

Docket No. EL18-
Volume 4A
Section 2

Otter Tail Power Company
Plant Account Balances
2017 Base Year

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
Line No.	FERC Acct #	Plant Acct #	Description	December 2016	January 2017	February 2017	March 2017	April 2017	May 2017	June 2017
INTANGIBLE PLANT										
TOTAL INTANGIBLE PLANT (Fercs 101 & 106, Accts 302-303)				8,509,535	8,509,535	8,933,822	8,930,933	8,930,933	9,048,445	9,046,355
PRODUCTION PLANT										
STEAM GENERATION PLANT										
Total Steam Generation (Fercs 101, 105 & 106, Accts 310-317)				570,948,720	570,976,904	570,996,136	570,986,959	570,986,959	571,037,982	571,066,946
Total Steam Production Plant (Ferc 114, Accts 310-317)				1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255
Total Steam Production Plant				572,536,975	572,565,158	572,584,391	572,575,213	572,575,213	572,626,237	572,655,201
HYDRO GENERATION PLANT										
Total Hydro Generation Plant				7,337,280	7,337,280	7,341,983	7,341,983	7,341,983	7,341,983	7,341,983
OTHER GENERATION										
Total Internal Combustion				41,542,317	41,542,317	41,542,317	41,542,317	41,542,317	41,542,317	41,542,317
WIND GENERATION										
Total Wind Generation				268,611,109	268,611,109	268,611,109	268,611,109	268,611,109	268,421,217	268,421,217
Total Other Production				310,153,426	310,153,426	310,153,426	310,153,426	310,153,426	309,963,534	309,963,534
TOTAL PRODUCTION PLANT				890,027,681	890,055,864	890,079,800	890,070,622	890,070,622	889,931,754	889,960,718
Less A/C 114				1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255
A/C 101 & 106				888,439,426	888,467,610	888,497,545	888,482,368	888,482,368	888,343,500	888,372,464
TRANSMISSION PLANT										
Total Transmission (Fercs 101, 105 & 106 Accts 350-358)				410,612,188	410,730,360	410,731,974	414,118,136	414,507,175	414,745,462	414,000,053
Plant Held for Future Use				9,038	9,038	9,038	9,038	9,038	9,038	9,038
Total Big Stone Plant Acquisition Adjustment (Ferc 114, Accts 353, 355 & 356)				58,287	58,287	58,287	58,287	58,287	58,287	58,287
Total Transmission Plant				410,679,513	410,797,685	410,799,299	414,185,462	414,574,500	414,812,787	414,067,378
DISTRIBUTION PLANT										
Land and Land Rights (Fercs 101 & 106, Acct 360)				1,306,580	1,306,580	1,306,580	1,306,580	1,306,580	1,306,580	1,306,580
Station Equipment (Fercs 101 & 106, Acct 362)				78,123,696	78,139,388	78,155,488	78,607,493	78,481,752	78,462,281	78,467,001
Poles, Towers, Fixtures (Fercs 101 & 106, Acct 364)				70,849,816	70,881,510	71,045,314	71,712,765	71,786,221	71,904,336	72,036,268
Overhead Conductor (Fercs 101 & 106, Acct 365)				49,842,694	49,846,634	49,877,172	50,514,209	50,488,750	50,516,303	50,607,525
Underground Conduit (Acct 366)				-	-	-	-	-	-	-
Underground Conductors (Fercs 101 & 106, Acct 367)				74,699,089	74,562,893	74,527,873	75,218,793	75,291,248	75,369,152	75,602,245
Line Transformers (Fercs 101 & 106, Acct 368)				93,713,427	93,885,860	94,286,975	95,424,170	95,652,118	95,807,845	96,036,616
Services (Fercs 101 & 106, Acct 369)				12,990,947	12,990,947	12,995,873	12,995,873	12,995,873	12,995,873	13,064,358
Underground Services (Fercs 101 & 106, Acct 369.1)				40,988,218	40,988,218	41,029,252	41,029,523	41,029,523	41,029,523	41,341,965
