

Volume 4A – Section 2

2007 Actual Year work papers

Jurisdictional Cost of Service Study  
(JCOSS)

LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	RATE BASE		509,252,823	53,592,374	455,660,450	1
2	TOTAL AVAILABLE FOR RETURN		291,126,740	2,836,376	26,290,364	2
3	RATE OF RETURN EARNED		5.72%	5.29%	5.77%	3
4	RATE OF RETURN REQUESTED			9.15%		4
5	OPERATING INCOME REQUIRED			4,903,702		5
6	TOTAL AVAILABLE FOR RETURN			2,836,376		6
7	OPERATING INCOME DEFICIENCY			2,067,326		7
8	INCREMENTAL TAXES			1,117,954		8
9	REVENUE INCREASE REQUIRED	1.54073		3,185,280		9
10	PERCENTAGE INCREASE			12.55%		10
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	ELECTRIC PLANT IN SERVICE		994,969,974	95,500,987	899,468,987	1
2	ACCUMULATED DEPRECIATION		(461,643,494)	(38,097,142)	(423,546,351)	2
3	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS		533,326,480	57,403,844	475,922,636	3
4	NET CAPITALIZED ITEMS - BIG STONE PLANT		129,351	10,715	118,635	4
5	NET ELECTRIC PLANT IN SERVICE		533,455,831	57,414,560	476,041,271	5
6	PLANT HELD FOR FUTURE USE		29,656	2,865	26,791	6
7	CONSTRUCTION WORK IN PROGRESS		26,037,862	0	26,037,862	7
8	MATERIALS AND SUPPLIES		12,708,690	1,223,736	11,484,955	8
9	FUEL STOCKS		8,133,109	786,577	7,346,532	9
10	PREPAYMENTS		(1,600,216)	(172,228)	(1,427,988)	10
11	CUSTOMER ADVANCES		(129,099)	(13,895)	(115,204)	11
12	CASH WORKING CAPITAL		10,116,495	928,358	9,188,136	12
13	ACCUMULATED DEFERRED INCOME TAXES		(79,499,592)	(6,577,600)	(72,921,992)	13
14	UNAMORTIZED BALANCE - SPIRITWOOD		0	0	0	14
15	UNAMORTIZED RATE CASE EXPENSE		0	0	0	15
16	TOTAL AVERAGE RATE BASE		509,252,823	53,592,374	455,660,450	16
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LINE NO	ITEM	ALLOC	TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1	<b>PLANT IN SERVICE</b>					1
2	<b>PRODUCTION PLANT</b>					2
3	AC 101 & 106 - BASE DEMAND	E1	278,905,769	27,230,883	251,674,887	3
4	PEAK DEMAND	D1	121,337,669	11,348,949	109,988,720	4
5	BASE ENERGY	E1	0	0	0	5
6						6
7	<b>SUBTOTAL AC 101 &amp; 106</b>		400,243,438	38,579,831	361,663,606	7
8						8
9	AC 114 - BASE DEMAND	E1	1,101,931	107,587	994,344	9
10	PEAK DEMAND	D1	486,324	45,487	440,837	10
11	BASE ENERGY	E1	0	0	0	11
12						12
13	<b>SUBTOTAL AC 114</b>		1,588,255	153,074	1,435,181	13
14						14
15	<b>TOTAL PRODUCTION PLANT</b>	P10	401,831,692	38,732,905	363,098,787	15
16						16
17	<b>TRANSMISSION PLANT</b>					17
18	AC 101 & 106	D2	194,938,793	18,052,234	176,886,559	18
19	AC 114	D2	58,267	5,398	52,869	19
20						20
21	<b>TOTAL TRANSMISSION PLANT</b>		194,997,060	18,057,632	176,939,428	21
22						22
23						23
24						24
25	<b>DISTRIBUTION PLANT</b>					25
26	PRIMARY DEMAND	D3	103,566,833	10,636,167	92,930,666	26
27	SECONDARY DEMAND	D4	52,302,993	5,572,775	46,730,218	27
28	PRIMARY CUSTOMER	C2	58,997,143	5,376,562	53,620,581	28
29	SECONDARY CUSTOMER	C3	61,058,674	5,563,471	55,495,204	29
30	STREET LIGHTING	C4	12,178,138	1,295,003	10,883,135	30
31	AREA LIGHTING	C5	4,555,766	432,345	4,123,421	31
32	METERS	C6	20,073,351	1,870,647	18,202,703	32
33	LOAD MANAGEMENT	C9	8,542,959	857,573	7,685,384	33
34	<b>TOTAL DISTRIBUTION PLANT</b>	P60	321,276,855	31,604,543	289,672,312	34
35						35
36						36
37	<b>GENERAL PLANT</b>					37
38	PRODUCTION	P10	267,33,486	2,576,864	24,156,622	38
39	TRANSMISSION	D2	10,476,193	970,144	9,506,049	39
40	DISTRIBUTION	P60	17,686,440	1,739,845	15,946,595	40
41	CUSTOMER ACCOUNTS	OXC	13,018,741	1,200,816	11,817,925	41
42	CUSTOMER SERVICE & INFO	OXI	4,458,440	201,517	4,256,923	42
43	LOAD MANAGEMENT	C9	193,518	19,426	174,092	43
44	<b>TOTAL GENERAL PLANT</b>	P90	72,566,818	6,708,612	65,858,207	44
45						45
46						46
47	<b>INTANGIBLE PLANT</b>	P90	4,297,528	387,295	3,900,232	47
48						48
49						49
50	<b>TOTAL PLANT IN SERVICE</b>	EPIS	894,969,974	95,500,987	899,468,987	50
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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	E1	(141,498,088)	(10,791,592)	(130,706,495)	3
4	PEAK DEMAND	D1	(75,030,848)	(5,720,136)	(69,310,712)	4
5	BASE ENERGY	E1	0	0	0	5
6	TOTAL PRODUCTION PLANT		(216,528,936)	(16,511,729)	(200,017,207)	6
7						7
8						8
9	TRANSMISSION PLANT	D2	(77,693,468)	(6,088,130)	(71,605,338)	9
10						10
11						11
12	DISTRIBUTION PLANT	P60	(134,596,316)	(12,646,093)	(121,950,223)	12
13						13
14						14
15	GENERAL PLANT	P60	(30,136,963)	(2,602,710)	(27,534,253)	15
16						16
17	INTANGIBLE PLANT	P60	(2,687,811)	(248,481)	(2,439,330)	17
18						18
