Otter Tail Power Company Allocated Cost of Service 2009 Actual Year and Test Year

Statement N, pages 2 – 9, are the adjusted and actual test period cost of service allocated to class of customer. The remaining detail for the adjusted and actual test period cost of service allocated to customer classes appears in Volume 4A, Tab – 2009 Test Year Work Papers and Tab – 2009 Actual Year Work Papers, respectively. Adjustments to the Actual Year to arrive at the 2009 Test Year can also be found in Volume 4A, Tab – 2009 Test Year Work Papers. Otter Tail's Cost Allocation Procedures Manual appears in Exhibit __(PJB-1), Schedule 10.

- 1. Grouping and allocation of various items of cost and credits to cost of service into functional totals appear in the cost of service study located in Volume 4A, Tab 2009 Test Year Work Papers.
- 2. Classification of items of cost and credits into demand, energy, customer or other appropriate categories appear in the cost of service study located in Volume 4A, Tab 2009 Test Year Work Papers.
- 3. Otter Tail does not consider for rate purposes any special facilities to be devoted entirely to the jurisdictional service involved.
- 4. Computations showing the energy responsibilities of the jurisdictional service, based upon consideration of energy sales under the proposed rate schedules and the kWh delivered from the filing public utility's supply system, appear in the cost of service study located in Volume 4A, Tab 2009 Test Year Work Papers in the energy allocation factors E1 and E2.
- 5. Otter Tail's peak electric hour losses are 10.37%. System energy losses applicable to jurisdictional sales are 3.88% to 9.06% of Otter Tail's system output depending on the class of service.
- 6. Details of allocation of general or common or joint costs to various functions appear in Exhibit__(PJB-1), Schedule 10.
- 7. Sufficient detailed breakdown of operation and maintenance expense accounts and taxes to disclose how component items have been classified among energy, class of customer or other category of cost appears in Exhibit__(PJB-1), Schedule 10.

STATEMENT N Page 2 of 9

PAGE 1-2

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY ACTUAL YEAR 2009 - 10 CLASSES

							LARGE				CONTROLLED	CONTROLLED	CONTROLLED
LINE NO	ITEM	ALLOC	SOUTH DAKOTA	RESIDENTIAL	FARMS	GENERAL SERVICE	GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	WATER HEATING	SERVICE INTERRUPT	SERVICE DEFERRED
	i Em	7.EEGG	Britto Iri	TREGIOEITINE	774400	CENTICE	CENTAGE		2.0	0.7.	TIE/TITIO	-	
1 2	RATE BASE		62,922,312	20,945,500	1,811,680	12,946,555	19,882,801	53,558	1,572,043	622,552	1,380,707	2,957,016	749,900
3	TOTAL AVAILABLE FOR RETURN		5,568,902	1,402,769	77,882	1,811,160	2,013,033	2,707	86,886	26,111	14,154	64,422	35,923
5	RATE OF RETURN EARNED		8.85%	6.70%	4.30%	13.99%	10.12%	5.06%	5.53%	4.19%	1.03%	2.18%	4.79%
7	RATE OF RETURN REQUESTED		8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%	8.18%
9	OPERATING INCOME REQUIRED		5,147,045	1,713,342	148,195	1,059,028	1,626,413	4,381	128,593	50,925	112,942	241,884	61,342
11	TOTAL AVAILABLE FOR RETURN		5,568,902	1,402,769	77,882	1,811,160	2,013,033	2,707	86,886	26,111	14,154	64,422	35,923
13 14	OPERATING INCOME DEFECIENCY		(421,857)	310,573	70,314	(752,132)	(386,620)	1,674	41,707	24,814	98,788	177,462	25,418
15 16	INCREMENTAL TAXES	GRCF = 1.540	73 (228,129)	167,949	38,024	(406,733)	(209,074)	905	22,554	13,419	53,422	95,967	13,746
17 18	REVENUE INCREASE REQUIRED		(649,986)	478,522	108,337	(1,158,865)	(595,694)	2,579	64,261	38,233	152,210	273,429	39,164
19	PERCENTAGE INCREASE		-2.35%	5.66%	17.50%	-17.79%	-6.26%	14.44%	11.14%	16.16%	38.57%	27.61%	12.58%
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OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY ACTUAL YEAR 2009 - 10 CLASSES Statement M Page 3 of 9

