nationalgrid

Jennifer Brooks Hutchinson Acting Assistant General Counsel and Director

August 24, 2020

VIA ELECTRONIC MAIL

Luly E. Massaro, Commission Clerk Rhode Island Public Utilities Commission 89 Jefferson Boulevard Warwick, RI 02888

RE: Docket 4770 – Electric Earnings Sharing Mechanism Earnings Report - Twelve Months Ended December 31, 2019 <u>Responses to PUC Data Request – Set 2</u>

Dear Ms. Massaro:

On behalf of National Grid¹ enclosed please find a copy of the Company's responses to data requests PUC 2-1 and PUC 2-2 in the above-referenced docket.²

The Company's responses to data requests PUC 2-3 through PUC 2-8 are pending.

Thank you for your attention to this transmittal. If you have any questions regarding this filing, please contact me at 401-784-7288.

Very truly yours,

Bus Hello

Jennifer Brooks Hutchinson

Enclosure

cc: Docket 4770 Service List John Bell, Division Christy Hetherington, Esq. Leo Wold, Esq.

¹ The Narragansett Electric Company d/b/a National Grid (National Grid or the Company).

² Per practice during the COVID-19 emergency period, the Company is providing a PDF version of these responses. The Company will provide the Commission Clerk with a hard copy and, if needed, additional hard copies of this transmittal at a later date.

<u>PUC 2-1</u>

Request:

The Company's revised 2019 earnings report contains a footnote on page 3 of 7 (in footnote 2) which made the following representation:

"The operation and maintenance expense of Block Island Transmission System (BITS) is the **reserve** for future repairs. It should not be removed from the company's . . . operation and maintenance expenses." (emphasis added).

Please explain why the response to PUC 1-3 states in part, "The Company did not record a reserve on the books . . ." while the revised earnings report to the Commission represented that the Company had a "reserve for future repairs" related to the BITS.

Response:

The footnote to the Income Statement on page 3 of the CY 2019 earnings report did not intend to use the word "reserve" in the accounting sense of the word. This \$9.1 million represents revenue received from the New England Power Company (NEP) under the Tariff 1 formula rate for which is not based on the actual underlying expense. In any given year, the Distribution Carrying Charge formula rate may result in an amount billed to NEP that is higher or lower than actual operating costs incurred by the Company on BITS assets, and there is currently no mechanism to reconcile those differences. In CY 2019, minimal operating expense was incurred to support BITS assets; however, the carrying charge formula rate calculation resulted in \$9.1 million representing a proxy of annual distribution operating expense being charged to and recovered from NEP.

As noted above, there is currently no rate mechanism in place to reconcile the difference between the actual BITS operating expense and the revenue received from NEP pursuant to the distribution carrying charge formula rate. There is also no regulatory approval to defer this excess revenue. Therefore, any BITS revenue received from NEP in excess of actual BITS expenses incurred directly increases the net income of the RI Electric business in that period. Similarly, in the event major repairs are required to BITS assets, the costs of which exceeds the BITS revenue received in that year, that excess cost will directly reduce net income for that period. For external reporting purposes, the earnings results of The Narragansett Electric Company legal entity are reported in three categories: RI Electric, RI Gas and RI Transmission. The impact of this revenue is reflected as RI Electric earnings, which includes both RIPUCregulated earnings related to the electric distribution business and FERC-regulated earnings related to BITS investments. The revenue requirement on BITS investment, being the return and The Narragansett Electric Company d/b/a National Grid RIPUC Docket No. 4770 In Re: Electric and Gas Earnings Reports Twelve Months Ended December 31, 2019 Responses to Commission's Second Set of Data Requests Issued on July 30, 2020

PUC 2-1, page 2

taxes on BITS-related rate base, depreciation expense, operating & maintenance expense and property tax expense as well as the related recovery of the BITS surcharge from NEP under the FERC tariff, are all excluded from the cost of service utilized to determine RIPUC-regulated distribution base rates.

