), a certified grid modernization project; and (3) transmission projects currently in the TCR Rider. Xcel proposes approval of approximately \$81.9 million in TCR Rider revenue requirements (a decrease of approximately \$8 million) for 2020.

On February 21, 2020, the Commission provisionally approved the revenue requirement for Xcel's TCR Rider, and the resulting adjustment factors. The revised rider became effective for bills issued on March 1, 2020, and thereafter.

From October 16, 2020, to October 19, 2021, Xcel and the Department exchanged comments and resolved several disputed issues.

On October 21, 2021, the petition came before the Commission.

FINDINGS AND CONCLUSIONS

I. Summary

The Commission will approve the various issues resolved among the parties. But where the parties could not reach agreement—concerning Xcel's ADMS system, and Xcel's accounting for

revenues arising from the wholesale energy markets—the Commission concurs with the Department. In brief, the Commission will direct Xcel to do the following:

- Limit its ability to recover ADMS cost via that TCR Rider at \$69.1 million, the level of Xcel’s cost estimate for the program.
- Account for revenues arising from the wholesale energy markets with greater precision and detail.

II. Background

Generally, a public utility may not change its rates without undergoing a general rate case in which the Commission reviews all the utility’s costs and revenues.¹ But the Legislature has created exceptions to this policy, permitting a utility to adopt “riders” which periodically adjust rates to recover certain costs that were not addressed in the utility’s last rate case. In particular, Minn. Stat § 216B.16, subd. 7b, provides for a Minnesota utility to implement a rider to recover Minnesota’s share of the cost of –

- building certain new transmission facilities,
- using other parties’ facilities as established by federally approved tariffs administered by the Midcontinent Independent System Operator, Inc. (MISO), and
- building distribution facilities that the Commission has certified under Minn. Stat. § 216B.2425 as modernizing the utility’s grid.

Under § 216B.2425, subd. 2(e), a utility operating under a multi-year rate plan² must identify investments that it considers necessary to modernize its transmission and distribution grid by enhancing reliability, improving security against cyber and physical threats, and increasing opportunities for energy conservation. Xcel operates under such a multi-year rate plan.

Ultimately Xcel and the Department reached agreement about all issues other than issues pertaining to Xcel’s ADMS project and Xcel’s accounting for transactions arising from the wholesale energy markets. Having reviewed the filings, the Commission concurs with these parties’ recommendations and will approve the resolved issues as set forth in the ordering paragraphs.

The Commission will now address the two remaining issues.

¹ Minn. Stat § 216B.16, subd. 1, 2.

² Minn. Stat § 216B.16, subd. 19.

III. Xcel's Advanced Distribution Management System (ADMS) Project

A. Background

Xcel describes its Advanced Distribution Management System (ADMS) as “the foundational software platform for operational hardware and software applications used to operate the current and future distribution grid.”³ According to Xcel, ADMS is designed to support the control room, field operating personnel, and engineers in the monitoring, control, and optimization of the electric distribution grid by enabling better management of load flow from substations to the edge of the grid. It connects distribution substations, primary feeders, and devices in a format that displays the entire distribution grid from substation transformers to service transformers. It monitors and controls field devices. And it enables real-time load-flow calculations for all grid segments. Centralizing control of the distribution system in this manner is intended to improve grid operations—for example, integrating third-party distributed energy resources into Xcel's system, improving system reliability to more quickly analyze outages, and promoting operational efficiency.

In 2016 the Commission certified Xcel's ADMS as a grid modernization project, authorizing Xcel to seek to recover Minnesota's share of the project's costs via the TCR Rider.⁴ But the Commission clarified that –

[t]he Commission's decision represents only a finding that the project is consistent with the requirements of section 216B.2425. Any rider recovery of costs associated with the project will be determined in response to a petition for rider recovery of those costs under Minn. Stat. § 216B.16, subd. 7b. At that time, Xcel will have the burden of establishing the prudence of the costs it requests to recover through the TCR Rider.⁵

In 2015, Xcel predicted completing its ADMS project by 2018, with an estimated capital cost of \$27 million allocated to its Minnesota jurisdiction.⁶ In 2017 Xcel estimated that Minnesota's share of ADMS costs would reach \$69.1 million by 2025.⁷

In Xcel's most recent TCR Rider docket in 2019, the Commission authorized Xcel to begin recovering costs through the TCR Rider reflecting approximately \$10.2 million in actual

³ This docket, Xcel petition, Appendix 1A, at 1 (November 15, 2019).

