

July 1, 2020

Will Seuffert
Executive Secretary
Minnesota Public Utilities Commission
121 7th Place East, Suite 350
Saint Paul, Minnesota 55101-2147

RE: **Comments of the Minnesota Commerce Department, Division of Energy Resources**
Docket No. E017/M-20-451

Dear Mr. Seuffert:

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

Otter Tail Power's 2019 Demand Side Management Financial Incentive Project and Annual Filing to Update the Conservation Improvement Project Rider (*Petition*)

The Application was filed on May 1, 2020 by:

Jason Grenier
Manager, Market Planning
Otter Tail Power Company
215 South Cascade Street
P.O. Box 496
Fergus Falls, MN 56538-0496

The Department recommends that the Commission **approve Otter Tail's *Petition***. The Department is available to answer any questions that the Minnesota Public Utilities Commission may have.

Sincerely,

/s/ DANIELLE WINNER
Rates Analyst

DW/ar
Attachment

Before the Minnesota Public Utilities Commission

Comments of the Minnesota Commerce Department Division of Energy Resources

Docket No. E017/M-20-451

I. INTRODUCTION

On May 1, 2020, Otter Tail Power Company (Otter Tail, OTP, or the Company) submitted its annual Conservation Improvement Program (CIP) filing (Petition) for 2019 with the Minnesota Public Utilities Commission (Commission) in Docket No. E017/M-20-451. The Petition contains the following requests:

- Approval of a Demand Side Management (DSM) financial incentive of \$2,718,378;
- Approval of proposed recoveries and expenditures in the Company's CIP tracker account during 2019 resulting in a year-end 2019 balance of \$3,955,955;
- Approval of a 2020/2021 Conservation Cost Recovery Adjustment (CCRA) of \$0.00485 per kWh for bills rendered on and after October 1, 2019; and
- Approval of a variance to Minnesota Rules part 7820.3500 (K) and Minnesota Rules part 7825.2600 to allow Otter Tail to continue to combine the Fuel Clause Adjustment (FCA) with the Conservation Improvement Adjustment on customer bills.

The filing also contains the Company's 2019 CIP Status Report (Status Report). The Status Report is intended to fulfill the requirements of the Minnesota Commerce Department, Division of Energy Resources' (Department) annual CIP reporting rules contained in Minnesota Rules part 7690.0550. Since the Company's Status Report does not require Commission approval, this portion of the Petition has been assigned to a separate docket.¹

II. COMMISSION'S 2018 ORDER

On December 27, 2019, in Docket No. E017/M-19-256 (Docket 19-256), the Commission issued its *Order Approving Tracker Account and Financial Incentive, Setting CCRA, and Resolving Variance Requests* (December 27th Order). The December 27th Order:

1. Approved a financial incentive of \$3,004,311 for Otter Tail's 2018 CIP achievements;
2. Approved Otter Tail's 2018 CIP tracker account resulting in a December 31, 2018 tracker balance of \$5,994,429;
3. Approved a CCRA of \$0.00710 per kWh, to be effective January 1, 2020;
4. Granted a variance to Minnesota Rules parts 7820.3500(K) and 7825.2600 for one year after the date of that December 27, 2019 Order;
5. Directed Otter Tail to submit a compliance filing within ten days of that December 27, 2020 Order with revised tariff sheets reflecting the Commission's determinations in this matter; and
6. Became effective immediately.

¹ See Docket No. E017/CIP-16-116.03.

The Company submitted its compliance filing on December 31, 2019 to fulfill the Commission's Order Point 5.

III. DEPARTMENT ANALYSIS

The Department provides its analysis of Otter Tail's *Petition* below in the following sections:

- In Section III.A, Otter Tail's Proposed 2019 Shared Savings DSM Financial Incentive;
- In Section III.B, Otter Tail's Proposed 2019 CIP Tracker;
- In Section III.C, Otter Tail's proposed CCRA for 2020/2021;
- In Section III.D, Otter Tail's request for variances to Minnesota Rules part 7820.3500 (K) and part 7825.2600; and
- In Section III.E, Otter Tail's historical CIP achievements and incentives.