<u>PUC 2-2</u>

Request:

Does the \$9.1 million shown in column (e) of the revised earnings in any way reflect an estimate for future repairs on the BITS?

- a. If so, please explain how the amounts in line 7 and line 8 in the chart on page 4 of the response to PUC 1-2 relate to future BITS repairs.
- b. If the amounts in lines 7 and 8 of the chart do <u>not</u> relate to future repairs, please explain why the revised earnings report stated that the \$9.1 million was a reserve for future repairs.
- c. Please also provide a schedule showing precisely how each figure in lines 7 and 8 is calculated, identifying each general cost component that sums to the referenced figures.

Response:

- a. No, the calculation is a Distribution Carrying Charge calculation and does not include an "estimate for future repairs" in the calculation. However, as described in the Company's response to PUC 2-1 the calculation in any given year may result in an amount billed to NEP that is higher or lower than actual operating costs incurred by the Company on BITS assets, and there is currently no mechanism to reconcile those differences. In years where the Company collects more than the actual costs via the formula, it is effectively prefunding future repairs.
- b. As indicated in part a, the \$9.1 million is effectively prefunding future repairs on the BITS assets.
- c. Please refer to Attachment PUC 2-2. Pages 2 and 3 of the Attachment provide the primary distribution cost of service calculations used to determine the BITS-related distribution carrying charges billed to NEP in calendar year 2019. The Company then applied the allocated cost of service to the amount of actual BITS surcharge billings to NEP in calendar year 2019 to determine the general cost components as shown on Page 1 of the Attachment.

NARRAGANSETT ELECTRIC COMPANY DISTRIBUTION CARRYING CHARGE FOR BITS CABLE SURCHARGE

The Narragansett Electric Company d/b/a National Grid RIPUC Docket No. 4770 In Re: Electric and Gas Earnings Reports Twelve Months Ended December 31, 2019 Attachment PUC 2-2 Page 1 of 3

PRIMARY DISTRIBUTION

	COST OF SERVICE ALLOCATION	Jan - May 2019	June 2019- Dec 2019	Jan - May 2019	June 2019- Dec 2019	CY 2019
		(a)	(b)	(c)	(d)	(e)=(c)+(d)
1	Return & Income Taxes	29.6%	21.9%	\$2,419,786	\$2,419,975	\$4,839,760
2	Depreciation Expense	18.5%	18.7%	\$1,511,763	\$2,057,861	\$3,569,624
3	Amort. of Loss on Reacquired Debt	0.0%	0.0%	\$3,586	\$4,706	\$8,292
4	Amortization of Investment Tax Credits	0.0%	0.0%	(\$1,475)	(\$540)	(\$2,015)
5	Municipal Taxes	4.5%	11.5%	\$371,761	\$1,271,428	\$1,643,189
6	Operation & Maintenance Expense	19.5%	15.5%	\$1,596,656	\$1,706,987	\$3,303,643
7	Administrative & General Expense	30.3%	32.6%	\$2,478,324	\$3,594,225	\$6,072,549
8	Revenue Credit	-2.5%	-0.2%	(\$203,503)	(\$23,940)	(\$227,443)
9	TOTAL COST OF SERVICE	100.0%	100.0%	\$8,176,897	\$11,030,702	\$19,207,600
10 11	Administrative & General Expense Operation & Maintenance Expense, net of R	evenue Credit		Line 7, rounded Line 6 + Line 8, rounded		\$6,073 <u>\$3,076</u> \$9,149
12 13 14	Total BITS surcharge All other IFA transmission billings Total IFA billings CY 2019		Line 9, rounded Revised CY 2019 Earning	s report, Page 3 of 7, Line	e 7	\$19,208 <u>\$122,013</u> \$141,221

Column Notes:

