

Otter Tail Power Company
CASH WORKING CAPITAL - SOUTH DAKOTA
TEST YEAR ENDING DECEMBER 31, 2009

LINE NO.	(A) Description of Expense	(B) OPERATING EXPENSE	(C) Adjustments	(D) Test Year Operating Expense	(E) EXPENSE PER DAY AT 365 DAYS PER YEAR	(F) EXPENSE LAG DAYS	(G) EXCESS REVENUE LEAD DAYS OF 43.3 OVER EXPENSE LAG DAYS	(H) NET REVENUE LAG DOLLARS
1	FUEL - COAL	5,463,645	-	5,463,645	\$14,969	11.9	31.4	\$469,939
2								
3	FUEL - OIL	273,446	-	273,446	749	13.5	29.8	22,314
4								
5	PURCHASED POWER	5,155,346	(62,145)	5,093,202	13,954	30.6	12.6	176,160
6								
7	LABOR AND ASSOCIATED PAYROLL EXPENSE	5,678,193	57,218	5,735,412	15,713	15.9	27.4	430,617
8								
9	ALL OTHER O&M EXPENSE	3,663,015	919,752	4,582,767	12,556	14.5	28.8	361,153
10								
11	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	797,860	71,325	869,186	2,381	309.2	(266.0)	(633,385)
12								
13	COAL CONVERSION TAXES	69,615	6,223	75,838	208	309.2	(266.0)	(55,264)
14								
15	FEDERAL INCOME TAXES	(3,343,116)	1,216,923	(2,126,193)	(5,825)	0.0	43.3	-
16								
17	STATE INCOME TAXES	-	-	-	-	0.0	43.3	-
18								
19	INCREMENTAL FEDERAL INCOME TAXES	-	-	-	-	0.0	43.3	-
20								
21	INCREMENTAL STATE INCOME TAXES	-	-	-	-	0.0	43.3	-
22								
23	BANK BALANCES	-	-	-	-	-	-	780
24								
25	SPECIAL DEPOSITS	-	-	-	-	-	-	62,542
26								
27	WORKING FUNDS	-	-	-	-	-	-	2,065
28								
29	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(395,903)	(3,781)	(399,684)	(1,095)	0.0	-	-
30								
31	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(636,688)	(6,081)	(642,769)	(1,761)	0.0	-	-
32								
33	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	-	-	-	-	1.9	-	-
34								
35	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	-	-	-	-	62.0	-	-
36								
37	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	(1,287,693)	-	(1,287,693)	(3,528)	13.6	-	(47,909)
38								
39	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	-	-	-	-	0.0	-	-
40								
41								
42	TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA							<u>\$789,011</u>

Sources:
See footnotes on Schedule F-3

Otter Tail Power Company
MATERIALS, SUPPLIES, AND FUEL STOCKS
For the 12 Months Ended December 31, 2009

Schedule F-1
Page 1 of 2

Line No.	(A) Month / Year	(B) Fuel Stocks (a/c 151)	(C) Materials and Supplies (a/c 154, 155, 163)
1	Dec-2008	\$7,613,394	\$15,401,553
2	Jan-2009	8,327,771	15,666,692
3	Feb-2009	8,569,535	16,798,713
4	Mar-2009	8,480,158	16,884,659
5	Apr-2009	9,325,259	16,658,787
6	May-2009	8,747,572	16,913,234
7	Jun-2009	8,785,875	16,731,812
8	Jul-2009	8,655,823	16,536,430
9	Aug-2009	8,469,652	16,307,298
10	Sep-2009	8,691,957	16,261,182
11	Oct-2009	8,509,175	15,954,466
12	Nov-2009	9,510,780	15,649,800
13	Dec-2009	8,314,738	15,773,008
	Total	112,001,689	211,537,634
	13 Month Average	8,615,515	16,272,126

