

Volume 4A

Section 1 – 2009 Test Year Workpapers

Class Cost of Service Study
(CCOSS)

SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 1 - 2
 7/29/2010
 10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	Rate Base		64,406,556	21,189,448	1,842,983	13,318,648	20,648,907	53,405	1,560,976	637,452	1,377,426	3,007,061	770,250
2													
3	Total Available for Return		4,091,636	963,520	19,896	1,377,420	1,740,132	2,861	62,422	10,214	(2,992)	(87,222)	5,383
4													
5	Rate of Return Earned		6.35%	4.55%	1.08%	10.34%	8.43%	5.36%	4.00%	1.60%	-0.22%	-2.90%	0.70%
6													
7	Rate of Return Requested		9.13%	9.13%	9.13%	9.13%	9.13%	9.13%	9.13%	9.13%	9.13%	9.13%	9.13%
8													
9	Operating Income Required		5,880,319	1,934,597	168,264	1,215,993	1,885,245	4,876	142,517	58,199	125,759	274,545	70,324
10													
11	Total Available for Return		4,091,636	963,520	19,896	1,377,420	1,740,132	2,861	62,422	10,214	(2,992)	(87,222)	5,383
12													
13	Operating Income Defecency		1,788,683	971,076	148,369	(161,428)	145,113	2,014	80,095	47,985	128,751	361,767	64,941
14													
15	Incremental Taxes	GRCF =	967,271	525,132	80,234	(87,296)	78,473	1,089	43,313	25,949	69,625	195,634	35,118
16													
17	Revenue Increase Required		2,755,954	1,496,208	228,602	(248,724)	223,587	3,104	123,408	73,934	198,376	557,401	100,059
18													
19	Percentage Increase		9.96%	17.44%	38.45%	-3.95%	2.28%	15.70%	20.50%	31.42%	47.97%	67.01%	34.87%
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SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 2 - 2
 7/29/2010
 10:21 AM

Line No.	Item	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	Electric Plant in Service	130,563,662	43,519,904	3,794,533	27,178,036	41,612,160	105,998	3,251,497	1,299,384	2,776,343	5,567,742	1,458,067
2												
3	Accumulated Depreciation	(51,343,632)	(17,457,977)	(1,526,985)	(10,801,304)	(16,254,160)	(39,886)	(1,333,933)	(516,188)	(1,075,381)	(1,831,725)	(506,094)
4												
5	Net Plant Excluding Big Stone Plant Capitalized Items	79,220,029	26,061,926	2,267,547	16,376,732	25,358,000	66,112	1,917,564	783,197	1,700,962	3,736,017	951,973
6												
7	Net Capitalized Items - Big Stone Plant	3,366	919	84	744	1,392	1	38	35	32	84	37
8												
9	Net Electric Plant in Service	79,223,395	26,062,846	2,267,631	16,377,476	25,359,392	66,112	1,917,602	783,232	1,700,993	3,736,101	952,010
10												
11	Plant Held for Future Use	2,928	1,159	99	556	597	5	131	27	112	204	37
12												
13	Construction Work in Progress	0	0	0	0	0	0	0	0	0	0	0
14												
15	Materials and Supplies	1,621,042	576,310	50,334	329,176	445,696	1,830	53,073	15,580	44,399	85,824	18,820
16												
17	Fuel Stocks	857,871	238,608	22,067	196,811	367,448	0	10,056	9,314	5,345	1,932	6,289
18												
19	Prepayments	(3,434,900)	(1,130,010)	(98,318)	(710,081)	(1,099,511)	(2,866)	(83,142)	(33,959)	(73,750)	(161,987)	(41,276)
20												
21	Customer Advances	(38,909)	(12,800)	(1,114)	(8,043)	(12,455)	(32)	(942)	(385)	(835)	(1,835)	(468)
22												
23	Cash Working Capital	789,011	262,210	20,663	153,500	263,612	565	18,204	8,108	15,197	36,477	10,473
24												
25	Accumulated Deferred Income Taxes	(14,808,071)	(4,871,547)	(423,855)	(3,061,202)	(4,740,061)	(12,357)	(358,429)	(146,398)	(317,942)	(698,335)	(177,945)
26												
27	Unamortized Holding Company Formation Expense	21,689	5,924	538	4,795	8,970	5	246	227	204	544	237
28												
29	Unamortized Rate Case Expense	172,500	56,749	4,938	35,660	55,217	144	4,175	1,705	3,704	8,135	2,073
30												
31												
32	Total Average Rate Base	64,406,556	21,189,448	1,842,983	13,318,648	20,648,907	53,405	1,560,976	637,452	1,377,426	3,007,061	770,250
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SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 3 - 2
 7/29/2010
 10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	Plant in Service												
2	<u>Production Plant</u>												
3	A/C 101 & 106 - Base Demand	E1	30,213,197	7,977,001	726,790	6,722,292	13,598,064	0	377,627	333,299	223,540	0	254,585
4	Peak Demand	D1	11,951,981	4,012,941	388,790	3,079,730	4,058,547	0	102,233	121,236	17,482	136,818	34,204
5	Base Energy	E2	23,739,813	6,009,435	519,725	4,766,296	9,597,631	14,197	266,532	235,245	378,717	1,520,869	431,166
6	Subtotal A/C 101 & 106		65,904,991	17,999,376	1,635,305	14,568,317	27,254,241	14,197	746,393	689,779	619,739	1,657,686	719,956
7	A/C 114 - Base Demand	E1	119,226	31,478	2,868	26,527	53,660	0	1,490	1,315	882	0	1,005
9	Peak Demand	D1	38,862	13,048	1,264	10,014	13,196	0	332	394	57	445	111
10	Base Energy	E2	0	0	0	0	0	0	0	0	0	0	0
11	Subtotal A/C 114		158,087	44,526	4,132	36,541	66,856	0	1,823	1,709	939	445	1,116
12	Total Production Plant	P10	66,063,078	18,043,903	1,639,437	14,604,858	27,321,097	14,197	748,215	691,489	620,678	1,658,131	721,072
13	<u>Transmission Plant</u>												
14	A/C 101 & 106	D2	21,359,147	7,171,446	694,800	5,503,724	7,252,948	0	182,699	216,658	31,242	244,504	61,126
15	A/C 114	D2	5,721	1,921	186	1,474	1,943	0	49	58	8	65	16
16	Total Transmission Plant		21,364,868	7,173,367	694,986	5,505,198	7,254,891	0	182,748	216,716	31,251	244,570	61,142
