

Volume 4A

Section 1 – 2009 Test Year Workpapers

Input Summary

OTTER TAIL POWER COMPANY
Summary of Average Rate Base
Actual Year 2009

South Dakota

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
	System Balances		12/31/09 13 Mo. Average	AB Margins/ Emission Allowances	25% Cap on Incentive Compensation	Advertising/ EEP Expenses	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	AFDC on Short Term CWIP	Def Tax on Big Stone Land	Holding Company/ Formation Expense Adj	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	Total	Line No.
Plant in Service			(1)						(5)							1
Production Plant																2
A/C 101 & 106 - Base Demand			286,549,743						1,561,696					14,897,839	303,009,278	3
Peak Demand			111,653,461						364,114					8,708,015	120,725,590	4
Base Energy			202,211,096						(818)					43,913,664	246,123,942	5
Subtotal A/C 101 & 106			600,414,300	0	0	0	0	0	1,924,992	0	0	0	0	67,519,518	669,858,810	6
A/C 114 - Base Demand			1,195,719											0	1,195,719	7
Peak Demand			392,536											0	392,536	8
Base Energy			0											0	0	9
Subtotal A/C 114			1,588,255	0	0	0	0	0	0	0	0	0	0	0	1,588,255	10
Total Production Plant			602,002,555	0	0	0	0	0	1,924,992	0	0	0	0	67,519,518	671,447,065	11
Transmission Plant																12
A/C 101 & 106			211,527,689						4,403,568					1,670,238	217,601,495	13
A/C 114			58,287											0	58,287	14
Total Transmission Plant			211,585,976	0	0	0	0	0	4,403,568	0	0	0	0	1,670,238	217,659,782	15
Distribution Plant A/C 101, 106 & 114																16
Primary Demand-Inc \$2,140 A/C 114			112,399,866						2,719,609					3,251,926	118,371,401	17
Secondary Demand			57,321,142						744,869					156,220	58,222,231	18
Primary Customer			62,533,659						889,367					523,095	63,946,121	19
Secondary Customer			66,842,161						1,191,224					36,621	68,070,066	20
Street lighting			12,745,221						197,917					92,844	13,035,982	21
Area Lighting			4,683,726						82,862					9,773	4,776,361	22
Meters			20,542,040						498,014					0	21,040,054	23
Load Management			8,848,398						146,687					0	8,995,085	24
Total Distribution Plant			345,916,212	0	0	0	0	0	6,470,549	0	0	0	0	4,070,479	356,457,240	25
General Plant																26
Production			26,975,229						715,400					0	27,690,629	27
Transmission			11,166,315						312,447					0	11,478,762	28
Distribution			19,548,576						672,883					0	20,221,459	29
Customer Accounts			13,431,181						484,322					0	13,915,503	30
Customer Service & Info			4,123,410						100,570					0	4,223,980	31
Load Management			131,177						62,073					0	193,250	32
Total General Plant			75,375,887	0	0	0	0	0	2,347,695	0	0	0	0	0	77,723,582	33
Intangible Plant (2)			3,850,303						562,507					0	4,412,810	34
Total Plant in Service (4)			1,238,730,933	0	0	0	0	0	15,709,311	0	0	0	0	73,260,235	1,327,700,479	35

(1) Functionalization run Page 5 of 6

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(2) Work Paper A-1-a; Total Plant - in - Service Less PHFU 1,238,760,590 29,656 1,238,730,934
Difference 0

OTTER TAIL POWER COMPANY
Summary of Average Rate Base
Actual Year 2009

South Dakota

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Line No.	System Balances		(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	Line No.
			12/31/09 13 Mo. Average	AB Margins/ Emission Allowances	25% Cap on Incentive Compensation	Advertising/ EEP Expenses	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	AFDC on Short Term CWIP	Def Tax on Big Stone Land	Holding Company Formation Expense Adj	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	Total	
1			(1)							(4)						1
2	Accumulated Depreciation															2
3	Production Plant															3
4	Base Demand - MN		(170,892,120)							(608,832)				(941,694)	(172,442,646)	4
5	- ND													0	0	5
6	- SD													0	0	6
7	- FERC													0	0	7
8	Peak Demand - MN		(56,678,233)							(220,158)				(1,515,866)	(58,414,257)	8
9	- ND													0	0	9
10	- SD													0	0	10
11	- FERC													0	0	11
12	Base Energy - MN		(6,806,196)							17				(13,878,261)	(20,684,440)	12
13	- ND													0	0	13
14	- SD													0	0	14
15	- FERC													0	0	15
16														0	0	16
17														0	0	17
18	Total Production Plant		(234,376,549)	0	0	0	0	0	0	(828,973)	0	0	0	(16,335,821)	(251,541,343)	18
19	Transmission Plant MN		(82,477,944)							(1,482,187)				1,232,300	(82,727,831)	19
20	- ND													0	0	20
21	- SD													0	0	21
22	- FERC													0	0	22
23														0	0	23
24	Total Transmission Plant		(82,477,944)	0	0	0	0	0	0	(1,482,187)	0	0	0	1,232,300	(82,727,831)	24
25	Distribution Plant MN		(145,413,322)							(3,206,400)				(1,101,444)	(149,721,166)	25
26	- ND													0	0	26
27	- SD													0	0	27
28	- FERC													0	0	28
29														0	0	29
30	Total Distribution Plant		(145,413,322)	0	0	0	0	0	0	(3,206,400)	0	0	0	(1,101,444)	(149,721,166)	30
31	General Plant MN		(31,159,001)							(1,737,049)				11,353	(32,884,697)	31
32	- ND													0	0	32
33	- SD													0	0	33
34	- FERC													0	0	34
35														0	0	35
36	Total General Plant		(31,159,001)	0	0	0	0	0	0	(1,737,049)	0	0	0	11,353	(32,884,697)	36
37	Intangible Plant		(1,091,011)							(1,909,790)				0	(3,000,801)	37
38														0	0	38
39	Total Accumulated Depreciation		(494,517,828)	0	0	0	0	0	0	(9,164,399)	0	0	0	(16,193,612)	(519,875,839)	39
40	BSP Capitalized Items A/C 186		(3)											0	0	40
41	A/C 186 - MN		0											0	0	41
42	A/C 186 - ND		37,285											0	37,285	42
43	A/C 186 - SD		3,366											0	3,366	43
44	A/C 186 - FERC		0											0	0	44
45	Total BSP Cap Items A/C 186		40,651	0	0	0	0	0	0	0	0	0	0	0	40,651	45
46																46
47	Total Net Plant in Service		744,253,756	0	0	0	0	0	0	6,544,912	0	0	0	57,066,623	807,865,291	47
48																48
49																49
50																50
51																51
52																52
53																53
54																54

(1) A-1-b, Page 1 of 2 Actual COSS 2009

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Accumulated Depreciation per A-1-b, P 494,517,828 494,517,828 0 Rounding

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
	System Balances		12/31/09 13 Mo. Average	AB Margins/ Emission Allowances	25% Cap on Incentive Compensation	Advertising/ EEP Expenses	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	AFDC on Short Term CWIP	Def Tax on Big Stone Land	Holding Company Formation Expense Adj	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	Total	Line No.
Plant Held for Future Use			(1)													1
Production Plant			0												0	2
Transmission Plant			9,038												9,038	3
Distribution Plant			20,619												20,619	4
General Plant			0												0	5
Intangible Plant			0												0	6
Total Plant Held for Future Use			29,657			0	0	0	0	0	0	0	0	0	29,657	7
Unamortized Holding Company Expense			(2)													8
Unamortized Holding Company Expense - MN			0												0	9
Unamortized Holding Company Expense - ND			0												0	10
Unamortized Holding Company Expense - SD			0								112,740			108,342	221,082	11
Unamortized Holding Company Expense - FERC			0											0	0	12
Total Unamortized Holding Company Expense			0	0	0	0	0	0	0	0	112,740	0	108,342	221,082	13	
Construction Work in Progress Major Projects			(3)													14
Production Plant			0												0	15
Transmission Plant			0												0	16
Distribution Plant			0												0	17
General Plant			0												0	18
Intangible Plant			0												0	19
Total CWIP Major Projects			0	0	0	0	0	0	0	0	0	0	0	0	0	20
Construction Work in Progress Short Term Projects																21
Production Plant			179,725											118,430	298,155	22
Transmission Plant			832,171											0	832,171	23
Distribution Plant			1,707,960											0	1,707,960	24
General Plant			1,377,657											0	1,377,657	25
Intangible Plant			0											0	0	26
Total CWIP Short Term Projects			4,097,513	0	0	0	0	0	0	0	0	0	118,430	4,215,943	27	
Construction Work in Progress Long Term Projects																28
Production Plant			23,120,078											(23,007,412)	112,666	29
Transmission Plant			11,095,883											(4,572,645)	6,523,248	30
Distribution Plant			2,336,582											(13,376)	2,323,206	31
General Plant			838,338											0	838,338	32
Intangible Plant			0											0	0	33
Total CWIP Long Term Projects			37,390,891	0	0	0	0	0	0	0	0	0	0	(27,593,433)	9,797,458	34
Total CWIP			41,488,404	0	0	0	0	0	0	0	0	0	0	(27,475,003)	14,013,401	35
Materials & Supplies																36
Production Plant (4)			4,815,900											171,022	4,986,923	37
Transmission Plant (5)			4,124,241											0	4,124,241	38
Distribution Plant (5)			7,331,984											0	7,331,984	39
Total Materials and Supplies			16,272,126	0	0	0	0	0	0	0	0	0	0	171,022	16,443,148	40
Fuel Stocks																41
Coal Stocks (6)			6,910,549											0	6,910,549	42
Fuel Oil Stocks (6)			1,705,196											0	1,705,196	43
Total Fuel Stocks			8,615,745	0	0	0	0	0	0	0	0	0	0	0	8,615,745	44
Prepayments (7)			(35,012,678)											0	(35,012,678)	45

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Line No.	System Balances			AB Margins/ Emission Allowances	25% Cap on Incentive Compensation	Advertising/ EEP Expenses	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	AFDC on Short Term CWIP	Def Tax on Big Stone Land	Holding Company Formation Expense Adj	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	Total	Line No.
	12/31/2008	12/31/2009	Simple Average													
1																1
2	(1)	(1)							(4)		(3)					2
3																3
4	(5,740,436)	(6,742,269)	(6,241,352)											0	(6,241,352)	4
5	(825,133)	(971,182)	(898,158)											0	(898,158)	5
6	(506,088)	(594,711)	(550,400)											0	(550,400)	6
7																7
8	(7,071,657)	(8,308,162)	(7,689,909)	0	0	0	0	0	0	0	0	0	0	0	(7,689,909)	8
9																9
10																10
11	(93,167,427)	(138,434,955)	(115,801,191)				(14,707,169)				(19,631)			(20,413,892)	(150,941,883)	11
12	(10,788,125)	(15,895,077)	(13,341,601)											(11,001,258)	(24,342,859)	12
13	(6,857,147)	(10,340,916)	(8,599,031)											3,109,252	(5,489,779)	13
14																14
15	(110,812,699)	(164,670,947)	(137,741,823)	0	0	0	(14,707,169)	0	0	0	(19,631)	0	0	(28,305,898)	(180,774,521)	15
16																16
17	(117,884,356)	(172,979,109)	(145,431,733)	0	0	0	(14,707,169)	0	0	0	(19,631)	0	0	(28,305,898)	(188,464,431)	17
18																18
19																19
20			0											0	0	20
21			0											0	0	21
22			0					214,615						(42,115)	172,500	22
23			0											0	0	23
24																24
25			0	0	0	0	0	0	214,615	0	0	0	0	(42,115)	172,500	25
26																26
27			(396,606)											0	(396,606)	27
28																28
29																29
30			629,818,672	0	0	0	(14,707,169)	0	214,615	6,544,912	(19,631)	112,740	0	1,522,971	623,487,110	30

