

Volume 4A – Section 1

2007 Test Year work papers

Jurisdictional Cost of Service Study
(JCOSS)

LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	RATE BASE		631,167,732	60,230,800	570,936,931	1
2	TOTAL AVAILABLE FOR RETURN		33,577,333	2,834,096	30,743,237	2
3	RATE OF RETURN EARNED		5.32%	4.71%	5.38%	3
4	RATE OF RETURN REQUESTED			8.89%		4
5	OPERATING INCOME REQUIRED			5,354,518		5
6	TOTAL AVAILABLE FOR RETURN			2,834,096		6
7	OPERATING INCOME DEFICIENCY			2,520,422		7
8	INCREMENTAL TAXES			1,362,976		8
9	REVENUE INCREASE REQUIRED	1,540,773		3,883,399		9
10	PERCENTAGE INCREASE			15.30%		10
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SOUTH DAKOTA

LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	ELECTRIC PLANT IN SERVICE		1,188,139,226	111,334,200	1,076,805,026	1
2	ACCUMULATED DEPRECIATION		(470,148,930)	(44,074,088)	(426,074,842)	2
3	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS		717,990,296	67,260,111	650,730,185	3
4	NET CAPITALIZED ITEMS - BIG STONE PLANT		129,351	10,715	118,635	4
5	NET ELECTRIC PLANT IN SERVICE		718,119,647	67,270,827	650,848,820	5
6	PLANT HELD FOR FUTURE USE		29,656	2,845	26,811	6
7	CONSTRUCTION WORK IN PROGRESS		18,936,920	0	18,936,920	7
8	MATERIALS AND SUPPLIES		12,708,690	1,202,429	11,506,261	8
9	FUEL STOCKS		8,133,109	756,356	7,376,753	9
10	PREPAYMENTS		(30,486,027)	(2,855,820)	(27,630,207)	10
11	CUSTOMER ADVANCES		(129,099)	(12,093)	(117,005)	11
12	CASH WORKING CAPITAL		(9,402,111)	269,775	(9,671,886)	12
13	ACCUMULATED DEFERRED INCOME TAXES		(86,742,953)	(6,403,518)	(93,146,471)	13
14	UNAMORTIZED BALANCE - SPIRITWOOD		0	0	0	14
15	UNAMORTIZED RATE CASE EXPENSE		0	0	0	15
16	TOTAL AVERAGE RATE BASE		631,167,732	60,230,800	570,936,931	16
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	PLANT IN SERVICE					1
2	PRODUCTION PLANT					2
3	AC 101 & 106 - BASE DEMAND	E1	406,821,410	38,120,713	368,700,697	3
4	PEAK DEMAND	D1	171,354,481	15,517,596	155,836,885	4
5	BASE ENERGY	E1	0	0	0	5
6						6
7	SUBTOTAL AC 101 & 106		578,175,891	53,638,309	524,537,582	7
8						8
9	AC 114 - BASE DEMAND	E1	1,101,931	103,255	998,676	9
10	PEAK DEMAND	D1	486,324	44,041	442,283	10
11	BASE ENERGY	E1	0	0	0	11
12						12
13	SUBTOTAL AC 114		1,588,255	147,296	1,440,959	13
14						14
15	TOTAL PRODUCTION PLANT	P10	579,764,145	53,785,604	525,978,541	15
16						16
17						17
18	TRANSMISSION PLANT					18
19	AC 101 & 106	D2	207,570,692	18,616,057	188,954,636	19
20	AC 114	D2	98,287	5,228	93,059	20
21						21
22	TOTAL TRANSMISSION PLANT		207,628,979	18,623,285	189,005,695	22
23						23
24						24
25	DISTRIBUTION PLANT					25
26	PRIMARY DEMAND	D3	103,566,633	10,711,049	92,855,784	26
27	SECONDARY DEMAND	D4	52,302,993	5,896,690	46,704,303	27
28	PRIMARY CUSTOMER	C2	58,997,143	5,376,562	53,620,581	28
29	SECONDARY CUSTOMER	C3	61,059,674	5,863,471	55,496,204	29
30	STREET LIGHTING	C4	12,178,138	1,295,003	10,883,135	30
31	AREA LIGHTING	C5	4,585,766	432,346	4,123,421	31
32	METERS	C6	20,073,351	1,870,647	18,202,703	32
33	LOAD MANAGEMENT	C9	9,209,519	924,485	8,285,034	33
34						34
35	TOTAL DISTRIBUTION PLANT	P60	321,943,416	31,772,252	290,171,164	35
36						36
37						37
38	GENERAL PLANT					38
39	PRODUCTION	P10	27,304,127	2,533,046	24,771,082	39
40	TRANSMISSION	D2	10,694,621	959,254	9,735,367	40
41	DISTRIBUTION	P60	18,074,618	1,783,765	16,290,853	41
42	CUSTOMER ACCOUNTS	OXC	13,296,233	1,226,411	12,069,822	42
43	CUSTOMER SERVICE & INFO	OXI	4,553,934	205,833	4,348,100	43
44	LOAD MANAGEMENT	C9	193,519	19,426	174,092	44
45						45
46	TOTAL GENERAL PLANT	P90	74,117,051	6,727,735	67,389,316	46
47						47
48						48
49	INTANGIBLE PLANT	P90	4,695,634	425,323	4,260,310	49
50						50
51	TOTAL PLANT IN SERVICE	EPIS	1,188,139,226	111,334,200	1,076,805,026	51
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	ACCUMULATED DEPRECIATION					1
2	PRODUCTION PLANT					2
3	BASE DEMAND		(147,713,708)	(13,841,336)	(133,872,371)	3
4	PEAK DEMAND		(77,458,500)	(7,014,521)	(70,443,979)	4
5	BASE ENERGY		0	0	0	5
6						6
7	TOTAL PRODUCTION PLANT		(225,172,208)	(20,855,859)	(204,316,350)	7
8						8
9						9
10	TRANSMISSION PLANT		(77,658,392)	(6,965,571)	(70,692,821)	10
11						11
12	DISTRIBUTION PLANT		(134,592,634)	(13,273,921)	(121,228,713)	12
13						13
14						14
15	GENERAL PLANT		(29,972,643)	(2,720,670)	(27,251,973)	15
16						16