A. OTTER TAIL'S 2019 DSM FINANCIAL INCENTIVES

1. Background of DSM Financial Incentive

The Shared Savings DSM financial incentive plan was initially approved by the Commission in Docket No. E,G999/CI-08-133 on January 27, 2010. The Commission approved a modified Shared Savings DSM financial incentive mechanism in that same docket in its August 5, 2016 *Order Adopting Modifications to Shared Savings Demand-Side Management Financial Incentive Plan* (August 5, 2016 Order). The new mechanism, which began January 1, 2017, is triggered when electric utilities achieve energy savings of 1 percent, and gas utilities achieve 0.7 percent, of the utility's most recent three-year average of weather-normalized retail sales.² The Commission's August 5, 2016 Order included the following:

1. The Commission hereby revises its Shared Savings DSM Financial Incentive Plan with the modifications set forth below.

A. For electric utilities, the plan is modified to do the following:

- 1) Authorize financial incentives for a utility that achieves energy savings of at least 1.0 percent of the utility's retail sales.
- 2) For a utility that achieves energy savings equal to 1.0 percent of retail sales, award the utility a share of the net benefits as set forth in Attachment A.

² Excluding retail sales to customers who are owners of a large customer facility and have been granted an exemption by the Department's Commissioner under Minnesota Statutes § 216B.241, Subd. 1a(b).

- 3) For each additional 0.1 percent of energy savings the utility achieves, increase the net benefits awarded to the utility by an additional 0.75 percent until the utility achieves savings of 1.7 percent of retail sales.
- 4) For savings levels of 1.7 percent and higher, award the utility a share of the net benefits equal to the Net Benefits Cap.

B. For gas utilities, the plan is modified to do the following:

- 1) Authorize financial incentives for a utility that achieves energy savings of at least 0.7 percent of the utility's retail sales.
- 2) For a utility that achieves energy saving equal to 0.7 percent of retail sales, award the utility a share of the net benefits as set forth in Attachment A.
- 3) For each additional 0.1 percent of energy savings the utility achieves, increase the net benefits awarded to the utility by an additional 0.75 percent until the utility achieves savings of 1.2 percent of retail sales.
- 4) For savings level of 1.2 percent and higher, award the utility a share of the net benefits equal to the Net Benefits Cap.

C. For all utilities, set the following Net Benefit Caps:

- 1) 13.5 percent in 2017,
- 2) 12.0 percent in 2018, and
- 3) 10.0 percent in 2019.

D. For all utilities, set the following Conservation Improvement Plan (CIP) Expenditure Caps:

- 1) 40 percent in 2017,
- 2) 35 percent in 2018, and
- 3) 30 percent in 2019.

2. The Commission retains certain provisions from the current Shared Savings DSM Financial Incentive Plan, with slight modifications, as follows:

- A. CIP-exempt customers shall not be allocated costs for the new shared savings incentive. Sales to CIP-exempt customers shall not be included in the calculation of utility energy savings goals.
- B. If a utility elects not to include a third-party CIP project, the utility cannot change its election until the beginning of subsequent years.

- C. If a utility elects to include a third-party project, the project's net benefits and savings will be included in the calculation of the energy savings and will count toward the 1.5 percent savings goal.
 - D. The energy savings, cost, and benefits of modifications to non-third-party projects will be included in the calculation of a utility's DSM incentive.
 - E. The costs of any mandated, non-third-party projects (e.g., the 2007 Next Generation Energy Act assessments,⁶⁸ University of Minnesota Initiative for Renewable Energy and the Environment costs⁶⁹) shall be excluded from the calculation of net benefits and energy savings achieved and incentive awarded.
 - F. Costs, energy savings, and energy production related to Electric Utility Infrastructure Costs,⁷⁰ solar installation,⁷¹ and biomethane purchases⁷² shall not be included in energy savings for DSM financial incentive purposes.
3. The new Shared Savings DSM Incentive Plan shall be in effect for 2017-2019.
 4. Utilities may discontinue the annual February 1 compliance filing because a scale of net benefits will no longer be required since the Department's proposal sets percentages at certain savings thresholds and calibrates the mechanism to dollars per unit of energy.

⁶⁸See 2007 Laws, art. 2

⁶⁹*Id.*, § 3, subd. 6.

⁷⁰Minn. Stat. § 216B.1636

⁷¹Minn. Stat. § 216B.241, subd. 5a.

⁷²*Id.*, subd. 5b.

The instant filing covers CIP activities occurring in 2019, and so the 2019 financial incentive is subject to the following two caps: 10.0 percent of net benefits and 30 percent of expenditures. The Department's engineering-oriented analysis of the demand and energy savings that underpin Otter Tail's proposed 2019 DSM financial incentive is ongoing. This analysis will not be completed before the instant Comments are due. The existence of this lag between the Company's request for recovery of the incentive and the completion of the Department's engineering review is a recurring phenomenon.

