




Your Touchstone Energy™ Partner 

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*A Locally Owned, Nonprofit Electric Utility*

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Filed Electronically

January 15, 2020

Dan Wolf, Executive Secretary  
Minnesota Public Utilities Commission  
121 7th Place East, Suite 350  
St. Paul, Minnesota 55101

**Re: Dakota Electric Association  
2020 Annual Resource and Tax Adjustment  
Docket No. E-111/M-15-\_\_\_\_  
PUBLIC DOCUMENT**

Dear Mr. Wolf:

Dakota Electric Association (Dakota Electric) respectfully submits its 2020 Annual Resource and Tax Adjustment (RTA) filing. Dakota Electric's RTA clause requires that the annual RTA factor be adjusted every January and then reviewed after six months and adjusted again if necessary.

Dakota Electric's Resource and Tax Adjustment incorporates three factors including changes in purchased power costs, the Conservation Tracker Account balance, and changes in net property taxes. The inclusion of the tax adjustment factor in the RTA means that each rate schedule potentially has its own unique adjustment amount.

Schedule A1 shows the summary calculation for all adjustments for all rate classes. The Residential customers served under Schedule 31 will have an RTA charge of \$0.0036 per kWh.

In Docket Number E-111/M-11-987, the Minnesota Public Utilities Commission approved Dakota Electric's petition to eliminate the requirement to submit an Annual Conservation Tracker Account Report, conditioned upon DEA augmenting its RTA by including monthly supporting detail and conservation spending threshold calculations associated with the property tax component included in the RTA. Schedule E includes monthly supporting detail regarding conservation spending and recoveries, and Schedule F confirms DEA's compliance with Minnesota Statute 216B.241, Subdivision 1b., Part (e). This statute indicates that load management activities that do not reduce energy use but that increase the efficiency of the electric system may be used to meet 50% of conservation spending requirements. Therefore,

conservation projects that do reduce energy use must be used to meet at least 50% of the statutory spending requirement.

New to this filing is the recovery of load control receivers (LCRs) associated with the Advanced Grid Infrastructure (AGi) project. All other capital costs of the AGi project are being recovered in the AGi Rider filing. The AGi LCRs are being recovered as part of the conservation tracker of the RTA. Schedule E-3 provides the specifics of the AGi LCRs included in the RTA.

Schedule A2-1, A2-2, B1, and the Appendix are clearly identified as containing TRADE SECRET INFORMATION. Specifically, these sections include competitive wholesale capacity and energy price information which is not available to the public. Disclosure of this information could be used by market participants to the disadvantage of our wholesale power supplier.

If you have any questions about the information in this filing, please contact me at 651-463-6130 or Doug Larson at 651-463-6258.

Sincerely,

/s/

Eric Fehlhaber  
Director of Financial Planning,  
Analysis and Regulatory

Attachments



Your Touchstone Energy<sup>SM</sup> Partner 

**Public Document – Excludes Trade Secret Information**

# **Annual Resource & Tax Adjustment**

**January 2020  
Through December 2020**

**January 15, 2020**

# Dakota Electric Association

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# Dakota Electric Association

## Resource & Tax Adjustment Methodology

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### **Purchased Power Cost Adjustment**

Dakota Electric Association's (DEA) annualized resource & tax adjustment is calculated based on a projected calendar year: January 1<sup>st</sup> to December 31<sup>st</sup>. This calendar year coincides with the annual adjustment of wholesale power rates by DEA's wholesale power supplier, Great River Energy (GRE). The monthly capacity billings are based upon DEA's actual coincident peak kW demand.

The difference between the projected cost of power and DEA's approved base cost of power is the purchased power adjustment credit or charge that is reflected on customers' bills. The projected purchased power cost adjustment factor is implemented beginning with the January, cycle-1 billing period.

After six months, the projected power cost is compared to actual, and known changes are analyzed to determine whether a change in the power cost adjustment factor is necessary to zero out the over-recovery or under-recovery accumulated since January 1<sup>st</sup>. If an adjustment is necessary, the factor is changed beginning with July consumption.

Since the aggregate power cost adjustment credit or charge is based upon a projected level of sales, the actual credit or charge will typically not equal the projection. To account for this difference, a true-up calculation is performed at the end of each fiscal year, and the net over-recovery or under-recovery is deducted from, or added to, the subsequent year's power cost to be recovered.

### **DSM & Conservation Recovery**

The approved DSM & conservation additions from the prior calendar year are recovered during the following January 1<sup>st</sup> through December 31<sup>st</sup>. The recovery factor is computed using the same kWh sales projections used for the purchased power cost adjustment factor, as noted above.

Since the aggregate DSM & conservation recovery charge is based upon a projected level of sales, the actual recovery will typically not equal the projection. To account for this difference, a true-up calculation is performed at the end of each fiscal year, and the net over-recovery or under-recovery is deducted from, or added to, the subsequent year's DSM & conservation balance to be recovered.

Starting in 2020, Load Control Receivers (LCRs) associated with DEA's Advanced Grid Infrastructure (AGi) project are included in the recovery. The AGi LCR recovery relates to LCRs in service as of January 1, 2020 and forecasted additions throughout the remainder of 2020. As the project progresses, the net over-recovery or under-recovery will be true-up in each annual billing.

### **Property and Real Estate Tax Recovery**

The projected recovery of taxes due in May and October of a calendar year are recovered from January 1<sup>st</sup> through December 31<sup>st</sup>. The recovery factor is computed using the same kWh sales projections used for the purchased power cost adjustment factor and DSM & conservation recovery factor, as noted above.

Since the aggregate property & real estate tax recovery charge or credit is based upon a projected level of sales, the actual recovery will typically not equal the projection. To account for this difference, a true-up calculation is performed at the end of each fiscal year, and the net over-recovery or under-recovery is deducted from, or added to, the subsequent year's property and real estate tax balance to be recovered.

# Dakota Electric Association

## Resource & Tax Adjustment Methodology (Continued)

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Prior to the 2017 RTA application, Dakota Electric Association was not permitted to include a property tax adjustment within the Resource and Tax Adjustment if the Cooperative's energy conservation program spending fell below 1.75% of gross operating revenue. The passage of Minnesota Statute 216B.1647 in the 2016 Minnesota Legislative Session removed this requirement on Dakota Electric's future application of the property tax adjustment within the Resource and Tax Adjustment. The property tax adjustment is no longer tied to meeting a threshold for spending on CIP programs

### **Resource and Tax Adjustment Factor**

The purchased power cost adjustment factor, DSM & conservation recovery factor (including AGI LCR recovery), and property and real estate tax recovery factor are combined. The net credit or charge per kWh appears on customers' bills as a single line titled "Resource and Tax Adjustment".

# Dakota Electric Association

## Summary of Resource & Tax Adjustment Schedules

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**Schedule A1** summarizes the resource and tax adjustment factors for all rate classes for the calendar year ending December, 2020. The three factors which comprise the resource and tax adjustment factor: the power cost adjustment factor, DSM & conservation recovery factor, and property and real estate tax recovery factor are shown for each rate class. In addition, the net effective energy rate per class is shown. Schedule A1.1 shows the base calculation for the resource and tax adjustment components included in the 2014 general rate filing Docket No. E-111/GR-14-482.

**Schedule A2** uses known power cost billing information and projected sales to compute a purchased power cost adjustment factor for the rate classes for the calendar year ending December 31, 2020. This schedule begins with a carryover of the accumulated over-recovery or under-recovery of the cost of purchased power to date (from Schedule B1). Schedule A2-2 details the projected power cost correction recovery mechanism for calendar year 2020.

**Schedule A3** computes the DSM & conservation recovery factor based on 1) projected sales for the calendar year ending December 31, 2020, 2) projected additions for calendar 2019 (from Schedule F), 3) the accumulated over-recovery or under-recovery to date (from Schedule B2) and 4) AGi LCR recovery (from Schedule E-3).

**Schedule A4** computes the property and real estate tax recovery factor based on 1) projected sales for the calendar year ending December 31, 2020, and 2) estimated property and real estate tax payable during calendar 2020 (Schedule A4-3). Schedule A4-2 details the tax factor by rate class.

**Schedule B1** computes the accumulated over-recovery or under-recovery of purchased power costs through the previous calendar year ended December 31, 2019, based on actual sales and power costs. Schedule B1-1 details the power cost recovery mechanism for 2019.

**Schedule B2** computes the accumulated over-recovery or under-recovery of DSM & conservation costs through the previous calendar year ended December 31, 2019, based on actual sales and recoveries.

