

November 19, 2015

PUBLIC DOCUMENT

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

RE: **PUBLIC Comments of the Minnesota Department of Commerce, Division of Energy Resources**
Docket No. E002/MR-15-827

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

Xcel Energy's Request for Approval of a New Base Cost of Energy.

The petition was filed on November 2, 2015. The petitioner is:

Gail Baranko
Manager, Regulatory Project Management
Xcel Energy
414 Nicollet Mall
Minneapolis, MN 55401

The Department recommends **approval with modifications** and is available to answer any questions that the Commission may have.

Sincerely,

/s/ SACHIN SHAH
Rates Analyst
651-539-1834

SS/lt
Attachment

BEFORE THE MINNESOTA PUBLIC UTILITIES COMMISSION

PUBLIC COMMENTS OF THE
MINNESOTA DEPARTMENT OF COMMERCE
DIVISION OF ENERGY RESOURCES

DOCKET NO. E002/MR-15-827

I. SUMMARY OF PROPOSAL

On November 2, 2015, Northern States Power Company d/b/a Xcel Energy (Xcel or the Company) submitted a miscellaneous tariff change seeking authority from the Minnesota Public Utilities Commission (Commission) to establish a new base cost of energy (BCOE) for interim rates in conjunction with the Company's general electric rate case filing in Docket No. E002/GR-15-826 (Rate Case).

II. BACKGROUND

The use of a fuel-adjustment clause (FCA)¹ requires electric utilities to develop a base cost of energy when calculating their test-year revenue requirements in general rate cases. If approved, Xcel's filing would decrease the Company's base cost of energy from \$0.02780 to \$0.02714 per kilowatt-hour sales, or a decrease of \$0.00066 per kilowatt-hour sales, an approximately 2.4 percent decrease in the base established recently.

III. THE DEPARTMENT'S ANALYSIS**A. BACKGROUND**

Minnesota Rules Part 7825.2400 and 7825.2600 define the "base electric cost" (base cost of energy) and other components of electric energy adjustments and address the computation and application of electric energy adjustments.

Historically, the fuel adjustment rules provided for a two-step procedure allowing the Company (and other electric utilities) to recover on a monthly basis their current period cost of energy. "Current period" is defined as the most recent two-month moving average used

¹ Xcel refers to their FCA as a fuel clause rider, or FCR.

by electric utilities in computing an automatic adjustment of charges (Minnesota Rules Part 7825.2400, subpart 13). However, over time the Commission has granted Xcel a number of variances to these rules.

In successive Commission Orders, starting with the Commission's *June 27, 2000 Order* in Docket No. E002/M-00-420 and more recently the Commission's *October 24, 2014 Order* in Docket No. E002/M-14-364, the Commission granted Xcel variances to Minnesota Rules 7825.2400 and 7825.2600² to:

- a) Allow the monthly FCA to be based on the use of a month-ahead forecast of energy costs;
- b) Allow the monthly FCA to be prorated based on the number of days in each billing cycle; and
- c) Allow a monthly true-up of the differences between costs and recovery.

In addition, in the Commission's *October 24, 2014 Order* in Docket No. E002/M-14-364, *In the Matter of a Petition by Northern States Power Company d/b/a Xcel Energy for Renewal of Variances to the Fuel Clause Adjustment Rules*, the Commission stated the following:

The above entitled matter has been considered by the Commission and the following disposition made:

Approved Xcel's request for a renewal of variances to the Fuel Clause Rules for an additional three years, with the following requirements for its next forecasted FCA compliance report:

- Xcel will continue to comply with all the requirements of the Commission's July 16, 2008 Order in Docket No. E002/M-08-451;
- Xcel will provide a comparison of the monthly and annual true-up methods in terms of their accuracy over the reporting period as discussed above;
- Xcel will provide a comparison of the monthly and annual true-up methods in terms of their impact on large interruptible customers over the reporting period; and
- Any Commission Order enacting a new or revised FCA mechanism would take precedence and end the variance prior to the end of the three year extension.

