Volume 4A

Section 2 – 2009 Actual Year Workpapers

Functionalization

1/5 Tab

Otter Tail Power Company
Functionalization
Actual Year 2009

Line No.	Description	Accounts 101	13-Month Average 2009		Accounts 106	13-Month Average 2009		Accounts 114	13-Month Average 2009		Line No.
1	**Production:**		(1)			(1)			(1)		1
2	Steam	310 - 317	336,553,358		310 - 316	474,838		310 - 317	1,588,255		2
3	Wind	341 - 347	63,789,629		344 - 347	156,005,041			0		3
4	Hydro	330 - 335	3,762,086		330 - 335	25,922		330 - 335	0		4
5	Other IC	340 - 347	39,741,057		340 - 347	62,369		340 - 347	0		5
6											6
7	**Transmission**	350 - 358	197,465,612		350 - 358	14,062,077		350 - 358	58,287		7
8											8
9	**Distribution:**										9
10	Land	360	958,650		360	68		360	0		10
11	Station Equipment	362	51,184,273		362	641,526		362	586		11
12	Poles, Towers & Fixtures	364	56,545,183		364	182,237					12
13	Overhead Conductors & Devices	365	42,794,184		365	135,459					13
14	Underground Conduit	366	0		366	0					14
15	Underground Conductors & Devices	367	54,670,816		367	179,264					15
16	Line Transformers	368	59,269,525		368	553,709					16
17	Services	369	11,049,366		369	10,029					17
18	Underground Services	369.1	29,568,294		369.1	18,792					18
19	Meters	370	20,540,520		370	1,520					19
20	Load Management Switches	370.1	8,848,289		370.1	109					20
20A	Interruption Monitors	370.2	616,991		370.2	0					21
21	Installation on Customers' Premises	371.0	0		371.0	0					22
22	All Other Private Lighting	371.2	3,784,187		371.2	2,889					23
23	Streetlighting & Signal Systems	373	4,355,271		373	4,475					24
			344,185,549			**1,730,077**					25
26	**General:**										26
27	Land	389	1,285,999		389	157,791					27
28	Structures & Improvements	390	17,291,509		390	1,981,595					28
29	General Office Buildings	390.1	5,672,162		390.1	2,710					29
30	Fleet Service Center Building	390.2	789,745		390.2	0					30
31	Central Stores Buildings	390.3	3,892,112		390.3	0					31
32	Office Furniture	391	2,329,395		391	4,407					32
33	Office Equipment	391.1	1,054,364		391.1	12					33
34	Duplicating Equipment	391.2	1,190,172		391.2	912					34
35	Engineering Computers	391.3	0		391.3	0					35
36	Business Computers	391.4	0		391.4	0					36
37	Computer Systems	391.5	1,455,647		391.5	0					37
38	Computer Related Equipment	391.6	1,621,889		391.6	0					38
39	Transportation Equipment	392 & 392.1	26,012,709		392	0					39
40	Stores Equipment	393	0		393	0					40
41	Tools, Shop & Garage Equipment	394	2,933,701		394	13,413				**2009**	41
42	Central Stores Tools	394.1	0								42
[illegible]	[illegible]R Equip[illegible]	394.2	1,093,497		394.2	0		101 (Above)		1,058,690,642.00	43
44	Laboratory Equipment	395	150,578		395	0		101.7 Intangible (1)		3,850,303.00	44
45	Power-Operated Equipment	396	551,463		396	0		Agrees to FERC T/B; GL 865A Report		1,062,540,945.00	45
46	Communication Equipment & Communications Towers	397 & 397.4	2,085,110		397	18,771					46
47	Radio Tele-Communication Equipment	397.1	937,802		397.1	2,925		106 (Above)		174,542,860.00	47
48	Micorwave Equipment	397.2	2,714,320		397.2	0		114 (Above); Agrees to FERC T/B		1,647,128.00	48
49	Radio Load Control Equipment	397.3	131,177		397.3	0		PHFU (1)		29,657.00	49
50	Miscellaneous Equipment				398	0		Total Plant in Service (F/S)		1,238,760,590.00	50
			73,193,351			**2,182,536**		(1) Actual Year Work Paper A-1			