**Schedule B3** computes the accumulated over-recovery or under-recovery of property & real estate taxes through the previous fiscal year ended December 31, 2019, based on actual sales and recoveries.

**Schedule C** compares the projected total kWh sales and utility usage found in schedules A2 through A4, with historical sales and usage.

**Schedule D** computes the weighted average distribution line loss over the most recent five-year period. This line loss percentage is used in schedule A2 to compute projected energy purchases.

**Schedule E** is a recap of the projected DSM & conservation balance at December 31, 2019 and the approved additions during 2019. AGi LCR recovery for equipment that was in service as of January 2020 and any equipment for the remainder of 2020 as identified in the Advanced Grid Infrastructure (AGi) Rider.

**Schedule F** lists the 2019 spending on conservation programs that reduce energy use.

**Appendix** is a copy of the calendar year 2020 wholesale power rates for DEA from Great River Energy. Trade Secret Data

**Dakota Electric Association**  
**Resource & Tax Adjustment Summary Schedule**  
**For the Twelve Months Ending December 31, 2020**

Rate	Base Cost of Power	Power Cost Adjustment	DSM & Conservation Adjustment	Property & Real Estate Tax Adjustment	Total Resource & Tax Adjustment	Summer Months Tariffed Energy Rate	Other Months Tariffed Energy Rate	Average Energy Rate	Approximate Net Effective Energy Rate
A	B	C	D	E	F=C+D+E	G	H	I	J=F+I
31 Residential	\$0.0903	\$0.0035	\$0.0002	(\$0.0001)	<b>\$0.0036</b>	\$0.13080	\$0.11680	\$0.12064	\$0.12424
32 Resl Dem Ctrl	\$0.0903	\$0.0035	\$0.0002	(\$0.0001)	<b>\$0.0036</b>	\$0.07600	\$0.07600	\$0.07600	\$0.07960
36 Irrigation - Firm	\$0.0903	\$0.0035	\$0.0002	(\$0.0001)	<b>\$0.0036</b>	\$0.04990	\$0.04990	\$0.04990	\$0.05350
37 Irrigation - Interruptible	\$0.0497	(\$0.0015)	\$0.0002	(\$0.0001)	<b>(\$0.0014)</b>	\$0.04990	\$0.04990	\$0.04990	\$0.04850
41 Sm Genl Serv	\$0.0903	\$0.0035	\$0.0002	(\$0.0001)	<b>\$0.0036</b>	\$0.12690	\$0.11290	\$0.11630	\$0.11990
44 Street Lights	\$0.0903	\$0.0035	\$0.0002	(\$0.0002)	<b>\$0.0035</b>	Various	Various	Various	Various
44B Security Lgts	\$0.0903	\$0.0035	\$0.0002	(\$0.0002)	<b>\$0.0035</b>	Various	Various	Various	Various
45 Low Wattage Unmetered	n/a	n/a	n/a	n/a	<b>n/a</b>	\$10.00 / mo.			\$10.00 / mo.
46 General Service	\$0.0903	\$0.0035	\$0.0002	(\$0.0001)	<b>\$0.0036</b>	\$0.07760 1st 200kWh per kW, next 200 @ \$0.06760, over 400 @ \$0.05760		\$0.0726	\$0.0762
47 Municipal Civil Defense	n/a	n/a	n/a	n/a	<b>\$0.0000</b>	\$5.00 / mo.			\$5.00 / mo.
49 Geothermal Heat Pump	\$0.0775	\$0.0008	\$0.0002	(\$0.0001)	<b>\$0.0009</b>	\$0.09400	\$0.09400	\$0.09400	\$0.09490
51 Controlled Energy Storage	\$0.0200	\$0.0030	\$0.0002	(\$0.0001)	<b>\$0.0031</b>	\$0.04400	\$0.04400	\$0.04400	\$0.04710
52 Controlled Interruptible	\$0.0305	\$0.0062	\$0.0002	(\$0.0001)	<b>\$0.0063</b>	\$0.05500	\$0.05500	\$0.05500	\$0.06130
53 Time of Day - Res'l	\$0.0903	\$0.0035	\$0.0002	(\$0.0001)	<b>\$0.0036</b>	\$0.18800 peak summer, \$0.17400 peak other (4-11pm) off-peak (11pm-4am) \$0.09400			
54 Time of Day - Genl Service	\$0.0903	\$0.0035	\$0.0002	(\$0.0001)	<b>\$0.0036</b>	\$0.04990	\$0.04990	\$0.04990	\$0.05350
70 Interruptible Option - Full	\$0.0497	(\$0.0015)	\$0.0002	(\$0.0001)	<b>(\$0.0014)</b>	\$0.04990	\$0.04990	\$0.04990	\$0.04850
71 Interruptible Option - Partial	\$0.0497	(\$0.0015)	\$0.0002	(\$0.0001)	<b>(\$0.0014)</b>	\$0.04990	\$0.04990	\$0.04990	\$0.04850
81 Cycled Air Metered	n/a	n/a	n/a	n/a	<b>n/a</b>	(\$0.032)/kWh			(\$0.032)/kWh
82 Cycled Air Res'l	n/a	n/a	n/a	n/a	<b>n/a</b>	(\$13)/mo			(\$13)/mo
84 Cycled Air Comm'l	n/a	n/a	n/a	n/a	<b>n/a</b>	(\$6.50)/ton			(\$6.50)/ton



**Dakota Electric Association**  
**Base Calculation for Resource & Tax Adjustment Components**

**Energy Cost Adjustment (ECA)**

Average Wholesale Energy Cost per kWh	\$	0.0497
Rate 70 & 71 Energy Sales		434,725,200
Rate 36 Interruptible Energy Sales		10,342,800
Interruptible Wholesale Energy Cost	= \$	<u>22,109,131</u>
<b>ECA Base per kWh Sold</b>	<b>\$</b>	<b>0.0497</b>

**Load Management Rates**Rate 51

GRE Wholesale Cost - ETS Water Heating	\$	0.0200
Rate 51 - ETS Water Heating Sales	x	7,887,594
Rate 51 - ETS Water Heating Power Cost	= \$	<u>157,752</u>

GRE Wholesale Cost - ETS Space Heating	\$	0.0200
Rate 51 - ETS Space Heating Sales	x	1,605,105
Rate 51 - ETS Space Heating Power Cost	= \$	<u>32,102</u>

GRE Wholesale Cost - ETS Electric Vehicle	\$	0.0200
Rate 51 - ETS Electric Vehicle Sales	x	36,981
Rate 51 - ETS Electric Vehicle Power Cost	= \$	<u>740</u>

Rate 51 Power Costs	\$	190,594
Rate 51 Energy Sales	÷	9,529,680
<b>Rate 51 Weighted Power Cost Base per kWh Sold</b>	<b>= \$</b>	<b><u>0.0200</u></b>

Rate 52

GRE Wholesale Cost - Peak Shave Water Heating	\$	0.0285
Rate 52 - Peak Shave Water Heating Sales	x	25,884,516
Rate 52 - Peak Shave Water Heating Power Cost	= \$	<u>737,709</u>

GRE Wholesale Cost - Dual Fuel Space Heating	\$	0.0330
Rate 52 - Dual Fuel Space Heating Sales	x	20,943,996
Rate 52 - Dual Fuel Space Heating Power Cost	= \$	<u>691,152</u>

Rate 52 Power Costs	\$	1,428,861
Rate 52 Energy Sales	÷	46,828,512
<b>Rate 52 Weighted Power Cost Base per kWh Sold</b>	<b>= \$</b>	<b><u>0.0305</u></b>

**Dakota Electric Association**  
**Base Calculation for Resource & Tax Adjustment Components**

**Geothermal**

Rate 49

GRE Wholesale Cost - Geothermal	\$	0.0775
Rate 49 - Geothermal Energy Sales	x	387,300
Rate 49 - Geothermal Power Cost	= \$	30,016
<b>Rate 49 Power Cost Base per kWh Sold</b>	<b>\$</b>	<b>0.0775</b>

**Power Cost Adjustment (PCA)**

Total Wholesale Power Cost	\$	149,982,061 <sup>A</sup>
ECA Power Cost	-	22,109,131
Rate 51 Power Cost	-	190,594
Rate 52 Power Cost	-	1,428,861
Rate 49 Power Cost	-	30,016
Wellspring (wholesale pass-through)	-	39,427
Standby (wholesale pass-through)	-	21,630
Firm Wholesale Power Cost	=	126,162,402
Firm kWh Energy Sales	÷	1,396,393,368
<b>PCA Power Cost Base per kWh Sold</b>	<b>= \$</b>	<b>0.0903</b>

Total Wholesale Power Cost	\$	149,982,061
Total Energy Sales	÷	1,898,206,860 <sup>B</sup>
<b>Total System Power Cost per kWh Sold</b>	<b>= \$</b>	<b>0.0790</b>

Notes:

- A See Exhibit\_\_(DEA-1), page 20 of 20.
- B See Exhibit\_\_(DEA-1), page 12 of 20.