In the event that the Deputy Commissioner of the Department approves a different CIP energy savings or budget for the instant filing, the Commission can approve any adjustments to the Company's DSM financial incentive for 2019 achievements as part of the Company's 2020 filing, which Otter Tail will make by April 1, 2020.

2. Otter Tail’s Proposed 2019 DSM Financial Incentive

Otter Tail requested recovery of a DSM financial incentive of \$2,718,378 for 2019. Otter Tail estimated that in 2019, the Company incurred CIP expenditures of \$9,116,722,³ achieved energy savings of 65,418,478 kWh,⁴ and produced net benefits equal to \$33,006,480.⁵ These energy savings are approximately 3.76 percent of Otter Tail’s 3-year average weather-normalized, non-CIP-exempt retail sales of 1,741,875,298 kWh. Otter Tail’s proposed 2019 DSM incentive is 29.82 percent of the Company’s 2019 expenditures and 8.24 percent of the Company’s net benefits, and thus does not exceed either of the Commission’s 2019 caps.

The Department reviewed Otter Tail’s proposed incentive and concludes that it is reasonable.

B. OTTER TAIL’S PROPOSED 2019 CIP TRACKER

In its Petition, Otter Tail requested approval of its report on recoveries and expenditures included in the Company’s 2019 CIP tracker account. This activity is summarized below in Table 1.

Table 1: A Summary of Otter Tail’s Proposed 2019 CIP Tracker Account

Line	Description	Time Period	Amount
1	Beginning Balance	December 31, 2018	\$5,994,430
2	CIP Expenses	January 1, 2019 through December 31, 2019	\$9,116,721
3	DSM Financial Incentive	Approved in 2019 for 2018 activities	\$3,004,311
4	Carrying Charges	January 1, 2019 through December 31, 2019	\$59,342
5	CIP Expenses Subtotal [Line 1 + Line 2 + Line 3 + Line 4]	January 1, 2019 through December 31, 2019	\$18,174,804
6	CCRC Recovery (base rates)	January 1, 2019 through December 31, 2019	(\$3,858,678)
7	CCRA Recovery (CIP surcharge)	January 1, 2019 through December 31, 2019	(\$10,360,172)
8	CIP Revenues Subtotal [Line 6 + Line 7]	January 1, 2019 through December 31, 2019	(\$14,218,850)
9	Ending Balance [Line 5 + Line 8]	December 31, 2019	\$3,955,954

³ Reported CIP expenditures include costs from OTP’s Company-Owned Street and Area Lighting Program, less any allowed return from the project’s investment.

⁴ Reported energy savings excludes allocated savings from OTP’s Company-Owned Street and Area Lighting Program and Publicly-Owned Property Solar Program.

⁵ Reported net benefits amount excludes Next Generation Energy Act Assessments, as well as the following OTP programs: House Therapy, Company-Owned Street and Area Lighting, and Publicly-Owned Property Solar Program.

The Department reviewed Otter Tail's 2019 CIP tracker account and concludes that it is reasonable. The Department requests that in future filings, Otter Tail provide a live spreadsheet similar to the one provided in the instant filing for the CCRA calculation; the spreadsheet should contain the prior year's tracker activities, including monthly values for sales data, CIP expenses, carrying charges, effective CCRC and CCRA rates, and CCRC versus CCRA revenues, and beginning and ending tracker balances.

C. OTTER TAIL'S PROPOSED CCRA

OTP's current CCRA (CIP Rider) is \$0.00710 per kWh, as approved by the Commission in its December 27th Order. For October 2020 through September 2021, Otter Tail proposed a 31.7 percent decrease in the surcharge to \$0.00485 per kWh.

Table 2 below summarizes the Otter Tail's projected CIP tracker activity for the period that the \$0.00485 rate would be in place. The detailed projection can be found in full as a live spreadsheet attachment to the Company's filing.