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Actual Year 2009

South Dakota

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
	Line No.			AB Margins/ Emission Allowances	25% Cap on Incentive Compensation	Advertising/ EEP Expenses	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	AFDC on Short Term CWIP	Def Tax on Big Stone Land	Holding Company Formation Expense Adj	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	Total	Line No.
Working Capital Items	1															1
COE Revenues - MN	2															2
COE Revenues - ND	3	(1)	(3,636,051)											0	(3,636,051)	3
COE Revenues - SD	4	(1)	(4,931,298)											0	(4,931,298)	4
COE Revenues - FERC	5	(1)	1,864,061											0	1,864,061	5
Computer Maint. Billings - A loc Factor	6	(1)	33,851											0	33,851	6
Manually Maint. Billings - A loc Factor	7	New Numbers	0.89396											0	0.89396	7
Computer Maint. Billings-Lead Days	8	New Numbers	0.10604											0	0.10604	8
Manually Maint. Billings-Lead Days	9	New Numbers	38.9											0	38.9	9
COE Revenue - MN - Lead Days	10	New Numbers	41.3											0	41.3	10
COE Revenue - ND - Lead Days	11	New Numbers	98.3											0	98.3	11
COE Revenue - SD - Lead Days	12	New Numbers	128.7											0	128.7	12
COE Rev - FERC & Total Company - Lead Days	13	New Numbers	113.5											0	113.5	13
Sales for Resale - Lead Days	14	New Numbers	122.0											0	122.0	14
Rent from Electric Property - Lead Days	15	New Numbers	28.4											0	28.4	15
Miscellaneous - Lead Days	16	New Numbers	(87.8)											0	(87.8)	16
Integrated Transmission - Lead Days	17	New Numbers	42.6											0	42.6	17
Other Revenue - Wheeling - Lead Days	18	New Numbers	50.1											0	50.1	18
Other Rev - LC&D, MISO & MAPP-Lead Days	19	New Numbers	38.6											0	38.6	19
Fuel Expense - Coal	20	New Numbers	33.4											0	33.4	20
Fuel Expense - Oil	21	(2)	56,644,667											0	56,644,667	21
Labor & Associated Payroll Expense	22	(2)	2,742,405											0	2,742,405	22
Prop Tax Factor - Excl Coal Conv Tax	23	(9)	61,014,050											0	61,014,050	23
Property Tax Factor - Coal Conv Tax	24	(3)	0.91975											0	0.91975	24
Expense Lag Days - Coal	25	(3)	0.08025											0	0.08025	25
Expense Lag Days - Oil	26	New Numbers	11.9											0	11.9	26
Expense Lag Days - Purchased Power	27	New Numbers	13.5											0	13.5	27
Exp Lag Days-Labor & Assoc Payroll	28	New Numbers	30.6											0	30.6	28
Expense Lag Days - All OOther O&M Exp	29	New Numbers	15.9											0	15.9	29
Expense Lag Days - Property Taxes - MN	30	New Numbers	14.5											0	14.5	30
Expense Lag Days - Property Taxes - ND	31	New Numbers	340.0											0	340.0	31
Expense Lag Days - Property Taxes - SD	32	New Numbers	229.0											0	229.0	32
Expense Lag Days - Property Taxes - FERC	33	New Numbers	357.5											0	357.5	33
Expense Lag Days - Coal Conversion Taxes	34	New Numbers	311.4											0	311.4	34
Expense Lag Days - Federal Income Taxes	35	New Numbers	33.2											0	33.2	35
Expense Lag Days - State Income Taxes - Total Company	36	New Numbers	0.0											0	0.0	36
Expense Lag Days - State Income Taxes - MN	37	New Numbers	0.0											0	0.0	37
Expense Lag Days - State Income Taxes - ND	38	New Numbers	0.0											0	0.0	38
Bank Balances	39	(4)	7,946											0	7,946	39
Special Deposits	40	(5)	22,093,721											0	22,093,721	40
Working Funds	41	(6)	21,047											(21,456,213)	637,508	41
Employee FICA Withholding	42	(7)	(4,251,888)											0	21,047	42
Employee Federal Withholding	43	(7)	(6,837,859)											0	(4,251,888)	43
Employee State W thholding - MN	44	(7)	(1,740,489)											0	(6,837,859)	44
Employee State W thholding - ND	45	(7)	(261,115)											0	(1,740,489)	45
State Sales Tax - MN	46	(7)	(6,391,206)											0	(261,115)	46
State Sales Tax - ND	47	(7)	(1,364)											0	(6,391,206)	47
State Sales Tax - SD	48	(7)	(1,287,693)											0	(1,364)	48
Franchise Taxes	49	(7)	(841,881)											0	(1,287,693)	49
Available Days - FICA Withholding	50	New Numbers	0.0											0	(841,881)	50
Available Days - Federal Withholding	51	New Numbers	0.0											0	0.0	51
Available Days - State Withholding - MN	52	New Numbers	1.9											0	0.0	52
Available Days - State Withholding - ND	53	New Numbers	62.0											0	1.9	53
Available Days - State Sales Tax - MN	54	New Numbers	12.7											0	62.0	54
Available Days - State Sales Tax - ND	55	New Numbers	24.3											0	12.7	55
Available Days - State Sales Tax - SD	56	New Numbers	13.6											0	24.3	56
Effective Tax Rate MN - Fed	57	(10)	0.3157	(1) A-7, Page 1 of 9										0	13.6	57
Effective Tax Rate MN - MN	58	(10)	0.0980	(2) A-7, Page 2 of 9										0	32.2	58
Effective Tax Rate ND - Fed	59	(10)	0.3276	(3) A-7, Page 3 of 9										0	0.3157	59
Effective Tax Rate ND - ND	60	(10)	0.0640	(4) A-7, Page 4 of 9										0	0.0980	60
Effective Tax Rate SD - Fed	61	(10)	0.3500	(5) A-7, Page 7 of 9										0	0.3276	61
Effective Tax Rate SD - SD	62	(10)	0.0000	(6) A-7, Page 6 of 9										0	0.0640	62
Effective Tax Rate TC - Fed	63	(10)	0.3260	(7) A-7, Page 8 of 9										0	0.3500	63
Effective Tax Rate TC - MN	64	(10)	0.0430	(8) 2008 Lead-Lag Study, Appropriate Section										0	0.0000	64
Effective Tax Rate TC - ND	65	(10)	0.0250	(9) C-2, Page 1 of 2										0	0.3260	65
	66	(10)		(10) C-4 Page 1 of 2										0	0.0430	66
	67	(10)												0	0.0250	67
	68	(10)												0	0.0250	68

batch total 114,243,061

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OPERATING Summary
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	Line No.
			Simple Average	AB Margins/ Emission Allowances	25% Cap on Incentive Compensation	Advertising/ EEP Expenses	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	AFDC on Short Term CWIP	Def Tax on Big Stone Land	Holding Company Formation Expense Adj	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	Total	Line No.
Operating Revenues			(1)	(5)												1
Sales of Electricity MN			137,619,203											(5,679,812)	131,939,391	2
- ND			123,133,470											(7,601,610)	115,531,860	3
- SD			27,634,807											37,570	27,672,377	4
- FERC			0											0	0	5
Total Retail Sales			288,387,480	0	0	0	0	0	0	0	0	0	0	(13,243,852)	275,143,628	7
Other Operating Revenues			(2)													8
Sales for Resale																9
Municipalities																10
Minnesota			194,707											0	194,707	12
South Dakota			35,029											0	35,029	13
Buy Sell Transactions			0											0	0	16
All Other Transactions																17
Base Demand			0											0	0	18
Peak Demand			0											0	0	19
Base Energy			12,349,225	(1,977,270)										0	10,371,955	20
Peak Energy			0											0	0	21
Total Other Sales for Resale			12,578,961	(1,977,270)	0	0	0	0	0	0	0	0	0	0	10,601,691	23
Other Electric Revenues			(3)													24
A/C 450 Forfeited Discounts - MN			276,331											0	276,331	25
- ND			189,713											0	189,713	26
- SD			91,254											0	91,254	27
A/C 451 Connection Fees - MN			192,389											0	192,389	28
- ND			82,632											0	82,632	30
- SD			30,119											0	30,119	31
Rent from Electric Property			638,477											0	638,477	32
Rent from Electric Property - Hoot Lake			1,550											0	1,550	33
Rent from Electric Property - Big Stone			6,583											0	6,583	34
Rent from Electric Property - Coyote			15,017											0	15,017	35
Other Miscellaneous Electric Revenue			3,337,478	15,537										0	3,353,015	36
Integrated Transmission Deficiency Payments			3,747,651											0	3,747,651	37
Miscellaneous Services			32,304											0	32,304	38
Wheeling - MN			211,140											0	211,140	39
Wheeling - ND			212,363											0	212,363	40
Wheeling - SD			9,402											0	9,402	41
Load Control & Dispatching, MAPP & MISO			4,007,399											0	4,007,399	42
Loan Pool Interest														0		43
Minnesota			20,703											0	20,703	44
North Dakota			3,139											0	3,139	45
South Dakota			768											0	768	46
Total Other Electric Revenues			13,106,412	15,537	0	0	0	0	0	0	0	0	0	0	13,121,949	48
Total Other Operating Revenues			25,685,373	(1,961,733)	0	0	0	0	0	0	0	0	0	0	23,723,640	50
Total Operating Revenues (4)			314,072,853	(1,961,733)	0	0	0	0	0	0	0	0	0	(13,243,852)	298,867,268	52

(1) B-1, Page 1 of 2
(2) B-2, Page 1 of 1
(3) B-3, Page 1 of 5

(4) F/S Page 5, Elec Op Revenue
Provision for Customer Refunds
Plus Interest on loan pools
Less COE accrual (1450...)
(1) MN Interim Rate Refund
(1) ND Interim Rate Refund
(1) Renewable Resource Rider Rev not yet
(1) Transmission Rider Rev not yet billed
Difference from above

Oracle	FERC
307,777,047	307,777,047
1,318,497	1,318,497
24,609	24,609
7,491,325	7,491,325
(228,745)	(228,745)
(836,971)	(836,971)
(835,246)	(835,246)
(420,129)	(420,129)
314,289,387	314,289,387
216,534	216,534