17	INTANGIBLE PLANT		(2,843,053)	(258,069)	(2,584,984)	17
18						18
19						19
20						20
21						21
22	TOTAL ACCUMULATED DEPRECIATION		(470,148,930)	(44,074,088)	(426,074,842)	22
23						23
24						24
25	NET PLANT EXCLUDING BSP CAPITALIZED ITEMS		717,990,296	67,260,111	650,730,185	25
26						26
27	BSP CAPITALIZED ITEMS		129,351	10,715	118,635	27
28						28
29						29
30						30
31	TOTAL NET PLANT IN SERVICE		718,119,647	67,270,827	650,848,820	31
32						32
33						33
34						34
35						35
36						36
37						37
38						38
39						39
40	PLANT HELD FOR FUTURE USE					40
41	PRODUCTION PLANT		0	0	0	41
42	TRANSMISSION PLANT		9,039	811	8,227	42
43	DISTRIBUTION PLANT		20,618	2,035	18,583	43
44	GENERAL PLANT		0	0	0	44
45	INTANGIBLE PLANT		0	0	0	45
46						46
47	TOTAL PLANT HELD FOR FUTURE USE		29,656	2,845	26,811	47
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	CONST WORK-IN-PROGRESS - MAJOR PROJECTS					1
2	PRODUCTION PLANT	P10	0	0	0	2
3	TRANSMISSION PLANT	D2	0	0	0	3
4	DISTRIBUTION PLANT	P60	0	0	0	4
5	GENERAL PLANT	P90	0	0	0	5
6	INTANGIBLE PLANT	P90	0	0	0	6
7						7
8	TOTAL CMP - MAJOR PROJECTS		0	0	0	8
9						9
10						10
11	CONST WORK-IN-PROGRESS - SHORT TERM					11
12	PRODUCTION PLANT	P10	144,882	0	144,882	12
13	TRANSMISSION PLANT	D2	574,600	0	574,600	13
14	DISTRIBUTION PLANT	P60	3,202,396	0	3,202,396	14
15	GENERAL PLANT	P90	1,304,249	0	1,304,249	15
16	INTANGIBLE PLANT	P90	0	0	0	16
17						17
18	TOTAL CMP - SHORT TERM		5,226,428	0	5,226,428	18
19						19
20						20
21	CONST WORK-IN-PROGRESS - LONG TERM					21
22	PRODUCTION PLANT	P10	8,243,233	0	8,243,233	22
23	TRANSMISSION PLANT	D2	2,446,437	0	2,446,437	23
24	DISTRIBUTION PLANT	P60	2,479,891	0	2,479,891	24
25	GENERAL PLANT	P90	842,291	0	842,291	25
26	INTANGIBLE PLANT	P90	(301,460)	0	(301,460)	26
27						27
28	TOTAL CMP - LONG TERM		13,710,392	0	13,710,392	28
29						29
30						30
31	TOTAL CONSTRUCTION WORK-IN-PROGRESS		18,936,820	0	18,936,820	31
32						32
33						33
34	MATERIALS & SUPPLIES					34
35	PRODUCTION	P10	3,728,955	345,885	3,382,470	35
36	TRANSMISSION	D2	3,303,889	296,351	3,007,638	36
37	DISTRIBUTION	P60	5,676,346	560,193	5,116,153	37
38						38
39	TOTAL MATERIALS AND SUPPLIES		12,708,690	1,202,429	11,506,261	39
40						40
41						41
42	FUEL STOCKS	E1	6,305,796	590,877	5,714,919	42
43	COAL STOCKS	D1	1,827,313	165,479	1,661,834	43
44	FUEL OIL STOCKS					44
45						45
46	TOTAL FUEL STOCKS		8,133,109	756,356	7,376,753	46
47						47
48						48
49	PREPAYMENTS	NEPS	(30,466,027)	(2,855,820)	(27,630,207)	49
50	CUSTOMER ADVANCES	NEPS	(129,099)	(12,093)	(117,005)	50
51						51
52						52
53	CASH WORKING CAPITAL	OX	(9,402,111)	269,775	(9,671,886)	53
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	ACCUMULATED DEFERRED INCOME TAXES					1
2	ITEMS SD FLOWS THROUGH					2
3	FEDERAL		(4,449,065)	0	(4,449,065)	3
4	MINNESOTA		(671,579)	0	(671,579)	4
5	NORTH DAKOTA		(391,629)	0	(391,629)	5
6						6
7	SUBTOTAL		(6,512,272)	0	(6,512,272)	7
8						8
9	ALL OTHER					9
10	FEDERAL		(68,367,899)	(6,403,518)	(61,964,380)	10
11	MINNESOTA		(6,467,754)	0	(6,467,754)	11
12	NORTH DAKOTA		(4,385,028)	0	(4,385,028)	12
13						13
14	SUBTOTAL		(81,230,681)	(6,403,518)	(74,827,162)	14
15						15
16	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(86,742,953)	(6,403,518)	(80,339,435)	16
17						17
18						18
19	UNAMORTIZED BALANCE - SPIRITWOOD PLANT	P10 DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	19
20						20
21						21
22	UNAMORTIZED RATE CASE EXPENSES	R10 DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	22
23						23
24						24
25						25
26						26
27	TOTAL AVERAGE RATE BASE		631,167,732	60,230,800	570,936,931	27
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	OPERATING REVENUES					1
2	SALES OF ELECTRICITY		278,186,026	25,375,778	252,810,248	2
3	OTHER OPERATING REVENUE		34,277,883	3,174,346	31,103,537	3
4						4
5	TOTAL OPERATING REVENUE		312,463,909	28,550,123	283,913,786	5
6						6
7						7
8	OPERATING EXPENSES					8
9	PRODUCTION EXPENSES		185,594,693	15,443,701	150,150,992	9
10	TRANSMISSION EXPENSES		10,827,331	971,158	9,856,174	10
11	DISTRIBUTION EXPENSES		15,260,331	1,407,102	13,853,229	11
12	CUSTOMER ACCOUNTING EXPENSES		10,951,665	1,008,332	9,943,333	12
13	CUSTOMER SERVICE AND INFORMATION EXPENSES		5,937,900	243,528	5,694,372	13
14	SALES EXPENSES		1,163,673	141,359	1,022,314	14