Docket No. EL10-___
Work Papers

Line #	Description	Accounts	Operating Statement Amounts Actual Year 2009				Line #
1	**Steam Power GeneRation:**		(2)				1
2	Supervision and Engineering	401 - 500	1,563,188				2
3	Fuel	401 - 501	57,802,065				3
4	Steam Expense	401 - 502	2,742,854				4
5	Electrical Expense	401 - 505	2,450,072				5
6	Miscellaneous Expense	401 - 506	5,010,782				6
7	Rent	401 - 507	1,273	401 =	69,570,234.39		7
8							8
9	**Steam Power Maintenance:**						9
10	Supervision and Engineering	**402 - 510**	728,814				10
11	Structures	402 - 511	563,648				11
12	Boiler	402 - 512	6,254,624				12
13	Electric	402 - 513	3,066,190				13
14	Miscellaneous	402 - 514	1,187,668	402 =	11,800,942.61		14
15							15
16	**Hydro:**						16
17	Supervision and Engineering	401 - 535	30,609				17
17A	Electric Expense	401 - 538	94,986				17A
18	Miscellaneous Expense	401 - 539	972	401 =	127,755.65		18
19	Rents	401 - 540	1,188				19
20	Supervision & Engineering	**402 - 541**	4,861				20
21	Structures	402 - 542	7,836				21
22	Reservoirs - Dams	402 - 543	382,892				22
23	Electric	402 - 544	94,427				23
24	Miscellaneous Expense	402 - 545	6,407	402 =	496,423.48		24
25							25
26	**IC:**						26
27	Supervision and Engineering	401 - 546	69,865				27
28	Fuel	401 - 547	1,969,522				28
28A	GeneRation Expense	401 - 548	1,316,537				28A
29	Miscellaneous Expense	401 - 549	126,949				29
29A	Rents	401 - 550	316,004	401 =	3,798,877.48		29A
30	Supervision and Engineering	**402 - 551**	22,841				30
31	Structures	402 - 552	18,170	402 =	614,551.44		31
32	Generating and Electric	402 - 553	564,174				32
33	Miscellaneous Expense	402 - 554	9,366	Production 401 =	73,496,867.52		33
34				Production 402 =	12,911,917.53		34
35	**Other Power Supply Expenses:**						35
36	System Control and Dispatch	401 - 556	375,883				36
36A	Other Expenses	401 - 557	683,621	401 =	1,059,504.14		36A
37							37
38	**Transmission Expenses:**						38
39	Supervision and Engineering	401 - 560	460,657				39
40	Load Dispatching	401 - 561	3,112,775				40
41	Station Expense	401 - 562	205,452				41
42	Overhead Lines	401 - 563	339,387				42
42A	Transmission of Electricity by Others	401 - 565	138,817				42A
43	Miscellaneous Expense	401 - 566	1,071,888				43
44	Rents	401 - 567	14,082	401 =	6,772,404.36		44
45	Supervision and Engineering	**402 - 568**	448,117				45
45A	Computer Hardware, Software, etc	402 - 569	826,293				45A
46	Station Equipment	402 - 570	1,170,884				46
47	Overhead System	402 - 571	1,183,741				47
48	Underground Lines	402 - 572	220				48
48A	Maintenance of Miscellaneous Plant	402 - 573	0				48A
48B	Day-Ahead & Real-Time and Transmission Market Expense	401 - 575	1,429,347				48B
48C	Computer Software	402 - 576	285,036	402 =	3,914,291.19		48C
49							49
50	**Distribution Expense:**						50
51	Operation, Supervision & Engineering	401 - 580	424,186				51
51A	Load Dispatching	401 - 581	297,804				51A
52	Station Expenses	401 - 582	184,208				52
53	Line Expenses	401 - 583	479,539				53
54	Underground Line Expenses	401 - 584	1,194,797				54
55	Streetlighting & Signal System	401 - 585	0				55
56							56
57	Not Used	401 - 586.01					57
58	Not Used	401 - 586.02					58
59	Not Used	401 - 586.03					59
60	Not Used	401 - 586.04					60
61	Not Used	401 - 586.05					61
62	Not Used	401 - 586.06					62
63	Not Used	401 - 586.07					63
64	Meter Expenses:	401 - 586	939,070				64
65	Other Distribution Expenses	401 - 587	424,428				65
66	Miscellaneous Distribution Expenses	401 - 588	2,295,846				66
67	Rents	401 - 589	257,463	401 =	6,497,340.91		67
68	Maintenance, Supervision & Engineering	**402 - 590**	884,229				68
69	Maintenance of Station Equipment	402 - 592	760,920				69
70	Maintenance of Overhead Lines	402 - 593	3,703,900				70
71	Maintenance of Underground Lines	402 - 594	864,050				71
72	Maintenance of Line Transformers	402 - 595	8,816				72
73	Maintenance of Streetlighting & Signal	402 - 596	997,606				73
74	Maintenance of Meters:	402 - 597	481,294				74
75	Not Used	402 - 597.01					75
76	Not Used	402 - 597.02					76
77	Not Used	402 - 597.03					77
78	Maintenance of Property in A/C 371	402 - 598	135,862	402 =	7,836,677.68	(2) OTP FERC Trial Balance 2009 Report in Misc W/P Folder	78