17	<u>Distribution Plant</u>												
18	Primary Demand	D3	12,799,935	2,783,994	390,828	2,921,925	3,650,563	36,574	168,551	95,403	458,163	1,957,967	335,967
19	Secondary Demand	D4	6,542,188	1,703,021	255,215	1,477,866	1,341,391	18,915	61,781	45,277	478,065	985,655	175,001
20	Primary Customer	C2	5,449,418	4,707,421	234,155	351,536	34,059	9,731	27,369	69,942	3,041	6,082	6,082
21	Secondary Customer	C3	5,800,207	5,013,244	249,367	374,374	34,328	10,363	27,851	74,486	3,239	6,477	6,477
22	Streetlighting	C4	1,391,611	0	0	0	0	0	1,391,611	0	0	0	0
23	Area Lighting	C5	454,458	0	0	0	0	0	454,458	0	0	0	0
24	Meters	C6	1,947,831	566,837	84,881	531,756	59,602	7,597	10,120	23,018	426,164	194,124	43,730
25	Load Management	C9	888,695	120,371	437	1,092	0	655	0	0	536,974	198,143	31,021
26	Total Distribution Plant	P60	35,274,343	14,894,889	1,214,882	5,658,550	5,119,944	83,836	2,141,742	308,128	1,905,647	3,348,449	598,279
27	<u>General Plant</u>												
28	Production	P10	2,724,456	744,135	67,611	602,308	1,126,728	585	30,857	28,517	25,597	68,382	29,737
29	Transmission	D2	1,126,723	378,303	36,652	290,329	382,602	0	9,638	11,429	1,648	12,898	3,224
30	Distribution	P60	2,001,078	844,972	68,919	321,004	290,449	4,756	121,499	17,480	108,105	189,954	33,940
31	Customer Accounts	OXC	1,210,550	944,130	44,888	98,265	11,694	1,762	5,682	16,464	59,497	22,708	5,461
32	Customer Service & Info	OXI	357,118	310,537	13,974	21,780	1,804	420	1,511	4,700	629	1,385	378
33	Load Management	C9	19,093	2,586	9	23	0	14	0	0	11,536	4,257	666
34	Total General Plant	P90	7,439,017	3,224,663	232,052	1,333,708	1,813,278	7,537	169,186	78,590	207,014	299,583	73,406
35	<u>Intangible Plant</u>	P90	422,355	183,082	13,175	75,722	102,950	428	9,606	4,462	11,753	17,009	4,168
36	Total Plant in Service	EPIS	130,563,662	43,519,904	3,794,533	27,178,036	41,612,160	105,998	3,251,497	1,299,384	2,776,343	5,567,742	1,458,067

SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 4 - 2
 7/29/2010
 10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	<u>Accumulated Depreciation</u>												
2	Production Plant												
3	Base Demand	E1	(17,194,337)	(4,539,713)	(413,616)	(3,825,658)	(7,738,661)	0	(214,908)	(189,680)	(127,217)	0	(144,884)
4	Peak Demand	D1	(5,783,083)	(1,941,701)	(188,120)	(1,490,157)	(1,963,767)	0	(49,467)	(58,661)	(8,459)	(66,201)	(16,550)
5	Base Energy	E2	(1,995,112)	(505,037)	(43,678)	(400,563)	(806,592)	(1,193)	(22,400)	(19,770)	(31,828)	(127,815)	(36,236)
6													
7	Total Production Plant		(24,972,531)	(6,986,451)	(645,414)	(5,716,378)	(10,509,021)	(1,193)	(286,774)	(268,112)	(167,503)	(194,016)	(197,670)
8													
9	Transmission Plant	D2	(8,120,330)	(2,726,444)	(264,149)	(2,092,408)	(2,757,429)	0	(69,459)	(82,369)	(11,878)	(92,956)	(23,239)
10													
11	Distribution Plant	P60	(14,816,127)	(6,256,235)	(510,282)	(2,376,736)	(2,150,507)	(35,213)	(899,586)	(129,421)	(800,420)	(1,406,434)	(251,292)
12													
13	General Plant	P90	(3,147,434)	(1,364,349)	(98,181)	(564,289)	(767,194)	(3,189)	(71,582)	(33,251)	(87,587)	(126,753)	(31,058)
14													
15	Intangible Plant	P90	(287,210)	(124,500)	(8,959)	(51,493)	(70,008)	(291)	(6,532)	(3,034)	(7,993)	(11,566)	(2,834)
16													
17	Total Accumulated Depreciation		(51,343,632)	(17,457,977)	(1,526,985)	(10,801,304)	(16,254,160)	(39,886)	(1,333,933)	(516,188)	(1,075,381)	(1,831,725)	(506,094)
18													
19	Net Plant Excluding BSP Capitalized Items		79,220,029	26,061,926	2,267,547	16,376,732	25,358,000	66,112	1,917,564	783,197	1,700,962	3,736,017	951,973
20													
21	BSP Capitalized Items	P10	3,366	919	84	744	1,392	1	38	35	32	84	37
22													
23	Total Net Plant in Service	NEPIS	79,223,395	26,062,846	2,267,631	16,377,476	25,359,392	66,112	1,917,602	783,232	1,700,993	3,736,101	952,010
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40	<u>Plant Held for Future Use</u>												
41	Production Plant	P10	0	0	0	0	0	0	0	0	0	0	0
42	Transmission Plant	D2	887	298	29	229	301	0	8	9	1	10	3
43	Distribution Plant	P60	2,040	862	70	327	296	5	124	18	110	194	35
44	General Plant	P90	0	0	0	0	0	0	0	0	0	0	0
45	Intangible Plant	P90	0	0	0	0	0	0	0	0	0	0	0
46													
47	Total Plant Held for Future Use		2,928	1,159	99	556	597	5	131	27	112	204	37
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SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 5 - 2
 7/29/2010
 10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	<u>Const Work-in-Progress - Major Projects</u>												
2	Production Plant	P10	0	0	0	0	0	0	0	0	0	0	0
3	Transmission Plant	D2	0	0	0	0	0	0	0	0	0	0	0
4	Distribution Plant	P60	0	0	0	0	0	0	0	0	0	0	0
5	General Plant	P90	0	0	0	0	0	0	0	0	0	0	0
6	Intangible Plant	P90	0	0	0	0	0	0	0	0	0	0	0
7													
8	Total CWIP - Major Projects		0	0	0	0	0	0	0	0	0	0	0
9													
10	<u>Const Work-in-Progress - Short-Term</u>												
11	Production Plant	P10	0	0	0	0	0	0	0	0	0	0	0
12	Transmission Plant	D2	0	0	0	0	0	0	0	0	0	0	0
13	Distribution Plant	P60	0	0	0	0	0	0	0	0	0	0	0
14	General Plant	P90	0	0	0	0	0	0	0	0	0	0	0
15	Intangible Plant	P90	0	0	0	0	0	0	0	0	0	0	0
16													
17													
18	Total CWIP - Short-Term		0	0	0	0	0	0	0	0	0	0	0
19													
20	<u>Const Work-in-Progress - Long Term</u>												