⁴ *In the Matter of Xcel Energy's 2015 Biennial Distribution-Grid-Modernization Report*, Docket No. E-002/M-15-962, Order Certifying Advanced Distribution-Management System (ADMS) Project Under Minn. Stat. § 216b.2425 and Requiring Distribution Study (June 28, 2016).

⁵ *Id.*, at 9.

⁶ *Id.*, Xcel petition (October 30, 2015).

⁷ *In the Matter of the Petition of Northern States Power Company for Approval of the Transmission Cost Recovery Rider Revenue Requirements for 2017 and 2018, and Revised Adjustment Factor*, Docket No. E-002/M-17-797, Xcel's petition, Attachment 1A, at 1 and 19 (November 8, 2017).

ADMS expenditures through 2018.⁸ But the Commission directed Xcel to present a business case for its ADMS—including a comprehensive assessment of qualitative and quantitative benefits to customers—when seeking any additional ADMS cost recovery.⁹

In the current docket, Xcel again predicts incurring \$69.1 million in ADMS costs for the Minnesota jurisdiction—and Xcel reports having already recovered \$6.6 million in ADMS capital costs through 2020 via base rates. Xcel now asks to begin recovering ADMS capital costs incurred through 2020—approximately \$27.2 million—via its TCR Rider.¹⁰

B. Positions of the Parties

1. Compliance with prior TCR Rider order

In compliance with the Commission’s 2019 TCR order, Xcel filed a 19-page business case arguing that the benefits of the ADMS program will exceed its costs.¹¹ After analyzing Xcel’s filing, the Department concludes that it meets the order’s requirements.

2. ADMS depreciation

In reply comments Xcel reported that its petition misstated the useful life of ADMS software as ten years, when it should have said five years; this change would have the effect of increasing depreciation costs by \$35,000 in 2019 and \$304,000 in 2020. If the Commission were to approve this revised depreciation life, Xcel would file revised depreciation rates. The Department analyzed Xcel’s filings and supports this change to the ADMS depreciation life.

3. Limits on TCR Rider recovery

The Department does not oppose Xcel’s current request to recover costs associated with a \$27.2 million investment in ADMS via its TCR Rider. But the Department asks the Commission to clarify that Xcel may not recover more than \$69.1 million in ADMS costs via this rider, regardless of how much Xcel ultimately spends on the program. If the ADMS program ultimately costs more than \$69.1 million, the Department argues, Xcel would have the option to pursue recovery of any excess amounts in a general rate case.

According to the Department, \$69.1 million is the sum Xcel predicted the ADMS program would cost, and the Commission has acted in reliance on this estimate in approving the program and authorizing TCR Rider recovery. In support of this argument, the Department argues that the Commission has established similar “soft caps” on other projects financed via the TCR Rider.

⁸ *Id.*, Order Authorizing Rider Recovery, Setting Return on Equity, and Setting Filing Requirements (September 27, 2019), Ordering Paragraph 1.

⁹ *Id.*, Ordering Paragraph 6.

¹⁰ This docket, Xcel petition, at 9.

¹¹ *Id.*, Attachment 1A.

Xcel opposes this “soft cap” proposal. Xcel argues that the Commission should focus on whether Xcel’s ADMS spending is prudent. While limiting recovery outside of a rate case provides one means to encourage prudence, Xcel argues that this mechanism is more appropriate for projects with well-established costs and benefits, such as transmission line projects. In contrast, Xcel emphasizes that the ADMS project is an unconventional type of project, and it would be reasonable to expect greater deviation between the cost estimates and actual expenditures.

C. Commission Action

Having reviewed the filings and arguments of the parties, the Commission concurs with the Department regarding Xcel’s ADMS program.

Specifically, the Commission finds that Xcel’s 19-page business case appropriately demonstrates the anticipated costs and benefits of the ADMS program. Accordingly, Xcel has fulfilled the requirements of Ordering Paragraph 6 of the prior TCR Rider order.¹²

Likewise, the Commission concurs with the Department’s analysis and recommendation to approve Xcel’s proposal to revise the depreciation life for the ADMS software from ten years to five years. The Commission will direct Xcel to revise its tariffs to reflect the new revenue requirement.