Meters (Fercs 101 & 106, Acct 370)				24,832,823	24,764,948	25,419,445	25,671,430	25,602,115	25,495,014	25,703,108
Load Management Switches (Fercs 101 & 106, Acct 370.1)				8,665,511	8,665,417	8,661,351	8,661,259	8,660,985	8,660,438	8,668,559
Interruption Monitors (Acct 370.2)				-	-	-	-	-	-	-
Installs Customer Premise (Acct 371)				-	-	-	-	-	-	-
All Other Private Lighting (Fercs 101 & 106, Acct 371.2)				4,786,865	4,789,474	4,796,590	4,805,950	4,843,759	4,850,220	4,882,593
Street Lighting (Fercs 101 & 106, Acct 373)				5,464,004	5,469,550	5,478,043	5,484,944	5,539,554	5,541,766	5,578,206
Total Distribution Plant				\$466,263,470	\$466,291,619	\$467,579,958	\$471,432,988	\$471,678,477	\$471,939,332	\$473,295,024
Plant Held for Future Use				20,619	20,619	20,619	20,619	20,619	20,619	20,619
Big Stone Plant Acquisition Adjustment				586	586	586	586	586	586	586
Total Distribution Plant				\$466,284,675	\$466,312,824	\$467,601,163	\$471,454,193	\$471,699,682	\$471,960,537	\$473,316,229
GENERAL PLANT										
Land				1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896
Structures & Improvements				19,890,073	19,890,073	19,890,073	19,890,073	19,890,073	19,890,073	19,890,073
General Office Buildings				5,718,958	5,718,958	5,718,958	5,718,958	5,718,958	5,718,958	5,718,958
Fleet Service Center Building				937,678	937,678	937,678	937,678	937,678	937,678	937,678
Central Stores Buildings				4,027,548	4,027,548	4,027,548	4,027,548	4,027,548	4,027,548	4,027,548
Office Furniture				1,177,317	1,170,548	1,170,548	1,164,418	1,164,418	1,186,227	1,139,436
Office Equipment				807,128	760,398	760,398	663,646	663,646	663,646	662,421
Duplicating Equipment				-	287,696	287,696	294,922	294,922	302,149	302,149
Engineering Computers				-	-	-	-	-	-	-
Business Computers				-	-	-	-	-	-	-
Computer Systems				2,677,295	2,677,295	2,398,108	2,398,108	2,398,108	2,951,525	2,943,347
Computer Related Equipment				944,691	944,691	944,691	944,691	944,691	1,127,778	1,127,778
Transportation Equipment				32,976,571	32,952,461	32,697,233	32,603,756	32,430,063	32,344,332	32,267,087
Stores Equipment				-	-	-	-	-	-	-
Tools, Shop & Garage Equipment				3,996,914	4,017,241	4,017,241	4,066,996	4,066,996	4,136,768	4,151,119
Central Stores Tools				-	-	-	-	-	-	-
AMR Equipment				617,570	617,570	617,570	617,570	617,570	617,570	617,570
Laboratory Equipment				-	-	-	-	-	-	-
Power-Operated Equipment				616,048	616,048	616,048	597,812	597,812	631,281	631,281
Communication Equipment & Communications Towers				2,707,409	2,707,409	2,707,409	2,691,717	2,691,717	2,691,717	2,691,717
Radio Tele-Communication Equipment				1,184,478	1,184,478	1,184,478	1,124,308	1,124,308	1,124,308	1,124,308
Microwave Equipment				4,448,448	4,451,926	4,464,982	4,465,226	4,465,226	4,465,226	4,465,226
Radio Load Control Equipment				317,859	317,859	317,859	317,859	317,859	317,859	317,859
Miscellaneous Equipment				-	-	-	-	-	-	-
Total General Plant				84,855,575	84,801,772	84,280,414	84,047,181	83,873,488	84,656,537	84,537,450
Total Plant Held for Future Use				29,657	29,657	29,657	29,657	29,657	29,657	29,657
Total Big Stone Plant Acquisition Adjustment				1,647,128	1,647,128	1,647,128	1,647,128	1,647,128	1,647,128	1,647,128
Total Electric Plant				\$1,860,356,979	\$1,860,477,680	\$1,861,694,497	\$1,868,688,391	\$1,869,149,226	\$1,870,410,059	\$1,870,928,131

