

August 16, 2019

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

RE: **Additional Response Comments of the Minnesota Department of Commerce, Division of Energy Resources (Department) to Electric Utilities' Reply to Response Comments**  
Docket Nos. E999/AA-18-373, G999/AA-18-374, and E999/AA-17-492

Dear Mr. Wolf:

Attached please find the *Additional Response Comments* of the Minnesota Department of Commerce (Department) to the electric utilities' response to reply comments in the matter of the 2016-2017 (FYE17) and 2017-2018 (FYE18) Annual Automatic Adjustment Reports. The Department requests that the Minnesota Public Utilities Commission (Commission) receive these *Additional Response Comments*, which are intended to help complete the record in this matter. Specifically, the Department responds to the reply comments of the following parties:

- Otter Tail Power Company, reply to response comments filed on July 15, 2019; and
- Northern States Power Company, d/b/a Xcel Energy, reply to response comments filed on July 15, 2019.

Based on the review of the above-listed reply to response comments, the Department's attached *Additional Response Comments* contain revised recommendations to the recommendations included in the Department's *Response to Reply Comments* filed on June 14, 2019.

The Department recommends that the Commission adopt the Department's revised recommendations, as discussed in greater detail herein. The Department is available to answer any questions that the Commission may have.

Sincerely,

/s/ MARK A. JOHNSON  
Public Utilities Analyst Coordinator

MAJ/ja  
Attachment



## Before the Minnesota Public Utilities Commission

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### Additional Response Comments of the Minnesota Department of Commerce Division of Energy Resources

Docket Nos. E999/AA-17-492, E999/AA-18-373, and G999/AA-18-374

#### I. BACKGROUND

On April 26, 2019, the Minnesota Department of Commerce, Division of Energy Resources (Department) filed its *Review of the 2017-2018 (FYE18) Annual Automatic Adjustment Reports* (FYE18 AAA Report) with the Minnesota Public Utilities Commission (Commission) in the present docket.

The following electric utilities filed reply comments:

- Minnesota Power (Minnesota Power or MP);
- Otter Tail Power Company (Otter Tail or OTP); and
- Northern States Power Company d/b/a Xcel Energy, Incorporated – Electric Utility (Xcel Electric).

On May 8, 2019, Xcel Electric, OTP, and MP made compliance filings in Docket Nos. E999/AA-17-492 and E999/AA-18-373 in accordance with the Commission's February 7, 2019 Order in Docket No. E999/AA-17-492 and E999/AA-18-373.

On June 14, 2019, the Department filed its *Response to Reply Comments* responding to the utilities' reply comments and compliance filings. As explained therein, the Department largely resolved all outstanding issues and recommended that the Commission accept the utilities compliance filings. However, the Department also addressed a new issue regarding the misallocation of approximately \$6 million (total system) in natural gas costs between Xcel Gas's customers and Xcel Electric's High Bridge generation facilities over a five-year period (2013-2018), which Xcel Electric began surcharging Minnesota customers for in its monthly FCAs for the period from October 1, 2018 through September 30, 2019 (High Bridge Adjustment). The Department recommended that the Commission disallow Xcel Electric's surcharge and require Xcel Electric to refund the entire Minnesota jurisdictional surcharge amount of \$5,181,931 to Minnesota electric ratepayers.

On July 15, 2019, OTP filed reply comments responding to the Department's *Response to Reply Comments*. OTP stated that it supported the Department's recommendations regarding OTP and respectfully requested that the Commission approve its annual reporting and associated compliance filings.

On July 15, 2019, Xcel Electric filed reply comments responding to the Department's *Response to Reply Comments*.

The Department responds to Xcel Electric's July 15, 2019 comments below.

## **II. DEPARTMENT ANALYSIS – XCEL ELECTRICS REPLY TO DEPARTMENTS RESPONSE TO REPLY COMMENTS.**

### Notification and Reporting of the Issue

On page 2 of its reply comments, Xcel disagreed with the Department's characterization of Xcel's reporting mechanism as "one sparse page of the end of a 97-page standard filing," when referring to Xcel's notification of the High Bridge Adjustment in its October 2018 monthly FCA Report in Docket No. E002/AA-18-622 (18-622). Xcel stated that this is precisely where issues such as this are supposed to be reported, and where they expected the Department to look for such issues as it was the Department's recommendation to flag such issues in monthly fuel clause adjustment filings. As a result, Xcel stated that it disagreed with the Department's suggestion that the Company attempted to hide or bury this issue in its filing. Xcel also stated that it was willing to report these types of items in another location in future filings if the Department or Commission wishes.