**Dakota Electric Association  
Base Calculation for Resource & Tax Adjustment Components**

**Conservation & DSM Spending Base Calculation**

2014 Budget Conservation & DSM Spending	\$	2,251,473 <sup>C</sup>
Test Year MWh Sales		1,898,207
<b>Conservation &amp; DSM Base per kWh</b>	<b>\$</b>	<b>0.0012</b>

**Property Tax Recovery Base Calculation**

Test Year Real & Personal Property Taxes	\$	3,700,450 <sup>D</sup>
Test Year MWh Sales		1,898,207
<b>Property &amp; R/E Tax Recovery Base per kWh</b>	<b>\$</b>	<b>0.0019</b>

Allocation to Rate Classes Using Cost of Service Method		
Class & Rate	Property & Real Estate Taxes in Rate Base <sup>E</sup>	% of Taxes
Residential & Farm Service	\$ 2,668,288	72.11%
31 Residential		
32 Res'l Demand Control		
53 Res'l Time of Day		
Irrigation - 36	27,096	0.73%
Small General Service - 41	157,509	4.26%
General Service - 46	444,762	12.02%
46 - General Service		
49 - Geothermal		
54 - General Service Time of Day		
Interruptible Service - 70 & 71	318,376	8.60%
Lighting - 44, 44-1, 44-2, 44-3	84,419	2.28%
<b>TOTAL</b>	<b>\$ 3,700,450</b>	<b>100.00%</b>

Notes:

<sup>C</sup> See Workpaper #9

<sup>D</sup> Per Summary of Test Year Adjustments, Exhibit\_\_(DEA\_1) Page 2 of 20.

<sup>E</sup> Per Allocation of Revenue Requirements to Rate Classes, Exhibit\_\_(DEA-3).

*CONTAINS TRADE SECRET INFORMATION*

**Dakota Electric Association  
Energy Cost Adjustment Projection  
For the Twelve Months Ending December 31, 2020**

Schedule A2-1

Page 1 of 5

**Trade Secret Data has been excised.**

*CONTAINS TRADE SECRET INFORMATION*

**Dakota Electric Association**  
**Load Management Rate 51 Adjustment Projection**  
**For the Twelve Months Ending December 31, 2020**

Schedule A2-1

Page 2 of 5

**Trade Secret Data has been excised.**

*CONTAINS TRADE SECRET INFORMATION*

**Dakota Electric Association**  
**Load Management Rate 52 Adjustment Projection**  
**For the Twelve Months Ending December 31, 2020**

Schedule A2-1

Page 3 of 5

**Trade Secret Data has been excised.**

*CONTAINS TRADE SECRET INFORMATION*

**Dakota Electric Association  
Geothermal Adjustment Projection  
For the Twelve Months Ending December 31, 2020**

Schedule A2-1

Page 4 of 5

**Trade Secret Data has been excised.**

*CONTAINS TRADE SECRET INFORMATION*

**Dakota Electric Association  
Power Cost Adjustment Projection  
For the Twelve Months Ending December 31, 2020**

Schedule A2-1

Page 5 of 5

**Trade Secret Data has been excised.**



**Dakota Electric Association  
Power Cost Adjustment Projection  
Estimated Power Cost Correction Recovery Mechanism  
For the Twelve Months Ending December 31, 2020**

**Trade Secret Data has been excised.**

**Dakota Electric Association**  
**Projected DSM & Conservation Recovery Factor**  
**For the Twelve Months Ending December 31, 2020**

Schedule A3

(A)	(B)	(C)	
DSM & Conservation Tracker Expenses		\$ 2,464,298	Schedule E, Column F
2019 Recovery in Base Rates		<u>(2,142,947)</u>	Schedule E, Column G
Subtotal		321,352	
2019 Carrying Cost		<u>(1,030)</u>	Schedule E, Column C
2019 Tracker Additions		320,322	
Cumulative True-Up (Over) / Under-Recovery at 12/31/19		<u>69,082</u>	Schedule B2
Total to Recover 2020		<u>\$ 389,404</u>	
Projected Calendar Year 2020 kWh Sales		<u>1,818,143,000</u>	
<b>Tracker Account Recovery Factor</b>		<u>\$ 0.0002</u> per kWh	

**Projected Recovery Results**

Month	Projected kWh Sales	Projected DSM & Conservation Recovery
Jan-20	155,289,000	\$ 31,058
Feb-20	137,185,000	27,437
Mar-20	138,512,000	27,702
Apr-20	127,737,000	25,547
May-20	140,156,000	28,031
Jun-20	166,578,000	33,316
Jul-20	192,413,000	38,483
Aug-20	179,475,000	35,895
Sep-20	154,344,000	30,869
Oct-20	134,461,000	26,892
Nov-20	136,876,000	27,375
Dec-20	<u>155,117,000</u>	<u>31,023</u>
Total kWh Sales	1,818,143,000	\$ 363,628
Total to Recover 2020		<u>389,404</u>
<b>Net Projected Over / (Under) Recovery at 12/31/20</b>		<u>\$ (25,776)</u>

**Dakota Electric Association**  
**Projected Property & Real Estate Tax Recovery Factor**  
**For the Twelve Months Ending December 31, 2020**

Schedule A4-1

	(A)	(B)	(C)
Estimated 2020 Real & Personal Property Taxes*			3,265,779
Projected 2020 Recovery in Base Rates			<u>(3,454,472)</u>
Projected 2020 (Over) / Under-Recovery in Base Rates			(188,693)
Cumulative True-Up (Over) / Under-Recovery at 12/31/2019			<u>77,586</u>
Recoverable Balance for 2020			<u>\$ (111,107)</u>
Projected Calendar Year 2020 kWh Sales			<u>1,818,143,000</u>
<b>Average Property &amp; Real Estate Tax Recovery</b>			<b><u>\$ (0.00010)</u></b>
			<b>per kWh</b>

**Note: See Schedule A4-2 for recovery factor by class detail**

<u>Month</u>	<u>Projected kWh Sales</u>	<u>Projected Property &amp; Real Estate Tax Recovery</u>
Jan-20	155,289,000	\$ (15,529)
Feb-20	137,185,000	(13,719)
Mar-20	138,512,000	(13,851)
Apr-20	127,737,000	(12,774)
May-20	140,156,000	(14,016)
Jun-20	166,578,000	(16,658)
Jul-20	192,413,000	(19,241)
Aug-20	179,475,000	(17,948)
Sep-20	154,344,000	(15,434)
Oct-20	134,461,000	(13,446)
Nov-20	136,876,000	(13,688)
Dec-20	<u>155,117,000</u>	<u>(15,512)</u>
Total kWh Sales	1,818,143,000	\$ (181,816)
Recoverable balance for 2020		<u>(111,107)</u>
<b>Net Projected Over / (Under) Recovery at 12/31/20</b>		<b><u>\$ (70,709)</u></b>

\* Refers to 2019 taxes payable in 2020

**Dakota Electric Association**  
**Projected Property & Real Estate Tax Adjustment**  
**Allocation to Rate Classes Using Cost of Service Method**  
**For the Twelve Months Ending December 31, 2020**

Schedule A4-2

Class & Rate	Property & Real Estate Taxes in Rate Case	% Plant	Current Recoverable Balance	(Over)/Under Recovered 12/31/2019	Net Recoverable Balance	Forecasted kWh Sales 1/2020 -12/2020	Adjustment per kWh
A	B	C	D			E	F
Residential	\$2,668,288	72.11%	(\$136,067)	85,633	(\$50,434)	885,122,000	(\$0.0001)
31 Residential							
32 Resl Demand Control							
53 Resl Time of Day							
Irrigation	27,096	0.73%	(1,377)	816	(561)	7,659,000	(0.0001)
36 Irrigation							
37 Irrigation - Controlled							
Small General Service - 41	157,509	4.26%	(8,038)	3,925	(4,113)	43,375,000	(0.0001)
General Service	444,762	12.02%	(22,681)	(9,892)	(32,573)	461,471,000	(0.0001)
46 General Service							
49 Geothermal							
54 General Service Time of Day							
Interruptible Option - 70 & 71	318,376	8.60%	(16,228)	(5,237)	(21,465)	409,456,000	(0.0001)
Lighting	84,419	2.28%	(4,302)	2,340	(1,962)	11,060,000	(0.0002)
44 Street Lights							
44B Security Lights							
<b>TOTAL</b>	<b>\$3,700,450</b>	<b>100.00%</b>	<b>(188,693)</b>	<b>\$77,586</b>	<b>(\$111,107)</b>	1,818,143,000	<b>(\$0.0001)</b>