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
Line No.	FERC Acct #	Plant Acct #	Description	July 2017	August 2017	September 2017	October 2017	November 2017	December 2017	13 Month Average
			INTANGIBLE PLANT							
1			TOTAL INTANGIBLE PLANT (Fercs 101 & 106, Accts 302-303)	9,046,355	9,046,355	9,046,355	9,850,040	10,762,499	11,207,718	\$9,297,606
2										
3			PRODUCTION PLANT							
4			STEAM GENERATION PLANT							
5			Total Steam Generation (Fercs 101, 105 & 106, Accts 310-317)	574,746,601	574,784,691	574,815,468	575,189,659	575,927,255	577,288,900	\$573,057,937
6			Total Steam Production Plant (Ferc 114, Accts 310-317)	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	\$1,588,255
7										
8	101		Total Steam Production Plant	576,334,855	576,372,946	576,403,722	576,777,913	577,515,509	578,877,155	574,646,192
9										
10			HYDRO GENERATION PLANT							
11			Total Hydro Generation Plant	7,341,983	7,341,983	7,341,983	7,341,983	7,341,983	7,341,983	\$7,341,260
12										
13			OTHER GENERATION							
14			Total Internal Combustion	41,550,097	41,550,097	41,550,097	41,550,097	41,550,097	41,550,097	\$41,545,908
15										
16			WIND GENERATION							
17			Total Wind Generation	268,421,074	268,424,194	268,424,194	268,343,678	268,477,473	268,660,779	\$268,511,490
18										
19			Total Other Production	309,971,171	309,974,291	309,974,291	309,893,775	310,027,570	310,210,876	310,057,398
20										
21			TOTAL PRODUCTION PLANT	893,648,010	893,689,220	893,719,997	894,013,672	894,885,063	896,430,014	892,044,849
22			Less A/C 114	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255
23			A/C 101 & 106	892,059,755	892,100,965	892,131,742	892,425,417	893,296,808	894,841,759	890,456,594
24										
25			TRANSMISSION PLANT							
26			Total Transmission (Fercs 101, 105 & 106 Accts 350-358)	418,867,281	419,503,875	489,553,535	491,580,011	498,224,654	500,284,983	\$439,035,361
27										
28	105	350	Plant Held for Future Use	9,038	9,038	9,038	9,038	9,038	9,038	\$9,038
29										
30			Total Big Stone Plant Acquisition Adjustment (Ferc 114, Accts 353, 355 & 356)	58,287	58,287	58,287	58,287	58,287	58,287	\$58,287
31										
32			Total Transmission Plant	418,934,606	419,571,200	489,620,860	491,647,337	498,291,979	500,352,308	439,102,686
33										
34			DISTRIBUTION PLANT							
35	101 & 106	360	Land and Land Rights (Fercs 101 & 106, Acct 360)	1,306,580	1,306,580	1,306,580	1,306,580	1,306,580	1,306,580	1,306,580
36	101 & 106	362	Station Equipment (Fercs 101 & 106, Acct 362)	78,473,141	78,890,518	78,889,165	79,395,806	79,453,289	80,581,239	78,778,481
37	101 & 106	364	Poles, Towers, Fixtures (Fercs 101 & 106, Acct 364)	72,088,128	72,204,855	72,325,411	72,652,467	72,818,640	73,198,340	71,961,851
38	101 & 106	365	Overhead Conductor (Fercs 101 & 106, Acct 365)	50,925,091	51,097,789	51,068,998	51,207,471	51,257,300	51,913,449	50,704,897
39	101	366	Underground Conduit (Acct 366)	-	-	-	-	-	-	-
40	101 & 106	367	Underground Conductors (Fercs 101 & 106, Acct 367)	75,711,117	75,889,193	76,037,744	76,419,858	76,689,726	77,393,273	75,647,093
41	101 & 106	368	Line Transformers (Fercs 101 & 106, Acct 368)	96,100,145	96,360,542	96,663,515	97,243,169	97,696,987	97,976,903	95,911,406
42	101 & 106	369	Services (Fercs 101 & 106, Acct 369)	13,064,358	13,064,358	13,102,976	13,102,976	13,102,976	13,144,376	13,047,059
43	101 & 106	369.1	Underground Services (Fercs 101 & 106, Acct 369.1)	41,341,965	41,341,965	41,762,894	41,762,894	41,762,894	42,301,013	41,362,296
44	101 & 106	370	Meters (Fercs 101 & 106, Acct 370)	25,878,729	25,873,951	25,890,541	25,723,529	25,723,896	25,856,348	25,510,437