² The Commission granted Xcel's request for variances to the Fuel Clause Rules for an additional three years, through July 16, 2017.

The Commission agrees with and adopts the recommendations of the Department of Commerce, which are attached and hereby incorporated into the Order. This Order shall become effective immediately.

In addition, the FCA methodology approved in the Company's 2005 rate case proceeding was revised to 1) show the cost of energy as appearing in one place on the bills to reflect the unique cost of energy characteristics of each class and 2) allow Xcel to recover all of its actual cost of energy through the FCA (that is, the base cost of energy is no longer recovered through base rates).

While it is still necessary to set a base cost of energy rate in a rate case, the base cost is further allocated to each customer class. This process results in the following: 1) the total cost of energy is shown on one line in customer bills and 2) each class has its own, class-specific, base cost of energy.

The Company's red-lined version of its proposed FCA tariff, included in the instant filing, incorporates these changes, details the class-specific base cost of energy, and states how the FCA is calculated. The Department considers the information provided in Xcel's instant filing to meet the requirements of Minnesota Rules and Commission Orders as provided above.

B. DEPARTMENT'S REVIEW OF XCEL'S BASE COST OF ENERGY

Xcel's proposed FCR tariff sheet proposes to decrease the base cost of energy from \$0.02780 to \$0.02714 per kilowatt-hour, which is an approximately 2.4 percent decrease. The Company also proposes to revise the class-specific base cost of energy rates. However, Xcel has not changed the methodology used to calculate the class-specific base cost of energy rates. That is, Xcel's proposed changes in the class-specific base cost of energy are only due to the overall decrease in the base cost of energy. Since the Company's allocation of fuel costs to classes will be one of the items to be addressed in the Rate Case, the Department agrees with this aspect of Xcel's approach and focused its review on the determination of the proposed overall level of the base cost of energy.

In its *Petition*, Xcel stated the following:

Consistent with Minn. R. 7825.2600, subpt. 2, the Company requests that the Commission approve a new base cost of energy of \$0.02714 per kWh. The Company respectfully requests the new base cost of energy take effect at the same time as our requested interim rates go into effect, as set forth in our interim rate petition in Docket No. E002/GR-15-826. We note that our Petition for Interim Rates proposes interim rates that use the base cost of energy requested in the instant Petition.

The revised base cost calculation, included as Attachment 1 to this Petition, is based on information used in our electric rate case filing. Specifically, the revised base cost incorporates rate case information regarding:

- Total System fuel and energy costs, excluding costs of fuel associated with intersystem sales projections, MISO Schedule 16, 17 and 24 expenses, Windsource costs, and margin sharing refunds;
- Test year calendar month Minnesota jurisdictional sales; and
- Test year Minnesota jurisdictional calendar month costs, including recovery of Minnesota solar gardens.

Attachment 2 provides the references to our electric rate case filing for the source of this information. In addition, we used this proposed base cost of energy when developing the “present” and “proposed” rate revenues included in our electric rate case filing.

Attachment 2 in the *Petition*, titled “Base Cost of Energy Reconciliation,” indicates that the Company did not use the same total cost breakdown for the proposed test year ending December 31, 2016 in the *Petition* (Attachment 1) in determining its base cost of energy as the Company used in the corresponding Rate Case (Docket No. E002/GR-15-826). As such, it appears that Xcel did not use the same base cost of energy for the *Petition* and for the Rate Case. Table 1 below shows at a high level how the figures in Att. 1 and Att. 2 of Xcel’s base cost of fuel petition do not match.