15	ADMINISTRATIVE AND GENERAL EXPENSES		33,602,927	3,054,404	30,548,523	15
16	CHARITABLE CONTRIBUTIONS		111,967	0	111,967	16
17	DEPRECIATION EXPENSE		33,874,064	3,177,201	30,696,863	17
18	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS		0	0	0	18
19	SPIRITWOOD AMORTIZATION		0	0	0	19
20	GENERAL TAXES		10,396,607	973,916	9,422,691	20
21						21
22	TOTAL OPERATING EXPENSES		287,191,991	26,510,737	260,681,254	22
23						23
24						24
25	NET OPERATING INCOME BEFORE INCOME TAXES		25,272,011	2,039,387	23,232,624	25
26						26
27						27
28	INCOME TAX EXPENSE					28
29	INVESTMENT TAX CREDIT		(8,051,178)	(848,138)	(8,203,040)	29
30	DEFERRED INCOME TAXES		485,703	(23,796)	509,499	30
31	INCOME TAXES		2,517,215	77,225	2,439,990	31
32						32
33	TOTAL INCOME TAX EXPENSE		(6,048,280)	(794,709)	(5,253,571)	33
34						34
35						35
36						36
37	NET OPERATING INCOME		31,320,271	2,834,096	28,486,175	37
38						38
39						39
40	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		2,257,062	0	2,257,062	40
41						41
42	TOTAL AVAILABLE FOR RETURN		33,577,333	2,834,096	30,743,237	42
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	OPERATING REVENUES					1
2	SALES OF ELECTRICITY	R10 DIRECTLY ASSIGNED TO JURISDICTION	278,186,026	25,375,778	252,810,248	2
3						3
4						4
5						5
6	OTHER OPERATING REVENUES					6
7	SALES FOR RESALE					7
8	MUNICIPALITIES & OFF-SYSTEM SALES	DIRECTLY ASSIGNED TO FERC JURISDICTION	211,432	0	211,432	8
9	NON-ASSOCIATED UTILITIES, CO-OPS & OPA					9
10	BUY SELL TRANSACTIONS	D2	0	0	0	10
11	ALL OTHER TRANSACTIONS					11
12	BASE DEMAND	E1	0	0	0	12
13	PEAK DEMAND	D1	0	0	0	13
14	BASE ENERGY	E2	20,743,342	1,938,593	18,804,749	14
15	PEAK ENERGY	D1	0	0	0	15
16						16
17	TOTAL ALL OTHER TRANSACTIONS		20,743,342	1,938,593	18,804,749	17
18						18
19	TOTAL SALES FOR RESALE		20,954,774	1,938,593	19,016,181	19
20						20
21						21
22	OTHER ELECTRIC REVENUES					22
23	LATE FEES	C1	545,328	80,104	465,222	23
24	CONNECTION FEES	C1	315,745	35,174	280,571	24
25	RENT FROM ELECTRIC PROPERTY	NEPS	644,002	60,328	583,674	25
26	RENT FROM ELECTRIC PROPERTY - BIG STONE	NEPS	(20,857)	(1,935)	(18,722)	26
27	RENT FROM ELECTRIC PROPERTY - COYOTE	NEPS	11,846	1,110	10,736	27
28	OTHER MISC ELECTRIC REVENUE	NEPS	3,170,821	297,031	2,873,790	28
29	ITA DEFICIENCY PAYMENTS	NEPS	3,651,858	342,093	3,309,765	29
30		NEPS	0	0	0	30
31	MISCELLANEOUS SERVICES	NEPS	34,025	3,187	30,838	31
32	WHEELING	NEPS	433,023	0	433,023	32
33	LOAD CONTROL AND DISPATCH	NEPS	4,459,928	417,790	4,042,138	33
34	RESIDENTIAL CONSERVATION SERVICES	C1	76,895	872	76,023	34
35						35
36	TOTAL OTHER ELECTRIC REVENUES		13,322,809	1,235,753	12,087,056	36
37						37
38	TOTAL OTHER OPERATING REVENUES		34,277,593	3,174,346	31,103,237	38
39						39
40						40
41	TOTAL OPERATING REVENUES		312,463,609	28,550,123	283,913,486	41
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	OPERATING EXPENSES					1
2	PRODUCTION EXPENSES					2
3	PROD EXPENSES EXCLUDING PURCHASED POWER					3
4	BASE DEMAND	E1	13,036,946	1,221,555	11,814,791	4
5	PEAK DEMAND	D1	6,341,047	574,235	5,766,812	5
6	BASE ENERGY	E2	69,884,703	5,970,418	63,914,285	6
7	PEAK ENERGY	D1	6,236,150	564,736	5,671,414	7
8						8
9	TOTAL EXCLUDING PURCHASED POWER		89,498,247	8,330,945	81,167,302	9
10						10
11						11
12	PURCHASED POWER					12
13	BUY SELL TRANSACTIONS		0	0	0	13
14	ALL OTHER TRANSACTIONS	D2				14
15	BASE DEMAND	E1	4,343,702	407,021	3,936,681	15
16	PEAK DEMAND	D1	0	0	0	16
17	BASE ENERGY	E2	71,752,745	6,705,735	65,047,010	17
18	PEAK ENERGY	D1	0	0	0	18
19						19
20	TOTAL ALL OTHER TRANSACTIONS		75,096,447	7,112,756	68,983,690	20
21						21
22	TOTAL PURCHASED POWER		75,096,447	7,112,756	68,983,690	22
23						23
24	TOTAL PRODUCTION EXPENSES		165,594,693	15,443,701	150,150,992	24
25						25
26	TRANSMISSION EXPENSES					26
27		D2	10,827,331	971,168	9,856,174	27
28						28
29						29
30	DISTRIBUTION EXPENSES					30
31	PRIMARY DEMAND	D3	4,326,115	447,414	3,878,701	31
32	SECONDARY DEMAND	D4	1,385,723	148,333	1,237,391	32
33	PRIMARY CUSTOMER	C2	2,956,103	269,397	2,686,706	33
34	SECONDARY CUSTOMER	C3	2,391,285	217,883	2,173,403	34
35	STREET LIGHTING	C4	1,569,250	166,871	1,402,378	35
36	AREA LIGHTING	C5	44,713	4,243	40,469	36
37	METERS	C6	2,607,142	242,961	2,364,181	37
38	LOAD MANAGEMENT	C9	0	0	0	38
39						39