(5) B-3, Page 1 of 5, treated as non-Operating gain on F/S adjustment reclassifies from Credit to Production Expense to Other misc Revenue

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)		
			Amount	AB Margins/ Emission Allowances	25% Cap on Incentive Compensation	Advertising/ EEP Expenses	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	AFDC on Short Term CWIP	Def Tax on Big Stone Land	Holding Company Formation Expense Adj	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	Total	Line No.	
Operating Expenses	1															1	
Production Expenses	2		(1)	(6)		(7)										2	
Production Expenses Excl Purchased Power	3															3	
Base Demand	4		12,864,251											2,885,390	15,749,641	4	
Peak Demand	5		4,223,136											357,718	4,580,854	5	
Base Energy	6		68,411,380	(1,522,072)									(305,798)	(374,616)	66,208,895	6	
Peak Energy	7		1,969,522											0	1,969,522	7	
Total Excluding Purchased Power	8															8	
	9		87,468,289	(1,522,072)	0	0	0	0	0	0	0	0	(305,798)	2,868,492	88,508,912	9	
Purchased Power	10		(2)													10	
For Retail	11															11	
Base Demand	12		4,205,867											0	0	12	
Peak Demand	13		0											(623,250)	3,582,617	13	
Base Energy	14		49,100,531											0	49,100,531	14	
Peak Energy	15		0											0	0	15	
Total for Retail	16															16	
	17		53,306,398	0	0	0	0	0	0	0	0	0	0	(623,250)	52,683,148	17	
Total Purchased Power	18															18	
	19		53,306,398	0	0	0	0	0	0	0	0	0	0	(623,250)	52,683,148	19	
Total Production Expenses	20															20	
	21		140,774,687	(1,522,072)	0	0	0	0	0	0	0	0	(305,798)	2,245,242	141,192,060	21	
Transmission Expenses	22		(1)													22	
	23		10,686,696				0	0							1,001,548	11,688,244	23
Distribution Expenses	24															24	
Primary Demand	25		3,942,821											375,140	4,317,961	25	
Secondary Demand	26		1,309,109											124,557	1,433,666	26	
Primary Customer	27		2,724,250											259,197	2,983,447	27	
Secondary Customer	28		2,478,838											235,848	2,714,686	28	
Streetlighting	29		1,530,711											145,640	1,676,351	29	
Area Lighting	30		39,915											3,798	43,713	30	
Meters	31		2,308,374											211,433	2,519,807	31	
Load Management	32		0											0	0	32	
Total Distribution	33															33	
	34		14,334,019	0	0	0	0	0	0	0	0	0	0	1,355,613	15,689,632	34	
Customer Accounting Expenses	35															35	
Meter Reading	36		4,880,837											397,913	5,278,750	36	
Other	37		6,268,756											511,066	6,779,822	37	
Total Customer Accounts	38															38	
	39		11,149,593	0	0	0	0	0	0	0	0	0	0	908,979	12,058,572	39	
Customer Serv & Info Exp - (MN CIP)	40															40	
- ND	41		2,705,611			0								148,841	2,854,452	41	
- SD	42		27,761											1,528	29,289	42	
- Other	43		258,864			(258,864)								14,242	14,242	43	
Total Customer Serv & Information Exp	44															44	
	45		2,206,578											121,390	2,327,968	45	
	46		5,198,814	0	0	(258,864)	0	0	0	0	0	0	0	286,001	5,225,951	46	

(1) Functionalization Runs
(2) B-4, Page 1 of 5
(3) Not used

(4) N/A
(5) Not used
(6) Adjustment removes credit to account 555 on the FERC F/S and moves it to a revenue credit B Summary p 1 of 7 line 35
(7) Adjustment removes SD EEP Expense that remains in Rider per Order in last case

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
Line No.			Amount	AB Margins/ Emission Allowances	25% Cap on Incentive Compensation	Advertising/ EEP Expenses	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	AFDC on Short Term CWIP	Def Tax on Big Stone Land	Holding Company Formation Expense Adj	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	Total	Line No.
1			(1)	(7)		(5)										1
2			172,195											0	172,195	2
3			330,235											0	330,235	3
4			21,254											0	21,254	4
5			401,355			(46,811)								0	354,544	5
6																6
7			925,038	0	0	(46,811)	0	0	0	0	0	0	0	0	878,227	7
8																8
9																9
10																10
11			8,643,309		(83,705)									938,547	9,498,151	11
12			3,577,872		(34,650)									385,734	3,928,956	12
13			6,263,687		(60,660)									662,578	6,865,605	13
14			4,303,572		(41,678)									463,648	4,725,542	14
15			1,321,209		(12,795)									146,146	1,454,560	15
16																16
17			24,109,648	0	(233,488)	0	0	0	0	0	0	0	0	2,596,653	26,472,813	17
18																18
19																19
20			0											0	0	20
21			1,350,187									22,858		31,342	1,404,387	21
22			1,508,889											320,738	1,829,627	22
23			1,416,527											0	1,416,527	23
24			(2)											0	0	24
25			698,360											0	698,360	25
26			332,033											0	332,033	26
27			174,998											75,000	249,998	27
28			744,453											0	744,453	28
29																29
30			1,949,845	0	0	0	0	0	0	0	0	0	0	75,000	2,024,845	30
31		(1)	732,698			(601,173)								0	131,525	31
32		(1)	2,212,622			117								(25,784)	2,186,955	32
33																33
34			33,280,416	0	(233,488)	(601,056)	0	0	0	0	0	22,858	0	2,997,949	35,466,679	34
35																35
36			(3)													36
37			93,665											0	93,665	37
38			0											0	0	38
39			0											0	0	39
40																40
41			93,665	0	0	0	0	0	0	0	0	0	0	0	93,665	41
42																42
43																43
44			216,442,927	(1,522,072)	(233,488)	(906,731)	0	0	0	0	0	22,858	(305,798)	8,795,332	222,293,029	44

(1) Functionalization Runs

(2) B-5, Page 1 of 2

(3) B-6, Page 1 of 2

(4) B-13, Page 1 of 2

(5) B-14, Page 1 of 2

(6) F/S (FERC) 216,030,771

Plus donations 93,665

Removed from account 928 (59,703)

Gain on sale of emission allow 15,537

Accrued interchange energy 362,659

Total 216,442,928

Difference from line 44 above 1

(7) Not Used

(8) N/A

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(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L) (M) (N) (O)

Line No.	(A)	(B)	(C) Amount	(D) AB Margins/ Emission Allowances	(E) 25% Cap on Incentive Compensation	(F) Advertising/ EEP Expenses	(G) ND Wind ITC & ADIT Adjustment	(H) Production Tax Credits	(I) Unamortized Rate Case Expense	(J) AFDC on Short Term CWIP (4)	(K) Def Tax on Big Stone Land	(L) Holding Company/ Formation Expense Adj	(M) Remove MISO 16 & 17 Deferred Amort	(N) Test Year Adjustments	(O) Total	Line No.
1			(1)													1
2																2
3			7,893,035							36,457				2,629,493	10,558,985	3
4															0	4
5															0	5
6															0	6
7			3,274,494							30,059				1,021,795	4,326,348	7
8															0	8
9															0	9
10			7,858,318							(33)				1,826,222	9,684,507	10
11															0	11
12															0	12
13															0	13
14															0	14
15																15
16			19,025,847	0	0	0	0	0	0	66,483	0	0	0	5,477,510	24,569,840	16
17			(2)													17
18			4,215,774							88,105				(195,108)	4,108,771	18
19														0	0	19
20														0	0	20
21														0	0	21
22																22
23			4,215,774	0	0	0	0	0	0	88,105	0	0	0	(195,108)	4,108,771	23
24																24
25			9,436,705							179,216				395,050	10,010,971	25
26															0	26
27															0	27
28															0	28
29																29
30			9,436,705	0	0	0	0	0	0	179,216	0	0	0	395,050	10,010,971	30
31																31
32			2,409,155							117,828				(11,353)	2,515,630	32
33															0	33
34															0	34
35															0	35
36																36
37			2,409,155	0	0	0	0	0	0	117,828	0	0	0	(11,353)	2,515,630	37
38																38
39			506,831							112,501				0	619,332	39
40																40
41			35,594,312	0	0	0	0	0	0	564,133	0	0	0	5,666,099	41,824,544	41

(1) B-7, Page 1 of 2
(2) B-7, Page 2 of 2
(3) FERC F/S, p. 5 35,381,218
Rate Case Expense Deferral and Annual Amortization (213,094)
Difference from above (0)
(4) SD-3, Page 7 of 11

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	
Line No.			Amount	AB Margins/ Emission Allowances	25% Cap on Incentive Compensation	Advertising/ EEP Expenses	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	AFDC on Short Term CWIP	Def Tax on Big Stone Land	Holding Company Formation Expense Adj	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	Total	Line No.
Big Stone Expense Offsets			(1)					(10)			(7)			(7)		
Minnesota			0											0	0	1
North Dakota			0											0	0	2
South Dakota			0											0	0	3
FERC			0											0	0	4
Total Big Stone Expense Offsets			0	0	0	0	0	0	0	0	0	0	0	0	0	5
Spiritwood Amortization			(2)													6
Minnesota			0											0	0	7
North Dakota			0											0	0	8
South Dakota			0											0	0	9
FERC			0											0	0	10
Total Spiritwood Amortization			0	0	0	0	0	0	0	0	0	0	0	0	0	11
General Taxes			(3)													12
			8,845,653											787,178	9,632,831	13
Total Operating Expense Before Tax			44,439,965	(1,522,072)	(233,488)	(906,731)	0	0	0	564,133	0	22,858	(305,798)	15,248,610	273,750,405	14
Net Operating Income Before Tax			(44,439,965)	(439,681)	233,488	906,731	0	0	0	(564,133)	0	(22,858)	305,798	(28,492,461)	25,116,863	15
Investment Tax Credit			(4)													16
Amortization of Prior Year Credit			(991,819)				(1,786,254)	(6,532,896)						(766,923)	(10,077,892)	17
Debits Utilized			0											0	0	18
Total Investment Tax Credit			(991,819)	0	0	0	(1,786,254)	(6,532,896)	0	0	0	0	0	(766,923)	(10,077,892)	19
Deferred Income Taxes			(5)													20
Items SD Flows Through																21
Federal			1,001,833											0	1,001,833	22
Minnesota			146,049											0	146,049	23
North Dakota			88,623											0	88,623	24
Subtotal			1,236,505	0	0	0	0	0	0	0	0	0	0	0	1,236,505	25
A1 Other																26
Federal			40,318,219								(5,403)			(12,020,746)	28,292,071	27
Minnesota			4,545,062											1,585,136	6,130,188	28
North Dakota			3,101,640											(1,906,460)	1,195,180	29
Subtotal			47,964,911	0	0	0	0	0	0	0	(5,403)	0	0	(12,342,070)	35,617,439	30
Total Deferred Income Taxes			49,201,416	0	0	0	0	0	0	0	(5,403)	0	0	(12,342,070)	36,853,943	31
Allowance for Funds Used During Construction		(6)	4,216,005											(957,546)	3,258,459	32