Table 1: Different Amounts

| Costs | Xcel’s Petition Att 1 (\$000) | Xcel’s Petition Att 2 (\$000) | Difference in \$1,000’s |
|-------------------|----------------------------------|----------------------------------|----------------------------|
| Total System | \$1,189,381 | \$1,049,004 | \$140,378 |
| Intersystem Sales | (63,565) | (57,476) | (6,089) |
| Windsource | (5,258) | (5,258) | 0 |
| Net System Fuel | \$1,120,558 | \$986,269 | \$134,289 |

The Department reviewed the above-mentioned schedule that breaks out the costs that make up the base cost of energy. Attachment 1 in the *Petition* shows the following system base cost of energy calculation: total test year system fuel cost for retail customers of \$1,120,558,000 divided by retail system MWh sales of 42,051,592 MWh sales, minus 145,740 MWh for sales lost to WindSource, minus 83,002 MWh that Xcel estimated would be lost to Community Solar Gardens, to equal 41,822,850 MWh. This calculation equals a

system-wide base cost of energy on a kWh basis of \$0.0267930 or 2.67930 cents, based on these assumptions.

If information from Attachment 1 were used, restoring the sales and removing the costs for the Community Solar Gardens, the effect of this change is a revised cost of \$1,120,558,000 divided by sales of (41,822,850 MWh + 83,002 MWh = 41,905,852 MWh), for a base cost of fuel at \$0.026740 per kWh.

However, as noted above, the figures in Attachment 1 and 2 do not match, since net system fuel costs in Attachment 1 are \$134,289,000 higher than the amount in Attachment 2. The Department was able to confirm the figures in Attachment 2 with a CD of data provided by Xcel, in a spreadsheet titled: “[**TRADE SECRET DATA HAS BEEN EXCISED**]”³ Since the Department was able to confirm the information in Xcel’s *Petition* Attachment 2, the Department recommends use of these figures. Further, as discussed below, Xcel’s estimate of sales lost to Community Solar Gardens is high, given the information available at this time. Thus, restoring the sales that Xcel assumed would be lost to Community Solar Gardens, the total test year system fuel costs for retail customers is \$986,269,000 divided by retail system sales of 41,905,852 MWh, equals a system-wide base cost of energy of \$0.0235354 per kWh. This amount is nearly 12 percent lower than Xcel’s proposed base of \$0.027143 per kWh.

While the Company states that, “this *Petition* does not affect the Company’s revenues”, the procedural difficulty with making any change to the proposed base cost of energy at the beginning of a rate case is that there are several other factors in rate cases that are tied to the base cost of energy (e.g., lead/lag factor). Thus, changing the rate for the base cost of energy at the beginning of the case would make the base cost of energy inconsistent with the factors used in setting interim rates. Further, even though the inconsistencies that the Department has raised above are important to resolve, the final resolutions of these questions will not be known until the end of the rate case, after issues and various costs are investigated and the Commission makes its determinations.

While it would be possible to require Xcel to reconcile and re-file numerous schedules for its rate case and interim rates that could be affected, the Department does not recommend that the Commission do so. Such an approach would not only be inefficient, it could lead to confusion in the record. Instead, to ensure that Xcel’s rates are set appropriately and to ensure that ratepayers’ rates accurately reflect the decisions in the rate case as soon as those decisions are known, the Department recommends that Company identify in its *Reply Comments* how all relevant rate case factors (for example, bad debt and any other rate base or income statement items) are affected by this change in the base cost of energy.

Further, as the Company stated, a Commission decision on this proposed new base cost of energy does not preclude parties from disputing the assumptions used in this *Petition* and in their general Rate Case. In its *Petition*, the Company stated the following:

³ Key figures from that spreadsheet are shown in TRADE SECRET Attachment 1 to these comments.

Consistent with the Commission's decision in Docket No. E002/MR-13-869, the Company understands that the Commission decision on this proposed new base cost of energy does not preclude parties from disputing the assumptions used in this petition in our general rate case, nor does it preclude the Commission from adopting different assumptions than those used in this petition when reviewing and determining final rates in the general rate case. Upon implementation of final rates in our concurrent electric rate case filing, a revised base cost of energy will be established using updated class usage information adopted in that case, subject to the terms of the Commission's final Order.