Finally, the Commission is persuaded of the wisdom of limiting Xcel’s recovery of ADMS costs via the TCR Rider at the level of Xcel’s estimated costs—\$69.1 million. The policy of establishing a “soft cap” is consistent with the Commission’s previous decisions granting cost recovery via a rider. As the Commission has explained,

[t]he TCR rider mechanism gives [a utility] the extraordinary ability to charge its ratepayers for facilities prior to the ordinary timing (the first rate case after the project goes into service) and without undergoing the full scrutiny of a rate case. Holding the Company to its initial estimate is an important tool to enforce fiscal discipline.¹³

¹² Similar to Ordering Paragraph 6, Ordering Paragraph 9 of the prior TCR Rider order directed Xcel to provide a business case justifying its investment in Advanced Grid Intelligence and Security—but Ordering Paragraph 9 also listed a variety of details to include in that business case. Because there was some confusion among the parties, the Commission hereby clarifies that the requirements of Ordering Paragraph 9 do not apply to Xcel’s ADMS project.

¹³ *In the Matter of Otter Tail Power Company’s Request for Approval of a Transmission Cost Recovery Rider Including the Proposed Transmission Factor for the Recovery Period from May 2, 2013 to April 30, 2014*, Docket No. E-017/M-13-103, Order Capping Costs, Denying Rider Recovery of Excess Costs, and Requiring Inclusion of All MISO Schedule 26 Costs and Revenues in TCR Rider (March 10, 2014). *See also In the Matter of Northern States Power Company, a Minnesota Corporation, d/b/a Xcel Energy, for Approval of a Modification to its TCR Tariff, 2010 Project Eligibility, TCR Rate Factors, Continuation of Deferred Accounting, and 2009 True-up Report*, Docket No. E-002/M-09-1048, Order Approving 2010 TCR Project Eligibility and Rider, 2009 TCR Tracker Report, and TCR Rate Factors (April 27, 2010) (approving TCR Rider cost recovery but setting soft cap for recovery in the TCR Rider); *In the Matter of the Request of Minnesota Power for a Certificate of Need for the Great Northern*

Xcel argues that the ADMS project differs from the kinds of TCR Rider projects that have justified a “soft cap,” in that this project is less familiar, and thus it would be reasonable to expect a greater degree of variance between the cost forecast and the actual expenditures. The Commission agrees—but this factor bolsters the case for establishing a cap. The less familiar the project, the more reason the Commission has to subject cost recovery to scrutiny—including the kinds of scrutiny provided in a general rate case.

IV. Wholesale Market and Federal Matters

A. Background

The costs of Xcel’s TCR Rider projects are partially offset by revenues received through Xcel’s participation in MISO. For example, MISO grants Auction Revenue Rights to load-serving utilities as a hedge against congestion charges in MISO’s energy market; the revenues generated from these Auction Revenue Rights can be credited to the TCR.

MISO revenues are calculated and allocated according to various MISO Tariffs including schedules 26, 26A, 37 and 38, reflecting the ownership of projects and the benefits of each project to specific customers as well as to the transmission region as a whole.

B. MISO Schedules 26 and 26A

As part of the annual plan for expanding its transmission grid, MISO evaluates various types of infrastructure projects with the goal of identifying an optimal collection of projects that will meet local and regional reliability standards, enable competition among wholesale capacity and energy suppliers in the MISO markets, and allow for competition among transmission developers.¹⁴

Under this plan, Schedule 26 prescribes the customer charges for transmission projects that qualify for MISO-wide cost-sharing. Charges arising from multi-value projects (that is, projects that generate benefits locally while also benefiting the wider region) are set forth in Schedule 26A.

Xcel acknowledged that the Schedule 26A data in its filing reflected forecasted revenues for October 2019 through December 2021, rather than actual revenues. In particular, Xcel did not revise these figures to reflect actual revenues from Auction Revenue Rights. Xcel agrees to use actual revenue figures in its future TCR Rider filings. But Xcel argues that this matter does not warrant revision in the current docket because any difference between the forecasted revenues and the actual revenues will be captured in Xcel’s next TCR Rider filing.