19						19
20						20
21						21
22	TOTAL ACCUMULATED DEPRECIATION		(461,643,494)	(38,097,142)	(423,546,351)	22
23						23
24	NET PLANT EXCLUDING BSP CAPITALIZED ITEMS		533,326,480	57,403,844	475,922,636	24
25						25
26						26
27	BSP CAPITALIZED ITEMS	P10	129,351	10,715	118,635	27
28						28
29						29
30	TOTAL NET PLANT IN SERVICE	NEPIS	533,455,831	57,414,559	476,041,271	30
31						31
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39						39
40	PLANT HELD FOR FUTURE USE					40
41	PRODUCTION PLANT	P10	0	0	0	41
42	TRANSMISSION PLANT	D2	9,038	837	8,201	42
43	DISTRIBUTION PLANT	P60	20,618	2,028	18,590	43
44	GENERAL PLANT	P60	0	0	0	44
45	INTANGIBLE PLANT	P60	0	0	0	45
46	TOTAL PLANT HELD FOR FUTURE USE		29,656	2,865	26,791	46
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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	TOTAL CMP - MAJOR PROJECTS		0	0	0	7
8	ALLOWED ONLY IN MN & FERC					8
9						9
10	CONST WORK-IN-PROGRESS - SHORT TERM					10
11	PRODUCTION PLANT	P10	144,882	0	144,882	11
12	TRANSMISSION PLANT	D2	574,600	0	574,600	12
13	DISTRIBUTION PLANT	P60	3,202,396	0	3,202,396	13
14	GENERAL PLANT	P90	1,304,249	0	1,304,249	14
15	INTANGIBLE PLANT	P90	0	0	0	15
16	TOTAL CMP - SHORT TERM		5,226,127	0	5,226,127	16
17	ALLOWED ONLY IN MN, ND & FERC					17
18						18
19						19
20	CONST WORK-IN-PROGRESS - LONG TERM					20
21	PRODUCTION PLANT	P10	13,197,861	0	13,197,861	21
22	TRANSMISSION PLANT	D2	3,742,692	0	3,742,692	22
23	DISTRIBUTION PLANT	P60	2,703,641	0	2,703,641	23
24	GENERAL PLANT	P90	1,167,240	0	1,167,240	24
25	INTANGIBLE PLANT	P90	0	0	0	25
26	TOTAL CMP - LONG TERM		20,811,434	0	20,811,434	26
27	ALLOWED ONLY IN MN & FERC					27
28						28
29						29
30	TOTAL CONSTRUCTION WORK-IN-PROGRESS		26,037,862	0	26,037,862	30
31						31
32	MATERIALS & SUPPLIES					32
33	PRODUCTION	P10	3,728,355	359,379	3,368,976	33
34	TRANSMISSION	D2	3,303,989	305,965	2,998,024	34
35	DISTRIBUTION	P60	5,676,346	558,392	5,117,954	35
36	TOTAL MATERIALS AND SUPPLIES		12,708,690	1,223,736	11,484,954	36
37						37
38	FUEL STOCKS					38
39	COAL STOCKS	E1	6,305,796	615,665	5,690,131	39
40	FUEL OIL STOCKS	D1	1,827,313	170,912	1,656,401	40
41	TOTAL FUEL STOCKS		8,133,109	786,577	7,346,532	41
42	PREPAYMENTS	NEPS	(1,600,218)	(172,228)	(1,427,990)	42
43	CUSTOMER ADVANCES	NEPS	(128,099)	(13,895)	(141,994)	43
44	CASH WORKING CAPITAL	OX	10,116,495	928,358	9,188,137	44
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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		(5,512,272)	0	(5,512,272)	7
8						8
9	ALL OTHER					9
10	FEDERAL		(61,114,448)	(6,577,600)	(67,692,048)	10
11	MINNESOTA		(8,487,794)	0	(8,487,794)	11
12	NORTH DAKOTA		(4,365,028)	0	(4,365,028)	12
13						13
14	SUBTOTAL		(73,967,270)	(6,577,600)	(80,544,870)	14
15						15
16	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(79,499,522)	(6,577,600)	(86,077,122)	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		509,252,823	53,592,374	562,845,197	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		268,698,170	25,389,754	243,308,416	2
3	OTHER OPERATING REVENUE		33,216,346	3,305,310	29,911,036	3
4						4
5	<b>TOTAL OPERATING REVENUE</b>		301,914,516	28,695,065	273,219,452	5
6						6
7						7
8	OPERATING EXPENSES					8
9	PRODUCTION EXPENSES		162,003,159	15,672,633	146,330,527	9
10	TRANSMISSION EXPENSES		10,492,992	971,700	9,521,293	10
11	DISTRIBUTION EXPENSES		14,686,349	1,435,240	13,251,109	11
12	CUSTOMER ACCOUNTING EXPENSES		10,507,260	969,163	9,538,096	12
13	CUSTOMER SERVICE AND INFORMATION EXPENSES		5,241,689	236,920	5,004,769	13
14	SALES EXPENSES		1,121,951	79,473	1,042,478	14
15	ADMINISTRATIVE AND GENERAL EXPENSES		30,163,236	2,767,503	27,395,734	15
16	CHARITABLE CONTRIBUTIONS		111,967	0	111,967	16
17	DEPRECIATION EXPENSE		25,396,909	2,276,098	23,120,811	17
18	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS		0	0	0	18
19	SPIRITWOOD AMORTIZATION		0	0	0	19
20	GENERAL TAXES		9,411,607	1,012,948	8,398,659	20
21						21
22	<b>TOTAL OPERATING EXPENSES</b>		289,139,129	25,441,578	243,697,552	22
23						23
24						24
25	<b>NET OPERATING INCOME BEFORE INCOME TAXES</b>		32,775,387	3,253,487	29,521,900	25
26						26
27						27
28	INCOME TAX EXPENSE					28
29	INVESTMENT TAX CREDIT		(1,136,657)	(109,101)	(1,027,556)	29
30	DEFERRED INCOME TAXES		1,387,586	55,105	1,332,481	30
31	INCOME TAXES		5,654,780	471,106	5,183,673	31
32						32
33	<b>TOTAL INCOME TAX EXPENSE</b>		5,905,709	417,111	5,488,598	33
34						34