**Dakota Electric Association**  
**Property & Real Estate Taxes by Location**  
**Estimated 2019 Taxes Payable in 2020**

Schedule A4-3

**PERSONAL PROPERTY TAXES**

<u>Dakota County</u>	
Apple Valley / 196	\$ 479,764.00
Apple Valley / 191	5,586.00
Burnsville / 191	281,234.00
Burnsville / 194	38,702.00
Burnsville / 196	178,396.00
Burnsville Sub / 196 (Leased Land)	22,000.00
Burnscott Sub / 191 (Leased Land)	14,204.00
Castle Rock Twp (Randolph) / 195	2,206.00
Eagan / 191	51,054.00
Eagan / 196	489,312.00
Eagan / 197	76,102.00
Pilot Knob Sub / 196 (Leased Land)	13,732.00
Eagan Sub / 196 Westcott (L.L.)	29,652.00
Farmington / 192	109,162.00
Randolph Sub / 195	-
Hastings / 200	28,036.00
Inver Grove Heights / 199	22,098.00
Inver Grove Heights / 196	86,942.00
Lakeville / 196	82,602.00
Lakeville / 194	377,714.00
Lakeville / 192	49,748.00
Miesville / 200	2,192.00
New Trier / 200	94.00
Rosemount / 200	26.00
Rosemount / 196	66,306.00
<u>Scott County</u>	
Lake Marion Sub / 194 (Leased Land)	8,188.00
<u>Goodhue County</u>	
Cannon Falls Twp	5,687.83
Burnside Twp (Redwing)	21,426.52
<u>Great River Energy</u>	
Empire Sub / 192	13,596.69
<u>Xcel Energy</u>	
Vermillion Sub / 192	22,117.31

**Total Property Taxes** **2,577,880.33**  
Total Personal Property Taxes

**GRAND TOTAL TAXES** **\$ 3,265,779.26**

**REAL ESTATE TAXES**

<u>Dakota County</u>	
Fischer Sub - Apple Valley / 196	\$ 44,430.00
Apple Valley Sub - Apple Valley / 196	25,218.00
Colonial Hills Sub - Burnsville / 191	30,836.00
Castle Rock Sub South / 659	3,806.00
Castle Rock Sub North / 659	44.00
Lemay Sub West - Eagan / 197	1,532.00
Lemay Sub East - Eagan / 197	25,702.00
Lakeville Par 7 / 196	10.00
Deerwood Sub - Eagan Sub / 196	20,080.00
Lebanon Hills Sub - Eagan / 196	-
Eagan Sub / 196	22,364.00
Lebanon Hills Sub - Eagan / 196	11,612.00
River Hills Sub - Eagan / 196	43,892.00
Yankee Doodle Sub - Eagan / 196	28,604.00
Farmington Sub / 192	2,550.00
Randolph Sub / 195	20,150.00
Rich Valley Sub - Inver Grove / 196	3,582.00
Orchard Lake Sub - Lakeville / 194	17,190.00
Dakota Heights Sub - Lakeville / 194	19,148.00
Dodd Park Sub South - Lakeville / 194	19,078.00
Dodd Park Sub North - Lakeville / 194	-
Kenrick Sub - Lakeville / 194	29,490.00
Lakeville Sub / 196	15,794.00
Ritter Sub / 194	33,846.00
Hastings Sub / 200	13,148.00
Nininger Sub / 200	17,506.00
Marshan Twp / 200	9,618.00
Miesville Sub South / 200	12,036.00
Miesville Sub Northwest / 200	2,334.00
Headquarters Building	158,792.00
<u>Goodhue County</u>	
Byllesby Sub - Cannon Falls Twp	7,214.08
Ravenna Sub	32,934.44
<u>MN Valley Electric</u>	
Burnscott Joint Sub	3,862.00
<u>Xcel Energy</u>	
Vermillion Sub / 192	11,496.41

**Total Real Estate Taxes** **\$ 687,898.93**  
Total Real Estate Taxes

*CONTAINS TRADE SECRET INFORMATION*

**Dakota Electric Association  
Energy Cost Adjustment  
For the Twelve Months Ending December 31, 2019**

Schedule B1

Page 1 of 5

**Trade Secret Data has been excised.**

*CONTAINS TRADE SECRET INFORMATION*

**Dakota Electric Association  
Load Management Rate 51 Adjustment  
For the Twelve Months Ending December 31, 2019**

Schedule B1

Page 2 of 5

**Trade Secret Data has been excised.**

*CONTAINS TRADE SECRET INFORMATION*

**Dakota Electric Association  
Load Management Rate 52 Adjustment  
For the Twelve Months Ending December 31, 2019**

Schedule B1

Page 3 of 5

**Trade Secret Data has been excised.**



*CONTAINS TRADE SECRET INFORMATION*

**Dakota Electric Association  
Geothermal Adjustment  
For the Twelve Months Ending December 31, 2019**

Schedule B1

Page 4 of 5

**Trade Secret Data has been excised.**

*CONTAINS TRADE SECRET INFORMATION*

**Dakota Electric Association  
Power Cost Adjustment  
For the Twelve Months Ending December 31, 2019**

Schedule B1

Page 5 of 5

**Trade Secret Data has been excised.**

*CONTAINS TRADE SECRET INFORMATION*

**Dakota Electric Association  
Power Cost Adjustment Projection  
2019 Actual Power Cost Correction Recovery Mechanism**

Schedule B1-1

**Trade Secret Data has been excised.**

**Dakota Electric Association**  
**Actual DSM & Conservation Over / Under Recovery**  
**For the Twelve Months Ending December 31, 2019**

Schedule B2

(A)	(B)	(C)	(D)
Month	Projected kWh Sales	Actual Billed kWh Sales	Resource Recovery @ 0.0001/kWh
Jan-19	155,851,000	155,264,234	15,526
Feb-19	137,025,000	159,839,417	15,984
Mar-19	138,450,000	143,125,008	14,313
Apr-19	127,745,000	123,307,960	12,331
May-19	140,912,000	124,472,970	12,447
Jun-19	166,534,000	147,668,985	14,767
Jul-19	188,564,000	174,894,474	17,489
Aug-19	180,004,000	186,389,553	18,639
Sep-19	151,698,000	160,888,807	16,089
Oct-19	133,655,000	137,227,381	13,723
Nov-19	134,146,000	130,467,418	13,047
Dec-19	154,716,000	142,242,725	14,224
<b>Total kWh Sales</b>	<b>1,809,300,000</b>	<b>1,785,788,932</b>	<b>178,579</b>
Actual DSM & Conservation Recovery			\$ 178,579 (D) total from above
Less DSM & Conservation Additions in 2018			\$ 214,330 Schedule E, Column C+E
Over (Under) Recovery at December 31, 2019			\$ (35,751) Recovery - 2018 Additions
Cumulative Over (Under) Recovery at December 31, 2018			\$ (33,331) January 2019 RTA Filing Schedule B2
<b>Cumulative Over (Under) Recovery at December 31, 2019</b>			<b>\$ (69,082)</b>

**Dakota Electric Association**  
**Property & Real Estate Tax (Over)/Under Recovery**  
**Year Ended December 31, 2019**