21	Production Plant	P10	0	0	0	0	0	0	0	0	0	0	0
22	Transmission Plant	D2	0	0	0	0	0	0	0	0	0	0	0
23	Distribution Plant	P60	0	0	0	0	0	0	0	0	0	0	0
24	General Plant	P90	0	0	0	0	0	0	0	0	0	0	0
25	Intangible Plant	P90	0	0	0	0	0	0	0	0	0	0	0
26													
27													
28	Total CWIP - Long Term		0	0	0	0	0	0	0	0	0	0	0
29													
30													
31	Total Construction Work-in-Progress		0	0	0	0	0	0	0	0	0	0	0
32													
33	<u>Materials & Supplies</u>												
34	Production	P10	490,659	134,014	12,176	108,472	202,917	105	5,557	5,136	4,610	12,315	5,355
35	Transmission	D2	404,824	135,922	13,169	104,313	137,466	0	3,463	4,106	592	4,634	1,159
36	Distribution	P60	725,559	306,374	24,989	116,391	105,312	1,724	44,054	6,338	39,197	68,874	12,306
37													
38													
39	Total Materials and Supplies		1,621,042	576,310	50,334	329,176	445,696	1,830	53,073	15,580	44,399	85,824	18,820
40													
41	<u>Fuel Stocks</u>												
42	Coal Stocks	E1	689,054	181,927	16,575	153,311	310,123	0	8,612	7,601	5,098	0	5,806
43	Fuel Oil Stocks	D1	168,816	56,681	5,491	43,500	57,325	0	1,444	1,712	247	1,932	483
44													
45													
46	Total Fuel Stocks		857,871	238,608	22,067	196,811	367,448	0	10,056	9,314	5,345	1,932	6,289
47													
48													
49	Prepayments	NEPIS	(3,434,900)	(1,130,010)	(98,318)	(710,081)	(1,099,511)	(2,866)	(83,142)	(33,959)	(73,750)	(161,987)	(41,276)
50													
51	Customer Advances	NEPIS	(38,909)	(12,800)	(1,114)	(8,043)	(12,455)	(32)	(942)	(385)	(835)	(1,835)	(468)
52													
53	Cash Working Capital	OX	789,011	262,210	20,663	153,500	263,612	565	18,204	8,108	15,197	36,477	10,473
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SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 6 - 2
 7/29/2010
 10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	Accumulated Deferred Income Taxes												
2	<u>Items SD Flows Through</u>												
3	Federal	NPMNR	0	0	0	0	0	0	0	0	0	0	0
4	Minnesota	NPISM	0	0	0	0	0	0	0	0	0	0	0
5	North Dakota	NPISN	0	0	0	0	0	0	0	0	0	0	0
6													
7	Subtotal		0	0	0	0	0	0	0	0	0	0	0
8													
9	<u>All Other</u>												
10	Federal	NEPIS	(14,808,071)	(4,871,547)	(423,855)	(3,061,202)	(4,740,061)	(12,357)	(358,429)	(146,398)	(317,942)	(698,335)	(177,945)
11	Minnesota	NPISM	0	0	0	0	0	0	0	0	0	0	0
12	North Dakota	NPISN	0	0	0	0	0	0	0	0	0	0	0
13													
14	Subtotal		(14,808,071)	(4,871,547)	(423,855)	(3,061,202)	(4,740,061)	(12,357)	(358,429)	(146,398)	(317,942)	(698,335)	(177,945)
15													
16	Total Accumulated Deferred Income Taxes		(14,808,071)	(4,871,547)	(423,855)	(3,061,202)	(4,740,061)	(12,357)	(358,429)	(146,398)	(317,942)	(698,335)	(177,945)
17													
18													
19	Unamortized Holding Company Formation Expense	NEPIS	21,689	5,924	538	4,795	8,970	5	246	227	204	544	237
20													
21													
22	Unamortized Rate Case and Holding Company Formation Expenses	NEPIS	172,500	56,749	4,938	35,660	55,217	144	4,175	1,705	3,704	8,135	2,073
23													
24													
25													
26													
27	Total Average Rate Base		64,406,556	21,189,448	1,842,983	13,318,648	20,648,907	53,405	1,560,976	637,452	1,377,426	3,007,061	770,250
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SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 7 - 2
 7/29/2010
 10:21 AM

Line No.	Item	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	<u>Operating Revenues</u>											
2	Sales of Electricity	27,672,377	8,579,300	594,499	6,301,645	9,807,499	19,773	602,119	235,278	413,540	831,818	286,907
3	Other Operating Revenue	2,280,393	740,355	59,822	447,659	775,693	1,708	39,774	22,968	41,034	119,167	32,212
4												
5	Total Operating Revenue	29,952,770	9,319,655	654,321	6,749,304	10,583,192	21,481	641,893	258,246	454,575	950,985	319,119
6												
7	<u>Operating Expenses</u>											
8	Production Expenses	13,698,261	3,542,104	310,957	2,829,006	5,584,283	6,651	154,511	138,055	192,640	719,953	220,101
9	Transmission Expenses	1,147,285	385,207	37,320	295,627	389,585	0	9,813	11,638	1,678	13,133	3,283
10	Distribution Expenses	1,529,964	630,936	51,576	237,993	176,292	3,577	194,382	13,586	79,794	119,485	22,344
11	Customer Accounting Expenses	1,049,010	818,142	38,898	85,152	10,133	1,527	4,924	14,267	51,558	19,677	4,732
12	Customer Service and Information Expenses	211,061	183,531	8,259	12,872	1,066	248	893	2,778	372	818	223
13	Sales Expenses	51,229	44,547	2,005	3,124	259	60	217	674	90	199	54
14	Administrative and General Expenses	3,461,663	1,423,759	104,841	650,606	904,176	3,093	123,209	36,333	81,207	104,453	29,984
15	Charitable Contributions	0	0	0	0	0	0	0	0	0	0	0
16	Depreciation Expense	4,109,295	1,342,039	116,308	848,798	1,350,825	3,217	97,734	41,130	85,777	175,487	47,980
17	Amortization of Big Stone Plant Capitalized Costs	0	0	0	0	0	0	0	0	0	0	0
18	Spiritwood Amortization	0	0	0	0	0	0	0	0	0	0	0
19	General Taxes	945,024	310,893	27,050	195,360	302,502	789	22,874	9,343	20,290	44,566	11,356
20												
21	Total Operating Expenses	26,202,791	8,681,158	697,214	5,158,538	8,719,121	19,162	608,557	267,804	513,408	1,197,771	340,058
22												
23	Net Operating Income Before Income Taxes	3,749,979	638,497	(42,893)	1,590,765	1,864,071	2,319	33,336	(9,558)	(58,833)	(246,787)	(20,939)