45	101 & 106	370.1	Load Management Switches (Fercs 101 & 106, Acct 370.1)	8,668,185	8,666,642	8,666,270	8,666,162	8,666,501	8,666,410	8,664,899
46	101	370.2	Interruption Monitors (Acct 370.2)	-	-	-	-	-	-	-
47	101	371	Installs Customer Premise (Acct 371)	-	-	-	-	-	-	-
48	101 & 106	371.2	All Other Private Lighting (Fercs 101 & 106, Acct 371.2)	4,882,393	4,894,874	4,897,210	4,965,015	4,966,335	5,010,333	4,874,739
49	101 & 106	373	Street Lighting (Fercs 101 & 106, Acct 373)	5,580,148	5,580,594	5,581,002	5,640,758	5,645,013	5,697,612	5,560,092
50				\$473,818,978	\$474,971,861	\$475,992,308	\$476,086,684	\$476,990,217	\$482,846,878	\$473,329,830
51										
52	105	360	Plant Held for Future Use	20,619	20,619	20,619	20,619	20,619	20,619	20,619
53										
54	114	362	Big Stone Plant Acquisition Adjustment	586	586	586	586	586	586	586
55										
56			Total Distribution Plant	\$473,841,183	\$474,993,066	\$476,013,513	\$478,107,889	\$479,111,422	\$482,867,083	\$473,351,035
57										
58			GENERAL PLANT							
59										
60	101 & 106	389	Land	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896
61	101 & 106	390	Structures & Improvements	19,889,386	20,010,338	20,010,338	20,010,338	20,010,338	20,039,073	19,938,486
62	101 & 106	390.1	General Office Buildings	5,718,958	5,718,958	5,718,958	5,718,958	5,718,958	6,091,687	5,774,135
63	101	390.2	Fleet Service Center Building	937,678	937,678	937,678	937,678	937,678	937,678	937,678
64	101	390.3	Central Stores Buildings	4,036,998	4,036,998	4,036,998	4,036,998	4,036,998	4,101,405	4,036,864
65	101 & 106	391	Office Furniture	1,115,515	901,101	901,101	867,022	867,022	867,022	1,053,207
66	101 & 106	391.1	Office Equipment	662,421	662,421	662,421	662,421	662,421	501,540	676,533
67	101 & 106	391.2	Duplicating Equipment	273,046	273,046	273,046	265,808	265,808	268,571	282,812
68	101	391.3	Engineering Computers	-	-	-	-	-	-	-
69	101	391.4	Business Computers	-	-	-	-	-	-	-
70	101 & 106	391.5	Computer Systems	2,943,347	2,943,347	2,943,347	3,058,160	3,058,160	3,784,834	2,859,614
71	101 & 106	391.6	Computer Related Equipment	1,135,357	1,135,357	1,137,783	1,137,783	1,137,783	952,458	1,047,348
72	101	392 & 392.1	Transportation Equipment	32,337,892	32,878,982	32,904,898	32,787,492	32,688,664	35,045,822	32,839,635
73	101	393	Stores Equipment	-	-	-	-	-	-	-
74	101 & 106	394	Tools, Shop & Garage Equipment	4,151,119	4,151,119	4,182,628	4,182,628	4,210,851	4,210,851	4,118,651
75	101	394.1	Central Stores Tools	-	-	-	-	-	-	-
76	101	394.2	AMR Equipment	617,570	617,570	617,570	617,570	617,570	617,570	617,570
77	101	395	Laboratory Equipment	-	-	-	-	-	-	-
78	101	396	Power-Operated Equipment	631,281	631,281	621,330	621,330	621,330	621,330	619,555
79	101	397 & 397.4	Communication Equipment & Communications Towers	2,691,717	2,691,717	2,691,717	2,806,529	2,806,529	4,600,287	2,859,815
80	101	397.10	Radio Tele-Communication Equipment	1,124,308	1,124,308	1,124,308	1,124,308	1,124,308	1,124,701	1,136,532
81	101	397.2	Microwave Equipment	4,409,130	4,409,130	4,370,215	4,370,215	4,370,215	4,465,735	4,432,377
82	101	397.3	Radio Load Control Equipment	317,859	317,859	317,859	432,671	432,671	458,690	366,355
83	101	397.00	Miscellaneous Equipment	-	-	-	-	-	-	-
84										
85			Total General Plant	84,515,477	84,963,105	84,974,091	85,159,805	85,461,930	90,160,997	85,099,063
86	105		Total Plant Held for Future Use	29,657	29,657	29,657	29,657	29,657	29,657	29,657
87										
88	114		Total Big Stone Plant Acquisition Adjustment	1,647,128	1,647,128	1,647,128	1,647,128	1,647,128	1,647,128	1,647,128
89										
90			Total Electric Plant	\$1,879,985,630	\$1,882,262,947	\$1,953,374,815	\$1,958,778,743	\$1,968,512,893	\$1,981,018,120	\$1,896,895,239