The Department agrees that Xcel identified the High Bridge Adjustment in its annual gas AAA filing in G999/AA-18-374 (18-374) and then in Attachment 6 (unusual items over \$500,000) of its October 2018 monthly FCA filing in 18-622. However, the Department notes that:

- Xcel only identified the total \$6 million High Bridge Adjustment in the first monthly FCA (October 2018) that contained the surcharge, but not in any of the subsequent monthly FCAs that contained the surcharge up to the most recent one, the August 2019 monthly FCA (19-494).
- Xcel did not identify the specific monthly High Bridge Adjustment surcharge amount applied to its October 2018 monthly FCA calculation or in any subsequent monthly FCAs up to the most recent one, the August 2019 monthly FCA (19-494). According to an email exchange with Xcel, the monthly surcharge was above the \$500,000 unusual item amount, \$500,360.
- The \$500,360 surcharge was instead buried with other fuel costs under the monthly actual cost of FERC account 151 (book cost of fuel on hand used in the calculation of Xcel's actual system energy costs) in each monthly FCA filing that contained the surcharge as if this surcharge was simply part of Xcel's corresponding actual monthly cost of providing service.

The Department concludes that Xcel could have been more transparent by addressing the High Bridge Adjustment and explicitly identifying the surcharge in each monthly FCA that contained the surcharge, along with discussing the unusual nature of this issue in its annual filing.

The Department notes that a similar situation occurred with respect to Community Solar Garden costs in Xcel's June 2019 FCA in Docket No. E002/AA-19-374, where Xcel stated the following in its Response to Department Information Request No. 1:

The \$19,603 adjustment was to correct an over credit of March 2019 NSP Wisconsin Community Solar Garden Uneconomic amount to Minnesota Jurisdiction (\$19,603 was credited twice). We apologized for the confusion; **in hindsight we should have separately itemized this small prior period adjustment** on Page 5 of Attachment 1 [Xcel's calculation of its True-Up Factor] as shown in Exhibit 1 (Page 2 of 2). (emphasis added).

Similarly, the Department concludes that Xcel could have been more transparent by identifying and itemizing its much larger prior period High Bridge Adjustment on a separate line in its calculation of its True-Up Factors to be applied to its October 2018 billings through the most recent August 2019 billings (Attachment 1, page 5 of Xcel's monthly FCA filings).

Finally, unlike its September 4, 2018 gas AAA filing in 18-374, Xcel did not identify the High Bridge Adjustment in its August 31, 2018 annual electric filing in E999/AA-18-373 (18-373); the Department reviewed Part K, Section 4, Schedule 4 (unusual items over \$500,000) of Xcel Electric's filing in 18-373 but could not find any discussion of the issue. Given the significant size and magnitude of the surcharges associated with the High Bridge Adjustment, which corrected the Company's misallocation of gas costs over a five-year time span (2013-2018), the Department concludes that Xcel could have been more transparent by also addressing this issue in 18-373. Regardless, the Department notes that under the new FCA reform process, the focus will be on annual FCA filings where utilities will need to identify unexpected issues such as occurred here. Thus, to be clear in response to Xcel's statement about where such information should be reported, the Department recommends that the Commission require Xcel to separately identify and include these types of items in future AAA filings or in the annual FCA true-up filings under the new FCA reform process.

#### Deferred Accounting

On page 3 of its reply comments, Xcel took exception to the Department's suggestion that the Company should have opened a separate docket to deal with the \$6 million High Bridge Adjustment like it recently did when it requested deferred accounting for a lesser amount of manufactured gas plant cleanup expenses. Xcel stated that this comparison was a false equivalency because Xcel did not open the deferred accounting request necessarily because of its size, but because it was the accepted procedure for handling deferred accounting requests. Xcel stated that unlike deferred accounting requests there is no clear approach to handling the type of issues surrounding the \$6 million surcharge under any statute, rule, or Commission precedent.

The Department disagrees with Xcel's assertion that this issue is not similar to deferred accounting requests. The Department notes that the High Bridge Adjustment includes costs dating back to 2013 that Xcel is now charging to electric ratepayers in monthly FCAs in 2018 and 2019. The Department notes that the process of charging current ratepayers for prior period costs is certainly a form of deferred accounting. As a result, the Department concludes that Xcel's High Bridge Adjustment constitutes a form of deferred accounting that should have prompted the Company to consider opening a separate docket.

#### Billings Error Rules and Recommended Refunds and Surcharges

Xcel stated the following on pages 4-5 of its reply comments:

The Department notably agrees with the Company that the billing error rules under Minn. Rules 7820.3800 and 7820.4000 do not apply here. Notwithstanding this agreement, the Department argues that the billing error rules should be used to calculate the refund the Company owes to its gas customers and deny any surcharge to electric customers. In support of this position, the Department cites a number of cases in which the Company sought variances to the billing rules in order to provide refunds to customers covering the full period of any billing error. But, those cases are not valuable comparisons. They all undisputedly involved billing errors, as opposed to here, where there undisputedly was no billing error.

Regardless, if the Department proposes to look to the billing error rules in this case, then it should look to them in their entirety. Under Minn. Rule 7820.3800, subp. 2, and 7820.4000, subp. 2, refunds for overbilling are limited to "the difference between the amount collected for service rendered and the amount the utility should have collected for service rendered, plus interest, for the period beginning three years before the date of discovery[.]" Relatedly, under Minn. Rule 7820.3800, subp. 3, and 7820.4000, subp. 3, surcharges for underbilling are limited to "the difference between the amount collected for service rendered and the amount the utility should have collected for service rendered, for the period beginning one year before the date of discovery."