PAGE 2-2

No. Commonwealth	LINE		_	SOUTH			GENERAL	LARGE GENERAL		OUTDOOR		CONTROLLED WATER	CONTROLLED SERVICE	CONTROLLED SERVICE
ELECTRIC PLANT IN SERVICE 12300 118	NO	ITEM	ALLOC	DAKOTA	RESIDENTIAL	FARMS	SERVICE	SERVICE	IRRIGATION	LIGHTING	OPA	HEATING	INTERRUPT	DEFERRED
ACCUMULATED DEPRECATION (19,744-10) (17,561-25) (19,744-10) (19,74	1	ELECTRIC PLANT IN SERVICE		123,390,118	41,594,574	3,619,650	25,647,218	38,779,368	102,259	3,161,327	1,227,390	2,682,017		
Transport Province Transpo									·					
The Transmitter Plant 1.00	5	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS		73,625,935	24,532,848	2,128,540	15,169,142	23,153,030	63,537	1,846,556	726,614	1,631,430	3,496,774	877,466
B NETELICINE CRAINT RESPONSE 73,683,001 24,583,770 2,738,673 15,769,000 23,764,001 23,000 23,775,011 23,000	7	NET CAPITALIZED ITEMS - BIG STONE PLANT		3,366	922	84	747	1,395	1	38	35	31	78	36
THE PANT MELTO FOR FUTURE USE	9	NET ELECTRIC PLANT IN SERVICE		73,629,301	24,533,770	2,128,624	15,169,889	23,154,424	63,538	1,846,594	726,649	1,631,460	3,496,852	877,501
CONSTRUCTION WORK IN PROCRESS 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	11	PLANT HELD FOR FUTURE USE		2,926	1,162	99	555	595	5	132	27	112	203	37
MATERIALS, AND SUPPLES 1,164,175 573,192 49,991 25,5007 49,873 1,144 53,075 15,427 44,266 84,199 116,271 116,7	13	CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0
File STOCKS	15	MATERIALS AND SUPPLIES		1,604,175	573,192	49,991	325,507	438,373	1,814	53,075	15,427	44,266	84,109	18,421
CUSTOMER ADVANCES CUSTOMER ADVA	17	FUEL STOCKS		857,871	238,608	22,067	196,811	367,448	0	10,056	9,314	5,345	1,932	6,289
CUSTOMER ADVANCES (B.894) (1,1260) (1,126) (8,013) (12,231) (34) (77) (34) (862) (1,947) (444) (862) (1,947) (445) (2,575,500) 945,888 550,061 868,453 2,049 64,550 29,588 550,069 136,057 38,900 (1,025,407) (1,040)	19	PREPAYMENTS		(3,433,622)	(1,144,106)	(99,266)	(707,431)	(1,079,781)	(2,963)	(86,114)	(33,886)	(76,081)	(163,072)	(40,921)
261 ACCUMULATED DEFERRED INCOME TAXES (12.800.815) (4.265.250) (370.066) (2.637.318) (4.025.447) (11.046) (321.034) (128.330) (283.633) (607.835) (112.556) (12.800.815) (4.265.250) (370.066) (2.637.318) (4.025.447) (11.046) (321.034) (128.330) (283.633) (607.835) (112.556) (12.800.815) (4.265.250) (370.066) (2.637.318) (4.025.447) (11.046) (321.034) (128.330) (283.633) (607.835) (112.556) (12.800.815) (4.265.250) (370.066) (2.637.318) (4.025.447) (11.046) (321.034) (128.330) (283.633) (607.835) (112.556) (12.800.815) (4.265.250) (370.066) (2.637.318) (4.025.447) (11.046) (321.034) (128.330) (283.633) (607.835) (112.556) (12.800.815) (4.265.250) (370.066) (2.637.318) (4.025.447) (11.046) (321.034) (128.330) (283.633) (607.835) (112.556) (12.800.815) (4.265.250) (370.066) (2.637.318) (4.025.447) (11.046) (321.034) (128.330) (283.633) (607.835) (112.556) (12.800.815) (4.265.250) (370.066) (2.637.318) (4.025.447) (11.046) (321.034) (128.330) (283.633) (607.835) (112.556) (12.800.815) (4.265.250) (370.066) (2.637.318) (4.025.447) (11.046) (2.1034) (128.330) (283.633) (607.835) (112.556) (12.800.815) (4.265.250) (370.066) (2.637.318) (4.025.447) (11.046) (2.1034) (12.348) (12.3	21	CUSTOMER ADVANCES		(38,894)	(12,960)	(1,124)	(8,013)	(12,231)	(34)	(975)	(384)	(862)	(1,847)	(464)
ACCUMULATED DEFERRED INCOME TAXES (12,800,615) (4,265,250) (370,066) (2,837,316) (4,025,447) (11,046) (321,034) (126,330) (283,633) (607,935) (152,556) (10,400,617,120) (10,4	23	CASH WORKING CAPITAL		2,875,500	945,888	74,832	560,061	968,453	2,049	64,650	29,508	55,099	136,057	38,902
27 109 245 525 132	25	ACCUMULATED DEFERRED INCOME TAXES		(12,800,615)	(4,265,250)	(370,066)	(2,637,318)	(4,025,447)	(11,046)	(321,034)	(126,330)	(283,633)	(607,935)	(152,556)
29 UNAMORTIZED RATE CASE EXPENSE 214,615	27	UNAMORTIZED HOLDING COMPANY FORMATION EXPENSE		11,056	3,684	320	2,278	3,477	10	277	109	245	525	132
TOTAL AVERAGE RATE BASE 62,922,312 20,945,500 1,811,880 12,946,555 19,882,801 53,556 1,572,043 622,552 1,380,707 2,957,016 749,900 30	29	UNAMORTIZED RATE CASE EXPENSE		214,615	71,511	6,205	44,217	67,491	185	5,382	2,118	4,755	10,193	2,558
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 47 48 48 49 59 50 51 51 52 53 54 55 56 57 58	31	TOTAL AVERAGE RATE BASE		62,922,312	20,945,500	1,811,680	12,946,555	19,882,801	53,558	1,572,043	622,552	1,380,707	2,957,016	749,900
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OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY ACTUAL YEAR 2009 - 10 CLASSES