(a) Percentage of total cost of service per Page 2, Lines 17 - 25

(b) Percentage of total cost of service per Page 3, Lines 17 - 25

(c) Line 9 = Total BITS surcharges billed to NEP for the period January through May 2019; Lines 1 - 8 = Line 9 * Col (a)

(d) Line 9 = Total BITS surcharges billed to NEP for the period June through December 2019; Lines 1 - 8 = Line 9 * Col (b)

The Narragansett Electric Company d/b/a National Grid RIPUC Docket No. 4770 In Re: Electric and Gas Earnings Reports Twelve Months Ended December 31, 2019

Attachment PUC 2-2

NARRAGANSETT ELECTRIC COMPANY DISTRIBUTION CARRYING CHARGE FOR BITS CABLE SURCHARGE F

With FIT Rate 21%

Page 2 of 3

	b ender benefininge					
THE	E CALENDAR YEAR: 2017 - SUMMARY					
ine #	Description		PRIMARY Without CIAC	With CIAC	SECONDARY	
nc #			(a)	(b)	(c)	
	INVESTMENT BASE CALCULATION PLANT					
1	Total Distribution Plant		\$991,227,761	\$0	\$509,380,670	
2	General Plant		\$23,967,946	\$23,967,946	\$10,487,718	
3	Plant Held for Future Use		\$2,496,405	\$2,496,405	\$0	
4	TOTAL PLANT	Line 1 + Line 2	\$1,017,692,112	\$26,464,351	\$519,868,388	
5	Depreciation Reserve		(\$407,283,267)	\$0	(\$211,760,473)	
6	Accum. Deferred Income Taxes		(\$122,153,772)	\$0	(\$62,762,596)	
7	Loss on Reacquired Debt		\$1,113,212	\$0	\$571,968	
8	Other Regulatory Assets		(\$511,620)	\$0	\$0	
9	SUBTOTAL	Sum of Lines 4 - 7	(\$528,835,447)	\$0	(\$273,951,100)	
10	NET INVESTMENT	Sum of Line 3 + 8	\$488,856,665	\$26,464,351	\$245,917,288	
11	Materials & Supplies		\$3,125,484	\$3,125,484	\$1,367,522	
12	Prepayments		\$1,356,183	\$1,356,183	\$593,428	
13	Cash Working Capital		\$10,648,963	\$10,648,963	\$4,659,508	
14	SUBTOTAL	Sum of Lines 10 - 12	\$15,130,629	\$15,130,629	\$6,620,459	
15	TOTAL INVESTMENT BASE	Line 9 + Line 13	\$503,987,295	\$41,594,980	\$252,537,747	
16	RETURN AND INCOME TAX RATE		10.04%	10.04%		
	COST OF SERVICE ALLOCATION				% o	f to
17	Return & Income Taxes		\$50,588,142	\$4,175,131	\$0	
18	Depreciation Expense		\$31,604,972	\$0	\$16,417,150	
19	Amort. of Loss on Reacquired Debt		\$74,974	\$0	\$38,521	
20	Amortization of Investment Tax Credits		(\$30,838)	(\$30,838)	(\$15,845)	
21	Municipal Taxes		\$7,772,050	\$7,772,050	\$3,993,278	
22	Operation & Maintenance Expense		\$33,379,764	\$33,379,764	\$14,604,579	
23	Administrative & General Expense		\$51,811,941	\$51,811,941	\$22,671,489	
24	Revenue Credit		(\$4,254,445)	(\$4,254,445)	\$0	
25	TOTAL COST OF SERVICE	Sum of Lines 17 thru 24	\$170,946,558	\$92,853,602	\$57,709,173	
26	TOTAL DISTRIBUTION CARRYING CH	ARLine 24 / Line 1 (a)	17.25%	9.37%	5.82%	
27	BITS Total Plant Dec 2018	\$				
	BITS Surcharge Monthly Total	\$	1,626,891			
28						
28 29	NECO	99.75% \$	1,622,824			

