

Line No.	Description	(A) (1) Errata CISOne Update TY-01	(B) (2) Errata Charitable Admin Removal	(C) (3) Errata Updated Weather Normalization	(D) (4) Errata Remove KPA/Mggmt Incentive Expense	(E) (4) Errata All KPA/Mggmt Incentive change to Expense	(F) (5) CISOne Cost Update	(G) (6) Remove Lime from Base Rates	(H) (6) Lime move to Cost of Energy	(I) (7) Adjustments Due to Changes in Allocation %'s	(J) Total Supplemental Adjustments
UTILITY OPERATING REVENUES											
1	Retail Revenue			8,378				(56,524)	56,524		\$8,378
4	Other Electric Operating Revenue									\$1,009	\$1,009
5	Total Operating Revenues	\$0	\$0	\$8,378	\$0	\$0	\$0	(\$56,524)	\$56,524	\$1,009	\$9,387
UTILITY OPERATING EXPENSES											
6	Production			\$4,358	\$5,706					(\$9)	\$10,055
7	Transmission				2,334						\$2,334
8	Distribution				4,485						\$4,485
9	Customer Accounting				2,803						\$2,803
10	Customer Service & Information				433					\$101	\$534
11	Sales										\$0
12	Administrative & General		(6,800)		9,852	(33,398)				\$556	(\$29,790)
13	Charitable Contributions										\$0
14	Depreciation	24,276					34,174				\$58,450
15	General Taxes									\$845	\$845
16	Total Operating Expenses	\$24,276	(\$6,800)	\$4,358	\$25,613	(\$33,398)	\$34,174	\$0	\$0	\$1,493	\$49,716
17	Net Operating Income Before Taxes & AFUDC	(\$24,276)	\$6,800	\$4,020	(\$25,613)	\$33,398	(\$34,174)	(\$56,524)	\$56,524	(\$484)	(\$40,329)
TAXES											
18	Investment/Production Tax Credit									(\$45)	(\$45)
19	Deferred Income Taxes									\$384	\$384
20	Federal & State Income Tax	(5,098)	1,428	844	(5,379)	7,014	(7,177)	(11,870)	11,870	(\$4,794)	(\$13,161)
21	Total Taxes	(\$5,098)	\$1,428	\$844	(\$5,379)	\$7,014	(\$7,177)	(\$11,870)	\$11,870	(\$4,455)	(\$12,822)
22	Net Operating Income Before AFUDC	(\$19,178)	\$5,372	\$3,176	(\$20,234)	\$26,384	(\$26,997)	(\$44,654)	\$44,654	\$3,971	(\$27,507)
23	AFUDC										\$0
24	TOTAL AVAILABLE FOR RETURN	(\$19,178)	\$5,372	\$3,176	(\$20,234)	\$26,384	(\$26,997)	(\$44,654)	\$44,654	\$3,971	(\$27,507)

- (1) Supplemental Direct Testimony of Tyler Akerman.
This adjustment corrects CISone Normalization amounts from original test year.
- (2) Supplemental Direct Testimony of Tyler Akerman.
This adjustment reflects OTP's adjustment to remove charitable admin costs per Data Request SD-PUC-02.54.
- (3) Rebuttal Testimony of Stuart Tommerdahl.
This adjustment reflects OTP's adjustment to update weather normalization TY-05 per 07 Series of Data Requests.
- (4) Supplemental Direct Testimony of Tyler Akerman.
These adjustment reflects OTP's adjustment to remove the original TY-07 adjustment of KPA and management incentives that was functionalized and move all costs to O&M expense.
- (5) Supplemental Direct Testimony of Stuart Tommerdahl.
This adjustment reflects OTP's update on CISone project costs.
- (6) Supplemental Direct Testimony of Tyler Akerman.
This adjustment reflects OTP's adjustment to remove Coyote Lime from Base Rates to Cost of Energy. Zero impact on revenue deficiency.
- (7) This adjustment is the result of changes in allocation factor percentages between the 2017 Test Year COSS and the 2017 Test Year Supplemental COSS run with Supplemental adjustments. OTP's COSS model calculates certain allocation percentages based on actual information entered into the COSS model and as a result any new adjustments can affect a variety of allocation percentage calculations which in turn affects the amounts allocated to the various jurisdictions resulting in different amounts being allocated to ND.