PAGE 7-2

LINE		SOUTH			GENERAL	LARGE GENERAL		OUTDOOR		CONTROLLED WATER	CONTROLLED SERVICE	CONTROLLED SERVICE
NO	ITEM ALLOC	DAKOTA	RESIDENTIAL	FARMS	SERVICE	SERVICE	IRRIGATION	LIGHTING	OPA	HEATING	INTERRUPT	DEFERRED
											-	
1	OPERATING REVENUES											
2	SALES OF ELECTRICITY	27,634,807	8,455,273	619,012	6,514,295	9,518,393	17,861	577,029	236,532	394,672	990,366	311,374
3	OTHER OPERATING REVENUE	2,279,962	745,107	60,142	446,766	769,043	1,741	40,776	22,943	41,820	119,533	32,093
5	TOTAL OPERATING REVENUE	29.914.769	9,200,380	679,153	6,961,061	10,287,436	19.601	617,805	259.476	436,493	1,109,899	343.467
6	TOTAL OF ENATING NEVEROL	23,314,703	3,200,300	073,133	0,301,001	10,207,400	13,001	017,000	233,470	430,433	1,100,000	340,407
7												
8	OPERATING EXPENSES											
10	PRODUCTION EXPENSES TRANSMISSION EXPENSES	13,473,421 1.048.976	3,479,808 352.199	305,170 34,123	2,776,949 270,295	5,485,348 356,202	6,673	151,794 8.973	135,566 10.640	191,496 1.534	721,862 12.008	218,755 3,002
11	DISTRIBUTION EXPENSES	1,397,735	576,322	47,126	217,506	160,997	3,269	177,498	12,413	73,013	109.173	20,418
12	CUSTOMER ACCOUNTING EXPENSES	969,935	756,470	35,965	78,734	9,369	1,412	4,553	13,191	47,671	18,194	4,375
13	CUSTOMER SERVICE AND INFORMATION EXPENSES	186,556	162,223	7,300	11,378	943	219	789	2,455	329	723	197
14	SALES EXPENSES ADMINISTRATIVE AND GENERAL EXPENSES	51,229 3,105,795	44,547 1,284,238	2,005 94,869	3,124 582,924	259 801,465	60 2,787	217 111,090	674 32,696	90 73,574	199 95,218	54 26,934
16	CHARITABLE CONTRIBUTIONS	3,103,793	1,204,230	94,809	0	001,403	2,767	0	32,090	73,374	93,218	20,934
17	DEPRECIATION EXPENSE	3,550,318	1,186,183	102,192	727,338	1,127,134	3,013	89,687	35,340	79,026	158,843	41,562
18	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS	0	0	0	0	0	0	0	0	0	0	0
19	SPIRITWOOD AMORTIZATION	0	0	0	0	0	0	0	0	0	0	0
20	GENERAL TAXES	867,475	289,048	25,079	178,726	272,798	749	21,756	8,561	19,221	41,199	10,338
22	TOTAL OPERATING EXPENSES	24,651,439	8,131,038	653,828	4,846,974	8,214,514	18,181	566,356	251,538	485,955	1,157,418	325,637
23												
24	NET OPEN TIMO MODILE DESCRIPTIONE TAYER	5.000.000	4 000 040	05.000	0.444.000	0.070.000	4 400	54.440	7.000	(40, 400)	(47.500)	47.000
25 26	NET OPERATING INCOME BEFORE INCOME TAXES	5,263,330	1,069,342	25,326	2,114,086	2,072,922	1,420	51,449	7,938	(49,463)	(47,520)	17,830
27												
28	INCOME TAX EXPENSE											
29	INVESTMENT TAX CREDIT	(915,852)	(308,732)	(26,867)	(190,364)	(287,836)	(759)	(23,465)	(9,110)	(19,907)	(38,756)	(10,056)
30	DEFERRED INCOME TAXES INCOME TAXES	3,953,396	1,317,298	114,293	814,521	1,243,236	3,412 (3,940)	99,150	39,016	87,598	187,757	47,116 (55,153)
32	INCOME TAXES	(3,343,116)	(1,341,993)	(139,982)	(321,230)	(895,511)	(3,940)	(111,123)	(48,078)	(131,308)	(260,942)	(55, 153)
33	TOTAL INCOME TAX EXPENSE	(305,572)	(333,427)	(52,556)	302,926	59,889	(1,288)	(35,438)	(18,173)	(63,616)	(111,941)	(18,093)
34												
35 36												
37	NET OPERATING INCOME	5,568,902	1,402,769	77,882	1,811,160	2,013,033	2,707	86,886	26,111	14,154	64,422	35,923
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40	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION	0	0	0	0	0	0	0	0	0	0	0
41												
43	TOTAL AVAILABLE FOR RETURN	5,568,902	1,402,769	77,882	1,811,160	2,013,033	2,707	86,886	26,111	14,154	64,422	35,923
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Line	
No.	Description
1	The remaining detail for the 2009 Actual Year Class Cost of Service Study can be found
2	in Volume 4A, Tab - 2009 Actual Year.