(1) B-8, Page 1 of 2: Expense is included in Deprecation Expense
 (2) B-9, Page 1 of 2
 (3) Financial Statement, Page 5
 (4) B-10, Page 1 of 3
 (5) A-6, Page 3 of 5
 (6) FERC a/c 432 (debt)
 FERC 419.1 (equity)

(7) SD-4, Page 2 of 3
 (8) SD-5, Page 1 of 1
 (9) Found on FERC F/S and FERC Database
 (10) B-12, Page 2 of 9

1,036,181 (9)
 3,179,824 (9)
 0

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)	Line No.
			Amount	AB Margins/ Emission Allowances	25% Cap on Incentive Compensation	Advertising/ EEP Expenses	ND Wind ITC & ADIT Adjustment	Production Tax Credits	Unamortized Rate Case Expense	AFDC on Short Term CWIP	Def Tax on Big Stone Land	Holding Company/ Formation Expense Adj	Remove MISO 16 & 17 Deferred Amort	Test Year Adjustments	Total	Line No.
Income Tax Calculation Items:																1
Additional Tax Depreciation			87,767,748												36,932,813	2
Cost of Removal		(1)	3,029,927											(50,834,935)	3,029,927	3
Directly Assigned Schedule M														0	0	4
Minnesota		(2)	(119,335)											0	(119,335)	5
North Dakota		(2)	(59,147)											0	(59,147)	6
South Dakota		(2)	(8,404)											0	(8,404)	7
FERC		(2)	(68)											0	(68)	8
Accrued Vacation Pay		(1)	73,953											0	73,953	9
Charges - Operating Reserves		(7)	4,161,474											0	4,161,474	10
Provisions - Operating Reserves		(7)	(7,629,629)											0	(7,629,629)	11
Preferred Dividends Paid Credit		(6)	0											0	0	12
Other Major Schedule M Items		(3)	42,610,619											(292,326)	42,318,293	14
Change in Excess Tax Depreciation - MN		(4)	28,241,653											(35,764,390)	(7,522,737)	16
Miscellaneous Adjustments to Federal AOIBT - MN		(3)	(164,229)											0	(164,229)	18
Change in Excess Tax Depreciation - ND		(4)	(17,622)											0	(17,622)	19
Miscellaneous Adjustments to Federal AOIBT - ND		(3)	(9,000)											0	0	21
Federal Tax Rate		(5)	35.00%											0	35.00%	23
Minnesota Tax Rate		(5)	9.8%											0	9.8%	24
North Dakota Tax Rate		(5)	6.4%											0	6.4%	25
Minnesota Conversion Factor		(5)	1.705611											0	1.705611	26
North Dakota Conversion Factor		(5)	1.643655											0	1.643655	27
South Dakota Conversion Factor		(5)	1.540773											0	1.540773	28
FERC Conversion Factor		(5)	1.650165											0	1.650165	29

- (1) B-12, Page 1 of 10
- (2) B-12, Page 6 of 10
- (3) B-12, Page 5 of 10
- (4) B-12, Page 8 of 10
- (5) C-4, Page 1 of 2
- (6) B-12, Page 2 of 10
- (7) B-12, Page 3 of 10

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
Sales of Electricity		By Class	W/O Unbilled*	Unbilled % of Total	Unbilled	Weather Normalization	Retail Revenue Normalization	Rate Case Revenue	MN CIP/ SD EEP						
Residential	(5)	8,579,300	8,491,629	30.555%	\$28,589	(\$63,299)	\$187,325	0	(64,945)						
Farms	-5	594,499	627,107	2.257%	(\$3,173)	(\$7,769)	(16,745)	0	(4,922)						
General Service	-5	6,301,645	6,618,453	23.815%	(\$53,142)	(\$9,442)	(203,208)	0	(51,017)						
Large General Service	-5	9,807,499	9,514,391	34.236%	\$113,851	\$78,444	210,662	0	(109,850)						
Irrigation	-5	19,773	18,014	0.065%	\$0	\$3,532	(1,620)	0	(153)						
Outdoor Lighting	-5	602,119	579,266	2.084%	\$600	\$0	25,090	0	(2,837)						
OPA	-5	235,278	238,418	0.858%	\$651	(\$967)	(287)	0	(2,536)						
Controlled Water Heating	-5	413,540	394,202	1.418%	\$4,555	(\$2,169)	21,036	0	(4,084)						
Controlled Service Interrupt	-5	831,818	996,828	3.587%	\$7,446	(\$33,642)	(124,907)	0	(13,908)						
Controlled Service Deferred	-5	286,907	312,568	1.125%	\$3,454	(\$28,718)	4,251	0	(4,648)						
Total		27,672,377	27,790,876	100.000%	102,831	(64,029)	101,599	0	(258,900)						
* Amounts are customer classes; Stat Book uses revenue classes.															
Factors				Total	MN	ND	SD	FERC	Class Total	Residential	Farms	General Service	Large General Service		
(1) OK	D1	635,315	306,863	264,661	62,897	894	62,897	21,118	2,046	16,207	21,358				
(1) OK	D2	640,778	306,863	264,661	62,897	6,357	62,897	21,118	2,046	16,207	21,358				
(1) OK	D3	835,022	355,303	383,423	90,294	6,002	90,294	19,639	2,757	20,612	25,752				
(1) OK	D4	1,086,585	452,082	512,408	122,095	0	122,095	31,783	4,763	27,581	25,034				
(1) OK	E1	3,991,958	2,059,560	1,534,358	398,040	0	398,040	105,092	9,575	88,562	179,146				
(1) OK	E2	4,594,063	2,298,231	1,852,713	443,119	0	443,119	112,170	9,701	88,966	179,146				
(1) OK	C1	100,656	47,834	44,312	8,510	0	8,510	7,400	333	519	43				
(1) OK	C2	105,141	49,873	46,304	8,960	4	8,960	7,740	385	578	56				
(1) OK	C3	105,094	49,844	46,295	8,955	0	8,955	7,740	385	578	53				
(1) OK	C4	4,372,320	2,045,601	1,859,967	466,752	0	466,752	0	0	0	0				
(1) OK	C5	3,790,846	1,639,059	1,792,098	360,689	0	360,689	0	0	0	0				
(1) OK	C6	30,573,543	14,424,766	13,318,361	2,830,416	0	2,830,416	823,678	123,342	772,701	86,609				
(1) OK	C7	127,859	61,084	55,357	11,418	0	11,418	7,731	341	1,160	158				
(1) OK	C8	105,170	49,902	46,304	8,960	4	8,960	7,740	385	578	56				
(1) OK	C9	41,175	19,073	18,034	4,068	0	4,068	551	2	5	0				
				Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred						
(1)	D1	0	538	638	92	720	180								
(1)	D2	0	538	638	92	720	180								
(1)	D3	258	1,189	673	3,232	13,812	2,370								
(1)	D4	353	1,153	845	8,922	18,395	3,266								
(1)	E1	0	4,975	4,391	2,945	0	3,354								
(1)	E2	265	4,975	4,391	7,069	28,388	8,048								
(1)	C1	10	36	112	15	33	9								
(1)	C2	16	45	115	5	10	10								
(1)	C3	16	43	115	5	10	10								
(1)	C4	0	466,752	0	0	0	0								
(1)	C5	0	360,689	0	0	0	0								
(1)	C6	11,040	14,706	33,448	619,264	282,084	63,544								
(1)	C7	12	49	166	1,241	461	99								
(1)	C8	16	45	115	5	10	10								
(1)	C9	3	0	0	2,458	907	142								
Long Term Debt - Amount (Including S-T)	(2)		288,367,295												
Preferred Stock - Amount	(3)		0												
Common Equity - Amount	(4)		328,112,867												
Long Term Debt - Rate	(2)		0.0671												
Preferred Stock - Rate	(3)		0.0000												
Common Equity - Rate	(6)		0.1125												

(1) C-3, Page 3 of 3
(2) D-1, Page 1 of 2
(3) D-2, Page 1 of 1

(4) D-3, Page 1 of 1
(5) B-1, Pages 1
(6) Allowed in most recent SD Rate Case

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Plant in Service												
Production Plant												
A/C 101 & 106 - Base Demand	5,529,283	7,644,722	1,723,834	0	0	0	0	0	0	0	0	0
Peak Demand	1,814,698	2,508,980	565,758	0	0	0	0	0	0	0	0	0
Base Energy	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal A/C 101 & 106	7,343,981	10,153,702	2,289,592	0	0	0	0	0	0	0	0	0
A/C 114 - Base Demand	0	0	0	0	0	0	0	0	0	0	0	0
Peak Demand	0	0	0	0	0	0	0	0	0	0	0	0
Base Energy	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal A/C 114	0	0	0	0	0	0	0	0	0	0	0	0
Total Production Plant	7,343,981	10,153,702	2,289,592	0	0	0	0	0	0	0	0	0
Transmission Plant												
A/C 101 & 106	7,555,538	0	(5,885,300)	0	0	0	0	0	0	0	0	0
A/C 114	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission Plant	7,555,538	0	(5,885,300)	0	0	0	0	0	0	0	0	0
Distribution Plant - A/C 101, 106 & 114												
Primary Demand-Inc \$2,140 A/C 114	474,771	0	2,777,155	0	0	0	0	0	0	0	0	0
Secondary Demand	0	0	156,220	0	0	0	0	0	0	0	0	0
Primary Customer	0	0	523,095	0	0	0	0	0	0	0	0	0
Secondary Customer	0	0	36,621	0	0	0	0	0	0	0	0	0
Streetlighting	0	0	92,844	0	0	0	0	0	0	0	0	0
Area Lighting	0	0	9,773	0	0	0	0	0	0	0	0	0
Meters	0	0	0	0	0	0	0	0	0	0	0	0
Load Management	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Plant	474,771	0	3,595,708	0	0	0	0	0	0	0	0	0
General Plant												
Production	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0	0	0
Customer Accounts	0	0	0	0	0	0	0	0	0	0	0	0
Customer Service & Info	0	0	0	0	0	0	0	0	0	0	0	0
Load Management	0	0	0	0	0	0	0	0	0	0	0	0
Total General Plant	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Plant (2)	0	0	0	0	0	0	0	0	0	0	0	0
Total Plant in Service (4)	15,374,290	10,153,702	0	0	0	0	0	0	0	0	0	0