35						35
36						36
37	<b>NET OPERATING INCOME</b>		26,869,678	2,836,376	24,033,302	37
38						38
39						39
40	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		2,257,062	0	2,257,062	40
41						41
42	<b>TOTAL AVAILABLE FOR RETURN</b>		29,126,740	2,836,376	26,290,364	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	268,698,170	25,389,754	243,308,416	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	20,133,608	1,951,409	18,182,199	14
15	PEAK ENERGY	D1	0	0	0	15
16						16
17	TOTAL ALL OTHER TRANSACTIONS		20,133,608	1,951,409	18,182,199	17
18						18
19	TOTAL SALES FOR RESALE		20,345,040	1,951,409	18,393,631	19
20						20
21						21
22	OTHER ELECTRIC REVENUES					22
23	LATE FEES	C1 DIRECTLY ASSIGNED TO JURISDICTION	545,326	80,104	465,222	23
24	CONNECTION FEES	C1 DIRECTLY ASSIGNED TO JURISDICTION	315,745	35,174	280,571	24
25	RENT FROM ELECTRIC PROPERTY	NEPS	644,002	69,312	574,690	25
26	RENT FROM ELECTRIC PROPERTY - BIG STONE	NEPS	(20,657)	(2,223)	(18,433)	26
27	RENT FROM ELECTRIC PROPERTY - COYOTE	NEPS	11,846	1,275	10,571	27
28	OTHER MISC ELECTRIC REVENUE	NEPS	2,719,318	292,674	2,426,644	28
29	ITA DEFICIENCY PAYMENTS	NEPS	3,651,859	393,041	3,258,817	29
30		NEPS	0	0	0	30
31	MISCELLANEOUS SERVICES	NEPS	34,025	3,662	30,363	31
32	WHEELING	NEPS	433,023	0	433,023	32
33	LOAD CONTROL AND DISPATCH	NEPS	4,459,926	480,011	3,979,915	33
34	RESIDENTIAL CONSERVATION SERVICES	C1	76,895	872	76,023	34
35						35
36	TOTAL OTHER ELECTRIC REVENUES		12,871,306	1,353,901	11,517,405	36
37						37
38	TOTAL OTHER OPERATING REVENUES		33,216,346	3,305,310	29,911,036	38
39						39
40						40
41	TOTAL OPERATING REVENUES		301,914,516	28,695,065	273,219,452	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	11,325,547	1,105,766	10,219,781	4
5	PEAK DEMAND	D1	5,611,117	524,819	5,086,298	5
6	BASE ENERGY	E2	62,473,643	6,055,130	56,418,513	6
7	PEAK ENERGY	D1	6,238,150	583,279	5,654,871	7
8	TOTAL EXCLUDING PURCHASED POWER		85,646,457	8,268,984	77,377,463	8
9						9
10						10
11						11
12	PURCHASED POWER	D2	0	0	0	12
13	BUY SELL TRANSACTIONS					13
14	ALL OTHER TRANSACTIONS	E1	3,953,752	387,000	3,566,752	14
15	BASE DEMAND	D1	0	0	0	15
16	PEAK DEMAND	E2	72,392,950	7,016,538	65,376,411	16
17	BASE ENERGY	D1	0	0	0	17
18	PEAK ENERGY					18
19	TOTAL ALL OTHER TRANSACTIONS		76,356,702	7,403,538	68,953,164	19
20						20
21	TOTAL PURCHASED POWER		76,356,702	7,403,538	68,953,164	21
22						22
23	TOTAL PRODUCTION EXPENSES		162,003,159	15,672,533	146,330,627	23
24						24
25	TRANSMISSION EXPENSES	D2	10,492,992	971,700	9,521,293	25
26						26
27						27
28						28
29						29
30	DISTRIBUTION EXPENSES	D3	4,157,949	427,015	3,730,934	30
31	PRIMARY DEMAND	D4	1,331,858	141,907	1,189,951	31
32	SECONDARY DEMAND	C2	2,841,183	258,925	2,582,258	32
33	PRIMARY CUSTOMER	C3	2,298,330	209,413	2,088,917	33
34	SECONDARY CUSTOMER	C4	1,508,249	160,385	1,347,864	34
35	STREET LIGHTING	C5	42,974	4,078	38,896	35
36	AREA LIGHTING	C6	2,505,796	233,517	2,272,280	36
37	METERS	C8	0	0	0	37
38	LOAD MANAGEMENT					38
39	TOTAL DISTRIBUTION	OXD	14,686,349	1,435,240	13,251,109	39
40						40
41	CUSTOMER ACCOUNTING EXPENSES	C7	4,654,956	435,914	4,219,041	41
42	METER READING	C8	5,852,304	533,249	5,319,055	42
43	OTHER	OXC	10,507,260	969,163	9,538,096	43
44	TOTAL CUSTOMER ACCOUNTS					44
45						45
46						46
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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	C1	2,618,980	0	2,618,980	2
3	OTHER	C1	2,622,720	236,920	2,385,800	3
4						4
5	TOTAL CUSTOMER SERV & INFORMATION EXP	OXI	5,241,699	236,920	5,004,780	5
6						6
7						7
8	SALES EXPENSES					8
9	OFF PEAK DEVELOPMENT	C1	663,705	38,078	625,627	9
10	OTHER	C1	458,245	41,395	416,850	10
11						11
12	TOTAL SALES EXPENSES		1,121,951	79,473	1,042,478	12
13						13
14						14
15	ADMINISTRATIVE & GENERAL EXPENSES					15
16	SALARIES, SUPPLIES, PENSIONS & BENEFITS					16
17	PRODUCTION					17
18	TRANSMISSION	OXPD	7,542,858	728,137	6,814,721	18
19	DISTRIBUTION	D2	2,887,228	267,371	2,619,857	19
20	CUSTOMER ACCOUNTS	OXD	5,131,029	501,436	4,629,593	20
21	CUSTOMER SERVICE & INFO	OXD	3,667,948	338,322	3,329,626	21
22		C1	1,262,286	114,025	1,148,261	22
23	TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENEFITS		20,491,328	1,949,280	18,542,038	23
24						24
25	LOAD MANAGEMENT EXPENSES	C9	0	0	0	25
26						26
27	OUTSIDE SERVICES	NEPS	1,595,302	171,699	1,423,604	27
28						28
29	PROPERTY INSURANCE	NEPS	974,518	104,885	869,633	29
30						30