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PAGE 1-2

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY TEST YEAR 2009 - 10 CLASSES TEST YEAR - 2009 ACTUAL WITH KNOWN AND MEASURABLE CHANGES

LINE NO	ITEM	ALLOC		SOUTH DAKOTA	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
	116011	712200		D/MO1/	REGIDENTIAL	7744110	CEITTIGE	CENTICE	WWW.CAMION	LIGITING	0171	1.2711110	-	
1 2	RATE BASE			64,406,556	21,189,448	1,842,983	13,318,648	20,648,907	53,405	1,560,976	637,452	1,377,426	3,007,061	770,250
3	TOTAL AVAILABLE FOR RETURN			4,091,636	963,520	19,896	1,377,420	1,740,132	2,861	62,422	10,214	(2,992)	(87,222)	5,383
5	RATE OF RETURN EARNED			6.35%	4.55%	1.08%	10.34%	8.43%	5.36%	4.00%	1.60%	-0.22%	-2.90%	0.70%
7	RATE OF RETURN REQUESTED			9.13%	9.13%	9.13%	9.13%	9.13%	9.13%	9.13%	9.13%	9.13%	9.13%	9.13%
9	OPERATING INCOME REQUIRED			5,880,319	1,934,597	168,264	1,215,993	1,885,245	4,876	142,517	58,199	125,759	274,545	70,324
11	TOTAL AVAILABLE FOR RETURN			4,091,636	963,520	19,896	1,377,420	1,740,132	2,861	62,422	10,214	(2,992)	(87,222)	5,383
13	OPERATING INCOME DEFECIENCY			1,788,683	971,076	148,369	(161,428)	145,113	2,014	80,095	47,985	128,751	361,767	64,941
15 16	INCREMENTAL TAXES	GRCF =	1.540773	967,271	525,132	80,234	(87,296)	78,473	1,089	43,313	25,949	69,625	195,634	35,118
17	REVENUE INCREASE REQUIRED			2,755,954	1,496,208	228,602	(248,724)	223,587	3,104	123,408	73,934	198,376	557,401	100,059
19	PERCENTAGE INCREASE			9.96%	17.44%	38.45%	-3.95%	2.28%	15.70%	20.50%	31.42%	47.97%	67.01%	34.87%
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Otter Tail Corporation STATEMENT N