(A) SD TY-01 (B) SD TY-02 (C) SD TY-03

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	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Accumulated Depreciation												
Production Plant												
Base Demand - MN	(225,810)	0	(232,934)	(482,950)	0	0	0	0	0	0	0	0
- ND												
- SD												
- FERC												
Peak Demand - MN	(74,109)	0	(76,448)	(158,203)	0	0	0	0	0	0	0	0
- ND												
- SD												
- FERC												
Base Energy - MN	0	0	0	3,453	0	0	0	0	0	0	0	0
- ND												
- SD												
- FERC												
Total Production Plant	(299,919)	0	(309,382)	(637,700)	0	0	0	0	0	0	0	0
Transmission Plant - MN	(150,456)	0	1,425,506	(42,750)	0	0	0	0	0	0	0	0
- ND												
- SD												
- FERC												
Total Transmission Plant	(150,456)	0	1,425,506	(42,750)	0	0	0	0	0	0	0	0
Distribution Plant - MN	16,733	0	(1,116,124)	(2,053)	0	0	0	0	0	0	0	0
- ND												
- SD												
- FERC												
Total Distribution Plant	16,733	0	(1,116,124)	(2,053)	0	0	0	0	0	0	0	0
General Plant - MN	0	0	0	11,353	0	0	0	0	0	0	0	0
- ND												
- SD												
- FERC												
Total General Plant	0	0	0	11,353	0	0	0	0	0	0	0	0
Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Depreciation	(433,642)	0	0	(671,150)	0	0	0	0	0	0	0	0
BSP Capitalized Items - A/C 186												
A/C 186 - MN	0	0	0	0	0	0	0	0	0	0	0	0
A/C 186 - ND	0	0	0	0	0	0	0	0	0	0	0	0
A/C 186 - SD	0	0	0	0	0	0	0	0	0	0	0	0
A/C 186 - FERC	0	0	0	0	0	0	0	0	0	0	0	0
Total BSP Cap Items - A/C 186	0	0	0	0	0	0	0	0	0	0	0	0
Total Net Plant in Service	14,940,648	10,153,702	0	(671,150)	0	0	0	0	0	0	0	0

(A) SD TY-01

(C) SD TY-03

(D) SD TY-04

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	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Plant Held for Future Use												
1												
2												
3	0	0	0	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0	0	0	0
8												
Total Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0	0	0
10												
11	0	0	0	0	0	0	0	0	0	0	0	0
12	0	0	0	0	0	0	0	0	0	0	0	0
13	0	0	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0	0	0
15												
CIP Tracker Balance	0	0	0	0	0	0	0	0	0	0	0	0
17												
Construction Work-in Progress - Major Projects												
18												
19	0	0	0	0	0	0	0	0	0	0	0	0
20	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	0	0	0	0	0	0	0	0	0
22	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0
24												
Total CWIP - Major Projects	0	0	0	0	0	0	0	0	0	0	0	0
26												
Construction Work-in Progress - Short Term Projects												
27												
28	0	0	0	0	0	0	0	0	0	0	0	0
29	0	0	0	0	0	0	0	0	0	0	0	0
30	0	0	0	0	0	0	0	0	0	0	0	0
31	0	0	0	0	0	0	0	0	0	0	0	0
32	0	0	0	0	0	0	0	0	0	0	0	0
33												
Total CWIP - Short Term Projects	0	0	0	0	0	0	0	0	0	0	0	0
35												
Construction Work-in Progress - Long Term Projects												
36												
37	(4,513,749)	(8,181,810)	0	0	0	0	0	0	0	0	0	0
38	(4,572,645)	0	0	0	0	0	0	0	0	0	0	0
39	(13,376)	0	0	0	0	0	0	0	0	0	0	0
40	0	0	0	0	0	0	0	0	0	0	0	0
41	0	0	0	0	0	0	0	0	0	0	0	0
42												
Total CWIP - Long Term Projects	(9,099,770)	(8,181,810)	0	0	0	0	0	0	0	0	0	0
44												
Total CWIP	(9,099,770)	(8,181,810)	0	0	0	0	0	0	0	0	0	0
46												
Materials & Supplies												
47												
48	0	0	0	0	0	0	0	0	0	0	0	0
49	0	0	0	0	0	0	0	0	0	0	0	0
50	0	0	0	0	0	0	0	0	0	0	0	0
51												
Total Materials and Supplies	0	0	0	0	0	0	0	0	0	0	0	0
53												
Fuel Stocks												
54												
55	0	0	0	0	0	0	0	0	0	0	0	0
56	0	0	0	0	0	0	0	0	0	0	0	0
57												
Total Fuel Stocks	0	0	0	0	0	0	0	0	0	0	0	0
59												
Prepayments	(7)											
60												

(A) SD TY-01 (B) SD TY-02

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Summary of Average Rate Base
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	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Accumulated Deferred Income Taxes												
Items SD Flows Through												
Federal	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
All Other												
Federal	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Total Accumulated Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Unamortized Rate Case Expenses												
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0
FERC	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0	0	0	0	0	0
Customer Advances (& Deposits) (2)	0	0	0	0	0	0	0	0	0	0	0	0
Total Average Rate Base	5,840,878	1,971,892	0	(671,150)	0	0	0	0	0	0	0	0

OTTER TAIL POWER COMPANY
Summary of Average Rate Base
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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Working Capital Items:												
COE Revenues - MN	0	0	0	0	0	0	0	0	0	0	0	0
COE Revenues - ND	0	0	0	0	0	0	0	0	0	0	0	0
COE Revenues - SD	0	0	0	0	0	0	0	0	0	0	0	0
COE Revenues - FERC	0	0	0	0	0	0	0	0	0	0	0	0
Computer Maint. Billings - Alloc Factor												
Manually Maint. Billings - Alloc Factor												
Computer Maint. Billings-Lead Days												
Manually Maint. Billings-Lead Days												
COE Revenue - MN - Lead Days												
COE Revenue - ND - Lead Days												
COE Revenue - SD - Lead Days												
COE Rev - FERC & Total Company - Lead Days												
Sales for Resale - Lead Days												
Rent from Electric Property - Lead Days												
Miscellaneous - Lead Days												
Integrated Transmission - Lead Days												
Other Revenue - Wheeling - Lead Days												
Other Rev - LC&D, MISO & MAPP-Lead Days												
Fuel Expense - Coal	0	0	0	0	0	0	0	0	0	0	0	0
Fuel Expense - Oil	0	0	0	0	0	0	0	0	0	0	0	0
Labor & Associated Payroll Expense	0	0	0	0	0	0	0	0	0	0	0	0
Prop Tax Factor - Excl Coal Conv Tax												
Property Tax Factor - Coal Conv Tax												
Expense Lag Days - Coal												
Expense Lag Days - Oil												
Expense Lag Days - Purchased Power												
Exp Lag Days-Labor & Assoc Payroll												
Expense Lag Days - All OOther O&M Exp												
Expense Lag Days - Property Taxes - MN												
Expense Lag Days - Property Taxes - ND												
Expense Lag Days - Property Taxes - SD												
Expense Lag Days - Property Taxes - FERC												
Expense Lag Days - Coal Conversion Taxes												
Expense Lag Days - Federal Income Taxes												
Expense Lag Days - State Income Taxes - Total Company												
Expense Lag Days - State Income Taxes - MN												
Expense Lag Days - State Income Taxes - ND												
Bank Balances	0	0	0	0	0	0	0	0	0	0	0	0
Special Deposits	0	0	0	0	(21,456,213)	0	0	0	0	0	0	0
Working Funds	0	0	0	0	0	0	0	0	0	0	0	0
Employee FICA Withholding	0	0	0	0	0	0	0	0	0	0	0	0
Employee Federal Withholding	0	0	0	0	0	0	0	0	0	0	0	0
Employee State Withholding - MN	0	0	0	0	0	0	0	0	0	0	0	0
Employee State Withholding - ND	0	0	0	0	0	0	0	0	0	0	0	0
State Sales Tax - MN	0	0	0	0	0	0	0	0	0	0	0	0
State Sales Tax - ND	0	0	0	0	0	0	0	0	0	0	0	0
State Sales Tax - SD	0	0	0	0	0	0	0	0	0	0	0	0
Franchise Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Available Days - FICA Withholding												
Available Days - Federal Withholding												
Available Days - State Withholding - MN												
Available Days - State Withholding - ND												
Available Days - State Sales Tax - MN												
Available Days - State Sales Tax - ND												
Available Days - State Sales Tax - SD												
Available Days - Franchise Tax												
Effective Tax Rate:MN - Fed												
Effective Tax Rate:MN - MN												
Effective Tax Rate:ND - Fed												
Effective Tax Rate:ND - ND												
Effective Tax Rate:SD - Fed												
Effective Tax Rate:SD - SD												
Effective Tax Rate:TC - Fed												
Effective Tax Rate:TC - MN												
Effective Tax Rate:TC - ND												

(E) SD TY-05

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Operating Summary
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	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Operating Revenues												
Sales of Electricity - MN	0	0	0	0	0	272,629	0	0	0	0	0	0
- ND	0	0	0	0	0	193,118	0	0	0	0	0	0
- SD	0	0	0	0	0	(64,029)	101,599	0	0	0	0	0
- FERC	0	0	0	0	0	0	0	0	0	0	0	0
Total Retail Sales	0	0	0	0	0	401,718	101,599	0	0	0	0	0
Other Operating Revenues												
Sales for Resale												
Municipalities												
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0
Buy Sell Transactions	0	0	0	0	0	0	0	0	0	0	0	0
All Other Transactions												
Base Demand	0	0	0	0	0	0	0	0	0	0	0	0
Peak Demand	0	0	0	0	0	0	0	0	0	0	0	0
Base Energy	0	0	0	0	0	0	0	0	0	0	0	0
Peak Energy	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Sales for Resale	0	0	0	0	0	0	0	0	0	0	0	0
Other Electric Revenues												
A/C 450 Forfeited Discounts - MN	0	0	0	0	0	0	0	0	0	0	0	0
- ND	0	0	0	0	0	0	0	0	0	0	0	0
- SD	0	0	0	0	0	0	0	0	0	0	0	0
A/C 451 Connection Fees - MN	0	0	0	0	0	0	0	0	0	0	0	0
- ND	0	0	0	0	0	0	0	0	0	0	0	0
- SD	0	0	0	0	0	0	0	0	0	0	0	0
Rent from Electric Property	0	0	0	0	0	0	0	0	0	0	0	0
Rent from Electric Property - Big Stone	0	0	0	0	0	0	0	0	0	0	0	0
Rent from Electric Property - Coyote	0	0	0	0	0	0	0	0	0	0	0	0
Other Miscellaneous Electric Revenue	0	0	0	0	0	0	0	0	0	0	0	0
Integrated Transmission Deficiency Payments	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Services	0	0	0	0	0	0	0	0	0	0	0	0
Wheeling - MN	0	0	0	0	0	0	0	0	0	0	0	0
Wheeling - ND	0	0	0	0	0	0	0	0	0	0	0	0
Wheeling - SD	0	0	0	0	0	0	0	0	0	0	0	0
Load Control & Dispatching, MAPP & MISO	0	0	0	0	0	0	0	0	0	0	0	0
Loan Pool Interest												
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Electric Revenues	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Revenues (4)	0	0	0	0	0	401,718	101,599	0	0	0	0	0