Otter Tail Power Company
PREPAYMENTS
For the 12 Months Ended December 31, 2009

Schedule F-1
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	(A)	(B)	(C)	(D)	(E)
Line No.	Month / Year	Insurance and Interest	Post Retirement Benefits Other Than Pension	Post Employment Benefits	Total Prepayments (a/c 165)
1	Dec-2008	\$195,243	(\$32,621,595)	(\$3,388,220)	(\$35,814,572)
2	Jan-2009	103,211	(32,786,573)	(3,397,152)	(36,080,514)
3	Feb-2009	718,524	(33,111,929)	(3,417,629)	(35,811,034)
4	Mar-2009	601,906	(33,082,670)	(3,434,098)	(35,914,862)
5	Apr-2009	1,581,485	(33,303,648)	(3,438,791)	(35,160,953)
6	May-2009	1,412,577	(33,596,034)	(3,456,845)	(35,640,303)
7	Jun-2009	1,264,205	(32,568,443)	(2,697,603)	(34,001,840)
8	Jul-2009	1,098,083	(32,869,532)	(2,735,595)	(34,507,044)
9	Aug-2009	932,075	(33,092,068)	(2,650,226)	(34,810,220)
10	Sep-2009	869,571	(33,124,362)	(2,566,357)	(34,821,148)
11	Oct-2009	687,907	(32,988,822)	(3,306,377)	(35,607,292)
12	Nov-2009	506,243	(28,847,746)	(3,077,640)	(31,419,143)
13	Dec-2009	325,011	(32,833,311)	(3,067,591)	(35,575,891)
	Total	<u>\$10,296,042</u>	<u>(\$424,826,733)</u>	<u>(\$40,634,124)</u>	<u>(\$455,164,815)</u>
	13 Month Average	<u>\$792,003</u>	<u>(\$32,678,979)</u>	<u>(\$3,125,702)</u>	<u>(\$35,012,678)</u>

Otter Tail Power Company
MATERIALS, SUPPLIES, AND FUEL STOCKS
For the Year Ended December 31, 2007

Schedule F-2
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	(A)	(B)	(C)
Line No.	Month / Year	Fuel Stocks (a/c 151)	Materials and Supplies (a/c 154, 155,
1	Dec-2006	\$7,467,637	\$12,108,826
2	Jan-2007	7,382,232	12,545,013
3	Feb-2007	7,350,975	12,939,996
4	Mar-2007	7,056,872	13,642,451
5	Apr-2007	6,473,440	13,960,802
6	May-2007	7,154,936	13,684,732
7	Jun-2007	7,186,496	13,892,918
8	Jul-2007	7,447,016	13,713,182
9	Aug-2007	7,928,512	13,908,881
10	Sep-2007	8,243,226	13,586,703
11	Oct-2007	8,478,237	13,469,911
12	Nov-2007	8,832,575	13,549,271
13	Dec-2007	8,798,580	13,308,555

Otter Tail Corporation
MATERIALS, SUPPLIES, AND FUEL STOCKS
For the Year Ended December 31, 2008

Schedule F-2
Page 2 of 4

	(A)	(B)	(C)
Line No.	Month / Year	Fuel Stocks (a/c 151)	Materials and Supplies (a/c 154, 155,
1	Dec-2007	\$8,798,580	\$13,775,036
2	Jan-2008	8,489,437	13,814,931
3	Feb-2008	7,772,093	14,437,741
4	Mar-2008	8,331,217	14,794,885
5	Apr-2008	8,859,170	15,411,361
6	May-2008	8,273,059	15,564,192
7	Jun-2008	8,315,731	15,799,004
8	Jul-2008	8,447,116	15,718,263
9	Aug-2008	8,073,810	15,518,726
10	Sep-2008	8,591,520	15,542,516
11	Oct-2008	8,091,179	15,166,967
12	Nov-2008	7,603,783	15,423,931
13	Dec-2008	7,613,394	15,401,553

Otter Tail Power Company
PREPAYMENTS
For the 12 Months Ended December 31, 2007

Schedule F-2
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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Month / Year	Insurance and Interest	Post Retirement Benefits Other Than Pension	Post Employment Benefits	Adjustment for FAS 158	Total Prepayments
1	Dec-2006	165,943	(32,254,146)	(3,280,706)	3,991,701	(31,377,208)
2	Jan-2007	83,835	(32,687,839)	(3,291,027)	3,991,701	(31,903,330)
3	Feb-2007	986,357	(32,561,650)	(3,301,164)	3,991,701	(30,884,756)
4	Mar-2007	801,894	(32,763,953)	(3,306,224)	3,991,701	(31,276,582)
5	Apr-2007	682,150	(32,882,312)	(3,322,560)	3,991,701	(31,531,021)
6	May-2007	1,147,490	(32,952,144)	(3,335,659)	3,991,701	(31,148,612)
7	Jun-2007	1,039,382	(32,989,528)	(3,335,562)	3,991,701	(31,294,008)
8	Jul-2007	879,562	(33,045,175)	(3,344,875)	3,991,701	(31,518,786)
9	Aug-2007	726,768	(33,277,313)	(3,338,707)	3,991,701	(31,897,551)
10	Sep-2007	611,704	(33,335,013)	(3,239,514)	3,991,701	(31,971,122)
11	Oct-2007	458,910	(33,254,489)	(3,244,123)	3,991,701	(32,048,000)
12	Nov-2007	305,815	(33,409,755)	(3,244,072)	3,991,701	(32,356,311)
13	Dec-2007	152,359	(30,487,764)	(3,251,143)	3,991,701	(29,594,846)