40	TOTAL DISTRIBUTION	OXD	15,280,331	1,497,102	13,783,229	40
41						41
42						42
43	CUSTOMER ACCOUNTING EXPENSES					43
44	METER READING	C7	4,843,083	453,531	4,389,552	44
45	OTHER	C8	6,088,822	554,800	5,534,021	45
46						46
47	TOTAL CUSTOMER ACCOUNTS	OXC	10,931,905	1,008,332	9,923,573	47
48						48
49						49
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	CUSTOMER SERVICE & INFORMATION EXPENSE					1
2	CONSERVATION & PROMOTIONAL REBATES		2,692,028	0	2,692,028	2
3	OTHER		2,695,872	243,528	2,452,345	3
4						4
5	TOTAL CUSTOMER SERV & INFORMATION EXP		5,387,900	243,528	5,144,373	5
6						6
7						7
8	SALES EXPENSES					8
9	OFF PEAK DEVELOPMENT		705,627	100,000	605,627	9
10	OTHER		488,245	41,395	446,850	10
11						11
12	TOTAL SALES EXPENSES		1,193,873	141,395	1,052,478	12
13						13
14						14
15	ADMINISTRATIVE & GENERAL EXPENSES					15
16	SALARIES, SUPPLIES, PENSIONS & BENEFITS					16
17	PRODUCTION		8,579,770	796,743	7,783,027	17
18	TRANSMISSION		3,290,947	295,162	2,995,786	18
19	DISTRIBUTION		5,914,175	569,648	5,344,527	19
20	CUSTOMER ACCOUNTS		4,168,981	384,498	3,784,483	20
21	CUSTOMER SERVICE & INFO		1,455,890	129,708	1,326,182	21
22						22
23	TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENEFITS		23,289,334	2,175,779	21,113,555	23
24						24
25	LOAD MANAGEMENT EXPENSES		0	0	0	25
26						26
27	OUTSIDE SERVICES		1,727,010	161,780	1,565,230	27
28						28
29	PROPERTY INSURANCE		1,502,272	140,727	1,361,545	29
30						30
31	INJURIES & DAMAGES		1,646,497	154,238	1,492,259	31
32						32
33	REGULATORY COMMISSION EXPENSE		1,802,128	91,863	1,710,265	33
34						34
35	GENERAL ADVERTISING		1,379	125	1,254	35
36						36
37	MISCELLANEOUS, RENTS, MAINTENANCE		3,634,307	329,892	3,304,415	37
38						38
39	TOTAL ADMINISTRATIVE & GENERAL EXP		33,602,927	3,054,404	30,548,523	39
40						40
41	CHARITABLE CONTRIBUTIONS		111,967	0	111,967	41
42						42
43						43
44						44
45						45
46	TOTAL O & M EXPENSES		242,920,927	22,959,619	220,961,308	46
47						47
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	DEPRECIATION EXPENSE					1
2	PRODUCTION					2
3	BASE DEMAND		12,902,866	1,209,047	11,693,819	3
4	PEAK DEMAND		5,054,287	457,709	4,596,578	4
5	BASE ENERGY		0	0	0	5
6						6
7	TOTAL PRODUCTION		17,957,153	1,666,756	16,290,397	7
8						8
9						9
10	TRANSMISSION		4,003,116	359,059	3,644,057	10
11						11
12						12
13	DISTRIBUTION		8,835,208	871,937	7,963,272	13
14						14
15	GENERAL		2,400,043	217,856	2,182,186	15
16						16
17	INTANGIBLE		678,544	61,593	616,952	17
18						18
19						19
20						20
21						21
22	TOTAL DEPRECIATION EXPENSE		33,874,094	3,177,201	30,696,893	22
23						23
24						24
25						25
26						26
27						27
28						28
29	BIG STONE EXPENSE OFFSETS		0	0	0	29
30						30
31						31
32	SPIRITWOOD AMORTIZATION		0	0	0	32
33						33
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	GENERAL TAXES	NEPIS	10,366,607	973,916	9,422,691	1
2	NET OPERATING INCOME BEFORE TAX (NOIBT)		25,272,011	2,039,387	23,232,624	2
3	INVESTMENT TAX CREDIT		(9,051,178)	(848,138)	(8,203,040)	3
4	AMORTIZE PRIOR YEARS CREDIT		0	0	0	4
5	DEBITS UTILIZED					5
6	TOTAL INVESTMENT TAX CREDIT		(9,051,178)	(848,138)	(8,203,040)	6
7	DEFERRED INCOME TAXES					7
8	ITEMS SOUTH DAKOTA FLOWS THROUGH					8
9	FEDERAL					9
10	MINNESOTA					10
11	NORTH DAKOTA					11
12	SUB TOTAL		799,232	0	799,232	12
13	ALL OTHER					13
14	FEDERAL		(254,028)	(23,796)	(230,232)	14
15	MINNESOTA		32,023	0	32,023	15
16	NORTH DAKOTA		(1,524)	0	(1,524)	16
17	SUB TOTAL		(223,529)	(23,796)	(199,733)	17
18	TOTAL DEFERRED INCOME TAXES		485,703	(23,796)	509,499	18
19	CURRENT INCOME TAXES					19
20	FEDERAL INCOME TAXES		2,408,885	77,225	2,331,360	20
21	MINNESOTA INCOME TAXES		(181,863)	0	(181,863)	21
22	NORTH DAKOTA INCOME TAXES		290,893	0	290,893	22
23	TOTAL CURRENT INCOME TAXES		2,517,215	77,225	2,439,990	23
24	TOTAL INCOME TAXES		(6,048,260)	(794,709)	(5,253,551)	24
25	NET OPERATING INCOME		31,320,271	2,834,096	28,486,175	25
26	AFDC		2,257,062	0	2,257,062	26
27	TOTAL AVAILABLE FOR RETURN		33,577,333	2,834,096	30,743,237	27
28	RATE OF RETURN ON RATE BASE		5.32%	4.71%	5.38%	28
29						29
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE					1
2	NET OPERATING INCOME BEFORE TAX (NOIBT)		26,272,011	2,039,387	23,232,624	2
3	LESS: INTEREST COST [SD IS (R.B. + SD CWIP) X WTD		17,027,798	1,700,391	15,327,407	3