(F) SD TY-06 (G) SD TY-07

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Operating Expenses												
Production Expenses												
Production Expenses Excl Purchased Power												
Base Demand	0	0	0	0	0	0	0	366,973	(87,999)	223,117	27,531	124,341
Peak Demand	0	0	0	0	0	0	0	120,472	(28,889)	73,246	9,038	40,819
Base Energy	0	0	0	0	0	(374,616)	0	0	0	0	0	0
Peak Energy	0	0	0	0	0	0	0	0	0	0	0	0
Total Excluding Purchased Power	0	0	0	0	0	(374,616)	0	487,445	(116,888)	296,363	36,569	165,160
Purchased Power												
For Retail												
Base Demand	0	0	0	0	0	0	0	0	0	0	0	0
Peak Demand	0	0	0	0	0	0	0	0	0	0	0	0
Base Energy	0	0	0	0	0	0	0	0	0	0	0	0
Peak Energy	0	0	0	0	0	0	0	0	0	0	0	0
Total for Retail	0	0	0	0	0	0	0	0	0	0	0	0
Total Purchased Power	0	0	0	0	0	0	0	0	0	0	0	0
Total Production Expenses	0	0	0	0	0	(374,616)	0	487,445	(116,888)	296,363	36,569	165,160
Transmission Expenses	0	0	0	0	0	0	0	186,608	(44,748)	122,701	15,140	68,380
Distribution Expenses												
Primary Demand	0	0	0	0	0	0	0	91,191	(21,867)	59,073	7,289	32,921
Secondary Demand	0	0	0	0	0	0	0	30,278	(7,260)	19,614	2,420	10,930
Primary Customer	0	0	0	0	0	0	0	63,008	(15,109)	40,816	5,036	22,746
Secondary Customer	0	0	0	0	0	0	0	57,332	(13,748)	37,139	4,583	20,697
Streetlighting	0	0	0	0	0	0	0	35,403	(8,490)	22,934	2,830	12,781
Area Lighting	0	0	0	0	0	0	0	923	(221)	598	74	333
Meters	0	0	0	0	0	0	0	53,389	(12,803)	34,585	4,268	19,274
Load Management	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution	0	0	0	0	0	0	0	331,524	(79,498)	214,759	26,500	119,682
Customer Accounting Expenses												
Meter Reading	0	0	0	0	0	0	0	103,754	(24,880)	64,584	7,969	35,992
Other	0	0	0	0	0	0	0	133,258	(31,955)	82,950	10,235	46,227
Total Customer Accounts	0	0	0	0	0	0	0	237,012	(56,835)	147,534	18,204	82,219
Customer Serv & Info Exp - (MN CIP)												
- ND	0	0	0	0	0	0	0	42,467	(10,184)	23,595	2,912	13,149
- SD	0	0	0	0	0	0	0	436	(104)	242	30	135
- Other	0	0	0	0	0	0	0	4,063	(974)	2,258	279	1,258
Total Customer Serv & Infomation Exp	0	0	0	0	0	0	0	81,601	(19,567)	45,338	5,596	25,266

(F) SD TY-06

(H) SD TY-08

(I) SD TY-09

(J) SD TY-09

(K) SD TY-09

(L) SD TY-09

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	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Administrative & General Expenses - (Continued)												
Line No. 1												
2	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0	0	0	0
6												
7	0	0	0	0	0	0	0	0	0	0	0	0
8												
9												
10												
11	0	0	0	0	0	0	0	239,781	(57,499)	153,093	18,891	85,317
12	0	0	0	0	0	0	0	95,605	(22,926)	63,373	7,820	35,317
13	0	0	0	0	0	0	0	150,648	(36,125)	110,945	13,690	61,828
14	0	0	0	0	0	0	0	114,572	(27,474)	76,226	9,406	42,480
15	0	0	0	0	0	0	0	40,177	(9,634)	23,402	2,888	13,042
16												
17	0	0	0	0	0	0	0	640,783	(153,658)	427,039	52,695	237,984
18												
19												
20	0	0	0	0	0	0	0	0	0	0	0	0
21	0	0	0	0	0	0	0	0	0	0	0	0
22	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0
24												
25	0	0	0	0	0	0	0	0	0	0	0	0
26	0	0	0	0	0	0	0	0	0	0	0	0
27	0	0	0	0	0	0	0	0	0	0	0	0
28	0	0	0	0	0	0	0	0	0	0	0	0
29												
30	0	0	0	0	0	0	0	0	0	0	0	0
31	0	0	0	0	0	0	0	0	0	0	0	0
32	0	0	0	0	0	0	0	0	0	0	0	0
33												
34	0	0	0	0	0	0	0	640,783	(153,658)	427,039	52,695	237,984
35												
36												
37	0	0	0	0	0	0	0	0	0	0	0	0
38	0	0	0	0	0	0	0	0	0	0	0	0
39	0	0	0	0	0	0	0	0	0	0	0	0
40												
41	0	0	0	0	0	0	0	0	0	0	0	0
42												
43												
44	0	0	0	0	0	(374,616)	0	1,964,973	(471,194)	1,253,734	154,704	698,691

(H) SD TY-08 (I) SD TY-08 (J) SD TY-09 (K) SD TY-09 (L) SD TY-09

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Depreciation Expense												
Production Plant												
Base Demand - MN	234,708	1,911,180	655	482,950	0	0	0	0	0	0	0	0
- ND												
- SD												
- FERC												
Peak Demand - MN	77,030	627,245	215	158,203	0	0	0	0	0	0	0	0
- ND												
- SD												
- FERC												
Base Energy - MN	0	0	0	(3,453)	0	0	0	0	0	0	0	0
- ND												
- SD												
- FERC												
Total Production Plant	311,738	2,538,425	870	637,700	0	0	0	0	0	0	0	0
Transmission Plant - MN	142,949	0	(380,807)	42,750	0	0	0	0	0	0	0	0
- ND												
- SD												
- FERC												
Total Transmission Plant	142,949	0	(380,807)	42,750	0	0	0	0	0	0	0	0
Distribution Plant - MN	13,060	0	379,937	2,053	0	0	0	0	0	0	0	0
- ND												
- SD												
- FERC												
Total Distribution Plant	13,060	0	379,937	2,053	0	0	0	0	0	0	0	0
General Plant - MN	0	0	0	(11,353)	0	0	0	0	0	0	0	0
- ND												
- SD												
- FERC												
Total General Plant	0	0	0	(11,353)	0	0	0	0	0	0	0	0
Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense (3)	467,747	2,538,425	0	671,150	0	0	0	0	0	0	0	0

(A) SD TY-01 (B) SD TY-02 (C) SD TY-03 (D) SD TY-04

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	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Big Stone Expense Offsets												
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0
FERC	0	0	0	0	0	0	0	0	0	0	0	0
Total Big Stone Expense Offsets	0	0	0	0	0	0	0	0	0	0	0	0
Spiritwood Amortization												
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0
FERC	0	0	0	0	0	0	0	0	0	0	0	0
Total Spiritwood Amortization	0	0	0	0	0	0	0	0	0	0	0	0
General Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Expense Before Tax	467,747	2,538,425	0	671,150	0	(374,616)	0	1,964,973	(471,194)	1,253,734	154,704	698,691
Net Operating Income Before Tax	(467,747)	(2,538,425)	0	(671,150)	0	776,334	101,599	(1,964,973)	471,194	(1,253,734)	(154,704)	(698,691)
Investment Tax Credit												
Amortization of Prior Year Credit	0	0	0	0	0	0	0	0	0	0	0	0
Debits Utilized	0	0	0	0	0	0	0	0	0	0	0	0
Total Investment Tax Credit	0	0	0	0	0	0	0	0	0	0	0	0
Deferred Income Taxes												
Items SD Flows Through												
Federal	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
All Other												
Federal	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Total Deferred Income Taxes	0	0	0	0	0	0	0	0	0	0	0	0
Allowance for Funds Used During Construction	(462,074)	(495,472)	0	0	0	0	0	0	0	0	0	0

(A) SD TY-01 (B) SD TY-02

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	Normalized Plant in Service	BSP II Deferred Recovery	Transmission and Distribution Transfer	Depreciation Expense 2009 Rates	Special Deposits	Weather Normalization	Retail Revenue Normalization	Labor Expense Annual Increases	KPA Incentive	Employee Benefits Medical/Dental	FAS 112 Postemployment Benefits	FAS 106 Postretirement Benefits
Income Tax Calculation Items:												
1												
2	0	0	0	0	0	0	0	0	0	0	0	0
3	0	0	0	0	0	0	0	0	0	0	0	0
4												
5	0	0	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0	0	0
12												
13	0	0	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	0	0	0
15												
16	0	0	0	0	0	0	0	0	0	0	0	0
17												
18	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0	0	0	0	0	0
20												
21												
22	0	0	0	0	0	0	0	0	0	0	0	0
23												
24												
25												
26												
27												
28												
29												

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	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Plant in Service												
Production Plant												
A/C 101 & 106 - Base Demand	0	0	0	0	0	0	0	0	0	0	0	14,897,839
Peak Demand	0	0	0	0	0	0	0	0	0	(17,583,574)	21,402,153	8,708,015
Base Energy	0	0	0	0	0	0	0	0	0	(202,211,096)	246,124,760	43,913,664
Subtotal A/C 101 & 106	0	0	0	0	0	0	0	0	0	(219,794,670)	267,526,913	67,519,518
A/C 114 - Base Demand	0	0	0	0	0	0	0	0	0	0	0	0
Peak Demand	0	0	0	0	0	0	0	0	0	0	0	0
Base Energy	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal A/C 114	0	0	0	0	0	0	0	0	0	0	0	0
Total Production Plant	0	0	0	0	0	0	0	0	0	(219,794,670)	267,526,913	67,519,518
Transmission Plant												
A/C 101 & 106	0	0	0	0	0	0	0	0	0	0	0	1,670,238
A/C 114	0	0	0	0	0	0	0	0	0	0	0	0
Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	1,670,238
Distribution Plant - A/C 101, 106 & 114												
Primary Demand-Inc \$2,140 A/C 114	0	0	0	0	0	0	0	0	0	0	0	3,251,926
Secondary Demand	0	0	0	0	0	0	0	0	0	0	0	156,220
Primary Customer	0	0	0	0	0	0	0	0	0	0	0	523,095
Secondary Customer	0	0	0	0	0	0	0	0	0	0	0	36,621
Streetlighting	0	0	0	0	0	0	0	0	0	0	0	92,844
Area Lighting	0	0	0	0	0	0	0	0	0	0	0	9,773
Meters	0	0	0	0	0	0	0	0	0	0	0	0
Load Management	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	4,070,479
General Plant												
Production	0	0	0	0	0	0	0	0	0	0	0	0
Transmission	0	0	0	0	0	0	0	0	0	0	0	0
Distribution	0	0	0	0	0	0	0	0	0	0	0	0
Customer Accounts	0	0	0	0	0	0	0	0	0	0	0	0
Customer Service & Info	0	0	0	0	0	0	0	0	0	0	0	0
Load Management	0	0	0	0	0	0	0	0	0	0	0	0
Total General Plant	0	0	0	0	0	0	0	0	0	0	0	0
Intangible Plant (2)	0	0	0	0	0	0	0	0	0	0	0	0
Total Plant in Service (4)	0	0	0	0	0	0	0	0	0	(219,794,670)	267,526,913	73,260,235