The Department agrees with the Company's statement and provides recommended clarifications/ modifications as explained further below.

C. MINOR CLARIFICATION ON DATES

In its *Petition*, with regards to the effective date of the proposed base cost of energy the Company stated its intent to implement interim rates on January 2, 2016.⁴ However, the Department recommended in its comments on the completeness of Xcel's rate case, filed November 12, 2015, that the Commission accept Xcel's petition as being complete on November 10, 2015 rather than November 2, 2015. Thus, the effective date for interim rates should be adjusted accordingly.

D. MINNESOTA SOLAR GARDENS

This is the first base cost of energy filing wherein Xcel has sought to recover costs of the solar-garden program. Thus, the Department provides background.

1. Background On Solar-Gardens

The community-solar-garden statute, Minn. Stat. § 216B.1641, requires Xcel Energy (Xcel or the Company) to file a plan to operate a community-solar-garden program, under which customers will be able to subscribe to solar generating facilities (known as "community solar gardens," or simply "solar gardens") and receive bill credits for a portion of the energy generated.

On September 30, 2013, in Docket E002/M-13-867 (Docket 13-867) Xcel filed its proposed plan to operate a community-solar-garden program, including a tariff and standard contract implementing the program. The Commission has issued numerous Orders in that proceeding, including its *April 7 Order*, in which the Commission directed Xcel to credit solar-garden subscribers' bills at the subscribers' applicable retail rates. But the Commission also

⁴ Xcel actually stated two different dates for implementation in two different filings, January 2, 2016 in the instant docket and January 1, 2016 in its *Interim Rate Petition* filed in Docket No. E002/GR-15-826. The Department assumes that Xcel intended to refer to the latter date.

ordered Xcel to file a tariff implementing a value-of-solar rate for community solar gardens or, alternatively, to file a calculation of the value-of-solar rate for solar gardens and show cause why the rate should not be implemented. Thereafter, in its *September 17, 2014 Order* the Commission found that it was not in the public interest to approve a value-of-solar rate for solar gardens at that time and required the Company to continue using the applicable retail rate, with an optional Renewable Energy Credit (REC) sale, as set in the Commission's *April 7 Order*.

Xcel stated that it intended to recover the cost of the Community Solar-Garden program in its base cost of energy rate, including estimated subscriber bill credits and REC payments. In Xcel's September 1, 2015 AAA Report filing in Docket No. E999/AA-15-611 (Docket 15-611), the Company stated in part the following:

... There were no Community Solar Gardens in-service during this reporting period, and thus the Company has not issued any bill credits to participants in the Company's Solar*Rewards Community program. We anticipate that some Community Solar Gardens will begin operations during the next AAA reporting period (July 2015-June 2016). In future reporting years, the Company will treat Solar*Rewards Community costs similar to costs arising under a Power Purchase Agreement.⁵

... In addition, bill credits to community solar gardens customers will be included in the FCA as a cost to non-solar garden customers.⁶

2. *Xcel's Proposed Recovery of Solar Gardens in the BCOE*

For the Minnesota jurisdiction, Xcel proposed to add \$10,501,000 in costs that Xcel estimated it would pay for purchases from Community Solar Gardens. While the Commission has allowed Xcel to use a forecasted FCA as noted above, the forecasts should be reasonably developed. Given the significant uncertainties with Xcel's Community Solar Gardens program as indicated in Docket No. E002/M-13-867, the Department concludes that Xcel's current cost of fuel should be based on the most current costs of the Community Solar Garden.

The Department examined Xcel's costs for Community Solar Gardens in Xcel's most recent monthly fuel clause adjustment (Docket No. E002/AA-15-877), which indicates a *de minimus* level of Community Solar Garden costs. Thus, the Department concludes that the costs and lost sales due to Community Solar Gardens should not be included in calculating Xcel's base cost of fuel recovery at this time. However, final rates in this case should reflect the then-current level of costs and lost sales due to Community Solar Gardens.