Table 2: Otter Tail's Projected 2020-2021 CIP Tracker Account, using a CCRA of \$0.00485/kWh

Line	Description	Time Period	Amount
1	Beginning Balance ⁶	October 1, 2020	\$319,969
2	CIP Program Expenses	October 1, 2020 - September 30, 2021	\$9,000,000
3	Forecasted Incentive ⁷	Forecasted 2020 incentive that would be approved in 2021	\$2,700,000
4	Carrying Charges	October 1, 2020 - September 30, 2021	(\$17,504)
5	CIP Expenses Subtotal [Line 1 + Line 2 + Line 3 + Line 4]	As of September 30, 2021	\$12,002,466
6	CCRC Recovery	October 1, 2020 - September 30, 2021	(\$3,791,956)
7	CCRA Recovery	October 1, 2020 - September 30, 2021	(\$8,247,080)
8	CIP Revenues Subtotal [Line 6 + Line 7]	As of September 30, 2021	(\$12,039,036)
9	Ending Balance [Line 5 + Line 8]	As of September 30, 2021	(\$36,570)

The Department typically recommends that the CCRA be set to a value that brings the projected tracker balance to \$0 over the time that the proposed rate is in place. This recommendation is largely due to the fact that maintaining a higher tracker balance engenders associated carrying charges, and

⁶ This beginning balance incorporates the Company's proposed 2020 financial incentive of \$2,718,378, which Otter Tail would book in September 2020, as shown in Exhibit 1, Page 1 of the Conservation Cost Recovery Adjustment section of its Petition.

⁷ This forecasted incentive for 2020 CIP achievements should not be confused with OTP's proposed incentive of \$2,718,378 for 2019 CIP achievements that Otter Tail proposed in its Petition.

thus increases costs to ratepayers. However, the goal of recovering the tracker balance quickly through a higher rate must be balanced with the goal of avoiding rate shock.

Otter Tail projected that its proposal will reduce the Company's under-recovered CIP tracker balance from \$319,969 on October 1, 2020 to (\$36,570) on September 30, 2021, resulting in carrying charges of (\$17,504). OTP further estimated that the proposed CCRA change will decrease an average residential customer's bill by \$1.81/month.

Otter Tail's proposal to set the CCRA at \$0.00485/kWh brings the tracker balance closer to \$0 and reduces the CCRA. The Department therefore concludes that the Company's proposal is reasonable, and appreciates the provision of the Company's live spreadsheet.

D. OTTER TAIL'S ANNUAL REQUEST FOR VARIANCES FROM COMMISSION RULES

Otter Tail requested two rule variances:

- A variance from Minnesota Rules part 7820.3500 (K), which requires the fuel clause adjustment to be listed on customers' bills as a separate line item; and
- A variance from Minnesota Rules part 7825.2600, which states that the FCA should be stated on a per-kWh basis on customer bills.

Otter Tail requested a variance of these two rules so that the Company may combine the FCA and CIP adjustment rate on one bill line-item called a "Resource Adjustment."

Otter Tail stated that "as in prior years, Otter Tail is requesting a variance to Minnesota Rule 7820.3500 K and Minnesota Rules part 7825.2600, which require that the Fuel Clause Adjustment ("FCA") be stated as a separate line item on customer bills. The requested variance would allow the Company to continue to combine the FCA with the CCRA on customer bills."

Minnesota Rules part 7829.3200 authorizes the Commission to grant a variance to its rule when:

- Enforcement of the rule would impose an excessive burden upon the applicant or others affected by the rule;
- Granting the variance would not adversely affect the public interest; and
- Granting the variance would not conflict with standards imposed by law.

With respect to the first rule requirement, Otter Tail stated that the company has been combining its FCA and CIP Rider as a Resource Adjustment line item on customers' bills since July 1995, and that customers have become familiar with the single line-item on their bills. With respect to the second rule requirement, Otter Tail stated that continuation of the variances would not adversely affect the public interest and may avoid customer confusion if the presentation of customers' bills were altered

at this time. With respect to the third rule requirement, Otter Tail stated that there are no statutory provisions that would prohibit the Commission from granting the variance.

Based on its review of the Company’s rationale for the proposed variances, the Department concludes that Otter Tail has met the conditions set forth in Minnesota Rules part 7829.3200 for the Commission to grant the requested variances. Thus, the Department recommends that the Commission grant Otter Tail’s proposed variances to Minnesota Rules part 7820.3500 (K) and Minnesota Rules part 7825.2600, effective until the Commission issues an Order setting the Company’s 2020-2021 CCRA.