31	INJURIES & DAMAGES	NEPS	1,646,497	177,208	1,469,289	31
32						32
33	REGULATORY COMMISSION EXPENSE	R10	1,752,128	41,863	1,710,264	33
34						34
35	GENERAL ADVERTISING	C1	1,379	125	1,254	35
36						36
37	MISCELLANEOUS, RENTS, MAINTENANCE	P90	3,704,085	342,433	3,361,652	37
38						38
39	TOTAL ADMINISTRATIVE & GENERAL EXP		30,165,236	2,787,503	27,377,734	39
40						40
41	CHARITABLE CONTRIBUTIONS	C1	111,967	0	111,967	41
42						42
43						43
44						44
45						45
46	TOTAL O & M EXPENSES		244,330,613	22,152,531	212,178,082	46
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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		6,690,473	570,015	6,120,458	3
4	PEAK DEMAND		2,627,897	223,882	2,404,005	4
5	BASE ENERGY		0	0	0	5
6						6
7	TOTAL PRODUCTION		9,318,370	793,907	8,524,463	7
8						8
9						9
10	TRANSMISSION		4,038,192	336,257	3,701,935	10
11						11
12						12
13	DISTRIBUTION		8,952,682	868,076	8,084,607	13
14						14
15	GENERAL		2,564,383	229,480	2,334,903	15
16						16
17						17
18						18
19	INTANGIBLE		523,302	48,378	474,924	19
20						20
21						21
22	TOTAL DEPRECIATION EXPENSE		25,396,909	2,276,098	23,120,811	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	9,411,607	1,012,948	8,398,659	1
2	NET OPERATING INCOME BEFORE TAX (NOIBT)		32,775,387	3,253,487	29,521,900	2
3	INVESTMENT TAX CREDIT		(1,136,657)	(109,101)	(1,027,556)	3
4	AMORTIZE PRIOR YEARS CREDIT		0	0	0	4
5	DEBITS UTILIZED		(1,136,657)	(109,101)	(1,027,556)	5
6	TOTAL INVESTMENT TAX CREDIT					6
7	DEFERRED INCOME TAXES					7
8	ITEMS SOUTH DAKOTA FLOWS THROUGH					8
9	FEDERAL					9
10	MINNESOTA					10
11	NORTH DAKOTA					11
12	SUBTOTAL		709,232	0	709,232	12
13	ALL OTHER					13
14	FEDERAL		512,001	0	486,895	14
15	MINNESOTA		110,622	55,105	110,622	15
16	NORTH DAKOTA		55,731	0	55,731	16
17	SUBTOTAL		678,354	55,105	623,249	17
18	TOTAL DEFERRED INCOME TAXES		1,387,586	55,105	1,332,481	18
19	CURRENT INCOME TAXES					19
20	FEDERAL INCOME TAXES		5,338,585	471,106	4,867,479	20
21	MINNESOTA INCOME TAXES		317,176	0	317,176	21
22	NORTH DAKOTA INCOME TAXES		(981)	0	(981)	22
23	TOTAL CURRENT INCOME TAXES		5,654,780	471,106	5,183,674	23
24	TOTAL INCOME TAXES		5,905,709	417,111	5,488,598	24
25	NET OPERATING INCOME		26,866,678	2,836,376	24,030,302	25
26	AFDC		2,257,062	0	2,257,062	26
27	TOTAL AVAILABLE FOR RETURN		29,126,740	2,836,376	26,290,364	27
28	RATE OF RETURN ON RATE BASE		5.72%	5.29%	5.77%	28
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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 (NOBIT)		32,775,387	3,253,487	29,521,900	2
3	LESS: INTEREST COST [SD IS (R.B. + SD CWIP) X WTD		13,624,792	1,519,826	12,104,966	3
4	NET INCOME BEFORE TAX		19,150,595	1,733,661	17,416,934	4
5						5
6	FEDERAL SCHEDULE M ADJUSTMENTS:					6
7	ADDITIONAL TAX DEPRECIATION		2,692,696	288,732	2,403,964	7
8	COST TO REMOVE		3,948,293	425,043	3,523,250	8
9	DIRECTLY ASSIGNED SCHEDULE M ITEMS		(83,287)	(7,848)	(75,439)	9
10	ACCURED VACATION PAY		87,982	9,464	78,518	10
11	CHARGES - OPERATING RESERVES		2,017,201	281,683	1,735,518	11
12	PROVISIONS - OPERATING RESERVES		(4,216,383)	(463,799)	(3,752,584)	12
13	UNBILLED REVENUES		0	0	0	13
14	PREFERRED DIVIDENDS PAID CREDIT		160,775	17,304	143,471	14
15	OTHER SCHEDULE M ITEMS		(1,606,800)	(172,936)	(1,433,864)	15
16						16
17	SUBTOTAL FEDERAL SCHEDULE M ADJUSTMENTS		3,981,337	387,643	3,593,694	17
18	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		15,569,258	1,346,018	14,223,240	18
19						19
20						20
21	LESS:					21
22	MINNESOTA STATE INCOME TAXES		317,176	0	317,176	22
23	NORTH DAKOTA STATE INCOME TAXES		(961)	0	(961)	23
24	FEDERAL TAXABLE INCOME		15,253,043	1,346,018	13,907,025	24
25	FEDERAL TAX RATE		35.00%	35.00%	35.00%	25
26	FEDERAL INCOME TAX BEFORE CREDITS		5,338,565	471,106	4,867,459	26
27	INVESTMENT TAX CREDIT - DEBITS UTILIZED		0.00%	0.00%	0.00%	27
28	FEDERAL INCOME TAXES		5,338,565	471,106	4,867,459	28
29						29
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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						2
3	<b>FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES</b>		5,155,142	0	5,155,142	3
4						4
5	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:					5
6	PAY/SOP ADJUSTMENT	NEPS	0	0	0	6
7	CHANGE IN EXCESS TAX DEPRECIATION - MN	NEPS	(2,468,195)	0	(2,468,195)	7
8	PREFERRED DIVIDENDS PAID CREDIT	NEPS	0	0	0	8
9	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPS	80,221	0	80,221	9
10		NEPS	469,319	0	469,319	10
11						11