Transmission Line, Docket No. E-015/CN-12-1163, Order Granting Certificate of Need with Conditions (June 30, 2015) (limiting Minnesota Power’s recovery of costs for the Great Northern Transmission Line); *In the Matter of Minnesota Power’s Petition for the Approval of the Acquisition of Solar Power to Support Economic Relief and Recovery*, Docket No. E-015/M-20-828, Order Granting Petition and Requiring Compliance Filings (June 29, 2021) (approving a soft cap on recovery through Minnesota Power’s Solar Energy Adjustment Rider).

¹⁴ <https://www.misoenergy.org/planning/planning/>

In the interest of precision, however, the Department recommends that the Commission require Xcel to update its TCR Rider to reflect actual revenues from Auction Revenue Rights for the period October 2019 through December 2021.

C. MISO Schedules 37 and 38

Utilities that withdraw their membership in MISO must make contributions to the remaining members. Schedule 37 pertains to contributions arising from the withdrawal of the American Transmission Systems, Inc., while Schedule 38 pertains to contributions arising from the withdrawal of Duke Energy-Ohio and Duke Energy-Kentucky.

Xcel acknowledged that in its filing, it combined its forecasted Schedule 37 and 38 revenues into its forecasted Schedule 26 and 26A revenues. Xcel argues that there is no reason to distinguish between Schedule 26, 26A, 37, and 38 revenues for purposes of calculating the TCR Rider. But in the interest of providing appropriate oversight, the Department recommends that the Commission require Xcel to identify the forecasted amounts of Schedule 37 and 38 revenues that it incorporates into its TCR Rider filings.

D. Revenues from Xcel's Open Access Transmission Tariff

Most of the transmission assets owned by Minnesota's regulated utilities do not earn revenue as MISO-wide cost-sharing projects, and utilities recover the costs for these assets via base rates. However, a utility may still generate additional revenues from these assets by making them available to third parties under the terms of the utility's Open Access Transmission Tariff (OATT) on file with the Federal Energy Regulatory Commission (FERC).

The Department analyzed the revenues generated from Xcel's Open Access Transmission Tariff that are part of Xcel's TCR Rider, and concludes that they appear reasonable and consistent with prior TCR Rider filings.

E. Adjustments to Return on Equity

FERC permits owners who offer transmission assets for use in the wholesale market to earn a return on their investments, sets the rate of that return—and, recently, reduced that rate from 12.38% to 10.82%. The Department analyzed how Xcel accounted for this reduction, and concluded that the utility did so in a manner that appears to be consistent with Xcel's last TCR Rider docket.

F. FERC Transmission Audit

After filing its petition in the current docket proposing changes to its TCR Rider, Xcel responded to an ongoing FERC audit by stating that the utility would refund \$3.9 million (includes \$0.82 million in interest) through 2021. Xcel explained that ratepayers would not see any consequence reflected in Schedules 26 and 26A until after changes are implemented following Xcel's next TCR Rider filing. But transmission customers might experience these changes more immediately as a partial offset to base rates.

The Department concludes that Xcel's proposal for passing through the benefits of the refund to ratepayers appears reasonable. The Department supports Xcel's proposal to address the consequences for Schedule 26 and 26A in its next TCR Rider filing, and recommends that Xcel address any consequences of the refund for base rates in the company's next general rate case.

G. Commission Action

The Commission appreciates the parties' efforts to resolve questions of how Xcel should account for costs and revenues arising from its participation in wholesale energy markets. Having reviewed the filings and the arguments of the parties, the Commission again concurs with the Department's recommendations.

In particular, Xcel argues that the Commission can set the TCR Rider rate based on estimated revenues arising from the sale of Auction Revenue Rights for multi-value projects in lieu of estimated revenues from October 2019 to December 2020. But the Commission agrees with the Department that it is appropriate to set rates on the actual data when it is available. Accordingly, the Commission will direct Xcel to do so. But the Commission gratefully accepts Xcel's offer to state the proceeds of its Auction Revenue Rights from multi-value projects in future TCR Rider filings.

Likewise, the Commission will direct Xcel to set its TCR Rider based on actual contributions arising from Schedules 37 and 38 in lieu of estimates—and will direct Xcel to identify both forecasted and actual amounts in future TCR Rider filings.