E. HISTORY OF OTTER TAIL’S CIP ACHIEVEMENTS AND FINANCIAL INCENTIVES

The Department provides a summary of historical CIP-related information for Otter Tail in Attachment A, which covers the period from years 2007 (the year of the passage of the Next Generation Energy Act) through 2019. In addition, the Department developed Table 3 below, reproduced largely from Otter Tail’s Petition, which summarizes the Company’s DSM financial incentives, CIP expenditures, reported energy savings, and first-year average cost per kWh saved for the past five years.

Table 3: Selected Summary Statistics for Otter Tail’s CIP Program (2015-2019)⁸

Description	2015	2016	2017	2018	2019 (Proposed)
DSM Financial Incentive	\$4,257,105	\$5,031,678	\$2,642,360	\$3,004,311	\$2,718,378
CIP Expenditures	\$6,105,445	\$7,770,781	\$6,491,039	\$9,027,762	\$9,116,722
Achieved Energy Savings	48,652,628	57,586,052	52,497,167	70,237,937	65,418,478
Average Cost Per kWh Saved (does not include incentive)	\$0.13	\$0.13	\$0.12	\$0.13	\$0.14

The Department observes that over the past five years, Otter Tail’s DSM financial incentive has decreased dramatically, consistent with the Commission’s revised calculation methodology approved in Docket No. E,G999/CI-08-133 and outlined in Section III.A.1 above. Despite this decline, Otter Tail has increased both spending and savings, and thus has maintained a very consistent cost per kWh saved.

The Department further examined energy savings, demand savings, expenditures, and incentive values for select years between 2007 and 2019. In Table 4 below, the Department compared 2019 values to 2018 values, 2019 values to average 2017-2019 values, and average 2017-2019 values to average 2007-2009 values.

⁸ Data reflects savings and expenditures used to calculate the financial incentive, and thus does not include allocated savings from Otter Tail’s Publicly-Owned Property Solar, Company-Owned Street and Area Lighting, or Made in Minnesota programs, as well as expenditures due to return on investment from the Company-Owned Street and Area Lighting program.

Table 4: Savings, Expenditures, and Incentives for Selected Years, 2007-2019⁹

	Energy Savings (kWh)	Demand Savings (kW)	CIP Expenditures	Shared Savings Incentive
2019	65,418,478	28,515	\$9,116,722	\$2,718,378
2018	70,237,937	28,120	\$9,027,762	\$3,004,311
Average 2017-2019	62,717,861	27,767	\$8,211,841	\$2,788,350
Average 2007-2009	21,056,623	4,856	\$2,767,207	\$466,641
Compare 2019 to 2018	-6.86%	1.40%	0.99%	-9.52%
Compare 2019 to Avg 2017-2019	4.31%	2.69%	11.02%	-2.51%
Compare Avg. 2017-2019 to Avg 2007-2009	197.85%	471.85%	196.76%	497.54%

The Department observes that Otter Tail’s energy savings, demand savings, and expenditures were relatively consistent from 2018 to 2019. From 2018 to 2019, the incentive decreased approximately 10 percent. This change was predictable, given the Commission’s directive to decrease expenditures and net benefits caps gradually from 2017 to 2019.

When comparing 2019 to the average values for years 2017-2019, the Department observes that while the energy savings, demand savings, and incentive values remained relatively stable, expenditures in 2019 were approximately 11 percent greater than average expenditures for 2017-2019.

The changes between the 2007-2009 period and the 2017-2019 period were much more dramatic. Energy savings and expenditures were both approximately 200 percent greater in the 2017-2019 period than the 2007-2009 period, while demand savings was approximately 470 percent greater. The Company’s financial incentive saw the biggest increase: the average financial incentive was approximately 500 percent greater in the 2017-2019 period than the 2007-2009 period.

IV. DEPARTMENT RECOMMENDATIONS

The Department concludes that Otter Tail’s filing is generally reasonable. The Department requests that in future filings, the Company provide live spreadsheets of both the projected tracker and the prior year’s tracker, including in both monthly values for sales data, CIP expenses, carrying charges, effective CCRC and CCRA rates, and CCRC versus CCRA revenues, and beginning and ending tracker balances.

⁹ Data reflects savings and expenditures used to calculate the financial incentive, and thus does not include allocated savings from Otter Tail’s Publicly-Owned Property Solar or Company-Owned Street and Area Lighting programs, as well as expenditures due to return on investment from the Company-Owned Street and Area Lighting program.