**Otter Tail Power Company
 Accumulated Depreciation - Production
 2017 Base Year**

(A)

(B)

Line No.	13-Month Average Reserve Balances	Total
1	Total Production FERC 108	359,477,787
2		
3	Plus: Hydro Licensing	1,117,155
4	Total Production-Related Accumulated Depr	360,594,942
5	Less: Wind	88,060,787
6		
8	Total Demand	272,534,155
9		
10		
11		
12	Base Demand	222,142,589
13		
14	Peak Demand	69,007,616
15		
16	Base Energy	69,444,737
17		
18	Total Production	360,594,942

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.		2016 December	2017 January	February	March	April	May	June
1	Short Term Projects:							
2	Production							
3	Actual Balance	2,360,457	2,287,447	2,410,427	2,764,286	3,036,135	2,757,993	3,250,664
4	Remove Reimbursable CWIP	0	0	0	0	0	0	0
5	Adjusted Balance	2,360,457	2,287,447	2,410,427	2,764,286	3,036,135	2,757,993	3,250,664
6								
7	Transmission							
8	Actual Balance	1,845,471	777,018	1,359,259	847,892	519,921	651,955	592,142
9	Remove Reimbursable CWIP	0	(1,017)	(3,287)	(7,450)	(500)	(8,208)	(2,939)
10	Adjusted Balance	1,845,471	778,035	1,362,547	855,342	520,421	660,163	595,081
11								
12	Distribution							
13	Actual Balance	2,156,415	3,832,398	3,111,602	1,258,772	1,449,415	1,792,382	9,013,582
14	Remove Reimbursable CWIP	142,737	50,477	68,293	74,803	75,323	144,180	250,221
15	Adjusted Balance	2,013,678	3,781,921	3,043,310	1,183,969	1,374,092	1,648,202	8,763,361
16								
17	General							
18	Actual Balance	844,920	647,117	885,589	1,155,389	1,773,405	1,637,290	3,266,810
19	Remove Reimbursable CWIP	0	0	0	0	0	0	0
20	Adjusted Balance	844,920	647,117	885,589	1,155,389	1,773,405	1,637,290	3,266,810
21								
18	Intangible							
19	Actual Balance	59,008	59,008	59,008	59,008	59,008	59,008	58,708
20	Remove Reimbursable CWIP	0	0	0	0	0	0	0
21	Adjusted Balance	59,008	59,008	59,008	59,008	59,008	59,008	58,708
22								
22	Total Short Term Projects:							
23	Actual Balance	7,266,270	7,602,988	7,825,885	6,085,347	6,837,883	6,898,629	16,181,906
24	Remove Reimbursable CWIP	142,737	49,460	65,005	67,353	74,823	135,973	247,282
25	Adjusted Balance	7,123,533	7,553,528	7,760,880	6,017,994	6,763,061	6,762,656	15,934,624
26								
23	Long Term Projects							
24	Production							
25	Actual Balance	5,622,682	5,690,242	6,147,345	6,485,754	6,757,487	7,410,687	9,187,503
26	Remove Reimbursable CWIP	0	0	0	0	0	0	0
27	Adjusted Balance	5,622,682	5,690,242	6,147,345	6,485,754	6,757,487	7,410,687	9,187,503
28								
29	Transmission							
30	Actual Balance	123,628,261	128,162,467	131,936,486	134,275,586	136,395,110	142,128,779	145,703,264
31	Remove Reimbursable CWIP	0	0	0	0	0	0	0
32	Adjusted Balance	123,628,261	128,162,467	131,936,486	134,275,586	136,395,110	142,128,779	145,703,264
33								
34	Distribution							
35	Actual Balance	6,979,579	7,509,273	8,049,387	5,992,513	6,155,023	7,376,411	1,061,840
36	Remove Reimbursable CWIP	0	0	0	0	0	0	0
37	Adjusted Balance	6,979,579	7,509,273	8,049,387	5,992,513	6,155,023	7,376,411	1,061,840
38								
39	General							
40	Actual Balance	1,070,082	1,159,393	1,201,806	1,193,175	1,297,709	885,014	954,622
41	Remove Reimbursable CWIP	0	0	0	0	0	0	0
42	Adjusted Balance	1,070,082	1,159,393	1,201,806	1,193,175	1,297,709	885,014	954,622
43								
40	Intangible							
41	Actual Balance	5,430,151	6,526,272	6,786,085	7,267,242	7,752,815	8,678,129	9,299,950
42	Remove Reimbursable CWIP	0	0	0	0	0	0	0
43	Adjusted Balance	5,430,151	6,526,272	6,786,085	7,267,242	7,752,815	8,678,129	9,299,950
44								
44	Total Long Term Projects:							
45	Actual Balance	142,730,755	149,047,647	154,121,109	155,214,269	158,358,144	166,479,021	166,207,178
46	Remove Reimbursable CWIP	0	0	0	0	0	0	0
47	Adjusted Balance	142,730,755	149,047,647	154,121,109	155,214,269	158,358,144	166,479,021	166,207,178
48								
48	Total Adjusted CWIP Balance	149,854,288	156,601,175	161,881,989	161,232,263	165,121,205	173,241,677	182,141,803