Statement N Page 7 of 9 PAGE 2-2

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY TEST YEAR 2009 - 10 CLASSES TEST YEAR - 2009 ACTUAL WITH KNOWN AND MEASURABLE CHANGES

LINE NO	ITEM	ALLOC	SOUTH DAKOTA	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
												-	
1 2	ELECTRIC PLANT IN SERVICE		130,563,662	43,519,904	3,794,533	27,178,036	41,612,160	105,998	3,251,497	1,299,384	2,776,343	5,567,742	1,458,067
3	ACCUMULATED DEPRECIATION		(51,343,632)	(17,457,977)	(1,526,985)	(10,801,304)	(16,254,160)	(39,886)	(1,333,933)	(516,188)	(1,075,381)	(1,831,725)	(506,094)
5	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS		79,220,029	26,061,926	2,267,547	16,376,732	25,358,000	66,112	1,917,564	783,197	1,700,962	3,736,017	951,973
6 7 8	NET CAPITALIZED ITEMS - BIG STONE PLANT		3,366	919	84	744	1,392	1	38	35	32	84	37
9	NET ELECTRIC PLANT IN SERVICE		79,223,395	26,062,846	2,267,631	16,377,476	25,359,392	66,112	1,917,602	783,232	1,700,993	3,736,101	952,010
10 11 12	PLANT HELD FOR FUTURE USE		2,928	1,159	99	556	597	5	131	27	112	204	37
13	CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0	0	0	0
15	MATERIALS AND SUPPLIES		1,621,042	576,310	50,334	329,176	445,696	1,830	53,073	15,580	44,399	85,824	18,820
17	FUEL STOCKS		857,871	238,608	22,067	196,811	367,448	0	10,056	9,314	5,345	1,932	6,289
19	PREPAYMENTS		(3,434,900)	(1,130,010)	(98,318)	(710,081)	(1,099,511)	(2,866)	(83,142)	(33,959)	(73,750)	(161,987)	(41,276)
21	CUSTOMER ADVANCES		(38,909)	(12,800)	(1,114)	(8,043)	(12,455)	(32)	(942)	(385)	(835)	(1,835)	(468)
23	CASH WORKING CAPITAL		789,011	262,210	20,663	153,500	263,612	565	18,204	8,108	15,197	36,477	10,473
24 25 26	ACCUMULATED DEFERRED INCOME TAXES		(14,808,071)	(4,871,547)	(423,855)	(3,061,202)	(4,740,061)	(12,357)	(358,429)	(146,398)	(317,942)	(698,335)	(177,945)
27 28	UNAMORTIZED HOLDING COMPANY FORMATION EXPENSE		21,689	5,924	538	4,795	8,970	5	246	227	204	544	237
29 30	UNAMORTIZED RATE CASE EXPENSE		172,500	56,749	4,938	35,660	55,217	144	4,175	1,705	3,704	8,135	2,073
31 32	TOTAL AVERAGE RATE BASE		64,406,556	21,189,448	1,842,983	13,318,648	20,648,907	53,405	1,560,976	637,452	1,377,426	3,007,061	770,250
33 34	TO THE AVELUACE NATE BASE		01,100,000	21,100,110	1,012,000	10,010,010	20,010,001	00,100	1,000,010	007,102	1,077,120	0,007,007	770,200
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PAGE 7-2

OTTER TAIL POWER COMPANY CLASS COST OF SERVICE STUDY TEST YEAR 2009 - 10 CLASSES TEST YEAR - 2009 ACTUAL WITH KNOWN AND MEASURABLE CHANGES