(T) SD TY-18

(U) SD TY-19

73,260,235

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	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
1												
2												
3												
4												
5	0	0	0	0	0	0	0	0	0	0	0	(941,694)
6												
7												
8												
9	0	0	0	0	0	0	0	0	0	591,843	(1,798,949)	(1,515,866)
10												
11												
12												
13	0	0	0	0	0	0	0	0	0	6,806,196	(20,687,910)	(13,878,261)
14												
15												
16												
17												
18	0	0	0	0	0	0	0	0	0	7,398,039	(22,486,859)	(16,335,821)
19												
20	0	0	0	0	0	0	0	0	0	0	0	1,232,300
21												
22												
23												
24												
25	0	0	0	0	0	0	0	0	0	0	0	1,232,300
26												
27	0	0	0	0	0	0	0	0	0	0	0	(1,101,444)
28												
29												
30												
31												
32	0	0	0	0	0	0	0	0	0	0	0	(1,101,444)
33												
34	0	0	0	0	0	0	0	0	0	0	0	11,353
35												
36												
37												
38												
39	0	0	0	0	0	0	0	0	0	0	0	11,353
40												
41	0	0	0	0	0	0	0	0	0	0	0	0
42												
43	0	0	0	0	0	0	0	0	0	7,398,039	(22,486,859)	(16,193,612)
44												
45												
46	0	0	0	0	0	0	0	0	0	0	0	0
47	0	0	0	0	0	0	0	0	0	0	0	0
48	0	0	0	0	0	0	0	0	0	0	0	0
49	0	0	0	0	0	0	0	0	0	0	0	0
50												
51	0	0	0	0	0	0	0	0	0	0	0	0
52												
53												
54	0	0	0	0	0	0	0	0	0	(212,396,631)	245,040,054	57,066,623

(V) SD TY-18 (W) SD TY-19 57,066,623
0

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	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Plant Held for Future Use												
1 Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
2 Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0
3 Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0
4 General Plant	0	0	0	0	0	0	0	0	0	0	0	0
5 Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
6												
7												
8												
Total Plant Held for Future Use	0	0	0	0	0	0	0	0	0	0	0	0
9												
10 Unamortized Holding Company Expense - MN	0	0	0	0	0	0	0	0	0	0	0	0
11 Unamortized Holding Company Expense - ND	0	0	0	0	0	0	0	0	0	0	0	0
12 Unamortized Holding Company Expense - SD	0	108,342	0	0	0	0	0	0	0	0	0	108,342
13 Unamortized Holding Company Expense - FERC	0	0	0	0	0	0	0	0	0	0	0	0
14												
15												
CIP Tracker Balance	0	108,342	0	0	0	0	0	0	0	0	0	108,342
16												
17												
Construction Work-in Progress - Major Projects												
18 Production Plant	0	0	0	0	0	0	0	0	0	0	0	0
19 Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0
20 Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0
21 General Plant	0	0	0	0	0	0	0	0	0	0	0	0
22 Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
23												
24												
Total CWIP - Major Projects	0	0	0	0	0	0	0	0	0	0	0	0
25												
26												
Construction Work-in Progress - Short Term Projects												
27 Production Plant	0	0	0	0	0	0	0	0	0	118,430	0	118,430
28 Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	0
29 Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	0
30 General Plant	0	0	0	0	0	0	0	0	0	0	0	0
31 Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
32												
33												
Total CWIP - Short Term Projects	0	0	0	0	0	0	0	0	0	118,430	0	118,430
34												
35												
Construction Work-in Progress - Long Term Projects												
36 Production Plant	0	0	0	0	0	0	0	0	0	(10,311,853)	0	(23,007,412)
37 Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	(4,572,645)
38 Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	(13,376)
39 General Plant	0	0	0	0	0	0	0	0	0	0	0	0
40 Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
41												
42												
Total CWIP - Long Term Projects	0	0	0	0	0	0	0	0	0	(10,311,853)	0	(27,593,433)
43												
44												
Total CWIP	0	0	0	0	0	0	0	0	0	(10,193,423)	0	(27,475,003)
45												
46												
Materials & Supplies												
47 Production Plant (4)	0	0	0	0	0	0	0	0	0	(556,313)	727,335	171,022
48 Transmission Plant (5)	0	0	0	0	0	0	0	0	0	0	0	0
49 Distribution Plant (5)	0	0	0	0	0	0	0	0	0	0	0	0
50												
51												
Total Materials and Supplies	0	0	0	0	0	0	0	0	0	(556,313)	727,335	171,022
52												
53												
Fuel Stocks												
54 Coal Stocks (6)	0	0	0	0	0	0	0	0	0	0	0	0
55 Fuel Oil Stocks (6)	0	0	0	0	0	0	0	0	0	0	0	0
56												
57												
Total Fuel Stocks	0	0	0	0	0	0	0	0	0	0	0	0
58												
59												
Prepayments (7)	0	0	0	0	0	0	0	0	0	0	0	0
60												

(N) SD TY-10

(V) SD TY-18 (W) SD TY-19

0

OTTER TAIL POWER COMPANY
Summary of Average Rate Base
Test Year 2009

South Dakota

	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Accumulated Deferred Income Taxes												
Items SD Flows Through												
Federal	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
All Other												
Federal	0	0	0	(2,519,466)	0	0	0	0	0	55,424,291	(73,318,717)	(20,413,892)
Minnesota	0	0	0	0	0	0	0	0	0	2,681,071	(13,682,329)	(11,001,258)
North Dakota	0	0	0	0	0	0	0	0	0	3,109,252	0	3,109,252
Subtotal	0	0	0	(2,519,466)	0	0	0	0	0	61,214,614	(87,001,046)	(28,305,898)
Total Accumulated Deferred Income Taxes	0	0	0	(2,519,466)	0	0	0	0	0	61,214,614	(87,001,046)	(28,305,898)
Unamortized Rate Case Expenses												
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	(42,115)	0	0	0	0	0	0	0	0	(42,115)
FERC	0	0	0	0	0	0	0	0	0	0	0	0
Total	0	0	(42,115)	0	0	0	0	0	0	0	0	(42,115)
Customer Advances (& Deposits) (2)	0	0	0	0	0	0	0	0	0	0	0	0
Total Average Rate Base	0	108,342	(42,115)	(2,519,466)	0	0	0	0	0	(161,931,753)	158,766,343	1,522,971

(O) SD TY-11 (P) SD TY-12

(V) SD TY-18 (W) SD TY-19

1,522,971

OTTER TAIL POWER COMPANY
Summary of Average Rate Base
Test Year 2009

South Dakota

	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Working Capital Items:												
1												
2												
3	0	0	0	0	0	0	0	0	0	0	0	0
4	0	0	0	0	0	0	0	0	0	0	0	0
5	0	0	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0	0	0
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21	0	0	0	0	0	0	0	0	0	0	0	0
22	0	0	0	0	0	0	0	0	0	0	0	0
23	0	0	0	0	0	0	0	0	0	0	0	0
25												
26												
27												
28												
29												
30												
31												
32												
33												
34												
35												
36												
37												
38												
39												
40												
41	0	0	0	0	0	0	0	0	0	0	0	0
42	0	0	0	0	0	0	0	0	0	0	0	0
43	0	0	0	0	0	0	0	0	0	0	0	(21,456,213)
44	0	0	0	0	0	0	0	0	0	0	0	0
45	0	0	0	0	0	0	0	0	0	0	0	0
46	0	0	0	0	0	0	0	0	0	0	0	0
47	0	0	0	0	0	0	0	0	0	0	0	0
48	0	0	0	0	0	0	0	0	0	0	0	0
49	0	0	0	0	0	0	0	0	0	0	0	0
50	0	0	0	0	0	0	0	0	0	0	0	0
51	0	0	0	0	0	0	0	0	0	0	0	0
52												
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OTTER TAIL POWER COMPANY
Operating Summary
Test Year 2009

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	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Operating Revenues												
Sales of Electricity - MN												
- ND	0	0	0	0	0	0	0	0	0	(5,952,441)	0	(5,679,812)
- SD	0	0	0	0	0	0	0	0	0	(7,794,728)	0	(7,601,610)
- FERC	0	0	0	0	0	0	0	0	0	0	0	37,570
Total Retail Sales	0	0	0	0	0	0	0	0	0	(13,747,169)	0	(13,243,852)
Other Operating Revenues												
Sales for Resale												
Municipalities												
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0
Buy Sell Transactions												
All Other Transactions												
Base Demand	0	0	0	0	0	0	0	0	0	0	0	0
Peak Demand	0	0	0	0	0	0	0	0	0	0	0	0
Base Energy	0	0	0	0	0	0	0	0	0	0	0	0
Peak Energy	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Sales for Resale	0	0	0	0	0	0	0	0	0	0	0	0
Other Electric Revenues												
A/C 450 Forfeited Discounts - MN												
- ND	0	0	0	0	0	0	0	0	0	0	0	0
- SD	0	0	0	0	0	0	0	0	0	0	0	0
A/C 451 Connection Fees - MN												
- ND	0	0	0	0	0	0	0	0	0	0	0	0
- SD	0	0	0	0	0	0	0	0	0	0	0	0
Rent from Electric Property												
Rent from Electric Property - Big Stone	0	0	0	0	0	0	0	0	0	0	0	0
Rent from Electric Property - Coyote	0	0	0	0	0	0	0	0	0	0	0	0
Other Miscellaneous Electric Revenue	0	0	0	0	0	0	0	0	0	0	0	0
Integrated Transmission Deficiency Payments	0	0	0	0	0	0	0	0	0	0	0	0
Miscellaneous Services												
Wheeling - MN	0	0	0	0	0	0	0	0	0	0	0	0
Wheeling - ND	0	0	0	0	0	0	0	0	0	0	0	0
Wheeling - SD	0	0	0	0	0	0	0	0	0	0	0	0
Load Control & Dispatching, MAPP & MISO	0	0	0	0	0	0	0	0	0	0	0	0
Loan Pool Interest												
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Electric Revenues	0	0	0	0	0	0	0	0	0	0	0	0
Total Other Operating Revenues	0	0	0	0	0	0	0	0	0	0	0	0
Total Operating Revenues (4)	0	0	0	0	0	0	0	0	0	(13,747,169)	0	(13,243,852)