4	NET INCOME BEFORE TAX		8,244,213	338,995	7,905,217	4
5						5
6	FEDERAL SCHEDULE M ADJUSTMENTS:					6
7	ADDITIONAL TAX DEPRECIATION		2,682,698	251,305	2,431,391	7
8	COST TO REMOVE		3,949,323	369,947	3,579,376	8
9	DIRECTLY ASSIGNED SCHEDULE M ITEMS		(83,287)	(7,848)	(91,135)	9
10	ACCURED VACATION PAY		87,832	8,237	79,595	10
11	CHARGES - OPERATING RESERVES		4,671,607	437,838	4,234,169	11
12	PROVISIONS - OPERATING RESERVES		(8,598,414)	(805,468)	(7,792,946)	12
13	UNBILLED REVENUES		0	0	0	13
14	PREFERRED DIVIDENDS PAID CREDIT		180,775	15,061	165,714	14
15	OTHER SCHEDULE M ITEMS		(1,606,800)	(150,519)	(1,456,281)	15
16						16
17	SUBTOTAL FEDERAL SCHEDULE M ADJUSTMENTS		1,253,912	116,352	1,137,560	17
18	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		6,990,301	220,643	6,769,658	18
19						19
20						20
21	LESS:					21
22	MINNESOTA STATE INCOME TAXES		(181,963)	0	(181,963)	22
23	NORTH DAKOTA STATE INCOME TAXES		290,693	0	290,693	23
24	FEDERAL TAXABLE INCOME		6,881,671	220,643	6,661,028	24
25	FEDERAL TAX RATE		35.00%	35.00%	35.00%	25
26	FEDERAL INCOME TAX BEFORE CREDITS		2,408,885	77,225	2,331,660	26
27	INVESTMENT TAX CREDIT - DEBITS UTILIZED		0	0	0	27
28	FEDERAL INCOME TAXES		2,408,885	77,225	2,331,660	28
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	DEVELOPMENT OF MINNESOTA STATE INCOME TAX EXPENSE					1
2	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		30,835	0	30,835	2
3	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:					3
4	PAY/SOP ADJUSTMENT					4
5	CHANGE IN EXCESS TAX DEPRECIATION - MN		(2,438,246)	0	(2,438,246)	5
6	CHANGE IN ACRS - ORDINARY LOSS			0		6
7	PREFERRED DIVIDENDS PAID CREDIT		78,623	0	78,623	7
8	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M		461,723	0	461,723	8
9	TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M		(1,887,801)	0	(1,887,801)	9
10	MINNESOTA TAXABLE INCOME		(1,856,765)	0.00%	(1,856,765)	10
11	MINNESOTA TAX RATE		9.60%		9.60%	11
12	MINNESOTA INCOME TAX		(181,963)	0	(181,963)	12
13	DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE					13
14	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		6,739,897	0	6,739,897	14
15	NORTH DAKOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:					15
16	CHANGE IN EXCESS TAX DEPRECIATION - ND		(7,750)	0	(7,750)	16
17	CHANGE IN ACRS - ORDINARY LOSS - ND		0	0	0	17
18	CHANGE IN INCOME FROM ADR PROPERTY - ND		0	0	0	18
19	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M		(3,769)	0	(3,769)	19
20	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		(11,519)	0	(11,519)	20
21	SUBTOTAL		6,728,379	0	6,728,379	21
22	DEDUCTION OF FEDERAL INCOME TAXES		2,257,720	0	2,257,720	22
23	NORTH DAKOTA TAXABLE INCOME		4,470,658	0	4,470,658	23
24	NORTH DAKOTA TAX RATE		6.50%	0.00%	6.50%	24
25	NORTH DAKOTA INCOME TAX		290,593	0	290,593	25
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LINE NO	ITEM	ALLOCATION FACTOR	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	MWH CONSUMPTION AT GENERATORS - PARTIAL PERCENTAGE	E1	4,082,438 100.000000%	382,540 9.370380%	3,699,898 90.629620%	1
2						2
3						3
4	MWH CONSUMPTION AT GENERATORS - TOTAL PERCENTAGE	E2	4,565,203 100.000000%	429,450 9.345615%	4,135,753 90.654385%	4
5						5
6						6
7	GENERATION DEMAND FACTOR PERCENTAGE	D1	622,318 100.000000%	56,356 9.055845%	565,960 90.944155%	7
8						8
9						9
10	TRANSMISSION DEMAND FACTOR PERCENTAGE	D2	638,307 100.000000%	56,356 8.969502%	571,951 91.030498%	10
11						11
12						12
13	DISTRIBUTION - PRIMARY DEMAND FACTOR PERCENTAGE	D3	761,058 100.000000%	78,710 10.342161%	682,349 89.657839%	13
14						14
15						15
16	DISTRIBUTION - SECONDARY DEMAND FACTOR PERCENTAGE	D4	999,305 100.000000%	106,969 10.704640%	892,336 89.295360%	16
17						17
18						18
19	CUSTOMER OR METER FACTORS					19
20	TOTAL RETAIL CUSTOMERS PERCENTAGE	C1	129,675 100.000000%	11,714 9.033353%	117,961 90.966647%	20
21						21
22						22
23	RETAIL SERVICE LOCATIONS PERCENTAGE	C2	135,857 100.000000%	12,381 9.113259%	123,476 90.886741%	23
24						24
25						25
26	SECONDARY SERVICE LOCATIONS PERCENTAGE	C3	135,764 100.000000%	12,372 9.111530%	123,412 90.888470%	26
27						27
28						28
29	STREET LIGHTING FACTOR PERCENTAGE	C4	4,185,546 100.000000%	445,084 10.633834%	3,740,462 89.366166%	29
30						30
31						31
32	AREA LIGHTING FACTOR PERCENTAGE	C5	3,688,552 100.000000%	350,046 9.490065%	3,338,506 90.509935%	32