							LARGE				CONTROLLED	CONTROLLED	CONTROLLED
LINE	1774	ALLOC	SOUTH DAKOTA	DECIDENTIAL	FARMS	GENERAL	GENERAL	IDDIGATION	OUTDOOR	004	WATER	SERVICE	SERVICE
NO	ITEM	ALLOC	DAKOTA	RESIDENTIAL	FARMS	SERVICE	SERVICE	IRRIGATION	LIGHTING	OPA	HEATING	INTERRUPT	DEFERRED
1	OPERATING REVENUES												
2	SALES OF ELECTRICITY		27,672,377	8,579,300	594,499	6,301,645	9,807,499	19,773	602,119	235,278	413,540	831,818	286,907
3	OTHER OPERATING REVENUE		2,280,393	740,355	59,822	447,659	775,693	1,708	39,774	22,968	41,034	119,167	32,212
5	TOTAL OPERATING REVENUE		29,952,770	9,319,655	654,321	6,749,304	10,583,192	21,481	641,893	258,246	454,575	950,985	319,119
6					•								
7													
8	OPERATING EXPENSES PRODUCTION EXPENSES		13,698,261	3,542,104	310,957	2,829,006	5,584,283	6,651	154,511	138,055	192,640	719,953	220,101
10	TRANSMISSION EXPENSES		1,147,285	385,207	37,320	295,627	389,585	0,031	9,813	11,638	1,678	13,133	3,283
11	DISTRIBUTION EXPENSES		1,529,964	630,936	51,576	237,993	176,292	3,577	194,382	13,586	79,794	119,485	22,344
12	CUSTOMER ACCOUNTING EXPENSES		1,049,010	818,142	38,898	85,152	10,133	1,527	4,924	14,267	51,558	19,677	4,732
13 14	CUSTOMER SERVICE AND INFORMATION EXPENSES SALES EXPENSES		211,061	183,531	8,259	12,872	1,066 259	248 60	893 217	2,778 674	372 90	818 199	223 54
15	ADMINISTRATIVE AND GENERAL EXPENSES		51,229 3,461,663	44,547 1,423,759	2,005 104,841	3,124 650,606	904,176	3,093	123,209	36,333	81,207	104,453	29,984
16	CHARITABLE CONTRIBUTIONS		0, 101,000	0	0	0	0	0,000	0	0	0 0,207	0	0
17	DEPRECIATION EXPENSE		4,109,295	1,342,039	116,308	848,798	1,350,825	3,217	97,734	41,130	85,777	175,487	47,980
18	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS		0	0	0	0	0	0	0	0	0	0	0
19	SPIRITWOOD AMORTIZATION GENERAL TAXES		0 945.024	0 310,893	0 27,050	0 195,360	0 302,502	0 789	0 22.874	0 9.343	0 20,290	0 44.566	0 11,356
21	GENERAL TAXES		943,024	310,093	27,000	195,300	302,302	709	22,074	9,343	20,290	44,300	11,330
22	TOTAL OPERATING EXPENSES		26,202,791	8,681,158	697,214	5,158,538	8,719,121	19,162	608,557	267,804	513,408	1,197,771	340,058
23													
24					/						()	((
25 26	NET OPERATING INCOME BEFORE INCOME TAXES		3,749,979	638,497	(42,893)	1,590,765	1,864,071	2,319	33,336	(9,558)	(58,833)	(246,787)	(20,939)
27													
28	INCOME TAX EXPENSE												
29	INVESTMENT TAX CREDIT		(991,042)	(330,337)	(28,802)	(206,295)	(315,857)	(805)	(24,680)	(9,863)	(21,074)	(42,262)	(11,067)
30	DEFERRED INCOME TAXES		2,775,578	913,107	79,446	573,782	888,462	2,316	67,183	27,440	59,594	130,894	33,354
31	INCOME TAXES		(2,126,193)	(907,794)	(113,433)	(154,143)	(448,666)	(2,054)	(71,588)	(37,350)	(94,361)	(248,196)	(48,608)
32 33	TOTAL INCOME TAX EXPENSE		(341,656)	(325,024)	(62,789)	213,345	123,940	(542)	(29,086)	(19,772)	(55,841)	(159,564)	(26,322)
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35													
36 37	NET OPERATING INCOME		4,091,636	963,520	19,896	1,377,420	1,740,132	2.861	62,422	10,214	(2,992)	(87,222)	5,383
38	NET OPERATING INCOME		4,091,030	903,520	19,090	1,377,420	1,740,132	2,001	62,422	10,214	(2,992)	(07,222)	5,363
39													
40	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		0	0	0	0	0	0	0	0	0	0	0
41													
42	TOTAL AVAILABLE FOR RETURN		4.091.636	963.520	19.896	1,377,420	1,740,132	2.861	62.422	10.214	(2.992)	(87,222)	5,383
44	TOTAL AVAILABLE FOR RETORN		4,031,030	303,320	13,030	1,377,420	1,740,132	2,001	02,722	10,214	(2,332)	(01,222)	5,505
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No.	Description
1	The remaining detail of the 2009 Test Year Class Cost of Service Study can be found
2	in Volume 4A, Tab - 2009 Test Year Work Papers.