12	<b>TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M</b>		(1,918,655)	0	(1,918,655)	12
13	MINNESOTA TAXABLE INCOME		3,236,487	0	3,236,487	13
14	MINNESOTA TAX RATE		9.80%	0.00%	9.80%	14
15						15
16						16
17	<b>MINNESOTA INCOME TAX</b>		317,176	0	317,176	17
18						18
19						19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27						27
28	DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE					28
29	<b>FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES</b>		9,058,939	0	9,058,939	29
30	NORTH DAKOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:					30
31	CHANGE IN EXCESS TAX DEPRECIATION - ND	NEPS	(7,351)	0	(7,351)	31
32	CHANGE IN ACRS - ORDINARY LOSS - ND	NEPS	0	0	0	32
33	CHANGE IN INCOME FROM ADR PROPERTY - ND	NEPS	0	0	0	33
34	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPS	(3,575)	0	(3,575)	34
35	<b>TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M</b>		(10,925)	0	(10,925)	35
36	SUBTOTAL		9,058,039	0	9,058,039	36
37	DEDUCTION OF FEDERAL INCOME TAXES		3,037,473	0	3,037,473	37
38						38
39						39
40	<b>NORTH DAKOTA TAXABLE INCOME</b>		6,020,566	0	6,020,566	40
41	NORTH DAKOTA TAX RATE		6.50%	0.00%	6.50%	41
42						42
43	<b>NORTH DAKOTA INCOME TAX</b>		(961)	0	(961)	43
44						44
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LINE NO		ITEM		ALLOCATION FACTORS		TOTAL COMPANY		SOUTH DAKOTA		ALL OTHER		LINE NO	
				FACTOR									
1			MWH CONSUMPTION AT GENERATORS - PARTIAL PERCENTAGE	E1		3,918,074	382,540	3,535,534				1	
2						100.000000%	9,763471%	90.236529%				2	
3			MWH CONSUMPTION AT GENERATORS - TOTAL PERCENTAGE	E2		4,430,839	429,450	4,001,389				3	
4						100.000000%	9,692295%	90.307705%				4	
5			GENERATION DEMAND FACTOR	D1		598,234	55,954	542,280				5	
6						100.000000%	9,353195%	90.646805%				6	
7			TRANSMISSION DEMAND FACTOR	D2		604,225	55,954	548,271				7	
8						100.000000%	9,260463%	90.739537%				8	
9			DISTRIBUTION - PRIMARY DEMAND FACTOR	D3		757,342	77,778	679,564				9	
10						100.000000%	10,269659%	89.730142%				10	
11			DISTRIBUTION - SECONDARY DEMAND FACTOR	D4		998,227	106,359	891,868				11	
12						100.000000%	10,654791%	88.345209%				12	
13			CUSTOMER OR METER FACTORS	C1		129,675	11,714	117,961				13	
14			TOTAL RETAIL CUSTOMERS			100.000000%	9,033353%	90.966647%				14	
15			PERCENTAGE									15	
16			RETAIL SERVICE LOCATIONS	C2		135,857	12,381	123,476				16	
17						100.000000%	9,113259%	90.886741%				17	
18			SECONDARY SERVICE LOCATIONS	C3		135,784	12,372	123,412				18	
19						100.000000%	9,111530%	90.888470%				19	
20			STREET LIGHTING FACTOR	C4		4,185,546	445,084	3,740,462				20	
21						100.000000%	10,633834%	89.366166%				21	
22			AREA LIGHTING FACTOR	C5		3,688,552	350,046	3,338,506				22	
23						100.000000%	9,490065%	90.509935%				23	
24			METER FACTOR	C6		29,240,646	2,724,953	26,515,693				24	
25						100.000000%	9,319059%	90.680941%				25	
26			METER READING FACTOR	C7		173,474	16,245	157,229				26	
27						100.000000%	9,364516%	90.635484%				27	
28			SYSTEM SERVICE LOCATIONS	C8		135,879	12,381	123,498				28	
29						100.000000%	9,111783%	90.888277%				29	
30			LOAD MANAGEMENT FACTOR	C9		40,923	4,108	36,815				30	
31						100.000000%	10,038365%	89.961635%				31	
32												32	
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ALLOCATION FACTORS		ALLOCATION FACTORS		ALLOCATION FACTORS		ALLOCATION FACTORS		ALLOCATION FACTORS	
LINE NO	ITEM	FACTOR	TOTAL COMPANY	SOUTH DAKOTA	OTHER	LINE NO	ITEM	FACTOR	TOTAL COMPANY
0						1			
1	GROSS PLANT IN SERVICE					2			
2	PRODUCTION PLANT	P10	401,831,692	38,732,905	363,098,787	3			
3	PERCENTAGE		100.000000%	9.639087%	90.360913%	4			
4						5			
5	DISTRIBUTION PLANT	P80	321,276,855	31,604,543	289,672,312	6			
6	PERCENTAGE		100.000000%	9.837168%	90.162832%	7			
7						8			
8	GENERAL PLANT	P90	72,566,819	6,708,612	65,858,207	9			
9	PERCENTAGE		100.000000%	9.244737%	90.755263%	10			
10						11			
11						12			
12	ELECTRIC PLANT IN SERVICE	EPIS	994,869,974	95,600,987	899,268,987	13			
13	PERCENTAGE		100.000000%	9.598379%	90.401621%	14			
14						15			
15	NET ELECTRIC PLANT IN SERVICE	NEPS	533,455,831	57,414,580	476,041,271	16			
16	PERCENTAGE		100.000000%	10.762756%	89.237242%	17			
17						18			
18	OPERATION AND MAINTENANCE EXPENSE	OPXD	20,900,416	2,017,585	18,882,831	19			
19	PRODUCTION EXPENSE (EXCL ENERGY)		100.000000%	9.653324%	90.346676%	20			
20	PERCENTAGE					21			
21						22			
22	DISTRIBUTION EXPENSE	OXD	14,686,349	1,435,240	13,251,109	23			