33						33
34						34
35	METER FACTOR PERCENTAGE	C6	28,240,646 100.000000%	2,724,953 9.319059%	25,515,693 90.680941%	35
36						36
37	METER READING FACTOR PERCENTAGE	C7	173,474 100.000000%	16,245 9.364516%	157,229 90.635484%	37
38						38
39						39
40						40
41	SYSTEM SERVICE LOCATIONS PERCENTAGE	C8	135,879 100.000000%	12,381 9.111783%	123,498 90.888217%	41
42						42
43						43
44	LOAD MANAGEMENT FACTOR PERCENTAGE	C9	40,923 100.000000%	4,108 10.038365%	36,815 89.961635%	44
45						45
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LINE NO	ITEM	ALLOCATION FACTOR	TOTAL COMPANY	SOUTH DAKOTA	OTHER	LINE NO
0						
1	GROSS PLANT IN SERVICE					1
2	PRODUCTION PLANT	P10	578,764,145	53,785,604	525,978,541	2
3	PERCENTAGE		100.000000%	9.277153%	90.722847%	3
4						4
5	DISTRIBUTION PLANT	P80	321,943,416	31,772,262	290,171,154	5
6	PERCENTAGE		100.000000%	9.868893%	90.131107%	6
7						7
8	GENERAL PLANT	P90	74,117,051	6,727,705	67,389,346	8
9	PERCENTAGE		100.000000%	9.077176%	90.922824%	9
10						10
11						11
12	ELECTRIC PLANT IN SERVICE	EPIS	1,188,139,226	111,334,200	1,076,805,026	12
13	PERCENTAGE		100.000000%	9.370467%	90.629533%	13
14						14
15	NET ELECTRIC PLANT IN SERVICE	NEPS	718,119,647	67,270,827	650,848,820	15
16	PERCENTAGE		100.000000%	9.367635%	90.632365%	16
17						17
18	OPERATION AND MAINTENANCE EXPENSE					18
19	PRODUCTION EXPENSE (EXCL ENERGY)	OPPD	23,721,095	2,202,812	21,518,283	19
20	PERCENTAGE		100.000000%	9.286300%	90.713700%	20
21						21
22	DISTRIBUTION EXPENSE	OXD	15,280,331	1,497,102	13,783,229	22
23	PERCENTAGE		100.000000%	9.797576%	90.202424%	23
24						24
25	CUSTOMER ACCOUNTS EXPENSE	OXC	10,931,805	1,008,332	9,923,473	25
26	PERCENTAGE		100.000000%	9.223759%	90.776241%	26
27						27
28	CUSTOMER SERVICE & INFORMATION EXPENSE	OXI	5,387,800	243,528	5,144,272	28
29	PERCENTAGE		100.000000%	4.519899%	95.480101%	29
30						30
31	OTHER DEFERRED INCOME TAX FACTOR					31
32	MINNESOTA	NPISM	351,686,212	0	351,686,212	32
33	PERCENTAGE		100.000000%	0.000000%	100.000000%	33
34						34
35	NORTH DAKOTA	NPISN	298,207,468	0	298,207,468	35
36	PERCENTAGE		100.000000%	0.000000%	100.000000%	36
37						37
38	EXCLUDING SOUTH DAKOTA	NPIMR	650,848,820	0	650,848,820	38
39	PERCENTAGE		100.000000%	0.000000%	100.000000%	39
40						40
41	LONG-TERM CWP/RATIO (W/AFDC)	CWPLT	13,710,392	0	13,710,392	41
42	PERCENTAGE		100.000000%	0.000000%	100.000000%	42
43						43
44	REVENUE	R10	278,186,026	25,375,778	252,810,248	44
45	PERCENTAGE		100.000000%	9.121874%	90.878126%	45
46						46
47	LABOR AND RELATED EXPENSE	LRE	98,751,489	8,977,335	90,774,154	47
48	PERCENTAGE		100.000000%	8.999700%	91.000300%	48
49						49
50	TOTAL O & M EXPENSE	OX				50
51	PERCENTAGE					51
52						52
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LINE NO	ITEM	AMOUNT	AMOUNT AS A PERCENT OF TOTAL	COST OF CAPITAL	RATE OF RETURN	LINE NO
1	CAPITAL STRUCTURE - RATE OF RETURN					1
2						2
3						3
4	LONG-TERM DEBT	185,725,713	43.106%	6.30%	2.72%	4
5	PREFERRED STOCK	15,500,000	3.597%	4.75%	0.17%	5
6						6
7	COMMON EQUITY	229,633,133	53.297%	11.25%	6.00%	7
8						8
9						9
10						10
11	TOTAL	\$430,858,846	100.00%		8.89%	11
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13						13
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	CASH WORKING CAPITAL CALCULATION - REVENUE LEAD DAYS					1
2	REVENUES					2
3	COMPUTER MAINTAINED BILLINGS		256,073,150	23,392,377	232,680,773	3
4	MANUALLY MAINTAINED BILLINGS		22,973,948	2,098,679	20,875,269	4
5	COST OF ENERGY REVENUES		0	0	0	5
6	SALES FOR RESALE	R10	20,954,774	1,938,583	19,016,191	6
7	RENT FROM ELECTRIC PROPERTY		644,002	60,328	583,674	7
8	MISCELLANEOUS		3,170,821	297,031	2,873,790	8
9	ITA DEFICIENCY PAYMENTS		433,023	0	433,023	9
10	LOAD CONTROL AND DISPATCH		4,469,928	417,700	4,042,186	10
11	RENT FROM ELECTRIC PROPERTY - BIG STONE		(20,657)	(1,935)	(18,722)	11
12	RENT FROM ELECTRIC PROPERTY - COYOTE		0	1,110	1,110	12
13	PROFIT ON MATERIALS AND SUPPLIES		0	0	0	13
14	RUBBER GOODS TESTING		34,025	3,187	30,838	14
15	RESIDENTIAL CONSERVATION SERVICES		76,695	672	76,023	15
16	TOTAL REVENUES		312,463,898	28,586,123	283,877,775	16
17						17
18						18
19						19
20						20
21						21
22	REVENUE LEAD DAYS FROM SERVICE TO COLLECTION					22
23	COMPUTER MAINTAINED BILLINGS		N/A		N/A	23
24	MANUALLY MAINTAINED BILLINGS		N/A	38.1	N/A	24