The Department recommends that the Commission:

1. approve a DSM financial incentive of \$2,718,378 for Otter Tail's 2019 achievements;
2. approve Otter Tail's 2019 CIP tracker account, as summarized in Table 1 above, resulting in a December 31, 2019 tracker balance of \$3,955,955;
3. approve a CCRA of \$0.00485 per kWh, to be effective October 1, 2020;
4. grant Otter Tail a variance to Minnesota Rules part 7820.3500 (K) and a variance to Minnesota Rules part 7825.2600 for one year after the issue date of the Commission's *Order* in the present docket; and
5. require Otter Tail to submit a compliance filing, within 10 days of the issue date of the *Order* in the present docket, with revised tariff sheets reflecting the Commission's determinations in this matter.

The Department is available to answer any questions the Commission may have.

Table 1. Otter Tail Power’s Historical CIP Achievements, Incentives, and Tracker Balance 2007-2019 (2019 reflects OTP proposed values)¹⁰

Column ID		A	B	C	D	E	F	G	H	I	J	K	L	M
Year	OTP CIP Docket No.	CIP Expenditures (Excludes Incentives)	Achieved First Year Energy Savings (kWh)	Net Benefits	DSM Financial Incentive	Carrying Charges	Year-End Tracker Balance	Average Cost per kWh Saved (excludes incentive) G = (A/B)	Average Cost per kWh Saved (includes incentive) H = (A+D)/B	Incentive as a % of CIP Expend's I = (D/A)	Incentive as a % of Net Benefits J = (D/C)	Incentive per kWh saved K = (D/B)	Carrying Charges as a % of Expend's L = (E/A)	Year-End Tracker Balance as a % of Expend's M = (F/A)
2007	08-335	\$1,862,697	11,468,831	\$6,815,485	\$25,066			\$0.16	\$0.16	1%	0.4%	\$0.00		
2008	09-199	\$2,345,874	15,994,719	\$9,891,448	\$273,798	(\$4,830)	\$265,056	\$0.15	\$0.16	12%	3%	\$0.02	-0.2%	11%
2009	10-220	\$4,093,050	35,706,319	\$35,624,398	\$1,101,060	\$26,437	\$1,927,314	\$0.11	\$0.15	27%	3%	\$0.03	0.6%	47%
2010	11-243, 11-185	\$5,030,119	31,792,750	\$28,444,292	\$3,531,538	\$146,441	\$3,721,665	\$0.16	\$0.27	70%	12%	\$0.11	2.9%	74%
2011	12-211	\$4,344,581	27,957,635	\$19,307,820	\$2,608,098	\$221,862	\$5,188,129	\$0.16	\$0.25	60%	14%	\$0.09	5.1%	119%
2012	13-171	\$4,816,994	30,793,654	\$21,167,988	\$2,681,575	\$222,097	\$3,572,621	\$0.16	\$0.24	56%	13%	\$0.09	4.6%	74%
2013	14-201	\$5,253,935	35,792,002	\$32,764,856	\$4,026,600	\$237,859	\$4,835,558	\$0.15	\$0.26	77%	12%	\$0.11	4.5%	92%
2014	15-279	\$5,188,931	33,805,392	\$26,275,803	\$2,957,972	\$219,788	\$5,731,183	\$0.15	\$0.24	57%	11%	\$0.09	4.2%	110%
2015	16-278	\$6,105,445	48,652,628	\$38,079,065	\$4,257,105	\$31,473	\$4,333,061	\$0.13	\$0.21	70%	11%	\$0.09	0.5%	71%
2016	17-246	\$7,770,781	57,586,052	\$49,918,210	\$5,031,678	\$26,368	\$4,835,852	\$0.13	\$0.22	65%	10%	\$0.09	0.3%	62%
2017	18-119	\$6,491,039	52,497,167	\$23,626,518	\$2,642,360	\$102,386	\$7,362,345	\$0.12	\$0.17	41%	11%	\$0.05	1.6%	113%
2018	19-256	\$9,027,762	70,237,937	\$35,041,670	\$3,004,311	\$120,007	\$5,994,017	\$0.13	\$0.17	33%	9%	\$0.04	1.3%	66%
2019	20-451	\$9,116,722	65,418,478	\$33,006,480	\$2,718,378	\$59,342	\$3,955,955	\$0.14	\$0.18	30%	8%	\$0.04	0.7%	43%

¹⁰ Department does not have 2007 carrying charge and tracker balance information at the time of this filing.