Schedule B3

A	B	C	D	E	F	G	H	I
Month	Property Tax Account # 16130 Balance	Monthly (Over)/Under Recovery	Carrying* Cost @ 6.52%	Resource Adjustment Recovery	Base Rate Recovery	Total Recovery	Property & Real Estate Taxes Payable	Additions to Tax Tracker Account
Dec-18	(23,516)							
Jan-19	(28,542)	(5,026)	(128)	0	295,002	295,002	290,104	(4,898)
Feb-19	(42,288)	(13,746)	(155)	0	303,695	303,695	290,104	(13,591)
Mar-19	(24,352)	17,936	(230)	0	271,938	271,938	290,104	18,166
Apr-19	27,108	51,460	(132)	0	234,285	234,285	285,877	51,592
May-19	76,633	49,525	147	0	236,499	236,499	285,877	49,378
Jun-19	82,355	5,722	416	0	280,571	280,571	285,877	5,306
Jul-19	36,380	(45,976)	447	0	332,300	332,300	285,877	(46,423)
Aug-19	(31,686)	(68,065)	198	0	354,140	354,140	285,877	(68,263)
Sep-19	(51,670)	(19,984)	(172)	0	305,689	305,689	285,877	(19,812)
Oct-19	(20,892)	30,778	(281)	0	260,732	260,732	291,791	31,059
Nov-19	22,898	43,789	(114)	0	247,888	247,888	291,791	43,903
Est Dec-19	77,586	54,688	124	0	270,261	270,261	324,825	54,564
<b>Total</b>	<b>77,586</b>	<b>101,103</b>	<b>122</b>	<b>0</b>	<b>3,393,000</b>	<b>3,393,000</b>	<b>3,493,981</b>	<b>100,981</b>
						(= E + F)		(= H - F)

**Dakota Electric Association**  
**Projected kWh Sales & Usage**  
**For the Twelve Months Ending December 31, 2020**

Schedule C

(A)	(B)	(C)	(D)	(E)	(F)	(G)
<b>KWH Sold</b>	Historical Sales					Projected
	2015	2016	2017	2018	2019	2020
Jan	153,802,214	153,660,508	153,324,265	156,721,366	154,882,026	155,289,000
Feb	139,609,638	136,674,375	129,099,021	137,383,267	139,514,504	137,185,000
Mar	137,452,561	134,006,431	138,664,070	138,168,544	140,682,993	138,512,000
Apr	125,942,192	127,143,895	155,129,564	130,637,682	126,403,168	127,737,000
May	134,241,005	140,205,110	135,072,171	155,695,725	132,010,307	140,156,000
Jun	159,727,676	171,188,740	167,246,804	173,336,320	156,992,181	166,578,000
Jul	188,076,210	194,417,314	194,818,559	192,950,060	192,292,249	192,413,000
Aug	176,198,869	189,139,131	161,586,588	187,464,790	173,101,800	179,475,000
Sep	159,986,766	148,362,495	155,806,803	153,135,516	150,697,207	154,344,000
Oct	132,983,623	135,482,227	134,001,899	133,899,233	133,471,831	134,461,000
Nov	134,039,036	134,297,451	138,838,188	140,900,694	139,611,870	136,876,000
Dec	150,254,953	157,396,449	156,900,851	151,408,916	154,716,000	155,117,000
	1,792,314,743	1,821,974,126	1,820,488,783	1,851,702,113	1,794,376,136	1,818,143,000
# Increase/(Decrease)	(36,120,574)	29,659,383	(1,485,343)	31,213,330	(57,325,977)	23,766,864
% Increase	-1.98%	1.65%	-0.08%	1.71%	-3.1%	1.3%

(A)	(B)	(C)	(D)	(E)	(F)	(G)
<b>Own Use</b>	Historical Sales					Projected
	2015	2016	2017	2018	2019	2020
Jan	324,408	299,202	318,650	324,083	307,272	317,000
Feb	317,425	266,336	237,845	277,299	310,047	275,000
Mar	229,479	196,608	239,423	224,806	228,082	231,000
Apr	149,561	154,725	136,746	209,210	146,082	164,000
May	103,468	104,308	105,730	91,931	120,263	106,000
Jun	109,485	109,381	94,702	94,082	87,464	92,000
Jul	111,223	111,058	98,835	99,920	96,354	101,000
Aug	112,210	115,113	97,965	101,261	94,428	101,000
Sep	106,731	103,822	90,212	89,340	88,558	91,000
Oct	101,455	108,514	115,517	116,795	111,232	115,000
Nov	139,948	166,064	237,552	245,202	217,270	233,000
Dec	239,882	317,421	291,369	245,882	273,000	274,000
	2,045,275	2,052,552	2,064,546	2,119,811	2,080,052	2,100,000
# Increase/(Decrease)	(260,202)	7,277	11,994	55,265	(39,759)	19,948
% Increase	-11.29%	0.36%	0.58%	2.68%	-1.9%	1.0%

**Dakota Electric Association  
System Line Loss  
Five-Year Average**

Schedule D

(A)	(B)	(C)	(D)	(E)	(F)
Year	kWh Purchased	kWh Sold	kWh Own Use	kWh Loss*	Line Loss % of Purchases
2015	1,849,855,685	1,792,314,743	2,045,275	55,495,668	3.000%
2016	1,872,717,331	1,821,974,126	2,052,552	48,690,653	2.600%
2017	1,840,403,827	1,820,488,783	2,064,546	17,850,498	0.970%
2018	1,901,355,818	1,851,702,113	2,119,811	47,533,894	2.500%
2019	1,842,525,092	1,794,376,136	2,080,052	46,068,904	2.500%
Total	<u>9,306,857,753</u>	<u>9,080,855,901</u>	<u>10,362,236</u>	<u>215,639,617</u>	<u>2.320%</u>

- \* 2016 reflects the impact of a reduction in line loss % from 3.0% to 2.6% based on a system-wide line loss analysis
- \* 2017 kWh sold includes a 30 million kWh impact for an unbilled/line loss true-up. Line loss % purchases is 2.6% excluding the true-up
- \* 2018 reflects the impact of a reduction in line loss % from 2.6% to 2.5% based on a system-wide line loss analysis

Source of Data & Computations

- (B) CFC Form 7, Part R, Line 16: 12/31
- (C) CFC Form 7, Part R, Line 11: 12/31
- (D) CFC Form 7, Part R, Line 15: 12/31
- (E) (B) - (C) - (D)
- (F) (E) / (B)

**Dakota Electric Association**  
**DSM/Conservation Tracker Account**  
**Year Ended December 31, 2018**

Schedule E

Page 1 of 2

A	B	C	D	E	F	G
Month	Conservation Account # 16120 Balance	Carrying Cost @ 6.52%	Resource Adjustment Recovery	Additions to Tracker Account	Conservation Expenses	
					Expenses Incurred	Recovery in Base Rates
Dec-17	959,146					
Jan-18	901,002	5,211	(81,176)	17,822	212,644	(194,822)
Feb-18	776,500	4,895	(72,865)	(56,532)	118,344	(174,876)
Mar-18	712,357	4,219	(65,741)	(2,620)	155,159	(157,779)
Apr-18	610,062	3,870	(69,393)	(36,772)	129,771	(166,543)
May-18	552,507	3,315	(68,066)	7,196	170,554	(163,358)
Jun-18	448,799	3,002	(83,516)	(23,195)	177,243	(200,438)
Jul-18	253,389	2,438	(94,509)	(103,339)	123,482	(226,821)
Aug-18	113,724	1,377	(95,925)	(45,117)	185,104	(230,221)
Sep-18	56,045	618	(86,005)	27,709	234,122	(206,413)
Oct-18	13,847	305	(70,698)	28,195	197,871	(169,676)
Nov-18	161,724	75	(66,624)	214,426	374,323	(159,897)
Dec-18	247,243	879	(71,714)	156,354	328,467	(172,113)
Annual Total		30,204	(926,232)	184,126	2,407,082	(2,222,956)

(= F + G)



**Dakota Electric Association**  
**DSM/Conservation Tracker Account**  
**Year Ended December 31, 2019**

Schedule E

Page 2 of 2

A	B	C	D	E	F	G
Month	Conservation Account # 16120 Balance	Carrying Cost @ 6.52%	Resource Adjustment Recovery	Additions to Tracker Account	Conservation Expenses	
					Expenses Incurred	Recovery in Base Rates
Dec-18	247,243					
Jan-19	156,389	1,343	(15,526)	(76,671)	109,646	(186,317)
Feb-19	79,630	850	(15,984)	(61,626)	130,182	(191,807)
Mar-19	22,482	433	(14,313)	(43,268)	128,482	(171,750)
Apr-19	(25,236)	122	(12,331)	(35,509)	112,460	(147,970)
May-19	(16,217)	(137)	(12,447)	21,603	170,971	(149,368)
Jun-19	(45,382)	(88)	(14,767)	(14,310)	162,893	(177,203)
Jul-19	(152,832)	(247)	(17,489)	(89,714)	120,160	(209,873)
Aug-19	(204,086)	(830)	(18,639)	(31,786)	191,882	(223,667)
Sep-19	(198,871)	(1,109)	(16,089)	22,413	215,479	(193,067)
Oct-19	(194,358)	(1,081)	(13,723)	19,317	183,990	(164,673)
Nov-19	(13,604)	(1,056)	(13,047)	194,857	351,418	(156,561)
Est. Dec-19	155,320	(74)	(14,224)	183,222	353,913	(170,691)
<b>Subtotal excl AGi LCRs</b>		(1,874)	(178,579)	88,529	2,231,476	(2,142,947)
<b>AGi-LCRs</b>	388,986	844	-	232,822	232,822	-
<b>Annual Total</b>		(1,030)	(178,579)	321,352	2,464,298	(2,142,947)
				(= F + G)		