23	PERCENTAGE		100.000000%	9.772613%	90.227387%	24			
24						25			
25	CUSTOMER ACCOUNTS EXPENSE	OXC	10,507,280	969,163	9,538,096	26			
26	PERCENTAGE		100.000000%	9.223750%	90.776250%	27			
27						28			
28	CUSTOMER SERVICE & INFORMATION EXPENSE	OXI	5,241,689	236,920	5,004,769	29			
29	PERCENTAGE		100.000000%	4.519899%	95.480101%	30			
30						31			
31	OTHER DEFERRED INCOME TAX FACTOR	NPISM	265,407,315	0	265,407,315	32			
32	MINNESOTA		100.000000%	0.000000%	100.000000%	33			
33	PERCENTAGE					34			
34						35			
35	NORTH DAKOTA	NPISN	210,604,309	0	210,604,309	36			
36	PERCENTAGE		100.000000%	0.000000%	100.000000%	37			
37						38			
38	EXCLUDING SOUTH DAKOTA	NPMNR	476,041,271	0	476,041,271	39			
39	PERCENTAGE		100.000000%	0.000000%	100.000000%	40			
40						41			
41	LONG-TERM CWP/RATIO (W/AFDC)	CWIFLT	20,811,434	0	20,811,434	42			
42	PERCENTAGE		100.000000%	0.000000%	100.000000%	43			
43						44			
44	REVENUE	R10	268,698,170	25,389,754	243,308,416	45			
45	PERCENTAGE		100.000000%	9.449173%	90.550827%	46			
46						47			
47	LABOR AND RELATED EXPENSE	LRE	91,993,952	8,418,110	83,575,842	48			
48	PERCENTAGE		100.000000%	9.150721%	90.849279%	49			
49						50			
50	TOTAL O & M EXPENSE	OX				51			
51	PERCENTAGE					52			
52						53			
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LINE NO	ITEM	AMOUNT	AMOUNT AS A PERCENT OF TOTAL	COST OF CAPITAL	RATE OF RETURN	LINE NO
1	<u>CAPITAL STRUCTURE - RATE OF RETURN</u>					1
2						2
3						3
4	LONG-TERM DEBT	185,725,713	43.106%	6.30%	2.72%	4
5						5
6	PREFERRED STOCK	15,500,000	3.597%	4.75%	0.17%	6
7						7
8	COMMON EQUITY	228,633,133	53.297%	11.75%	6.26%	8
9						9
10						10
11	<b>TOTAL</b>	<b>\$430,858,846</b>	<b>100.00%</b>		<b>9.15%</b>	11
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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		210,328,769	19,494,546	190,834,223	3
4	MANUALLY MAINTAINED BILLINGS		18,868,929	1,748,979	17,120,949	4
5	COST OF ENERGY REVENUES		40,397,002	4,261,508	36,135,494	5
6	SALES FOR RESALE	R10	20,308,932	1,951,409	18,357,523	6
7	RENT FROM ELECTRIC PROPERTY		644,002	69,312	574,690	7
8	MISCELLANEOUS		2,719,318	292,674	2,426,644	8
9	ITA DEFICIENCY PAYMENTS		3,651,858	393,041	3,258,817	9
10	WHEELING		433,023	0	433,023	10
11	LOAD CONTROL AND DISPATCH		4,459,926	480,011	3,979,915	11
12	RENT FROM ELECTRIC PROPERTY - BIG STONE		(20,657)	(2,223)	(18,433)	12
13	RENT FROM ELECTRIC PROPERTY - COYOTE		11,966	1,273	10,693	13
14	PROFIT ON MATERIALS AND SUPPLIES		34,029	0	34,029	14
15	RUBBER GOODS TESTING		76,895	3,662	73,233	15
16	RESIDENTIAL CONSERVATION SERVICES			872	872	16
17	TOTAL REVENUES		301,914,516	28,895,065	273,019,451	17
18						18
19						19
20						20
21	REVENUE LEAD DAYS FROM SERVICE TO COLLECTION					21
22	COMPUTER MAINTAINED BILLINGS		N/A	38.1	N/A	22
23	MANUALLY MAINTAINED BILLINGS		N/A	43.1	N/A	23
24	COST OF ENERGY REVENUES		N/A	112.4	N/A	24
25	SALES FOR RESALE		N/A	25.4	N/A	25
26	RENT FROM ELECTRIC PROPERTY		N/A	(86.4)	N/A	26
27	MISCELLANEOUS		N/A	35.0	N/A	27
28	ITA DEFICIENCY PAYMENTS		N/A	53.2	N/A	28
29	WHEELING		N/A	37.8	N/A	29
30	LOAD CONTROL AND DISPATCH		N/A	33.6	N/A	30
31	RENT FROM ELECTRIC PROPERTY - BIG STONE		N/A	48.4	N/A	31
32	RENT FROM ELECTRIC PROPERTY - COYOTE		N/A	48.4	N/A	32
33	PROFIT ON MATERIALS AND SUPPLIES		N/A	48.4	N/A	33
34	RUBBER GOODS TESTING		N/A	48.4	N/A	34
35	RESIDENTIAL CONSERVATION SERVICES		N/A	48.4	N/A	35
36						36
37						37
38						38
39	REVENUE DOLLAR DAYS (REVENUES X REVENUE LEAD DAYS)					39
40	COMPUTER MAINTAINED BILLINGS		8,013,526,084	742,742,185	7,270,783,899	40
41	MANUALLY MAINTAINED BILLINGS		813,293,929	75,381,013	737,912,917	41
42	COST OF ENERGY REVENUES		4,522,367,678	478,899,458	4,043,478,220	42
43	SALES FOR RESALE		515,837,988	49,565,782	466,272,206	43
44	RENT FROM ELECTRIC PROPERTY		(55,641,744)	(5,886,586)	(49,755,158)	44
45	MISCELLANEOUS		95,176,121	10,243,575	84,932,545	45
46	ITA DEFICIENCY PAYMENTS		194,278,846	20,909,762	173,369,084	46
47	WHEELING		16,368,267	0	16,368,267	47
48	LOAD CONTROL AND DISPATCH		149,853,514	16,128,371	133,725,143	48
49	RENT FROM ELECTRIC PROPERTY - BIG STONE		(976,201)	(107,551)	(868,650)	49
50	RENT FROM ELECTRIC PROPERTY - COYOTE		559,807	61,675	498,132	50
51	PROFIT ON MATERIALS AND SUPPLIES		0	0	0	51
52	RUBBER GOODS TESTING		1,607,965	177,154	1,430,812	52
53	RESIDENTIAL CONSERVATION SERVICES		3,495,987	42,177	3,453,810	53
54	TOTAL DOLLAR DAYS		14,599,748,241	1,598,148,015	12,981,599,226	54