Line No.	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
	July	August	September	October	November	December	13-Month Average	
1	Short Term Projects:							
2	Production							
3	Actual Balance	3,437,382	3,653,400	3,533,174	3,689,664	3,942,226	3,755,454	3,144,516
4	Remove Reimbursable CWIP	0	0	0	0	0	0	0
5	Adjusted Balance	3,437,382	3,653,400	3,533,174	3,689,664	3,942,226	3,755,454	3,144,516
6								
7	Transmission							
8	Actual Balance	796,772	895,738	372,520	808,803	951,525	1,177,403	892,032
9	Remove Reimbursable CWIP	0	(4,834)	0	0	0	0	(2,172)
10	Adjusted Balance	796,772	900,572	372,520	808,803	951,525	1,177,403	894,204
11								
12	Distribution							
13	Actual Balance	2,246,437	2,764,839	2,681,102	2,768,866	3,198,780	2,669,527	2,995,701
14	Remove Reimbursable CWIP	195,676	224,010	192,329	212,905	211,271	207,533	157,674
15	Adjusted Balance	2,050,761	2,540,829	2,488,773	2,555,961	2,987,508	2,461,994	2,838,028
16								
17	General							
18	Actual Balance	3,862,808	3,055,251	2,986,205	3,647,692	3,932,432	224,795	2,147,669
19	Remove Reimbursable CWIP	0	0	0	0	0	0	0
20	Adjusted Balance	3,862,808	3,055,251	2,986,205	3,647,692	3,932,432	224,795	2,147,669
21								
18	Intangible							
19	Actual Balance	59,008	59,008	398,282	59,008	59,008	59,008	85,083
20	Remove Reimbursable CWIP	0	0	0	0	0	0	0
21	Adjusted Balance	59,008	59,008	398,282	59,008	59,008	59,008	85,083
22								
22	Total Short Term Projects:							
23	Actual Balance	10,402,407	10,428,236	9,971,283	10,974,033	12,083,970	7,886,186	9,265,002
24	Remove Reimbursable CWIP	195,676	219,176	192,329	212,905	211,271	207,533	155,502
25	Adjusted Balance	10,206,731	10,209,060	9,778,954	10,761,128	11,872,698	7,678,653	9,109,500
26								
23	Long Term Projects							
24	Production							
25	Actual Balance	6,390,551	7,212,481	8,001,616	7,488,554	7,382,793	7,319,637	7,007,487
26	Remove Reimbursable CWIP	0	0	0	0	0	0	0
27	Adjusted Balance	6,390,551	7,212,481	8,001,616	7,488,554	7,382,793	7,319,637	7,007,487
28								
29	Transmission							
30	Actual Balance	147,271,456	152,803,595	89,289,722	94,037,944	92,710,970	95,970,013	124,177,973
31	Remove Reimbursable CWIP	0	0	0	0	0	0	0
32	Adjusted Balance	147,271,456	152,803,595	89,289,722	94,037,944	92,710,970	95,970,013	124,177,973
33								
34	Distribution							
35	Actual Balance	9,308,435	10,279,586	11,222,449	10,071,396	11,116,956	9,454,992	8,044,449
36	Remove Reimbursable CWIP	0	0	0	0	0	0	0
37	Adjusted Balance	9,308,435	10,279,586	11,222,449	10,071,396	11,116,956	9,454,992	8,044,449
38								
39	General							
40	Actual Balance	999,268	1,170,711	1,313,821	1,220,992	924,538	202,260	1,045,646
41	Remove Reimbursable CWIP	0	0	0	0	0	0	0
42	Adjusted Balance	999,268	1,170,711	1,313,821	1,220,992	924,538	202,260	1,045,646
43								
40	Intangible							
41	Actual Balance	10,020,311	10,695,358	10,996,524	11,258,414	11,178,434	11,723,626	9,047,178
42	Remove Reimbursable CWIP	0	0	0	0	0	0	0
43	Adjusted Balance	10,020,311	10,695,358	10,996,524	11,258,414	11,178,434	11,723,626	9,047,178
44								
44	Total Long Term Projects:							
45	Actual Balance	173,990,022	182,161,731	120,824,134	124,077,300	123,313,691	124,670,528	149,322,733
46	Remove Reimbursable CWIP	0	0	0	0	0	0	0
47	Adjusted Balance	173,990,022	182,161,731	120,824,134	124,077,300	123,313,691	124,670,528	149,322,733
48								
48	Total Adjusted CWIP Balance	184,196,753	192,370,791	130,603,088	134,838,428	135,186,389	132,349,182	158,432,233