DAKOTA ELECTRIC ASSOCIATION  
Conservation Projects  
Eligible for Tracker Account Cost Recovery

		2018												
		Total	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
ACTUNEUP	Air Conditioning Tune-Up	3,129	198	(71)	39	128	1,357	(317)	245	216	191	497	198	448
AUDC	Energy Audits - Commercial	5,642	544	282	681	416	1,059	790	336	753	368	38	77	296
AUDLOW	Low Income Audit Program	6,677	-	-	-	87	58	(0)	-	-	-	-	-	6,533
AUDR	Energy Audits - Residential	19,892	775	2,043	2,327	1,471	1,608	1,982	293	1,189	2,635	2,675	1,226	1,667
CACCI	Cycled Air - C&I	5,305	-	657	158	275	771	106	59	150	1,216	1,636	99	178
CACRES	Cycled Air - Residential	122,293	1,931	(342)	1,438	1,101	5,980	45,009	17,781	11,166	19,458	6,703	6,355	5,713
CFLRES	Compact Fluorescent Lighting	39	44	(5)	-	-	-	-	-	-	-	-	-	-
CIGRANT	Energy Grant	396,973	27,499	23,454	19,744	15,862	17,820	17,392	9,504	7,778	16,294	27,146	167,899	46,583
CIGROUP	C&I Energy Group	14,434	151	1,381	3,025	1,097	986	121	-	1,053	1,464	1,570	3,515	72
CIPGOALS	CIP Goals	103,497	10,244	8,829	8,018	8,096	9,410	7,876	8,645	7,593	7,680	7,945	10,872	8,289
CIPDIGITAL	Digital Advertising-Energy Eff/Conserv	35,842	5,800	816	3,325	3,201	3,348	3,249	3,238	(2,513)	3,100	3,504	5,136	3,639
CIPNEWS	Newspaper Advert-Energy Effie/Conserv	10,009	1,000	1,001	1,001	1,001	1,001	1,001	1	-	1,000	1,001	1,001	1,002
CIRC	Circuits - DSM	116,758	5,530	14,575	9,487	10,113	9,699	9,872	9,581	9,450	9,453	9,422	9,353	10,222
DEHUMID	Dehumidifier Rebate	2,198	444	(311)	-	20	95	(75)	592	49	-	160	615	610
E3TRAIN	Energy Efficiency Training & Education	11,656	68	801	2,160	3,436	2,100	281	62	-	766	11	200	1,771
ECMMOTOR	Electron-Commutated Motor(ECM)Rebate	26,524	26,249	(24,863)	589	1,560	2,933	(1,912)	4,238	(3,081)	1,550	9,049	8,635	1,576
EDUD	Education & Training - DSM	1,621	-	-	-	-	-	-	-	-	-	1,293	328	-
EIL	Energy Intelligent Lifestyle	100,167	19,402	59,078	2,806	2,841	3,042	2,076	1,250	2,656	2,129	2,058	1,726	1,104
EILPROD	Energy Intelligent Lifestyle-Products	37,262	3,602	3,884	4,156	3,339	4,430	3,552	2,941	2,201	2,543	2,102	1,653	2,858
ELECCAR	Electric Car	71,759	7,583	(1,059)	4,258	4,631	15,377	(5,104)	2,592	3,844	9,092	17,177	8,524	4,844
ELECHEAT	Electric Heat	14,251	3,079	3,287	1,619	1,023	361	1,020	(598)	1,272	1,552	645	(33)	1,026
ESDRYER	Energy Star Clothes Dryer	1,065	2,289	(2,152)	75	85	225	(225)	-	-	-	125	202	441
FAIRSHOW	Fairs & Shows	20,355	-	310	870	717	1,649	151	6,481	9,807	330	-	40	-
FRECYCLE	Fluorescent Lamp Recycling	15,884	-	-	-	-	-	-	-	-	-	-	-	15,884
FREEZER	Energy Star Freezer	467	-	49	-	20	225	(225)	88	-	-	150	10	150
GENMT	Generator Maint & Testing	54,072	881	2,816	8,009	24,452	4,047	5,359	3,216	536	1,284	2,217	1,025	230
GPUMPRES	Geothermal Heat Pumps-Residential	1,008	2,400	(2,190)	757	-	-	41	-	-	-	-	-	-
HIEFF	High Efficiency A/C Rebates	291,401	13,406	(431)	1,130	1,123	3,236	17,433	14,610	76,892	77,910	37,671	46,091	2,331
HPUMP	Heat Pumps - Residential	26,715	1,321	(135)	681	1,323	9,963	(5,813)	2,220	1,619	5,134	6,309	1,435	2,659
HPWH	Heat Pump Water Heater	1,000	-	-	-	-	500	-	-	-	-	500	-	-
INCELIGIBL	Income Eligible Non Cap Projects	74,241	454	45	106	-	-	-	-	6,285	(6,285)	631	51,729	21,276
IRRIG	Interruptible Irrigation	22,958	187	122	1,261	385	9,651	1,779	1,983	1,213	1,926	1,431	2,391	629
LEDLIGHTS	LED - Lights	35,822	6,129	3,265	3,167	3,480	3,677	(1,442)	2,716	(0)	795	8,027	4,676	1,330
LEDXMAS	LED - Holiday Lights	100	462	(364)	-	-	-	-	-	-	-	-	2	-
LEDYARD	LED Yard Light	29	-	29	-	-	-	-	-	-	-	-	-	-
LIACMAINT	Low Income A/C Tune-up	7,267	-	-	-	-	-	-	-	-	-	-	-	7,267
LIAIRCON	Low Income Central Air Condition Replace	14,536	-	-	-	-	-	-	-	-	-	-	-	14,536
LICLSWSHR	Low Income Clothes Washer	372	-	-	-	-	-	-	-	-	-	-	-	372
LIDEHUMID	Low Income Dehumidifier Units	1,050	-	-	-	-	-	-	-	-	-	-	-	1,050
LIDISH	Low Income Dishwashers	11,418	-	-	-	-	-	-	-	-	-	-	-	11,418
LIFREEZER	Low Income Freezer	10,256	-	-	-	-	-	-	-	-	-	-	-	10,256
LIMICRO	Low Income Microwave Ovens	7,326	-	-	-	-	-	-	-	-	-	-	-	7,326
LIRROOMAC	Low Income Room Air Conditioner	936	-	-	-	-	-	-	-	-	-	-	-	936

DAKOTA ELECTRIC ASSOCIATION  
Conservation Projects  
Eligible for Tracker Account Cost Recovery