2009 Functionalization

Line #	Description	Accounts	(2) Statement Amounts Actual Year 2009					Line #
1	**Customer Accounting:**							1
2	Supervision	401 - 901	102,637					2
3	Meter Reading Expenses	401 - 902	4,835,907					3
4	Customer Records & Collection Expense	401 - 903	5,020,253					4
5	Uncollectible Accounts	401 - 904	865,500					5
6	Miscellaneous Expenses	401 - 905	325,296		401 =	11,149,592.82		6
7								7
8	**Customer Service and Information Expense:**							8
9	Supervision	401 - 907	574,681					9
10								10
11	Customer Assistance Expenses	401 - 908	1,245,851					11
12	Not Used	401 - 908.2						12
13	Not Used	401 - 908.3						13
14	Not Used	401 - 908.4						14
15	Not Used	401 - 908.11						15
16	Not Used	401 - 908.12						16
17	Not Used	401 - 908.13						17
18	Conservation Investment Program - SD	401 - 908.16	258,864					18
19	Conservation Investment Program - ND	401 - 908.17	27,761					19
20	Conservation Investment Program - MN	401 - 908.18	2,733,372					20
21	Not Used	401 - 908.22						21
22	Not Used	401 - 908.23						22
23	Info & Instr Advertising Expense	401 - 909	313,265					23
24	Miscellaneous Expenses	401 - 910	45,021		401 =	5,198,813.51		24
25								25
26	**Sales Expenses:**							26
27	Supervisory Labor and Expenses	401 - 911	0					27
28	Minnesota Economic Development	401 - 912	172,195					
29	North Dakota Economic Development	401 - 912	330,235					29
30	South Dakota Economic Development	401 - 912	21,254					
31	Not Used	401 - 912.04			Check Totals	Amounts		31
32	Expenses - Sales & Demonstrations	401 - 912	47,304		Total 401 =	137,157,279.02		32
33	Not Used	401 - 912.10			Plus 555 (2)	52,943,739.25		33
34	Not Used	401 - 912.11 &12			Total	190,101,018.27		34
35	Not Used	401 - 912.13			GL Total (2)	190,101,018.27		35
36	Not Used	401 - 912.14			Difference	0.00		36
37	Not Used	401 - 912.20						37
38	Not Used	401 - 912.21 & .22			Total 402 =	25,945,289.06		38
39	Not Used	401 - 912.23			GL Total (2)	25,945,289.06		39
40	Not Used	401 - 912.24			Difference	0.00		40
41	Not Used	401 - 912.30						41
42	Not Used	401 - 912.32						42
43	Not Used	401 - 912.33						43
44	Not Used	401 - 912.34						44
45	Advertising	401 - 913	46,811					45
46	Miscellaneous Sales Expense	401 - 916	307,239					46
47	Not Used	401 - 916.02						47
48	Not Used	401 - 916.03						48
49	Not Used	401 - 916.04						49
50	Not Used	401 - 916.08						50
51	Not Used	401 - 916.10						51
52	Not Used	401 - 916.11						52
53	Not Used	401 - 916.12						53
54	Not Used	401 - 916.13						54
55	Not Used	401 - 916.20						55
56	Not Used	401 - 916.21						56
57	Not Used	401 - 916.22						57
58	Not Used	401 - 916.23						58
59	Not Used	401 - 916.30						59
60	Not Used	401 - 916.31						60
61	Not Used	401 - 916.32						61
62	Not Used	401 - 916.33			401 =	925,038.42		62
63								63
64	**Operating Expenses - Admin & General:**							64
65	Salaries, Office Supplies & Expenses	401 - 920	16,708,167					65
66	Various Admin & General Expenses	401 - 921	4,331,435					66
67	Capitalized Admin & General Expenses	401 - 922	0					67
68	Outside Services Employed	401 - 923	1,350,187					68
69	Property Insurance	401 - 924	1,508,889					69
70	Injuries & Damages	401 - 925	1,416,527					70
71	Employee Pensions & Benefits	401 - 926	3,070,046					71
72	Regulatory Commission Expenses	401 - 928	2,009,549					72
73	Miscellaneous General Expenses	401 - 930	1,471,230	A/C 930.01 Included in This Account				73
74	Informational Advertising	401 - 930.01	732,698					74
75	Rents	401 - 931	191,688		401 =	32,057,717.34		75
76	Maintenance Expenses	**402 - 935**	1,282,403	A/C 935.06 Included in This Account				76
77	Radio Load Control Equipment	402 - 935.06	0				(2) OTP FERC Trial Balance 2009 Report in Misc W/P Folder	77