(V) SD TY-18

(13,243,852)
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OTTER TAIL POWER COMPANY
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	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Operating Expenses												
Production Expenses												
Production Expenses Excl Purchased Power												
Base Demand	727,186	0	0	0	0	0	0	0	0	(938,539)	2,442,780	2,885,390
Peak Demand	238,724	0	0	0	0	0	0	0	0	(308,108)	212,416	357,718
Base Energy	0	0	0	0	0	0	0	0	0	0	0	(374,616)
Peak Energy	0	0	0	0	0	0	0	0	0	0	0	0
Total Excluding Purchased Power	965,910	0	0	0	0	0	0	0	0	(1,246,647)	2,655,196	2,868,492
Purchased Power												
For Retail												
Base Demand	0	0	0	0	0	0	(623,250)	0	0	0	0	(623,250)
Peak Demand	0	0	0	0	0	0	0	0	0	0	0	0
Base Energy	0	0	0	0	0	0	0	0	0	0	0	0
Peak Energy	0	0	0	0	0	0	0	0	0	0	0	0
Total for Retail	0	0	0	0	0	0	(623,250)	0	0	0	0	(623,250)
Total Purchased Power	0	0	0	0	0	0	(623,250)	0	0	0	0	(623,250)
Total Production Expenses	965,910	0	0	0	0	0	(623,250)	0	0	(1,246,647)	2,655,196	2,245,242
Transmission Expenses	399,907	0	0	0	390,350	0	0	(136,790)	0	0	0	1,001,548
Distribution Expenses												
Primary Demand	192,531	0	0	0	14,002	0	0	0	0	0	0	375,140
Secondary Demand	63,925	0	0	0	4,650	0	0	0	0	0	0	124,557
Primary Customer	133,028	0	0	0	9,672	0	0	0	0	0	0	259,197
Secondary Customer	121,044	0	0	0	8,801	0	0	0	0	0	0	235,848
Streetlighting	74,746	0	0	0	5,436	0	0	0	0	0	0	145,640
Area Lighting	1,949	0	0	0	142	0	0	0	0	0	0	3,798
Meters	112,720	0	0	0	0	0	0	0	0	0	0	211,433
Load Management	0	0	0	0	0	0	0	0	0	0	0	0
Total Distribution	699,943	0	0	0	42,703	0	0	0	0	0	0	1,355,613
Customer Accounting Expenses												
Meter Reading	210,494	0	0	0	0	0	0	0	0	0	0	397,913
Other	270,351	0	0	0	0	0	0	0	0	0	0	511,066
Total Customer Accounts	480,845	0	0	0	0	0	0	0	0	0	0	908,979
Customer Serv & Info Exp - (MN CIP)	76,902	0	0	0	0	0	0	0	0	0	0	148,841
- ND	789	0	0	0	0	0	0	0	0	0	0	1,528
- SD	7,358	0	0	0	0	0	0	0	0	0	0	14,242
- Other	62,718	0	0	0	0	0	0	0	0	0	0	121,390
Total Customer Serv & Infomation Exp	147,767	0	0	0	0	0	0	0	0	0	0	286,001

(M) SD TY-09

(Q) SD TY-13

(S) SD TY-15

(T) SD TY-16

(V) SD TY-18

(W) SD TY-19

286,001

OTTER TAIL POWER COMPANY
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	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Administrative & General Expenses - (Continued)												
Sales Expenses - MN												
- ND	0	0	0	0	0	0	0	0	0	0	0	0
- SD	0	0	0	0	0	0	0	0	0	0	0	0
- Other	0	0	0	0	0	0	0	0	0	0	0	0
Total Sales Expenses	0	0	0	0	0	0	0	0	0	0	0	0
Administrative & General Expenses												
Salaries, Supplies, Pensions & Benefits												
Production	498,964	0	0	0	0	0	0	0	0	0	0	938,547
Transmission	206,545	0	0	0	0	0	0	0	0	0	0	385,734
Distribution	361,592	0	0	0	0	0	0	0	0	0	0	662,578
Customer Accounts	248,438	0	0	0	0	0	0	0	0	0	0	463,648
Customer Service & Info	76,271	0	0	0	0	0	0	0	0	0	0	146,146
Total A&G Salaries, Supp, Pensions & Benefits	1,391,810	0	0	0	0	0	0	0	0	0	0	2,596,653
Administrative & General Expenses												
Load Management	0	0	0	0	0	0	0	0	0	0	0	0
Outside Services (A/C 923)	0	31,342	0	0	0	0	0	0	0	0	0	31,342
Property Insurance (A/C 924)	0	0	0	0	0	218,467	0	0	0	(287,729)	390,000	320,738
Injuries & Damages (A/C 925)	0	0	0	0	0	0	0	0	0	0	0	0
Regulatory Commission Exp (A/C 928)-MN												
-ND	0	0	0	0	0	0	0	0	0	0	0	0
-SD	0	0	75,000	0	0	0	0	0	0	0	0	75,000
-FERC	0	0	0	0	0	0	0	0	0	0	0	0
Total Regulatory Commission Expense	0	0	75,000	0	0	0	0	0	0	0	0	75,000
General Advertising (A/C 930.1)	0	0	0	0	0	0	0	0	0	0	0	0
Misc, Rents, Maintenance	0	0	0	0	0	0	0	0	(25,784)	0	0	(25,784)
Total Administrative & General Expense	1,391,810	31,342	75,000	0	0	218,467	0	0	(25,784)	(287,729)	390,000	2,997,949
Charitable Contributions (& Cust Dep Int)												
Minnesota Only	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota Only	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota Only	0	0	0	0	0	0	0	0	0	0	0	0
Total Charitable Contributions (& Cust Dep Int)	0	0	0	0	0	0	0	0	0	0	0	0
Total O & M Expenses (6)	4,086,182	31,342	75,000	0	433,053	218,467	(623,250)	(136,790)	(25,784)	(1,534,376)	3,045,196	8,795,332

(M) SD TY-09

(N) SD TY-10

(O) SD TY-11

(R) SD TY-14

(U) SD TY-17

(V) SD TY-18

(W) SD TY-19

8,795,332

	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Depreciation Expense												
Production Plant												
Base Demand - MN	0	0	0	0	0	0	0	0	0	0	0	2,629,493
- ND												
- SD												
- FERC												
Peak Demand - MN	0	0	0	0	0	0	0	0	0	(683,332)	842,434	1,021,795
- ND												
- SD												
- FERC												
Base Energy - MN	0	0	0	0	0	0	0	0	0	(7,858,318)	9,687,993	1,826,222
- ND												
- SD												
- FERC												
Total Production Plant	0	0	0	0	0	0	0	0	0	(8,541,650)	10,530,427	5,477,510
Transmission Plant - MN	0	0	0	0	0	0	0	0	0	0	0	(195,108)
- ND												
- SD												
- FERC												
Total Transmission Plant	0	0	0	0	0	0	0	0	0	0	0	(195,108)
Distribution Plant - MN	0	0	0	0	0	0	0	0	0	0	0	395,050
- ND												
- SD												
- FERC												
Total Distribution Plant	0	0	0	0	0	0	0	0	0	0	0	395,050
General Plant - MN	0	0	0	0	0	0	0	0	0	0	0	(11,353)
- ND												
- SD												
- FERC												
Total General Plant	0	0	0	0	0	0	0	0	0	0	0	(11,353)
Intangible Plant	0	0	0	0	0	0	0	0	0	0	0	0
Total Depreciation Expense (3)	0	0	0	0	0	0	0	0	0	(8,541,650)	10,530,427	5,666,099

(V) SD TY-18 (W) SD TY-19 5,666,099

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	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Big Stone Expense Offsets												
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0
FERC	0	0	0	0	0	0	0	0	0	0	0	0
Total Big Stone Expense Offsets	0	0	0	0	0	0	0	0	0	0	0	0
Spiritwood Amortization												
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
South Dakota	0	0	0	0	0	0	0	0	0	0	0	0
FERC	0	0	0	0	0	0	0	0	0	0	0	0
Total Spiritwood Amortization	0	0	0	0	0	0	0	0	0	0	0	0
General Taxes												
	0	0	0	0	0	0	0	0	0	(647,062)	1,434,240	787,178
Total Operating Expense Before Tax	4,086,182	31,342	75,000	0	433,053	218,467	(623,250)	(136,790)	(25,784)	(10,723,088)	15,009,863	15,248,610
Net Operating Income Before Tax	(4,086,182)	(31,342)	(75,000)	0	(433,053)	(218,467)	623,250	136,790	25,784	(3,024,081)	(15,009,863)	(28,492,461)
Investment Tax Credit												
Amortization of Prior Year Credit	0	0	0	0	0	0	0	0	0	7,909,872	(8,676,795)	(766,923)
Debits Utilized	0	0	0	0	0	0	0	0	0	0	0	0
Total Investment Tax Credit	0	0	0	0	0	0	0	0	0	7,909,872	(8,676,795)	(766,923)
Deferred Income Taxes												
Items SD Flows Through												
Federal	0	0	0	0	0	0	0	0	0	0	0	0
Minnesota	0	0	0	0	0	0	0	0	0	0	0	0
North Dakota	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
All Other												
Federal	0	0	0	827,400	0	0	0	0	0	(24,860,237)	12,012,091	(12,020,746)
Minnesota	0	0	0	0	0	0	0	0	0	(2,393,965)	3,979,101	1,585,136
North Dakota	0	0	0	0	0	0	0	0	0	(1,906,460)	0	(1,906,460)
Subtotal	0	0	0	827,400	0	0	0	0	0	(29,160,662)	15,991,192	(12,342,070)
Total Deferred Income Taxes	0	0	0	827,400	0	0	0	0	0	(29,160,662)	15,991,192	(12,342,070)
Allowance for Funds Used During Construction	0	0	0	0	0	0	0	0	0	0	0	(957,546)

(P) SD TY-12

(V) SD TY-18

(W) SD TY-19

15,248,610
(28,492,461)

OTTER TAIL POWER COMPANY
Operating Summary
Test Year 2009

South Dakota

	(M)	(N)	(O)	(P)	(Q)	(R)	(S)	(T)	(U)	(V)	(W)	(X)
	FAS 87 Pension Costs	Holding Co. Formation Expenses	Rate Case Expense Amort Adjustment	Patient Protection & Affordable Care Act (PPACA) Adj	Vegetative Maintenance	Storm Damages	Capacity Costs Adjustment	Schedule 26 Expense Removal	Removal of Affiliate Transactions	2009 Wind Costs Removed	2010 Wind Costs Included	South Dakota Test Year Adjustments
Income Tax Calculation Items:												
1												
2	0	0	0	0	0	0	0	0	0	(76,258,395)	25,423,460	(50,834,935)
3	0	0	0	0	0	0	0	0	0	0	0	0
4												
5	0	0	0	0	0	0	0	0	0	0	0	0
6	0	0	0	0	0	0	0	0	0	0	0	0
7	0	0	0	0	0	0	0	0	0	0	0	0
8	0	0	0	0	0	0	0	0	0	0	0	0
9	0	0	0	0	0	0	0	0	0	0	0	0
10	0	0	0	0	0	0	0	0	0	0	0	0
11	0	0	0	0	0	0	0	0	0	0	0	0
12												
13	0	0	0	0	0	0	0	0	0	0	0	0
14	0	0	0	0	0	0	0	0	0	(292,326)	0	(292,326)
15												
16	0	0	0	0	0	0	0	0	0	(20,584,782)	(15,179,608)	(35,764,390)
17												
18	0	0	0	0	0	0	0	0	0	0	0	0
19	0	0	0	0	0	0	0	0	0	0	0	0
20												
21												
22	0	0	0	0	0	0	0	0	0	0	0	0
23												
24												
25												
26												
27												
28												
29												

(V) SD TY-18 (W) SD TY-19