24												
25	<u>Income Tax Expense</u>											
26	Investment Tax Credit	(991,042)	(330,337)	(28,802)	(206,295)	(315,857)	(805)	(24,680)	(9,863)	(21,074)	(42,262)	(11,067)
27	Deferred Income Taxes	2,775,578	913,107	79,446	573,782	888,462	2,316	67,183	27,440	59,594	130,894	33,354
28	Income Taxes	(2,126,193)	(907,794)	(113,433)	(154,143)	(448,666)	(2,054)	(71,588)	(37,350)	(94,361)	(248,196)	(48,608)
29												
30	Total Income Tax Expense	(341,656)	(325,024)	(62,789)	213,345	123,940	(542)	(29,086)	(19,772)	(55,841)	(159,564)	(26,322)
31												
32	Net Operating Income	4,091,636	963,520	19,896	1,377,420	1,740,132	2,861	62,422	10,214	(2,992)	(87,222)	5,383
33												
34	Allowance for Funds Used During Construction	0	0	0	0	0	0	0	0	0	0	0
35												
36	Total Available for Return	4,091,636	963,520	19,896	1,377,420	1,740,132	2,861	62,422	10,214	(2,992)	(87,222)	5,383
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SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 8 - 2
 7/29/2010
 10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	<u>Operating Revenues</u>												
2													
3	Sales of Electricity	R10	27,672,377	8,579,300	594,499	6,301,645	9,807,499	19,773	602,119	235,278	413,540	831,818	286,907
4													
5													
6	<u>Other Operating Revenues</u>												
7	Sales for Resale												
8	Municipalities												
9	Non-Associated Utilities, Co-Ops & OPA												
10	Non-Asset Wholesale Transactions	D2	0	0	0	0	0	0	0	0	0	0	0
11	All Other Transactions												
12	Base Demand	E1	0	0	0	0	0	0	0	0	0	0	0
13	Peak Demand	D1	0	0	0	0	0	0	0	0	0	0	0
14	Base Energy	E2	1,000,424	253,245	21,902	200,857	404,456	598	11,232	9,914	15,960	64,091	18,170
15	Peak Energy	D1	0	0	0	0	0	0	0	0	0	0	0
16													
17	Total All Other Transactions		1,000,424	253,245	21,902	200,857	404,456	598	11,232	9,914	15,960	64,091	18,170
18													
19	Total Sales for Resale		1,000,424	253,245	21,902	200,857	404,456	598	11,232	9,914	15,960	64,091	18,170
20													
21													
22	Other Electric Revenues												
23	Late Fees	C1	91,254	79,352	3,571	5,565	461	107	386	1,201	161	354	97
24	Connection Fees	C1	30,119	26,190	1,179	1,837	152	35	127	396	53	117	32
25	Rent from Electric Property	NEPIS	62,637	20,606	1,793	12,949	20,050	52	1,516	619	1,345	2,954	753
26	Rent from Electric Property - Hoot Lake	NEPIS	152	50	4	31	49	0	4	2	3	7	2
27	Rent from Electric Property - Big Stone	NEPIS	646	212	18	134	207	1	16	6	14	30	8
28	Rent from Electric Property - Coyote	NEPIS	1,473	485	42	305	472	1	36	15	32	69	18
29	Other Misc Electric Revenue	NEPIS	328,946	108,216	9,415	68,001	105,295	275	7,962	3,252	7,063	15,513	3,953
30	ITA Deficiency Payments	NEPIS	367,661	120,953	10,524	76,005	117,688	307	8,899	3,635	7,894	17,339	4,418
31	Miscellaneous Services	NEPIS	3,169	1,043	91	655	1,014	3	77	31	68	149	38
32	Wheeling		0	0	0	0	0	0	0	0	0	0	0
33	Load Control and Dispatch	NEPIS	393,144	129,336	11,253	81,273	125,845	328	9,516	3,887	8,441	18,540	4,724
34	Loan Pool Interest	C1	768	667	30	47	4	1	3	10	1	3	1
35													
36	Total Other Electric Revenues		1,279,969	487,111	37,920	246,801	371,238	1,110	28,542	13,054	25,075	55,076	14,043
37													
38	Total Other Operating Revenues		2,280,393	740,355	59,822	447,659	775,693	1,708	39,774	22,968	41,034	119,167	32,212
39													
40													
41	Total Operating Revenues		29,952,770	9,319,655	654,321	6,749,304	10,583,192	21,481	641,893	258,246	454,575	950,985	319,119
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SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 9 - 2
 7/29/2010
 10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	Operating Expenses												
2	<u>Production Expenses</u>												
3	Prod Expenses Excluding Purchased Power												
4	Base Demand	E1	1,570,404	414,624	37,777	349,407	706,792	0	19,628	17,324	11,619	0	13,233
5	Peak Demand	D1	453,510	152,268	14,752	116,858	153,999	0	3,879	4,600	663	5,191	1,298
6	Base Energy	E2	6,386,160	1,616,576	139,809	1,282,164	2,581,823	3,819	71,699	63,282	101,877	409,123	115,986
7	Peak Energy	D1	194,985	65,467	6,343	50,243	66,211	0	1,668	1,978	285	2,232	558
8													
9	Total Excluding Purchased Power		8,605,059	2,248,936	198,681	1,798,672	3,508,826	3,819	96,874	87,184	114,445	416,547	131,075
10													
11	Purchased Power												
12	Non-Asset Wholesale Transactions	D2	0	0	0	0	0	0	0	0	0	0	0
13	for Retail												
14	Base Demand	E1	357,224	94,316	8,593	79,481	160,776	0	4,465	3,941	2,643	0	3,010
15	Peak Demand	D1	0	0	0	0	0	0	0	0	0	0	0
16	Base Energy	E2	4,735,977	1,198,853	103,663	950,853	1,914,681	2,832	53,172	46,930	75,552	303,406	86,016
17	Peak Energy	D1	0	0	0	0	0	0	0	0	0	0	0
18													
19	Total All Other Transactions		5,093,202	1,293,169	112,276	1,030,334	2,075,457	2,832	57,637	50,871	78,195	303,406	89,026
20													
21	Total Purchased Power		5,093,202	1,293,169	112,276	1,030,334	2,075,457	2,832	57,637	50,871	78,195	303,406	89,026
22													
23	Total Production Expenses		13,698,261	3,542,104	310,957	2,829,006	5,584,283	6,651	154,511	138,055	192,640	719,953	220,101
24													