Line #	Factors							2009	Functionalization	Page 4 of 6	Line #
1	**Base/Peak Split**	**Peak**	**Base**								1
2	2009 Excluding Wind - (3)	24.71%	75.29%	100.00%	(3) Current Year Work Paper C-1, Page 1.						2
3	2009 Wind - (4)	8.00%	92.00%	100.00%	(4) Per MISO Wind Capacity Credit Calculation						3
4											4
5											5
6											6
7	**Ending Balances**										7
8	Land	958,718									8
9	Station Equipment	51,826,385									9
10	Poles, Towers & Fixtures	29,691,092	0	23,574,233	0	3,132,372	329,723				10
11	Overhead Conductors & Devices	16,873,952	12,101,730	7,951,099	2,836,910	2,864,432	301,519				11
12	Underground Conduit	0	0	0	0	0	0				12
13	Underground Conductors & Devices	13,049,719	587,398	31,008,326	7,550,558	2,388,671	265,408				13
14	Line Transformers	0	30,295,071	0	29,528,163	0	0				14
15	Services	0	3,595,156	0	7,464,239	0	0				15
16	Underground Services	0	10,741,786	0	18,845,300	0	0				16
17	Meters							20,542,040			17
18	Load Management Switches								8,848,398		18
19	Interruption Monitors				616,991						19
20	Installation on Customers' Premises			0							20
21	All Other Private Lighting						3,787,076				21
22	Streetlighting & Signal Systems					4,359,746					22
23											23
24	**Total Ending Balances**	112,399,866	57,321,142	62,533,659	66,842,161	12,745,221	4,683,726	20,542,040	8,848,398		24
25											25
26		**Primary**	**Secondary**	**Primary**	**Secondary**	**Street**	**Area**		**Load**		26
27	**Distribution Expenses**	**Demand**	**Demand**	**Customer**	**Customer**	**Lights**	**Lights**	**Meters**	**Management**		27
28	Operation, Supervision & Engineering	65,799	38,131	69,435	119,793	6,670	728	123,630	0		28
29	Load Dispatching	42,956	26,419	53,808	83,000	5,378	584	85,658	0		48A
30	Station Expenses	184,208									30
31	Line Expenses	130,936	129,324	88,646	111,996	16,862	1,775				31
32	Underground Line Expenses	184,655	160,309	438,772	373,505	33,800	3,756				32
33	Streetlighting & Signal System					0					33
34	Meter Expenses:							939,070	0		34
35	Other Distribution Expenses				424,428						35
36	Miscellaneous Distribution Expenses	356,129	206,377	375,808	648,364	36,099	3,941	669,129	0		36
37	Rents	134,756		106,994		14,217	1,496				37
38	Maintenance, Supervision & Engineering	342,264	90,105	191,487	86,398	170,650	3,326				38
39	Maintenance of Station Equipment	760,920									39
40	Maintenance of Overhead Lines	1,557,783	525,122	1,054,646	344,614	200,617	21,118				40
41	Maintenance of Underground Lines	133,538	115,932	317,310	270,110	24,443	2,716				41
42	Maintenance of Line Transformers		4,523		4,293						42
43	Maintenance of Streetlighting & Signal					997,606					43
44	Maintenance of Meters:							481,294	0		44
45	Maintenance of Property in A/C 371	48,876	12,867	27,345	12,338	24,369	475	9,593	0		45
46											46
47	**Total Distribution Expenses**	3,942,821	1,309,109	2,724,250	2,478,838	1,530,711	39,915	2,308,374	0	14,334,018.57	47
48											48
49											49
50					**Customer**	**Customer**					50
51		**Production**	**Transmission**	**Distribution**	**Accounting**	**Service**					51
52	**Labor Ratios: 2009 (1)**	35.85%	14.84%	25.98%	17.85%	5.48%	1.000000				52
53											53