⁵ Please see Xcel's *September 1, 2015 AAA Filing*, Part H Sections 1-9 page 6 of 6 in Docket No. E999/AA-15-611.

⁶ Please see Xcel's *September 1, 2015 AAA Filing*, Part J Sections 1, 2 & 3 page 10 of 10 in Docket No. E999/AA-15-611.

E. FINAL BCOE

The level of the base cost of energy is likely to change by the end of Xcel's rate case, due to various factors, in addition to the decisions the Commission will make in Xcel's rate case. For example, in the Commission's *November 16, 2015 Order* in Docket 13-867, the Commission's ordering paragraph 2 states the following:

2. Xcel and any interested persons shall file written comments by April 1, 2016, on the following issues:
 - a) Whether the Commission should modify the subscriber-bill-credit rate design and, if so, what changes should be made. This includes, but is not limited to, whether the Commission should replace the Applicable Retail Rate with the Value of Solar Rate.
 - b) What actions, if any, the Commission should take to encourage residential, low-income, and minority participation in the program.

Factual assertions included in comments shall be verified by affidavit.

As mentioned earlier, Xcel had stated the following in its Petition:

Consistent with the Commission's decision in Docket No. E002/MR-13-869, the Company understands that the Commission decision on this proposed new base cost of energy does not preclude parties from disputing the assumptions used in this petition in our general rate case, nor does it preclude the Commission from adopting different assumptions than those used in this petition when reviewing and determining final rates in the general rate case. Upon implementation of final rates in our concurrent electric rate case filing, a revised base cost of energy will be established using updated class usage information adopted in that case, subject to the terms of the Commission's final Order.

Thus, if any significant adjustment to the cost of energy occurs during the Company's next filing related to the variances referenced herein, during the pendency of the Rate Case, and/or if there is any Commission Order enacting a new or revised FCA mechanism that would take precedence and end the variances referenced above, then the base cost of energy may need to be revised subsequent to the Commission's decision in this docket, and reflected in final rates.

Given that decisions may be made affecting FCA recovery the Department recommends the following language, as opposed to Xcel's language identified immediately above, as follows:

- Clarify that approval of the proposed base cost of energy does not preclude any party from disputing the assumptions used in Xcel's Petition, or the Commission from adopting different assumptions than those used in this Petition, when reviewing and determining final rates in the corresponding general rate case, the solar-garden 13-867 Docket, in the Company's next filing related to the variances referenced herein, or in any other relevant proceeding;
- Clarify that upon implementation of final rates in the corresponding general rate case, a revised base cost of energy will be established using updated class and cost information adopted in that case, subject to the terms of the Commission's final Orders in the corresponding general rate case, and any other relevant docket; and in the Company's next filing related to the variances referenced herein; and
- Clarify that the Company's FCR language may be addressed in the general rate case.

IV. SUMMARY AND CONCLUSION

The Department recommends that the Commission set Xcel's overall base cost of energy at \$0.0235354 per kWh both to recognize the current *de minimus* level of Community Solar Garden sales at this time and to reflect the level of fuel costs that the Department was able to verify. Xcel should identify in *Reply Comments* how all relevant rate case factors are affected by this change in the base cost of energy.

The effective date for interim rates should be adjusted to reflect the completion date that the Commission determines in the corresponding rate case.

Xcel should file a final base cost of energy when its rate case is completed, and it should reflect the Commission's decisions in the rate case, the then-current level of costs and lost sales due to Community Solar Gardens, and any other relevant factor.

/lt

Attachment 1: [TRADE SECRET DATA HAS BEEN EXCISED]

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
Public Comments**

Docket No. E002/MR-15-827

Dated this 19th day of November 2015

/s/Sharon Ferguson

[illegible]

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