25	Transmission Expenses	D2	1,147,285	385,207	37,320	295,627	389,585	0	9,813	11,638	1,678	13,133	3,283
26													
27	<u>Distribution Expenses</u>												
28	Primary Demand	D3	466,917	101,555	14,257	106,586	133,166	1,334	6,148	3,480	16,713	71,423	12,255
29	Secondary Demand	D4	161,095	41,935	6,284	36,391	33,030	466	1,521	1,115	11,772	24,271	4,309
30	Primary Customer	C2	254,246	219,628	10,925	16,401	1,589	454	1,277	3,263	142	284	284
31	Secondary Customer	C3	231,317	199,932	9,945	14,930	1,369	413	1,111	2,971	129	258	258
32	Streetlighting	C4	178,953	0	0	0	0	0	178,953	0	0	0	0
33	Area Lighting	C5	4,159	0	0	0	0	0	4,159	0	0	0	0
34	Meters	C6	233,277	67,886	10,166	63,684	7,138	910	1,212	2,757	51,038	23,249	5,237
35	Load Management	C9	0	0	0	0	0	0	0	0	0	0	0
36													
37	Total Distribution	OXD	1,529,964	630,936	51,576	237,993	176,292	3,577	194,382	13,586	79,794	119,485	22,344
38													
39	<u>Customer Accounting Expenses</u>												
40	Meter Reading	C7	471,400	319,180	14,078	47,891	6,523	495	2,023	6,853	51,236	19,033	4,087
41	Other	C8	577,610	498,962	24,819	37,261	3,610	1,031	2,901	7,414	322	645	645
42													
43	Total Customer Accounts	OXC	1,049,010	818,142	38,898	85,152	10,133	1,527	4,924	14,267	51,558	19,677	4,732
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SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 10 - 2
 7/29/2010
 10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	<u>Customer Service & Information Expense</u>												
2	Conservation & DSM Rebates	C1	14,242	12,384	557	869	72	17	60	187	25	55	15
3	Other	C1	196,819	171,147	7,702	12,003	995	231	833	2,590	347	763	208
4													
5	Total Customer Service & Information Expense	OXI	211,061	183,531	8,259	12,872	1,066	248	893	2,778	372	818	223
6													
7	<u>Sales Expenses</u>												
8	Off-Peak Development	C1	21,254	18,482	832	1,296	107	25	90	280	37	82	22
9	Other	C1	29,975	26,065	1,173	1,828	151	35	127	395	53	116	32
10													
11	Total Sales Expenses		51,229	44,547	2,005	3,124	259	60	217	674	90	199	54
12													
13													
14	<u>Administrative & General Expenses</u>												
15	Salaries, Supplies, Pensions & Benefits												
16	Production	OXPD	945,775	262,628	24,277	216,767	405,761	0	11,110	10,273	5,928	2,062	6,967
17	Transmission	D2	385,655	129,486	12,545	99,374	130,957	0	3,299	3,912	564	4,415	1,104
18	Distribution	OXD	669,495	276,090	22,569	104,143	77,143	1,565	85,059	5,945	34,917	52,285	9,777
19	Customer Accounts	OXC	411,089	320,615	15,243	33,370	3,971	598	1,930	5,591	20,205	7,711	1,854
20	Customer Service & Info	C1	122,976	106,936	4,812	7,500	621	145	520	1,618	217	477	130
21													
22	Total Salaries, Supplies, Pensions, and Benefits		2,534,990	1,095,755	79,447	461,154	618,454	2,308	101,918	27,340	61,831	66,950	19,833
23													
24	Load Management Expenses	C9	0	0	0	0	0	0	0	0	0	0	0
25													
26	Outside Services	NEPIS	137,777	45,326	3,944	28,482	44,102	115	3,335	1,362	2,958	6,497	1,656
27													
28	Property Insurance	NEPIS	179,495	59,050	5,138	37,106	57,456	150	4,345	1,775	3,854	8,465	2,157
29													
30	Injuries & Damages	NEPIS	138,968	45,717	3,978	28,728	44,484	116	3,364	1,374	2,984	6,554	1,670
31													
32	Regulatory Commission Expense	R10	249,998	77,507	5,371	56,930	88,603	179	5,440	2,126	3,736	7,515	2,592
33													
34	General Advertising	C1	11,120	9,669	435	678	56	13	47	146	20	43	12
35													
36	Miscellaneous, Rents, Maintenance	P90	209,316	90,734	6,529	37,527	51,021	212	4,760	2,211	5,825	8,430	2,065
37													
38	Total Administrative & General Exp		3,461,663	1,423,759	104,841	650,606	904,176	3,093	123,209	36,333	81,207	104,453	29,984
39													
40	Charitable Contributions	C1	0	0	0	0	0	0	0	0	0	0	0
41													
42													
43													
44													
45	Total O & M Expenses		21,148,472	7,028,226	553,856	4,114,380	7,065,794	15,156	487,948	217,331	407,340	977,718	280,722
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SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 11 - 2
 7/29/2010
 10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	Depreciation Expense												
2	<u>Production</u>												
3	Base Demand	E1	1,052,841	277,975	25,326	234,252	473,853	0	13,159	11,614	7,790	0	8,872
4	Peak Demand	D1	428,314	143,809	13,933	110,366	145,443	0	3,664	4,345	626	4,903	1,226
5	Base Energy	E2	934,116	236,460	20,450	187,545	377,648	559	10,488	9,256	14,902	59,843	16,966
6													
7	Total Production		2,415,271	658,243	59,709	532,163	996,944	559	27,310	25,216	23,318	64,746	27,063
8													
9	Transmission	D2	403,305	135,412	13,119	103,922	136,951	0	3,450	4,091	590	4,617	1,154
10													
11	Distribution	P60	990,667	418,318	34,120	158,918	143,792	2,354	60,150	8,654	53,519	94,040	16,802
12													
13	General	P90	240,774	104,371	7,511	43,167	58,689	244	5,476	2,544	6,700	9,696	2,376
14													
15	Intangible	P90	59,277	25,695	1,849	10,628	14,449	60	1,348	626	1,650	2,387	585
16													
17													
18													
19													
20													
21													
22	Total Depreciation Expense		4,109,295	1,342,039	116,308	848,798	1,350,825	3,217	97,734	41,130	85,777	175,487	47,980
23													