(1) C-2, Page 1 of 2

Line #	Plant in Service			13-Month Average 2009							Line #
1	**Production Plant**										1
2	A/C 101 & 106 - Base Demand			286,549,743							2
3	Peak Demand			111,653,461							3
4	Base Energy			202,211,096							4
5											5
6	Subtotal A/C 101 & 106			600,414,300							6
7											7
8	A/C 114 - Base Demand			1,195,719							8
9	Peak Demand			392,536							9
10	Base Energy			0							10
11											11
12	Subtotal A/C 114			1,588,255							12
13											13
14	**Total Production Plant**			602,002,555							14
15											15
16	**Transmission Plant**										16
17	A/C 101 & 106			211,527,689							17
18	A/C 114			58,287							18
19											19
20	**Total Transmission Plant**			211,585,976							20
21											21
22	**Distribution Plant - A/C 101, 106 & 114**										22
23	Primary Demand-INC A/C 114			112,399,866							23
24	Secondary Demand			57,321,142							24
25	Primary Customer			62,533,659							25
26	Secondary Customer			66,842,161							26
27	Streetlighting			12,745,221							27
28	Area Lighting			4,683,726							28
29	Meters			20,542,040							29
30	Load Management			8,848,398							30
31											31
32	**Total Distribution Plant**			345,916,212							32
33											33
34	**General Plant**										34
35	Production			26,975,229							35
36	Transmission			11,166,315							36
37	Distribution			19,548,576							37
38	Customer Accounts			13,431,181							38
39	Customer Service & Info			4,123,410							39
40	Load Management			131,177							40
41					Total Plant	Intangible	PHFU	Total	Total From Page 1	Difference	41
42	**Total General Plant**			75,375,887	1,234,880,630	3,850,303	29,657	1,238,760,590	1,238,760,590	0	42
43											43
44											44
45											45
46											46
47											47
48	**Operating Expenses**			**Amount**							48
49	**Production Expenses**										49
50	Production Expenses Excl Purchased Power										50
51	Base Demand			12,864,251							51
52	Peak Demand			4,223,136							52
53	Base Energy			68,411,380							53
54	Peak Energy			1,969,522							54
55											55
56	**Total Excluding Purchased Power**			87,468,289							56
57											57
58	**Transmission Expenses**			10,686,696							58
59											59
60	**Distribution Expenses**										60
61	Primary Demand			3,942,821							61
62	Secondary Demand			1,309,109							62
63	Primary Customer			2,724,250							63
64	Secondary Customer			2,478,838							64
65	Streetlighting			1,530,711							65
66	Area Lighting			39,915							66
67	Meters			2,308,374							67
68	Load Management			0							68
69											69
70	**Total Distribution**			14,334,019							70

Line #		Amount	Line #
1	**Customer Accounting Expenses**		1
2	Meter Reading	4,880,837	2
3	Other	6,268,756	3
4			4
5	Total Customer Accounts	11,149,593	5
6			6
7	Customer Service & Info Expense - MN	2,733,372	7
8	- ND	27,761	8
9	- SD	258,864	9
10	- Other	2,178,817	10
11			11
12	**Total Customer Serv & Information Exp**	5,198,814	12
13			13
14	**Sales Expenses - MN**	172,195	14
15	- ND	330,235	15
16	- SD	21,254	16
17	- Other	401,355	17
18			18
19	**Total Sales Expenses**	925,038	19
20			20
21	**Adminstrative & General Expenses**		21
22	**Salaries, Supplies, Pensions & Benefits**		22
23	Production	8,643,309	23
24	Transmission	3,577,872	24
25	Distribution	6,263,687	25
26	Customer Accounts	4,303,572	26
27	Customer Service & Info	1,321,209	27
28			28
29	**Total A&G Salaries, Supplies, Pensions & Benefits**	24,109,648	29
30			30
31	**Adminstrative & General Expenses**		31
32	Load Management	0	32
33	Outside Services (A/C 923)	1,350,187	33
34	Property Insurance (A/C 924)	1,508,889	34
35	Injuries & Damages (A/C 925)	1,416,527	35
36			36
37	General Advertising (A/C 930.1)	732,698	37
38	Misc, Rents, Maintenance	2,212,622	38

Total Expenses Pg's 5 & 6	161,093,019.56	
Total Expenses Pg's 2 & 3	163,102,568.08	
Difference	(2,009,548.52)	
Less: Regulatory Commission Expense	2,009,549	(1)
	(0.02)	Rounding due to Distribution Allocation Factors

(1) Regulatory Commission Expense is included in Operating Expense above and then is pulled out down below as it is treated as a separate adjustment on the Input Summary.