Otter Tail Corporation
PREPAYMENTS
For the 12 Months Ended December 31, 2008

Schedule F-2
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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Month / Year	Insurance and Interest	Post Retirement Benefits Other Than Pension	Post Employment Benefits	Adjustment	Total Prepayments
1	Dec-2007	152,359	(30,487,764)	(3,251,143)	0	(33,586,548)
2	Jan-2008	4,449	(30,586,317)	(3,260,850)	0	(33,842,718)
3	Feb-2008	643,405	(30,789,017)	(3,275,294)	0	(33,420,906)
4	Mar-2008	563,867	(30,764,953)	(3,286,879)	0	(33,487,965)
5	Apr-2008	1,567,995	(30,903,070)	(3,297,726)	0	(32,632,801)
6	May-2008	1,075,922	(30,503,232)	(3,301,501)	0	(32,728,811)
7	Jun-2008	974,514	(30,979,208)	(3,315,151)	0	(33,319,845)
8	Jul-2008	846,756	(31,082,001)	(3,325,023)	0	(33,560,268)
9	Aug-2008	701,336	(31,390,804)	(3,350,004)	0	(34,039,472)
10	Sep-2008	603,976	(31,378,374)	(3,361,536)	0	(34,135,934)
11	Oct-2008	466,916	(31,501,092)	(3,371,071)	0	(34,405,247)
12	Nov-2008	331,071	(31,695,519)	(3,387,128)	0	(34,751,576)
13	Dec-2008	195,243	(32,621,595)	(3,388,220)	0	(35,814,572)

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16								
17	STATE INCOME TAXES	-	-	-	-	0.0	43.3	-
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20								
21	INCREMENTAL STATE INCOME TAXES	-	-	-	-	0.0	43.3	-
22								
23	BANK BALANCES	-	-	-	-	-	-	780
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32								
33	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	-	-	-	-	1.9	-	-
34								
35	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	-	-	-	-	62.0	-	-
36								
37	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	(1,287,693)	-	(1,287,693)	(3,528)	13.6	-	(47,909)
38								
39	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	-	-	-	-	0.0	-	-
40								
41								
42	TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA							\$789,011

Sources:

Col (B), Ln 1; Test Year Input Summary; Section A, Page 5 of 5, Line 21 x SD Test Yr COSS, Page 15-a, line 5 (SD %)
 Col (B), Ln 3; Test Year Input Summary; Section A, Page 5 of 5, Line 22 x SD Test Yr COSS, Page 15-a, line 2 (SD %)
 Col (B), Ln 5; 2009 Actual Year COSS, Page 9-1, Line 22 (SD Amount)
 Col (B), Ln 7; Test Year Input Summary; Section A, Page 5 of 5 x SD Test Yr COSS, Page 16-a, line 48 (SD %)
 Col (B), Ln 9; 2009 Actual Year COSS, Page 10-1, Line 46 (SD Amt) Less: (Col (B) Lines 1 - 7, Sch F-3)
 Col (B), Ln 11; 2009 Actual Year COSS, Page 12-1, Line 1 (SD Amt) x Test Year Input Summary, Section A, Page 5 of 5, Line 25
 Col (B), Ln 13; 2009 Actual Year COSS, Page 12-1, Line 1 (SD Amt) x Test Year Input Summary, Section A, Page 5 of 5, Line 26
 Col (B), Ln 15; 2009 Actual Year COSS Page 12-1, Line 34
 Col (B), Ln 29; Test Year Input Summary; Section A, Page 5 of 5, Line 44 x SD Test Yr COSS, Page 16-a, line 48 (SD %)
 Col (B), Ln 29; Test Year Input Summary; Section A, Page 5 of 5, Line 45 x SD Test Yr COSS, Page 16-a, line 48 (SD %)
 Col (B), Ln 29; Test Year Input Summary; Section A, Page 5 of 5, Line 45 x SD Test Yr COSS, Page 16-a, line 48 (SD %)
 Col (B), Ln 29; Test Year Input Summary; Section A, Page 5 of 5, Line 50
 Col (D), Ln 1-39; 2009 Test Year COSS, Page 21-1
 Col (C), Ln 1-39; Col (D) less Col (B)
 Col (E), Ln 1-39; Col (D) / 365 Days
 Col (F), Ln 1-39; Test Year Input Summary; Section A, Page 5 of 5, Ln 27-58
 Col (G), Ln 1-39; 2009 Test Year COSS, Page 18-1, Line 58 less Col (F)
 Col (H), Ln 1-21; Col (E) x Col (G)
 Col (H), Ln 23-27; 2009 Test Year COSS, Page 21-1, Lines 25-29
 Col (H), Ln 37; Col (E) x Col (F)