25	COST OF ENERGY REVENUES		N/A	43.1	N/A	25
26	SALES FOR RESALE		N/A	112.4	N/A	26
27	RENT FROM ELECTRIC PROPERTY		N/A	25.4	N/A	27
28	MISCELLANEOUS		N/A	-86.4	N/A	28
29	ITA DEFICIENCY PAYMENTS		N/A	35.0	N/A	29
30	LOAD CONTROL AND DISPATCH		N/A	53.2	N/A	30
31	RENT FROM ELECTRIC PROPERTY - BIG STONE		N/A	37.8	N/A	31
32	RENT FROM ELECTRIC PROPERTY - COYOTE		N/A	33.6	N/A	32
33	PROFIT ON MATERIALS AND SUPPLIES		N/A	37.5	N/A	33
34	RUBBER GOODS TESTING		N/A	37.5	N/A	34
35	RESIDENTIAL CONSERVATION SERVICES		N/A	37.5	N/A	35
36	TOTAL REVENUES		N/A	37.5	N/A	36
37						37
38						38
39	REVENUE DOLLAR DAYS (REVENUES X REVENUE LEAD DAYS)		9,756,387,008	891,249,574	8,865,137,434	39
40	COMPUTER MAINTAINED BILLINGS		990,177,138	90,453,049	899,724,089	40
41	MANUALLY MAINTAINED BILLINGS		0	0	0	41
42	COST OF ENERGY REVENUES		0	0	0	42
43	SALES FOR RESALE		532,251,260	49,240,257	483,011,002	43
44	RENT FROM ELECTRIC PROPERTY		(55,641,744)	(5,212,315)	(50,429,429)	44
45	MISCELLANEOUS		110,978,726	10,396,082	100,582,644	45
46	ITA DEFICIENCY PAYMENTS		194,278,846	18,199,333	176,079,513	46
47	LOAD CONTROL AND DISPATCH		16,368,267	0	16,368,267	47
48	RENT FROM ELECTRIC PROPERTY - BIG STONE		149,853,514	14,037,730	135,815,784	48
49	RENT FROM ELECTRIC PROPERTY - COYOTE		(406,183)	(72,517)	(333,666)	49
50	PROFIT ON MATERIALS AND SUPPLIES		232,928	41,585	191,342	50
51	RUBBER GOODS TESTING		669,051	119,448	549,603	51
52	RESIDENTIAL CONSERVATION SERVICES		459,768	32,674	427,094	52
53	TOTAL DOLLAR DAYS		11,685,688,576	1,086,484,699	10,622,123,677	53
54						54
55						55
56						56
57						57
58	AVERAGE REVENUE LEAD DAYS (TOTAL REVENUE DOLLAR DAYS / TOTAL REVENUES)		33.5	37.5	37.4	58
59						59
60						60

OTTER TAIL POWER COMPANY
 STATE OF SOUTH DAKOTA
 TEST YEAR - 2007 ACTUAL WITH KNOWN AND MEASURABLE CHANGES

SOUTH DAKOTA
 RUN = TEST YEAR 06/01/00 TO 05/31/01 PAGE 19 - 1

LINE NO	ITEM	OPERATING EXPENSE	EXPENSE PER DAY AT 365 DAYS PER YEAR	EXPENSE LAG DAYS	EXCESS REVENUE LEAD DAYS OF OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS -MINNESOTA JURISDICTION						1
2							2
3	FUEL - COAL	26,328,397	72,133	16.0	-15.0	(1,081,989)	3
4	FUEL - OIL	3,735,087	10,233	8.9	-7.9	(80,842)	4
5	PURCHASED POWER	37,763,647	103,462	32.8	-31.8	(3,290,093)	5
6	LABOR AND ASSOCIATED PAYROLL EXPENSE	30,285,147	82,918	13.9	-12.9	(1,069,645)	6
7	ALL OTHER O&M EXPENSE	22,954,462	62,889	19.4	-18.4	(1,157,156)	7
8	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	4,663,113	12,776	316.8	-315.8	(4,034,841)	8
9	COAL CONVERSION TAXES	406,028	1,112	316.8	-315.8	(351,323)	9
10	FEDERAL INCOME TAXES	88,219	242	43.9	-42.9	(10,369)	10
11	STATE INCOME TAXES	(176,314)	(483)	20.7	-19.7	9,516	11
12	INCREMENTAL FEDERAL INCOME TAXES	0	0	43.9	-42.9	0	12
13	INCREMENTAL STATE INCOME TAXES	0	0	20.7	-19.7	0	13
14	BANK BALANCES					4,583	14
15	SPECIAL DEPOSITS					384,739	15
16	WORKING FUNDS					11,058	16
17	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(2,014,133)	(5,518)	0.0	0.0	0	17
18	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(3,435,379)	(9,412)	0.0	0.0	0	18
19	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MIN	(1,635,219)	(4,480)	1.9	1.9	(8,512)	19
20	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	0	0	61.1	61.1	0	20
21	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	(5,813,859)	(15,928)	15.5	15.5	(246,890)	21
22	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	(722,428)	(1,979)	35.2	35.2	(69,670)	22
23	TOTAL CASH WORKING CAPITAL REQUIREMENT - MINNESOTA					(10,991,433)	23
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OTTER TAIL POWER COMPANY
 STATE OF SOUTH DAKOTA
 TEST YEAR - 2007 ACTUAL WITH KNOWN AND MEASURABLE CHANGES

SOUTH DAKOTA		RUN =	TEST YEAR	PAGE			
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LINE NO	ITEM	OPERATING EXPENSE	EXPENSE PER DAY AT 365 DAYS PER YEAR	EXPENSE LAG DAYS	EXCESS REVENUE LEAD DAYS OF OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD/LAG FACTORS-SOUTH DAKOTA JURISDICTION						1
2							2
3	FUEL - COAL	4,865,336	13,604	16.0	21.5	282,149	3
4		688,871	1,887	8.9	28.6	53,932	4
5	FUEL - OIL	7,112,756	19,487	32.8	4.7	91,117	5
6	PURCHASED POWER	5,407,953	14,816	13.9	23.6	349,306	6
7	LABOR AND ASSOCIATED PAYROLL EXPENSE	4,184,703	11,465	19.4	18.1	207,238	7
8	ALL OTHER O&M EXPENSE	895,907	2,455	316.8	-279.3	(685,668)	8