The Commission concurs with the Department that the credits arising from Xcel's Open Access Transmission Tariff appear to be reasonable and well-supported; consequently the Commission approves these amounts. Similarly, the Commission finds that Xcel's treatment of the federally mandated reduction on return on equity for MISO transmission owners is consistent with the Commission's 2019 TCR Rider order.

Finally, the Commission will accept Xcel's offer to explain the consequences of the refund arising from FERC's transmission audit. Xcel must explain the refund's consequences for MISO Schedule 26 and 26A in the context of Xcel's next TCR Rider filing, and explain any other rate consequences in the context of Xcel's next multi-year rate plan.

The Commission will so order.

ORDER

1. The Commission approves –
 - A. the Huntley-Wilmarth 345 kV Transmission Line project of Northern States Power Company d/b/a Xcel Energy as eligible for cost recovery under the Transmission Cost Recovery Rider, and

- B. recovery of capital costs for the project.
2. The Commission approves recovery of capital costs for the existing TCR-eligible transmission projects and requires Xcel to roll those projects into base rates in the company's next general rate case.
 3. The Commission approves Xcel's treatment of the proration of accumulated deferred income tax (ADIT) as petitioned, as modified in compliance filings, and as referenced in Xcel's reply comments eliminating the ADIT proration for February 2020.
 4. The Commission approves the compliance filing, true-up report, and tracker balances in Xcel's November 15, 2019 petition, as updated to incorporate changes approved in this order.
 5. The Commission authorizes Xcel to recover a return on equity on the balance of the 2019-2020 TCR Rider of 9.06%.
 6. The Commission approves Xcel's revenue requirements as petitioned, which does not include internal capitalized labor costs.
 7. The Commission approves Xcel's process and calculations for allocation of system costs as petitioned.
 8. The adjustment factors, tariff revisions, and customer notice are approved as set forth in Xcel's petition.
 9. Xcel may recover through the TCR Rider the cost of its Advanced Distribution Management System project as requested at \$69.1 million, including \$27.2 million in forecasted capital expenses above base rates in 2019 and 2020, subject to a soft cost cap of \$69.1 million.
 10. The Commission approves Xcel's revised depreciation life for ADMS software from ten to five years. Within 10 days, Xcel shall make a filing incorporating the revised revenue requirements.
 11. When setting final adjustment factors, Xcel shall use actual charges for October 2019-December 2020 for the Auction Revenue Rights for multi-value projects.
 12. In future TCR Rider petitions, Xcel shall specifically identify Auction Revenue Rights for multi-value projects in Schedules 26 and 26A, including forecasted revenue.
 13. When setting the final adjustment factors, Xcel shall include actual charges for Schedule 37 and 38 amounts.

14. In future TCR Rider filings, Xcel shall separately identify both actual and forecasted amounts for Schedule 37 and 38.
15. In its next TCR Rider filing, Xcel shall explain precisely how the transmission audit refund required by the Federal Energy Regulatory Commission effects MISO Schedules 26 and 26A.
16. In its next multi-year rate plan, Xcel shall explain precisely how the transmission audit refund required by the Federal Energy Regulatory Commission effects all other rate components.
17. This order shall become effective immediately.

BY ORDER OF THE COMMISSION



Will Seuffert
Executive Secretary



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CERTIFICATE OF SERVICE

I, Chrishna Beard, hereby certify that I have this day, served a true and correct copy of the following document to all persons at the addresses indicated below or on the attached list by electronic filing, electronic mail, courier, interoffice mail or by depositing the same enveloped with postage paid in the United States mail at St. Paul, Minnesota.

Minnesota Public Utilities Commission

**ORDER AUTHORIZING RIDER RECOVERY, SETTING RETURN ON
EQUITY, AND SETTING FILING REQUIREMENTS**

Docket Number **E-002/M-19-721**

Dated this 10th day of December, 2021

/s/ Chrishna Beard

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| Joseph | Windler | jwindler@winthrop.com | Winthrop & Weinstine | 225 South Sixth Street, Suite 3500 Minneapolis, MN 55402 | Electronic Service | No | OFF_SL_19-721_M-19-721 |
| Patrick | Zomer | Pat.Zomer@lawmoss.com | Moss & Barnett a Professional Association | 150 S. 5th Street, #1200 Minneapolis, MN 55402 | Electronic Service | No | OFF_SL_19-721_M-19-721 |