The Narragansett Electric Company d/b/a National Grid RIPUC Docket No. 4770 In Re: Electric and Gas Earnings Reports Twelve Months Ended December 31, 2019

Attachment PUC 2-2

NARRAGANSETT ELECTRIC COMPANY
DISTRIBUTION CARRYING CHARGE
FOR BITS CABLE SURCHARGE
FOR THE CALENDAR YEAR: 2018 - SUMMAR

With FIT Rate 21%

Page 3 of 3

	S CABLE SURCHARGE					
R THE	CALENDAR YEAR: 2018 - SUMMARY	1	PRIMARY	7		
Jine #	Description	Source	Without CIAC	With CIAC	SECONDARY	
			(a)	(b)	(c)	I
	INVESTMENT BASE CALCULATION PLANT					
1	Total Distribution Plant		\$1,017,292,699	\$0	\$585,462,228	
2	General Plant		\$24,282,745	\$24,282,745	\$12,963,687	
3	Plant Held for Future Use		\$2,496,042	\$2,496,042	\$0	
4	TOTAL PLANT	Sum of Lines 1 - 3	\$1,044,071,486	\$26,778,787	\$598,425,915	
5	Depreciation Reserve		(\$409,679,187)	\$0	(\$233,002,999)	
6	Accum. Deferred Income Taxes		(\$228,440,663)	\$0	(\$131,469,910)	
7	Loss on Reacquired Debt		\$999,735	\$0	\$575,357	
8	Other Regulatory Assets					
9	SUBTOTAL	Sum of Lines 5 - 7	(\$637,120,115)	\$0	(\$363,897,552)	
10	NET INVESTMENT	Sum of Line 4 + 9	\$406,951,370	\$26,778,787	\$234,528,363	
11	Materials & Supplies		\$3,374,980	\$3,374,980	\$1,801,781	
12	Prepayments		\$49,670	\$49,670	\$26,517	
13	Cash Working Capital		\$10,165,238	\$10,165,238	\$5,426,856	
14	SUBTOTAL	Sum of Lines 11 - 13	\$13,589,888	\$13,589,888	\$7,255,154	
15	TOTAL INVESTMENT BASE	Line 9 + Line 13	\$420,541,259	\$40,368,675	\$241,783,517	
16	RETURN AND INCOME TAX RATE		8.83%	8.83%		
	COST OF SERVICE ALLOCATION					% of total
17	Return & Income Taxes	Line 15 x Line 16	\$37,123,007	\$3,563,519	\$0	
18	Depreciation Expense		\$31,568,096	\$0	\$17,948,437	
19	Amort. of Loss on Reacquired Debt		\$72,193	\$0	\$41,548	
20	Amortization of Investment Tax Credits		(\$8,287)	(\$8,287)	(\$4,769)	
21	Municipal Taxes		\$19,504,014	\$19,504,014	\$11,224,757	
22	Operation & Maintenance Expense		\$26,185,603	\$26,185,603	\$13,979,554	
23	Administrative & General Expense		\$55,136,302	\$55,136,302	\$29,435,294	
24	Revenue Credit		(\$367,242)	(\$367,242)	\$0	
25	TOTAL COST OF SERVICE	Sum of Lines 17 thru 24	\$169,213,686	\$104,013,909	\$72,624,821	1
26	TOTAL DISTRIBUTION CARRYING CH	A Line 25 / Line 1 (a)	16.63%	10.22%	7.14%	
27	BITS Total Plant July 2019		\$ 113,971,509			
28	BITS Surcharge Monthly Total		\$ 1,579,809			
29	NECO BIPCO	99.73%				
		0.27%	\$ 4,265			

Certificate of Service

I hereby certify that a copy of the cover letter and any materials accompanying this certificate was electronically transmitted to the individuals listed below.

Joanne M. Scanlon

<u>August 24, 2020</u> Date

National Grid Docket No. 4770 (Rate Application) & Docket No. 4780 (PST) Combined Service list updated 7/20/2020

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