55						55
56						56
57	AVERAGE REVENUE LEAD DAYS (TOTAL REVENUE DOLLAR DAYS / TOTAL REVENUES)		47.3	48.4	47.1	57
58						58
59						59
60						60

OTTER TAIL POWER COMPANY  
 2019 CASH OPERATING EXPENSE BY  
 ACTUAL YEAR 2007 - 10 CLASSES

SOUTH DAKOTA

RUN = ACTUAL  
 10/25/16  
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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 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	27,305,063	74,808	16.0	28.7	2,149,710	3
4	FUEL - OIL	3,891,775	10,662	8.9	35.8	382,100	4
5	FUEL - OIL	39,303,106	107,680	32.8	11.9	1,285,288	5
6	PURCHASED POWER	30,919,388	84,711	13.9	30.8	2,612,156	6
7	LABOR AND ASSOCIATED PAYROLL EXPENSE	18,831,849	51,868	19.4	25.3	1,314,141	7
8	ALL OTHER O&M EXPENSE	4,287,345	11,746	318.6	(273.9)	(3,216,784)	8
9	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	373,310	1,023	318.6	(273.9)	(280,093)	9
10	COAL CONVERSION TAXES	1,704,216	4,669	43.9	0.8	3,904	10
11	FEDERAL INCOME TAXES	322,140	883	20.7	24.0	21,214	11
12	STATE INCOME TAXES	-	0	43.9	0.8	-	12
13	INCREMENTAL FEDERAL INCOME TAXES	-	0	20.7	24.0	-	13
14	INCREMENTAL STATE INCOME TAXES						14
15	BANK BALANCES					4,655	15
16	SPECIAL DEPOSITS					390,757	16
17	WORKING FUNDS					11,231	17
18	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(2,057,672)	(5,637)	0.0		-	18
19	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(3,509,641)	(9,615)	0.0		-	19
20	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	(1,635,219)	(4,480)	1.9		(8,512)	20
21	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	-	0	61.1		-	21
22	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	(5,813,859)	(15,928)	15.5		(246,890)	22
23	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	(722,428)	(1,979)	35.2		(69,670)	23
24	TOTAL CASH WORKING CAPITAL REQUIREMENT - MINNESOTA					4,355,206	24
25							25
26							26
27							27
28							28
29							29
30							30
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OTTER TAIL POWER COMPANY  
 1430 WEST SERVICE ROAD  
 ACTUAL YEAR 2007 - 10 CLASSES

SOUTH DAKOTA		RUN =		ACTUAL		PAGE 20 - 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-NORTH DAKOTA JURISDICTION						1
2							2
3	FUEL - COAL	20,630,427	56,522	16.0	34.2	1,933,982	3
4							4
5	FUEL - OIL	2,734,977	7,493	8.9	41.3	309,589	5
6							6
7	PURCHASED POWER	29,584,804	81,054	32.8	17.4	1,411,691	7
8							8
9	LABOR AND ASSOCIATED PAYROLL EXPENSE	23,373,077	64,036	13.9	36.3	2,325,564	9
10							10
11	ALL OTHER O&M EXPENSE	14,922,826	40,884	19.4	30.8	1,299,920	11
12							12
13	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	3,406,017	9,332	318.6	(268.4)	(2,504,385)	13
14							14
15	COAL CONVERSION TAXES	296,570	813	318.6	(268.4)	(218,063)	15
16							16
17	FEDERAL INCOME TAXES	3,044,394	8,341	43.9	6.3	52,696	17
18							18
19	STATE INCOME TAXES	392,298	1,075	73.0	(22.8)	(24,487)	19
20							20
21	INCREMENTAL FEDERAL INCOME TAXES	-	0	43.9	6.3	-	21
22							22
23	INCREMENTAL STATE INCOME TAXES	-	0	73.0	(22.8)	-	23
24							24
25	BANK BALANCES					3,698	25
26							26
27	SPECIAL DEPOSITS					310,431	27
28							28
29	WORKING FUNDS					8,922	29
30							30
31	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(1,555,469)	(4,282)	0.0		-	31
32							32
33	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(2,653,064)	(7,289)	0.0		-	33
34							34
35	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	-	0	1.9		-	35
36							36
37	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	(256,507)	(703)	61.1		(42,539)	37
38							38
39	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	(2,020)	(6)	26.1		(144)	39
40							40
41	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	-	0	0.0		-	41
42							42
43							43
44	<b>TOTAL CASH WORKING CAPITAL REQUIREMENT - NORTH DAKOTA</b>					<b>4,826,465</b>	44
45							45
46							46
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OTTER TAIL POWER COMPANY  
 AND SIBERIAN ENERGY SERVICES  
 ACTUAL YEAR 2007 - 10 CLASSES

SOUTH DAKOTA		RUN =		ACTUAL		PAGE 21 - 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-SOUTH DAKOTA JURISDICTION						
2	FUEL - COAL	5,149,528	14,108	16.0	32.4	456,768	1
3	FUEL - OIL	717,769	1,966	8.9	39.5	77,629	2
4	PURCHASED POWER	7,403,538	20,284	32.8	15.6	315,936	3
5	LABOR AND ASSOCIATED PAYROLL EXPENSE	5,498,702	15,065	13.9	34.5	519,377	4
6	ALL OTHER O&M EXPENSE	3,382,894	9,268	19.4	29.0	288,562	5