Table 3 in our Reply Comments (reproduced as Table 1 below) set forth the specific amounts misallocated each year.

Table 1: Misallocations

<b>AAA Year</b>	<b>Volume Diff (Dkt)</b>	<b>MN &amp; ND \$</b>	<b>MN \$</b>	<b>ND \$</b>
2013-2014	143,608	784,183	685,313	98,870
2014-2015	316,554	1,266,271	1,098,369	167,902
2015-2016	460,775	1,225,682	1,061,942	163,740
2016-2017	299,564	963,933	823,416	140,517
Subtotal 2013-2017	1,220,501	4,240,069	3,669,040	571,029
2017-2018	556,290	1,764,250	1,512,892	251,359
Total 2013-2018	1,776,791	6,004,319	5,181,931	822,388

Based on these figures, were the billing error rules to be applied in this case, the Company would owe Minnesota gas customers a refund of \$3,398,250 (misallocations from 2015-2018) plus interest. The Company would also be allowed to recover a surcharge from Minnesota electric customers of \$1,512,892 (misallocation from 2017-2018).

We continue to believe that correcting the misallocation in the way we first set forth in our October 2018 Monthly FCA Report is the most equitable approach. (As noted in our Reply Comments, this reallocation process would not result in any benefit to the Company.) However, if the Commission decides to look to the billing error rules, we believe requiring a refund of \$3,398,250, plus interest, and a surcharge of \$1,512,892 is more consistent with the rules than the Department's recommendation of a \$5,181,931 refund (plus interest on \$3,669,040 of prior-period misallocations) and no surcharge.

The Department notes that Xcel's alternative proposal is consistent with our previous analysis (Department's June 14, 2019 response comments at 11) that "the principles behind the Billing Error Rules are informative on how to address this situation" and that "[t]he Rules purposefully favor ratepayers more than utilities by allowing refunds of corrected amounts for the previous three years, but only provide for surcharges for corrected amount for one year."

While Xcel's alternative proposal may seem attractive, a key fact that distinguishes this issue from billing errors (for example due to a supplier's error), is that these problems were caused by Xcel's own errors in providing billing data to Northern Natural Gas. Xcel's ratepayers should not be harmed due to Xcel's actions. In addition, Xcel's lack of transparency in identifying the \$6 million surcharge to Xcel Electric's customers, as discussed above, made it more difficult even to identify this issue. As a result,

the Department continues to recommend that the Commission disallow Xcel Electric's surcharges related to the High Bridge Adjustment.

### **III. SUMMARY OF CONCLUSIONS AND RECOMMENDATIONS**

#### **Notification and Reporting of the Issue**

- The Department concludes that Xcel could have been more transparent by addressing the High Bridge Adjustment and explicitly identifying the surcharge in each monthly FCA that contained the surcharge.
  - The Department concludes that Xcel could have been more transparent by identifying and itemizing its much larger prior period High Bridge Adjustment on a separate line in its calculation of its True-Up Factors to be applied to its October 2018 billings through the most recent August 2019 billings (Attachment 1, page 5 of Xcel's monthly FCA filings).
  - The Department concludes that Xcel could have been more transparent by also addressing the High Bridge Adjustment in its annual electric AAA filing in E999/AA-18-373.
- The Department recommends that the Commission require Xcel to identify and include these types of items in future AAA filings and annual FCA true-up filings under the new FCA reform process.

#### **Deferred Accounting**

- The Department notes that the process of charging current ratepayers for prior period costs is a form of deferred accounting. As a result, the Department concludes that Xcel's High Bridge Adjustment constitutes a form of deferred accounting that should have prompted the Company to consider opening a separate docket.

#### **Billings Error Rules and Recommended Refunds and Surcharges**

- The Department continues to recommend that the Commission disallow Xcel Electric's surcharges related to the High Bridge Adjustment.

/ja

### **CERTIFICATE OF SERVICE**

I, Linda Chavez, hereby certify that I have this day served copies of the following document on the attached list of persons by electronic filing, 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 – ADDITIONAL RESPONSE COMMENTS**

Docket Nos.   **E999/AA-18-373,**  
                      **G999/AA-18-374,**  
                      **E999/AA-17-492**

Dated this **16th** day of **August, 2019**.

/s/Linda Chavez

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Generic Notice	Residential Utilities Division	residential.utilities@ag.state.mn.us	Office of the Attorney General-RUD	1400 BRM Tower 445 Minnesota St St. Paul, MN 551012131	Electronic Service	Yes	OFF_SL_17-492_AA-17-492
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Daniel P	Wolf	dan.wolf@state.mn.us	Public Utilities Commission	121 7th Place East Suite 350 St. Paul, MN 551012147	Electronic Service	Yes	OFF_SL_17-492_AA-17-492
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