Otter Tail Power Company
Material & Supplies
2017 Actual Year

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	Included in Production		(H)
							(G)	(H)	
				Production	Transmission	Distribution	Emission Allowance	All Other	Total
1	December	End	2016	6,486,223	5,284,837	6,764,528	31,385	318,305	18,853,894
2	January	End	2017	6,570,261	5,241,833	6,848,833	26,170	307,477	18,968,404
3	February	End	2017	6,552,704	5,243,924	7,148,916	24,419	287,549	19,233,093
4	March	End	2017	6,597,638	5,297,203	7,902,244	22,334	288,206	20,085,292
5	April	End	2017	6,721,522	5,261,490	8,002,377	22,334	272,416	20,257,805
6	May	End	2017	6,685,035	5,313,197	7,905,591	22,223	276,011	20,179,834
7	June	End	2017	6,705,481	5,298,053	7,788,108	21,458	264,916	20,056,558
8	July	End	2017	6,726,292	5,256,496	7,477,464	19,903	269,636	19,729,888
9	August	End	2017	6,673,706	5,298,260	7,516,082	19,817	283,002	19,771,051
10	September	End	2017	6,671,406	5,403,703	7,329,271	19,070	291,679	19,696,059
11	October	End	2017	6,601,755	5,458,899	7,372,348	18,885	282,536	19,715,539
12	November	End	2017	6,740,499	5,365,707	7,373,455	17,368	270,695	19,750,356
13	December	End	2017	6,688,247	5,175,554	7,126,388	15,876	269,875	19,260,064
14	Total			86,420,769	68,899,157	96,555,606	281,242	3,682,305	255,557,837
15	"13 Month Average			6,647,751	5,299,935	7,427,354	21,634	283,254	19,658,295
16	Allocate "All Other" to T & D				118,182	165,072		283,254	
17	Average Total for Input Summary			6,647,751	5,418,117	7,592,427	21,634	0	19,658,295

Otter Tail Power Company
Prepayments
2017 Actual Year

(A) (B)

Line		Prepaid Insurance & Interest Total FERC 1650	Post Retirement Benefits other than Pension (FAS 106)	Post Employment Benefits	FAS 87 Pension Plan
1	December 2016	916,587	(61,069,707)	(1,571,655)	39,344,588
2	January 2017	2,289,259	(61,203,731)	(1,577,301)	38,866,551
3	February 2017	2,155,877	(61,469,926)	(1,575,611)	38,866,551
4	March 2017	1,800,434	(61,268,430)	(1,518,099)	37,910,546
5	April 2017	3,186,706	(61,336,287)	(1,499,536)	37,432,532
6	May 2017	2,940,258	(61,427,613)	(1,481,249)	36,954,518
7	June 2017	2,837,204	(61,426,245)	(1,468,907)	36,476,504
8	July 2017	2,517,786	(61,564,296)	(1,429,838)	35,998,490
9	August 2017	2,792,046	(61,816,955)	(1,426,793)	35,520,476
10	September 2017	2,414,120	(61,635,998)	(1,416,406)	35,042,462
11	October 2017	2,028,680	(61,815,778)	(1,407,128)	34,564,448
12	November 2017	1,609,191	(61,919,992)	(1,389,794)	34,086,434
13	December 2017	1,276,704	(68,099,753)	(1,065,985)	33,598,853
14	Total	28,764,852	(806,054,713)	(18,828,302)	474,662,952
15	13 Month Average	2,212,681	(62,004,209)	(1,448,331)	36,512,535
16					
17	Total Prepayments in Rate Base	(\$24,727,324)			

Otter Tail Power Company
Accumulated Deferred Income Tax
2017 Actual Year

1	Accumulated Deferred Income Taxes	12/31/2016	12/31/2017	Average
2	Items SD Flows Through			
3	Federal	300,226	457,470	378,848
4	Minnesota	49,003	76,217	62,610
5	North Dakota	27,915	39,565	33,740
6	Subtotal	377,144	573,252	475,198
7				
8	All Other			
9	Federal (above the line including Wind)	(184,834,935)	(198,218,217)	(191,526,576)
10	Minnesota (above the line)	(30,739,033)	(33,306,864)	(32,022,948)
11	North Dakota (above the line including Wind)	(37,203,649)	(36,660,872)	(36,932,261)
12	Subtotal	(252,777,616)	(268,185,953)	(260,481,785)
13	Total Accumulated Deferred Income Taxes	(252,400,473)	(267,612,702)	(260,006,587)

Otter Tail Power Company
 Customer Advances (Prepaid Electric Revenue)
 2017 Actual Year

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K) (L)
 FERC Account 253.0

Line No.	YEAR	MONTH	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	YTD-BAL
1	2016	12	100	30	0000	2590	3000	0000	000000	25300	00000	(1,023,975)
2	2017	1	100	30	0000	2590	3000	0000	000000	25300	00000	(893,688)
3	2017	2	100	30	0000	2590	3000	0000	000000	25300	00000	(918,196)
4	2017	3	100	30	0000	2590	3000	0000	000000	25300	00000	(850,096)
5	2017	4	100	30	0000	2590	3000	0000	000000	25300	00000	(858,949)
6	2017	5	100	30	0000	2590	3000	0000	000000	25300	00000	(888,284)
7	2017	6	100	30	0000	2590	3000	0000	000000	25300	00000	(888,284)
8	2017	7	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
9	2017	8	100	30	0000	2590	3000	0000	000000	25300	00000	(975,988)
10	2017	9	100	30	0000	2590	3000	0000	000000	25300	00000	(1,012,221)
11	2017	10	100	30	0000	2590	3000	0000	000000	25300	00000	(994,544)
12	2017	11	100	30	0000	2590	3000	0000	000000	25300	00000	(908,244)
13	2017	12	100	30	0000	2590	3000	0000	000000	25300	00000	(923,669)
14	13-Month Average											(934,625)
15												