		2018												
		Total	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18	Dec-18
LOADCTRL	Load Control	129,652	9,925	9,355	18,790	8,404	17,661	13,463	14,402	11,241	7,423	7,194	6,694	5,100
NCEEP	New Construction Energy Eff Program	38,742	-	-	-	900	-	5,150	(7,408)	-	-	-	11,000	29,100
PEAK	Peak Alert Rate 70	6,245	1,648	701	569	271	386	864	589	625	90	61	395	45
PLCMT & PLCMAST	Power Line Carrier DSM	40,886	25,722	1,517	1,517	1,515	1,515	1,515	-	1,515	1,515	1,518	1,518	1,518
POOLPUMP	Pool Pump Variable Speed Motor	1,449	-	10	-	-	400	(400)	-	29	10	1,400	-	-
REFRIGLOW	Low Income Refrigerator Replacements	28,675	-	-	-	-	-	-	-	-	-	-	-	28,675
REGD	Regulatory - DSM	135,035	66	155	34,879	82	339	34,015	-	-	32,781	-	-	32,717
RENEW	Optional Renewable Energy	2,086	1,000	-	-	-	-	-	-	1,086	-	-	-	-
RFGRCYC	Refrigerator Recycling	16,150	4,146	(3,214)	222	608	2,378	(2,025)	118	-	1,259	2,991	1,242	8,426
ROOMSTORG	Room Storage Electric Heat	1,549	3,816	(3,656)	-	-	-	-	-	-	186	-	-	1,203
SOLAR	Solar Electric General Activity & Education	93,977	2,737	5,116	6,418	9,969	9,914	11,499	8,435	12,838	9,737	6,932	7,501	2,883
WARFZ	Working Appliance Recycling Freezer	936	584	(486)	-	20	170	(140)	-	-	-	150	-	639
WARRF	Working Appliance Recycling Refrigerator	4,699	2,802	(2,566)	20	49	825	(796)	-	50	324	1,650	395	1,947
WTRHTR	Water Heaters	90,130	8,676	6,759	2,005	6,822	12,508	270	5,422	7,745	9,360	14,432	6,290	9,842
	Depreciation Expense DSM-Distrib	110,555	9,675	9,675	9,675	9,675	9,675	9,675	9,675	9,675	9,675	9,675	4,135	9,675
	Depreciation Expense DSM-General	2,106	176	176	176	176	176	176	176	176	176	176	176	176
	<b>Total</b>	<b>2,407,082</b>	<b>212,644</b>	<b>118,344</b>	<b>155,159</b>	<b>129,771</b>	<b>170,554</b>	<b>177,243</b>	<b>123,482</b>	<b>185,104</b>	<b>234,122</b>	<b>197,871</b>	<b>374,323</b>	<b>328,467</b>

Expenditures are shown net of refunds from Great River Energy (GRE) (Dakota Electric's power supplier)

DAKOTA ELECTRIC ASSOCIATION  
Conservation Projects  
Eligible for Tracker Account Cost Recovery

		2019												
		Total	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Est Dec-19
ACTUNEUP	Air Conditioning Tune-Up	3,091	75	50	20	50	302	382	402	607	330	601	197	75
AUDC	Energy Audits - Commercial	2,288	154	221	394	111	254	205	-	356	370	32	192	-
AUDLOW	Low Income Audit Program	6,264	-	-	-	9	-	-	-	-	-	-	-	6,255
AUDR	Energy Audits - Residential	30,096	1,103	2,748	3,847	3,067	1,924	2,337	2,222	1,868	4,037	2,893	1,737	2,314
CACCI	Cycled Air - C&I	315	-	-	111	-	-	102	-	-	102	-	-	-
CACRES	Cycled Air - Residential	23,286	(5,594)	(86)	493	(670)	(1,563)	6,645	7,937	4,565	5,180	3,102	1,751	1,525
CEEHES	CEE Home Energy Squad	25,369	-	122	-	2,256	(1,332)	-	9,967	(9,718)	-	9,533	-	14,540
CEEMFDI	CEE Multi Family Direct Install	25,027	30	59	33	13	-	-	-	-	-	6,350	18,542	-
CIGRANT	Energy Grant	349,475	16,423	18,784	16,375	9,057	35,157	7,945	7,289	7,783	26,231	23,130	181,301	-
CIGROUP	C&I Energy Group	5,060	252	282	628	1,322	229	198	177	191	183	1,150	366	82
CIPDIGITAL	Digital Advertising-Energy Efficiency/Conserv	38,052	210	-	-	4,410	4,335	2,005	7,347	3,735	3,315	4,698	4,338	3,660
CIPGOALS	CIP Goals	104,443	9,446	9,100	8,149	7,686	10,598	9,100	8,869	3,927	5,727	10,079	9,725	12,038
CIPNEWS	Newspaper Advert-Energy Effic/Conserv	9,838	-	-	1,001	2,002	1,001	2,056	(54)	(0)	1,000	867	866	1,100
CIRC	Circuits - DSM	128,283	10,209	10,419	5,420	15,759	10,833	11,183	11,007	10,599	10,199	11,054	10,898	10,703
DEHUMID	Dehumidifier Rebate	5,570	-	-	135	20	-	60	657	25	380	4,268	25	-
E3TRAIN	Energy Efficiency Training & Education	8,067	444	492	1,153	2,326	560	459	239	-	481	1,180	284	450
ECMMOTOR	Electron-Commutated Motor(ECM)Rebate	36,535	2,666	1,106	2,808	1,608	734	-	211	270	1,439	16,851	5,143	3,700
EIL	Energy Intelligent Lifestyle	24,673	1,278	2,092	2,199	2,798	2,361	1,101	1,209	1,351	2,409	3,016	2,219	2,639
EILPROD	Energy Intelligent Lifestyle-Products	34,958	3,558	3,181	3,450	2,931	4,275	3,977	3,197	1,686	2,576	1,664	2,231	2,231
ELECCAR	Electric Car	73,102	3,290	5,392	3,968	4,374	5,214	5,585	141	2,671	4,139	13,814	13,257	11,258
ELECHEAT	Electric Heat	8,710	448	3,175	2,193	517	(703)	606	7	16	526	370	(316)	1,872
ESDRYER	Energy Star Clothes Dryer	2,083	-	-	235	10	-	60	-	-	60	459	1,133	125
EVREADYDEV	EV-Ready Development	1,000	-	-	-	-	-	500	-	-	-	-	-	500
EWEXPO	Energy Wise Expo	-	-	-	-	-	-	-	-	-	-	-	-	-
FAIRSHOW	Fairs & Shows	23,237	-	74	1,138	1,225	9,576	-	86	10,447	424	-	268	-
FRECYCLE	Fluorescent Lamp Recycling	15,449	-	-	10	-	-	-	-	-	-	-	-	15,438
FREEZER	Energy Star Freezer	3,435	-	-	-	-	-	-	-	1,425	-	-	2,010	-
GENMT	Generator Maint & Testing	24,259	1,884	992	19	235	2,468	79	1,191	9,621	4,922	31	196	2,620
GPUMP	Geothermal Heat Pumps	157	-	-	-	10	-	-	-	-	-	120	13	13
GPUMPRES	Geothermal Heat Pumps-Residential	8,988	(200)	271	117	-	-	-	-	1,600	-	-	5,600	1,600
HIEFF	High Efficiency A/C Rebates	356,344	13,124	24,230	2,518	9,249	30,176	18,142	32,649	87,921	9,948	27,544	25,464	75,380
HPUMP	Heat Pumps - Residential	26,301	177	1,222	526	1,517	1,090	2,539	403	2,104	2,128	5,660	6,006	2,930
HPWH	Heat Pump Water Heater	2,510	-	-	-	(490)	-	-	-	-	-	500	2,500	-
INCELGIBL	Income Eligible Non Cap Projects	65,125	-	-	-	-	-	-	-	-	49,500	-	-	15,625
IRRIG	Interruptible Irrigation	20,675	-	-	1,511	932	10,984	1,885	585	1,255	364	829	783	1,548
LEDLIGHTS	LED - Lights	17,881	1,977	3,777	2,859	3,288	1,042	201	70	432	-	3,189	940	106
LEDYARD	LED Yard Light	30	-	-	-	-	-	-	-	-	-	-	30	-
LIACMAINT	Low Income A/C Tune-up	9,248	-	-	-	-	-	-	-	-	-	-	-	9,248
LIAIRCON	Low Income Central Air Condition Replace	3,069	-	-	-	-	-	-	-	-	-	-	-	3,069
LIASHP	Low Income Heat Pump Installation	13,142	-	-	-	-	-	-	-	-	-	-	-	13,142
LICLSWSHR	Low Income Clothes Washer	14,600	-	-	-	-	-	-	-	-	-	-	-	14,600
LIDEHUMID	Low Income Dehumidifier Units	1,002	-	-	-	-	-	-	-	-	-	-	-	1,002
LIDISH	Low Income Dishwashers	14,881	-	-	-	-	-	-	-	-	-	-	-	14,881
LIFREEZER	Low Income Freezer	7,560	-	-	-	-	-	-	-	-	-	-	-	7,560
LIMICRO	Low Income Microwave Ovens	6,400	-	-	-	-	-	-	-	-	-	-	-	6,400
LIROOMAC	Low Income Room Air Conditioner	2,690	-	-	-	-	-	-	-	-	-	-	-	2,690
LIWTRHTR	Low Income Water Heater	2,342	-	-	-	-	-	-	-	-	-	1,710	-	632
LOADCTRL	Load Control	104,266	4,745	17,429	8,430	9,404	9,577	7,939	8,577	9,255	6,821	9,074	6,437	6,579
NCEEP	New Construction Energy Efficiency Program	11,721	(1,000)	-	-	-	420	13,158	(12,231)	-	9,550	(9,376)	-	11,200
PEAK	Peak Alert Rate 70	4,655	104	176	716	209	962	209	523	893	51	71	196	545
PLCMT & PLCMASTER	Power Line Carrier DSM	41,687	26,449	1,518	1,518	1,517	1,517	1,517	1,548	1,526	1,526	1,527	1,527	-
POOLPUMP	Pool Pump Variable Speed Motor	4,025	-	-	-	-	134	-	67	157	67	400	3,200	-