24													
25													
26													
27													
28													
29	Big Stone Expense Offsets	P10	0	0	0	0	0	0	0	0	0	0	0
30													
31													
32	Spiritwood Amortization	P10	0	0	0	0	0	0	0	0	0	0	0
33													
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SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 12 - 2
 7/29/2010
 10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	General Taxes	NEPIS	945,024	310,893	27,050	195,360	302,502	789	22,874	9,343	20,290	44,566	11,356
2													
3	Net Operating Income Before Tax (NOIBT)		3,749,979	638,497	(42,893)	1,590,765	1,864,071	2,319	33,336	(9,558)	(58,833)	(246,787)	(20,939)
4													
5	<u>Investment Tax Credit</u>												
6	Amortize Prior Years Credit	EPIS	(991,042)	(330,337)	(28,802)	(206,295)	(315,857)	(805)	(24,680)	(9,863)	(21,074)	(42,262)	(11,067)
7	Debits Utilized	EPIS	0	0	0	0	0	0	0	0	0	0	0
8													
9	Total Investment Tax Credit		(991,042)	(330,337)	(28,802)	(206,295)	(315,857)	(805)	(24,680)	(9,863)	(21,074)	(42,262)	(11,067)
10													
11	<u>Deferred Income Taxes</u>												
12	Items South Dakota Flows Through												
13	Federal	NPMNR	0	0	0	0	0	0	0	0	0	0	0
14	Minnesota	NPISM	0	0	0	0	0	0	0	0	0	0	0
15	North Dakota	NPISN	0	0	0	0	0	0	0	0	0	0	0
16													
17	Subtotal		0	0	0	0	0	0	0	0	0	0	0
18													
19	All Other												
20	Federal	NEPIS	2,775,578	913,107	79,446	573,782	888,462	2,316	67,183	27,440	59,594	130,894	33,354
21	Minnesota	NPISM	0	0	0	0	0	0	0	0	0	0	0
22	North Dakota	NPISN	0	0	0	0	0	0	0	0	0	0	0
23													
24	Subtotal		2,775,578	913,107	79,446	573,782	888,462	2,316	67,183	27,440	59,594	130,894	33,354
25													
26	Total Deferred Income Taxes		2,775,578	913,107	79,446	573,782	888,462	2,316	67,183	27,440	59,594	130,894	33,354
27													
28	<u>Current Income Taxes</u>												
29													
30	Federal Income Taxes		(2,126,193)	(907,794)	(113,433)	(154,143)	(448,666)	(2,054)	(71,588)	(37,350)	(94,361)	(248,196)	(48,608)
31	Minnesota Income Taxes		0	0	0	0	0	0	0	0	0	0	0
32	North Dakota Income Taxes		0	0	0	0	0	0	0	0	0	0	0
33													
34	Total Current Income Taxes		(2,126,193)	(907,794)	(113,433)	(154,143)	(448,666)	(2,054)	(71,588)	(37,350)	(94,361)	(248,196)	(48,608)
35													
36	Total Income Taxes		(341,656)	(325,024)	(62,789)	213,345	123,940	(542)	(29,086)	(19,772)	(55,841)	(159,564)	(26,322)
37													
38													
39	Net Operating Income		4,091,636	963,520	19,896	1,377,420	1,740,132	2,861	62,422	10,214	(2,992)	(87,222)	5,383
40													
41	AFDC	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
42													
43	Total Available for Return		4,091,636	963,520	19,896	1,377,420	1,740,132	2,861	62,422	10,214	(2,992)	(87,222)	5,383
44													
45													
46	Rate of Return on Rate Base		6.35%	4.55%	1.08%	10.34%	8.43%	5.36%	4.00%	1.60%	-0.22%	-2.90%	0.70%
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SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 13 - 2
 7/29/2010
 10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	Development of Federal Income Tax Expense												
2													
3	Net Operating Income Before Tax (NOIBT)		3,749,979	638,497	(42,893)	1,590,765	1,864,071	2,319	33,336	(9,558)	(58,833)	(246,787)	(20,939)
4	Less: Interest Cost		2,094,071	688,939	59,921	433,033	671,364	1,736	50,752	20,726	44,785	97,770	25,043
5													
6	Net Income Before Tax		1,655,909	(50,442)	(102,814)	1,157,732	1,192,707	583	(17,416)	(30,284)	(103,618)	(344,557)	(45,982)
7													
8	Federal Schedule M Adjustments:												
9	Additional Tax Depreciation	NEPIS	3,623,274	1,191,981	103,710	749,022	1,159,809	3,024	87,701	35,821	77,795	170,870	43,540
10	Cost to Remove	NEPIS	297,249	97,789	8,508	61,449	95,149	248	7,195	2,939	6,382	14,018	3,572
11	Directly Assigned Schedule M Items	NEPIS	(8,404)	(2,765)	(241)	(1,737)	(2,690)	(7)	(203)	(83)	(180)	(396)	(101)
12	Accrued Vacation Pay	NEPIS	7,255	2,387	208	1,500	2,322	6	176	72	156	342	87
13	Charges - Operating Reserves	NEPIS	408,259	134,309	11,686	84,397	130,684	341	9,882	4,036	8,766	19,253	4,906
14	Provisions - Operating Reserves	NEPIS	(748,501)	(246,241)	(21,425)	(154,734)	(239,595)	(625)	(18,117)	(7,400)	(16,071)	(35,299)	(8,995)
15	Unbilled Revenues	NEPIS	0	0	0	0	0	0	0	0	0	0	0
16	Preferred Dividends Paid Credit	NEPIS	0	0	0	0	0	0	0	0	0	0	0
17	Other Schedule M Items	NEPIS	4,151,613	1,365,794	118,833	858,243	1,328,930	3,465	100,490	41,044	89,139	195,786	49,889
18													
19	Subtotal Federal Schedule M Adjustments		7,730,746	2,543,254	221,279	1,598,140	2,474,610	6,451	187,123	76,429	165,986	364,575	92,899
20													
21	Federal Adjusted Income Before Income Taxes		(6,074,837)	(2,593,697)	(324,093)	(440,408)	(1,281,903)	(5,868)	(204,539)	(106,713)	(269,604)	(709,131)	(138,881)
22													
23	Less:												
24	Minnesota State Income Taxes		0	0	0	0	0	0	0	0	0	0	0
25	North Dakota State Income Taxes		0	0	0	0	0	0	0	0	0	0	0
26													
27	Federal Taxable Income		(6,074,837)	(2,593,697)	(324,093)	(440,408)	(1,281,903)	(5,868)	(204,539)	(106,713)	(269,604)	(709,131)	(138,881)
28	Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
29													