9	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	78,009	214	316.8	-279.3	(59,703)	9
10	COAL CONVERSION TAXES	77,225	212	43.9	-6.4	(1,359)	10
11	FEDERAL INCOME TAXES	0	0	0.0	37.5	0	11
12	STATE INCOME TAXES	0	0	43.9	-6.4	0	12
13	INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0	37.5	0	13
14	INCREMENTAL STATE INCOME TAXES	0	0	0.0	37.5	0	14
15	BANK BALANCES					881	15
16	NEPIS					73,919	16
17	SPECIAL DEPOSITS					2,124	17
18	WORKING FUNDS					0	18
19	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(359,897)	(986)	0.0	0.0	0	19
20	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(613,854)	(1,682)	0.0	0.0	0	20
21	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	0	0	1.9	0	0	21
22	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	0	0	61.1	0	0	22
23	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	(1,212,766)	(3,323)	16.3	0	(54,159)	23
24	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	0	0	0.0	0	0	24
25	TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA					269,775	25
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OTTER TAIL POWER COMPANY
 STATE OF SOUTH DAKOTA
 TEST YEAR - 2007 ACTUAL WITH KNOWN AND MEASURABLE CHANGES

SOUTH DAKOTA

RUN = TEST YEAR 06/01/00 TO 06/30/00

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LINE NO	ITEM	OPERATING EXPENSE	EXPENSE PER DAY AT 365 DAYS PER YEAR	EXPENSE LAG DAYS	EXCESS REVENUE LEAD DAYS OF OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD/LAG FACTORS-FERC JURISDICTION						1
2							2
3	FUEL - COAL	43,485	119	16.0	21.4	2,552	3
4		6,773	19	8.9	28.5	529	4
5	FUEL - OIL	62,729	172	32.8	4.6	795	5
6							6
7	PURCHASED POWER	280,446	768	13.9	23.5	18,075	7
8	LABOR AND ASSOCIATED PAYROLL EXPENSE	191,066	523	19.4	18.0	9,435	8
9	ALL OTHER O&M EXPENSE	31,688	87	316.8	-279.4	(24,257)	9
10	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	2,759	8	316.8	-279.4	(2,112)	10
11	COAL CONVERSION TAXES	(23,081)	(63)	43.9	-6.5	409	11
12	FEDERAL INCOME TAXES	(6,845)	(19)	43.9	-6.5	121	12
13	STATE INCOME TAXES	0	0	43.9	-6.5	0	13
14	INCREMENTAL FEDERAL INCOME TAXES	0	0	43.9	-6.5	0	14
15	INCREMENTAL STATE INCOME TAXES	0	0	43.9	-6.5	0	15
16	BANK BALANCES					31	16
17	SPECIAL DEPOSITS					2,615	17
18	WORKING FUNDS					75	18
19	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(18,664)	(51)	0.0		0	19
20	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(31,833)	(87)	0.0		0	20
21	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	0	0	1.9		0	21
22	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	0	0	61.1		0	22
23	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	0	0	0.0		0	23
24	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	0	0	0.0		0	24
25	TOTAL CASH WORKING CAPITAL REQUIREMENT - FERC					8,270	25
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OTTER TAIL POWER COMPANY
 STATE OF SOUTH DAKOTA
 TEST YEAR - 2007 ACTUAL WITH KNOWN AND MEASURABLE CHANGES

SOUTH DAKOTA		RUN =	TEST YEAR	PAGE			
		04/01/00	03/31/00	23	- 1		
LINE NO	ITEM	OPERATING EXPENSE	EXPENSE PER DAY AT 365 DAYS PER YEAR	EXPENSE LAG DAYS	EXCESS REVENUE LEAD DAYS OF OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF						1
2	LEAD/LAG FACTORS-TOTAL COMPANY						2
3	FUEL - COAL					491,025	3
4	FUEL - OIL					201,765	4
5	PURCHASED POWER					(2,804,669)	5
6	LABOR AND ASSOCIATED PAYROLL EXPENSE					852,406	6
7	ALL OTHER O&M EXPENSE					(6,821)	7
8	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)					(7,786,270)	8
9	COAL CONVERSION TAXES					(677,989)	9
10	FEDERAL INCOME TAXES					(51,614)	10
11	STATE INCOME TAXES					(18,814)	11
12	INCREMENTAL FEDERAL INCOME TAXES					0	12
13	INCREMENTAL STATE INCOME TAXES					0	13
14	BANK BALANCES					0	14
15	SPECIAL DEPOSITS					9,400	15
16	WORKING FUNDS					789,085	16
17	TAX COLLECTIONS AVAIL - FICA WITHHOLDING					22,679	17
18	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING					0	18
19	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN					0	19
20	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND					(8,572)	20
21	TAX COLLECTIONS AVAILABLE - STATE SALES TAX					(42,839)	21
22	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES					(301,193)	22
23	TOTAL CASH WORKING CAPITAL REQUIREMENT - TOTAL COMPANY					(69,670)	23
24						(9,402,117)	24
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