**DAKOTA ELECTRIC ASSOCIATION**  
 Conservation Projects  
 Eligible for Tracker Account Cost Recovery

		2019												
		Total	Jan-19	Feb-19	Mar-19	Apr-19	May-19	Jun-19	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Est Dec-19
REFRIGLOW	Low Income Refrigerator Replacements	17,100	-	-	-	-	-	-	-	-	-	-	-	17,100
REGD	Regulatory - DSM	131,278	30	45	32,642	-	-	32,642	-	-	31,217	-	-	34,702
RENEW	Optional Renewable Energy	2,329	-	-	-	1,167	-	-	-	1,162	-	-	-	-
RFGRCYC	Refrigerator Recycling	21,673	322	653	2,805	302	40	281	80	3,000	643	761	12,710	75
SOLAR	Solar Electric General Activity & Education	99,926	3,530	5,335	3,063	8,954	10,052	11,818	10,970	13,897	12,537	9,272	7,721	2,777
WARFZ	Working Appliance Recycling Freezer	1,595	-	-	20	20	-	20	10	525	159	5	85	750
WARRF	Working Appliance Recycling Refrigerator	7,717	-	-	320	20	60	20	10	2,925	171	439	1,576	2,175
WTRHTR	Water Heaters	75,569	4,665	7,474	7,809	5,396	8,845	8,588	4,446	3,954	6,920	7,273	5,767	4,432
	Depreciation Expense DSM-Distrib	120,919	9,675	9,675	9,675	9,675	9,675	9,675	9,675	9,675	9,675	9,675	14,322	9,851
	Depreciation Expense DSM-General	2,107	176	176	176	176	176	176	176	176	176	176	176	176
	<b>Total</b>	<b>2,231,476</b>	<b>109,646</b>	<b>130,182</b>	<b>128,482</b>	<b>112,460</b>	<b>170,971</b>	<b>162,893</b>	<b>120,160</b>	<b>191,882</b>	<b>215,479</b>	<b>183,990</b>	<b>351,418</b>	<b>353,913</b>

Expenditures are shown net of refunds from Great River Energy (GRE) (Dakota Electric's power supplier)

**Dakota Electric Association**  
**DSM / Resource Adjustment Recovery Factors**

Month	Billed kWh Sales w/o DEA Use	Base Rate Recovery Factor	Base Rate Recovery	Resource Adjustment Recovery Factor	Resource Adjustment Recovery
Jan-18	162,351,533	0.0012	194,822	0.0005	81,176
Feb-18	145,730,260	0.0012	174,876	0.0005	72,865
Mar-18	131,482,708	0.0012	157,779	0.0005	65,741
Apr-18	138,785,897	0.0012	166,543	0.0005	69,393
May-18	136,131,989	0.0012	163,358	0.0005	68,066
Jun-18	167,031,256	0.0012	200,438	0.0005	83,516
Jul-18	189,017,460	0.0012	226,821	0.0005	94,509
Aug-18	191,850,443	0.0012	230,221	0.0005	95,925
Sep-18	172,010,720	0.0012	206,413	0.0005	86,005
Oct-18	141,396,433	0.0012	169,676	0.0005	70,698
Nov-18	133,247,820	0.0012	159,897	0.0005	66,624
Dec-18	143,427,228	0.0012	172,113	0.0005	71,714
	<u>1,852,463,747</u>		<u>2,222,956</u>		<u>926,232</u>
Jan-19	155,264,234	0.0012	186,317	0.0001	15,526
Feb-19	159,839,417	0.0012	191,807	0.0001	15,984
Mar-19	143,125,008	0.0012	171,750	0.0001	14,313
Apr-19	123,307,960	0.0012	147,970	0.0001	12,331
May-19	124,472,970	0.0012	149,368	0.0001	12,447
Jun-19	147,668,985	0.0012	177,203	0.0001	14,767
Jul-19	174,894,474	0.0012	209,873	0.0001	17,489
Aug-19	186,389,553	0.0012	223,667	0.0001	18,639
Sep-19	160,888,807	0.0012	193,067	0.0001	16,089
Oct-19	137,227,381	0.0012	164,673	0.0001	13,723
Nov-19	130,467,418	0.0012	156,561	0.0001	13,047
Est. Dec-19	142,242,725	0.0012	170,691	0.0001	14,224
	<u>1,785,788,932</u>		<u>2,142,947</u>		<u>178,579</u>

## Rate Recovery for AGI - Load Control Receivers

	<u>2020</u>	<u>Notes</u>
<b>Capitalized Costs - Added to Rate Base</b>	\$ 3,124,398	<i>Cumulative</i>
Rate of Return Recovery            6.47%	\$ 108,613	<i>Rate from 2014 Rate Case (Docket No. E-111/GR-14-482)</i>
Income Taxes                            N/A	\$ -	
Incremental Property Taxes	\$ -	<i>Captured in RTA property tax filing</i>
Incremental Depreciation	<u>\$ 124,209</u>	<i>15 year life</i>
	\$ 232,822	
 Total to Add to CIP	 \$ 232,822	

## Details for Recovery of Load Control Receiver Depreciation

	<u>2020</u>	
Load Control Devices - Quantity	14,220	
Total Capital Cost - LCRs	\$ 3,124,398	
Life in years	15	
Annual Depreciation	\$ 124,209	Based on monthly detail
Cumulative Depreciation	\$ 124,209	

Dakota Electric Association  
**Energy Conservation Spending**  
**Year Ended December 31, 2019**

Program Name	2019 DEA+GRE Spending
<b>Residential</b>	
Air Conditioning Tune-Up	7,516
Air Source Heat Pump (ASHP) Residential	127,431
LED - Lights	33,871
Energy Star Central Air Conditioner Rebate	389,044
Energy Star Clothes Dryer	4,983
Energy Star Freezer	6,360
Refrigerator with Recycling	57,823
Working Appliance Recycling Freezer	4,595
Working Appliance Recycling Refrigerator	15,592
Residential Ground Source Heat Pump (GSHP)	21,788
Interruptible Air Conditioning - Residential	49,286
Off-Peak Water Heating-ETS & PSWH	88,669
Off-Peak Space Heating-Dual Fuel	8,710
Low Income Refrigerator Replacements	17,100
Low Income Clothes Washer	14,600
Low Income Dehumidifier Units	1,002
Low Income Dishwashers	14,881
Low Income Microwave Ovens	6,400
Low Income Room Air Conditioning	2,690
Low Income Freezer	7,560
Low Income Water Heater	2,342
Energy Intelligent Lifestyle - Energy Education	24,673
Energy Efficiency Training & Education	8,067
Electron-Commutated Motor	83,235
Electrical Evaluation & Consultation	30,096
Low Income Audit	6,264
Fluorescent Bulb Recycling Program	15,449
Income Eligible Project	68,425
<b>Residential Subtotal</b>	<b>1,118,451</b>
<b>Commercial</b>	
C&I-A Energy Grant Program	1,129,226
C&I Electrical Eval & Consultation	2,288
Interruptible Air Conditioning - C&I	315
<b>Commercial Subtotal</b>	<b>1,131,829</b>

**Total Energy Conservation Spending** **\$ 2,250,280**

**Statutory Spending Requirement\*** **\$ 3,047,080**

**Percent of Requirement Devoted to Energy Conservation\*\*** **74%**

\*Statutory Spending Requirement equals 1.5% of 2018 Revenues.

\*\*Energy Conservation Spending must be at least 50% of the Statutory Spending Requirement.



# **Appendix**

## **Wholesale Power Rates from Power Supplier**

**TRADE SECRET INFORMATION**

**Trade secret data has been excised  
4 page document containing rate structure**

## **CERTIFICATE OF SERVICE**

I, Eric Fehlhaber, 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 Farmington, Minnesota.

**Dakota Electric Association Annual Resource and Tax Adjustment Filing PUBLIC DOCUMENT.**

**Docket No. E111/M-15-\_\_\_**

Dated this 15<sup>th</sup> day of January, 2020

**/s/ Eric Fehlhaber**