30	Federal Income Tax Before Credits		(2,126,193)	(907,794)	(113,433)	(154,143)	(448,666)	(2,054)	(71,588)	(37,350)	(94,361)	(248,196)	(48,608)
31	Investment Tax Credit - Debits Utilized	EPIS	0	0	0	0	0	0	0	0	0	0	0
32													
33	Federal Income Taxes		(2,126,193)	(907,794)	(113,433)	(154,143)	(448,666)	(2,054)	(71,588)	(37,350)	(94,361)	(248,196)	(48,608)
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SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 14 - 2
 7/29/2010
 10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	Development of Minnesota State Income Tax Expense												
2													
3	Federal Adjusted Income Before Income Taxes		0	0	0	0	0	0	0	0	0	0	0
4													
5	<u>Minnesota Adjustments to Federal Schedule M:</u>												
6	PAYSOP Adjustment	NEPIS	0	0	0	0	0	0	0	0	0	0	0
7	Change in Excess Tax Depreciation - MN	NEPIS	0	0	0	0	0	0	0	0	0	0	0
8	Change in ACRS - Ordinary Loss	NEPIS	0	0	0	0	0	0	0	0	0	0	0
9	Preferred Dividends Paid Credit	NEPIS	0	0	0	0	0	0	0	0	0	0	0
10	Miscellaneous Adjustments to Fed Schedule M	NEPIS	0	0	0	0	0	0	0	0	0	0	0
11													
12	Total Minnesota Adjustments to Fed Schedule M		0	0	0	0	0	0	0	0	0	0	0
13													
14	Minnesota Taxable Income		0	0	0	0	0	0	0	0	0	0	0
15	Minnesota Tax Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16													
17	Minnesota Income Tax		0	0	0	0	0	0	0	0	0	0	0
18													
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24													
25	Development of North Dakota State Income Tax Expense												
26													
27	Federal Adjusted Income Before Income Taxes		0	0	0	0	0	0	0	0	0	0	0
28													
29	<u>North Dakota Adjustments to Federal Schedule M:</u>												
30	Change in Excess Tax Depreciation - ND	NEPIS	0	0	0	0	0	0	0	0	0	0	0
31	Change in ACRS - Ordinary Loss - ND	NEPIS	0	0	0	0	0	0	0	0	0	0	0
32	Change in Income from ADR Property - ND	NEPIS	0	0	0	0	0	0	0	0	0	0	0
33	Miscellaneous Adjustments to Fed Schedule M	NEPIS	0	0	0	0	0	0	0	0	0	0	0
34													
35	Total North Dakota Adjustments to Fed Schedule M		0	0	0	0	0	0	0	0	0	0	0
36													
37	Subtotal		0	0	0	0	0	0	0	0	0	0	0
38	Deduction of Federal Income Taxes		0	0	0	0	0	0	0	0	0	0	0
39													
40	North Dakota Taxable Income		0	0	0	0	0	0	0	0	0	0	0
41	North Dakota Tax Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
42													
43	North Dakota Income Tax		0	0	0	0	0	0	0	0	0	0	0
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SOUTH DAKOTA

Otter Tail Power Company
 Class Cost of Service Study
 2009 Test Year

Run = 2009 Test Year Page 15 - 2
 7/29/2010
 10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	MWH Consumption at Generators - Partial	E1	398,040	105,092	9,575	88,562	179,146	0	4,975	4,391	2,945	0	3,354
2	Percentage		100.00000%	26.40237%	2.40554%	22.24952%	45.00703%	0.00000%	1.24987%	1.10316%	0.73988%	0.00000%	0.84263%
3													
4	MWH Consumption at Generators - Total	E2	443,119	112,170	9,701	88,966	179,146	265	4,975	4,391	7,069	28,388	8,048
5	Percentage		100.00000%	25.31374%	2.18925%	20.07723%	40.42842%	0.05980%	1.12272%	0.99093%	1.59528%	6.40641%	1.81622%
6													
7	Generation Demand Factor	D1	62,897	21,118	2,046	16,207	21,358	0	538	638	92	720	180
8	Percentage		100.00000%	33.57553%	3.25294%	25.76752%	33.95710%	0.00000%	0.85537%	1.01436%	0.14627%	1.14473%	0.28618%
9													
10	Transmission Demand Factor	D2	62,897	21,118	2,046	16,207	21,358	0	538	638	92	720	180
11	Percentage		100.00000%	33.57553%	3.25294%	25.76752%	33.95710%	0.00000%	0.85537%	1.01436%	0.14627%	1.14473%	0.28618%
12													
13	Distribution - Primary Demand Factor	D3	90,294	19,639	2,757	20,612	25,752	258	1,189	673	3,232	13,812	2,370
14	Percentage		100.00000%	21.75006%	3.05336%	22.82765%	28.52017%	0.28573%	1.31681%	0.74534%	3.57942%	15.29670%	2.62476%
15													
16	Distribution - Secondary Demand Factor	D4	122,095	31,783	4,763	27,581	25,034	353	1,153	845	8,922	18,395	3,266
17	Percentage		100.00000%	26.03137%	3.90106%	22.58979%	20.50371%	0.28912%	0.94435%	0.69208%	7.30742%	15.06614%	2.67497%
18													
19	Customer or Meter Factors												
20	Total Retail Customers	C1	8,510	7,400	333	519	43	10	36	112	15	33	9
21	Percentage		100.00000%	86.95652%	3.91304%	6.09871%	0.50529%	0.11751%	0.42303%	1.31610%	0.17626%	0.38778%	0.10576%
22													
23	Retail Service Locations	C2	8,960	7,740	385	578	56	16	45	115	5	10	10
24	Percentage		100.00000%	86.38393%	4.29688%	6.45089%	0.62500%	0.17857%	0.50223%	1.28348%	0.05580%	0.11161%	0.11161%
25													
26	Secondary Service Locations	C3	8,955	7,740	385	578	53	16	43	115	5	10	10
27	Percentage		100.00000%	86.43216%	4.29927%	6.45449%	0.59185%	0.17867%	0.48018%	1.28420%	0.05583%	0.11167%	0.11167%
28													
29	Street Lighting Factor	C4	466,752	0	0	0	0	0	466,752	0	0	0	0
30	Percentage		100.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	100.00000%	0.00000%	0.00000%	0.00000%	0.00000%
31													
32	Area Lighting Factor	C5	360,689	0	0	0	0	0	360,689	0	0	0	0
33	Percentage		100.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	100.00000%	0.00000%	0.00000%	0.00000%	0.00000%
34													
35	Meter Factor	C6	2,830,416	823,678	123,342	772,701	86,609	11,040	14,706	33,448	619,264	282,084	63,544