7	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	931,813	2,553	318.6	(270.2)	(688,845)	6
8	COAL CONVERSION TAXES	81,135	222	318.6	(270.2)	(60,067)	7
9	FEDERAL INCOME TAXES	471,106	1,291	43.9	4.5	5,777	8
10	STATE INCOME TAXES	-	0	0.0	48.4	-	9
11	INCREMENTAL FEDERAL INCOME TAXES	-	0	43.9	4.5	-	10
12	INCREMENTAL STATE INCOME TAXES	-	0	0.0	48.4	-	11
13	BANK BALANCES						12
14	NEPIS						13
15	NEPIS						14
16	NEPIS						15
17	WORKING FUNDS						16
18	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(365,696)	(1,003)	0.0		1,012	17
19	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(624,154)	(1,710)	0.0		84,927	18
20	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN						19
21	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND						20
22	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	(1,212,766)	(3,323)	16.3		(54,199)	21
23	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES						22
24	<b>TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA</b>					<b>928,358</b>	23
25							24
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OTTER TAIL POWER COMPANY  
 2007-2008 SERVICE YEAR  
 ACTUAL YEAR 2007 - 10 CLASSES

SOUTH DAKOTA

RUN = ACTUAL  
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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	45,098	124	16.0	21.9	2,710	3
4							4
5	FUEL - OIL	7,057	19	8.9	29.0	561	5
6							6
7	PURCHASED POWER	65,254	179	32.8	5.1	917	7
8							8
9	LABOR AND ASSOCIATED PAYROLL EXPENSE	299,201	820	13.9	24.0	19,698	9
10							10
11	ALL OTHER O&M EXPENSE	164,180	450	19.4	18.5	8,335	11
12							12
13	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	32,580	89	318.6	(280.7)	(25,052)	13
14							14
15	COAL CONVERSION TAXES	2,837	8	318.6	(280.7)	(2,181)	15
16							16
17	FEDERAL INCOME TAXES	(18,792)	(51)	43.9	(6.0)	307	17
18							18
19	STATE INCOME TAXES	(4,864)	(14)	43.9	(6.0)	81	19
20							20
21	INCREMENTAL FEDERAL INCOME TAXES	-	0	43.9	(6.0)	-	21
22							22
23	INCREMENTAL STATE INCOME TAXES	-	0	43.9	(6.0)	-	23
24							24
25	BANK BALANCES					35	25
26							26
27	SPECIAL DEPOSITS					2,869	27
28							28
29	WORKING FUNDS					85	29
30							30
31	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(19,912)	(55)	0.0		-	31
32							32
33	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(33,862)	(93)	0.0		-	33
34							34
35	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN		0	1.9		-	35
36							36
37	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND		0	61.1		-	37
38							38
39	TAX COLLECTIONS AVAILABLE - STATE SALES TAX		0	0.0		-	39
40							40
41	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES		0	0.0		-	41
42							42
43							43
44	<b>TOTAL CASH WORKING CAPITAL REQUIREMENT - FERC</b>					<b>8,466</b>	44
45							45
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OTTER TAIL POWER COMPANY  
 CASH COLLECTIONS BY SERVICE CATEGORY  
 ACTUAL YEAR 2007 - 10 CLASSES

SOUTH DAKOTA		RUN =		ACTUAL		PAGE 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 LEAD/LAG FACTORS-TOTAL COMPANY						1
2							2
3	FUEL - COAL	E2				4,543,170	3
4							4
5	FUEL - OIL	E1				768,879	5
6							6
7	PURCHASED POWER	LRE				3,013,832	7
8							8
9	LABOR AND ASSOCIATED PAYROLL EXPENSE					5,476,795	9
10							10
11	ALL OTHER O&M EXPENSE					2,890,958	11
12							12
13	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)					(6,436,067)	13
14							14
15	COAL CONVERSION TAXES					(560,404)	15
16							16
17	FEDERAL INCOME TAXES					62,674	17
18							18
19	STATE INCOME TAXES					(3,192)	19
20							20
21	INCREMENTAL FEDERAL INCOME TAXES					-	21
22							22
23	INCREMENTAL STATE INCOME TAXES					-	23
24							24
25	BANK BALANCES	NEPIS				9,400	25
26							26
27	SPECIAL DEPOSITS	NEPIS				789,085	27
28							28
29	WORKING FUNDS	NEPIS				22,679	29
30							30
31	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	LRE				-	31
32							32
33	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	LRE				-	33
34							34
35	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	R10				(8,512)	35
36							36
37	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	R10				(42,839)	37
38							38
39	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	R10				(301,193)	39
40							40
41	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	R10				(69,670)	41
42							42
43							43
44	<b>TOTAL CASH WORKING CAPITAL REQUIREMENT - TOTAL COMPANY</b>					10,116,495	44
45							45
46							46
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