36	Percentage		100.00000%	29.10095%	4.35773%	27.29991%	3.05994%	0.39005%	0.51957%	1.18173%	21.87890%	9.96617%	2.24504%
37													
38	Meter Reading Factor	C7	11,418	7,731	341	1,160	158	12	49	166	1,241	461	99
39	Percentage		100.00000%	67.70888%	2.98651%	10.15940%	1.38378%	0.10510%	0.42915%	1.45384%	10.86880%	4.03748%	0.86705%
40													
41	System Service Locations	C8	8,960	7,740	385	578	56	16	45	115	5	10	10
42	Percentage		100.00000%	86.38393%	4.29688%	6.45089%	0.62500%	0.17857%	0.50223%	1.28348%	0.05580%	0.11161%	0.11161%
43													
44	Load Management Factor	C9	4,068	551	2	5	0	3	0	0	2,458	907	142
45	Percentage		100.00000%	13.54474%	0.04916%	0.12291%	0.00000%	0.07375%	0.00000%	0.00000%	60.42281%	22.29597%	3.49066%
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SOUTH DAKOTA

Otter Tail Power Company
Class Cost of Service Study
2009 Test Year

Run = 2009 Test Year Page 16 - 2
7/29/2010
10:21 AM

Line No.	Item	Allocation Factors	South Dakota	Residential	Farms	General Service	Large General Service	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred
1	<u>Gross Plant in Service</u>												
2	Production Plant	P10	66,063,078	18,043,903	1,639,437	14,604,858	27,321,097	14,197	748,215	691,489	620,678	1,658,131	721,072
3	Percentage		100.00000%	27.31314%	2.48162%	22.10744%	41.35608%	0.02149%	1.13258%	1.04671%	0.93952%	2.50992%	1.09149%
4													
5	Distribution Plant	P60	35,274,343	14,894,889	1,214,882	5,658,550	5,119,944	83,836	2,141,742	308,128	1,905,647	3,348,449	598,279
6	Percentage		100.00000%	42.22584%	3.44410%	16.04154%	14.51464%	0.23767%	6.07167%	0.87352%	5.40236%	9.49259%	1.69607%
7													
8	General Plant	P90	7,439,017	3,224,663	232,052	1,333,708	1,813,278	7,537	169,186	78,590	207,014	299,583	73,406
9	Percentage		100.0000%	43.3480%	3.1194%	17.9286%	24.3752%	0.1013%	2.27430%	1.05646%	2.78281%	4.02719%	0.98677%
10													
11													
12	Electric Plant in Service	EPIS	130,563,662	43,519,904	3,794,533	27,178,036	41,612,160	105,998	3,251,497	1,299,384	2,776,343	5,567,742	1,458,067
13	Percentage		100.00000%	33.33232%	2.90627%	20.81593%	31.87116%	0.08118%	2.49035%	0.99521%	2.12643%	4.26439%	1.11675%
14													
15	Net Electric Plant in Service	NEPIS	79,223,395	26,062,846	2,267,631	16,377,476	25,359,392	66,112	1,917,602	783,232	1,700,993	3,736,101	952,010
16	Percentage		100.00000%	32.89792%	2.86232%	20.67252%	32.00998%	0.08345%	2.42050%	0.98864%	2.14708%	4.71591%	1.20168%
17													
18	<u>Operation and Maintenance Expense</u>												
19	Production Expense (Excl Energy)	OXPD	2,381,139	661,208	61,122	545,746	1,021,567	0	27,972	25,865	14,925	5,191	17,541
20	Percentage		100.00000%	27.76857%	2.56693%	22.91956%	42.90247%	0.00000%	1.17474%	1.08624%	0.62682%	0.21802%	0.73665%
21													
22	Distribution Expense	OXD	1,529,964	630,936	51,576	237,993	176,292	3,577	194,382	13,586	79,794	119,485	22,344
23	Percentage		100.00000%	41.23859%	3.37107%	15.55547%	11.52263%	0.23380%	12.70498%	0.88796%	5.21543%	7.80963%	1.46042%
24													
25	Customer Accounts Expense	OXC	1,049,010	818,142	38,898	85,152	10,133	1,527	4,924	14,267	51,558	19,677	4,732
26	Percentage		100.00000%	77.99180%	3.70803%	8.11741%	0.96598%	0.14555%	0.46939%	1.36004%	4.91491%	1.87580%	0.45109%
27													
28	Customer Service & Information Expense	OXI	211,061	183,531	8,259	12,872	1,066	248	893	2,778	372	818	223
29	Percentage		100.00000%	86.95652%	3.91304%	6.09871%	0.50529%	0.11751%	0.42303%	1.31610%	0.17626%	0.38778%	0.10576%
30													
31	Other Deferred Income Tax Factor												
32	Minnesota	NPISM	79,223,395	26,062,846	2,267,631	16,377,476	25,359,392	66,112	1,917,602	783,232	1,700,993	3,736,101	952,010
33	Percentage		100.00000%	32.89792%	2.86232%	20.67252%	32.00998%	0.08345%	2.42050%	0.98864%	2.14708%	4.71591%	1.20168%
34													
35	North Dakota	NPISN	0	0	0	0	0	0	0	0	0	0	0
36	Percentage		0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
37													
38	Excluding South Dakota	NPMNR	79,223,395	26,062,846	2,267,631	16,377,476	25,359,392	66,112	1,917,602	783,232	1,700,993	3,736,101	952,010
39	Percentage		100.00000%	32.89792%	2.86232%	20.67252%	32.00998%	0.08345%	2.42050%	0.98864%	2.14708%	4.71591%	1.20168%
40													
41	Long-Term CWIP Ratio (W/AFDC)	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
42	Percentage		0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
43													
44	Revenue	R10	27,672,377	8,579,300	594,499	6,301,645	9,807,499	19,773	602,119	235,278	413,540	831,818	286,907
45	Percentage		100.00000%	31.00312%	2.14835%	22.77233%	35.44148%	0.07146%	2.17588%	0.85023%	1.49442%	3.00595%	1.03680%
46													
47	Labor and Related Expense	LRE	9,780,121	4,102,783	302,017	1,827,997	2,502,820	8,445	361,193	104,466	229,535	262,758	78,107
48	Percentage		100.00000%	41.95023%	3.08807%	18.69094%	25.59089%	0.08635%	3.69313%	1.06815%	2.34695%	2.68666%	0.79863%
49													
50	Total O & M Expense	OX	21,148,472	7,028,226	553,856	4,114,380	7,065,794	15,156	487,948	217,331	407,340	977,718	280,722
51	Percentage		100.00000%	33.23279%	2.61889%	19.45474%	33.41042%	0.07167%	2.30725%	1.02764%	1.92610%	4.62311%	1.32738%
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