Otter Tail Power Company
Cash Working Capital - Cost of Energy Adjustment Revenues
2017 Actual Year
(OTP Total)

Line No.	(A) Year	(B) State	(C) Sum of COE Adj
1	2017	MN	\$ 196,807
2	2017	ND	\$ (4,865,691)
3	2017	SD	\$ 10,080,514
4			\$ 5,411,630
5		FERC	\$ -
6		Total	<u>\$ 5,411,630</u>

Otter Tail Power Company
Coal Conversion Tax
2017 Actual Year
(OTP Total)

(A)

(B)

(C)

Line No.		Amount	Percentage
1	Property Taxes	\$ 15,045,286	100.0000%
2			
3	Coal Conversion Taxes	\$ 725,851	4.8244%
4			
5	All Other	\$ 14,319,435	95.1756%
6			

**Otter Tail Power Company
 Cash Balances
 2017 Actual Year
 (OTP Total)**

(A)

(B)

Line No.	Minimum Bank Balances:	Amount
1	Dec '16	\$ 9,800
2	Jan	\$ 9,800
3	Feb	\$ 9,800
4	Mar	\$ 9,800
5	Apr	\$ 9,624
6	May	\$ 9,800
7	Jun	\$ 53,918
8	Jul	\$ 9,800
9	Aug	\$ 9,800
10	Sep	\$ 9,800
11	Oct	\$ 9,800
12	Nov	\$ 9,800
13	Dec	\$ 9,800
14		
15	Total	\$ 171,342
16		
17	Average	\$ 13,180
18		
19		
20	<u>Compensating Balances:</u>	None
21		
22	<u>Minimum Average Daily Bank Balances:</u>	\$ -
23		
24		
25	Total Cash Balances:	\$ 13,180
26		

**Otter Tail Power Company
Cash Balances
2017 Actual Year
(OTP Total)**

(A)

(B)

Line No.	Minimum Daily Bank Balances:	Amount
1	December 15	0
2	January	0
3	February	0
4	March	0
5	April	0
6	May	0
7	June	0
8	July	0
9	August	0
10	September	0
11	October	0
12	November	0
13	December	0
14		
15	Total	0
16		
17	Average	0

**Otter Tail Power Company
 Minimum Bank Balances
 2017 Actual Year
 (OTP Total)**

(A) (B) (C) (D)

Minimum Bank Balances

Line No.	Customer Service Centers	Bank	Town	Minimum Balance
1	Fergus Falls			
2	Devils Lake			
3	Morris	Riverwood Bank	Morris	\$ 2,500
4	Oakes	Starion Financial (Closed June 2016)	Oakes	-
5		Sargent County Bank	Forman	-
6		Bremer Bank	Lisbon	-
7	Rugby	Merchants Bank	Rugby	2,500
8		First Security Bank (Closed Dec 2016)	Canby	-
9	Bemidji	First National Bank	Bemidji	500
10	Crookston	Bremer Bank (Closed Aug 2016)	Crookston	-
11	Garrison	Garrison State Bank	Garrison	1,000
12	Milbank	First Bank & Trust	Milbank	1,000
13				
14	Other Accounts:			
	US Bank Petty Cash	US Bank	Fergus Falls	\$2,000
15	Manitoba Hydro Acct	US Bank	Manitoba	300
16				
17	Total			\$ 9,800

**Otter Tail Power Company
 Working Funds
 2017 Actual Year
 (OTP Total)**

(A) (B) (C) (D)

Line No.	Working Funds (Accounts 135.0, 135.1, 135.2, 135.3, 135.4/1075.0000)			Monthly Balances
1	December	End	2016	12,446
2	January	End	2017	12,462
3	February	End	2017	12,122
4	March	End	2017	12,462
5	April	End	2017	12,462
6	May	End	2017	12,462
7	June	End	2017	12,462
8	July	End	2017	12,462
9	August	End	2017	12,462
10	September	End	2017	12,462
11	October	End	2017	12,462
12	November	End	2017	12,462
13	December	End	2017	12,462
14	Total			161,645
15	Average			12,434

**Otter Tail Power Company
 Special Deposits
 2017 Actual Year
 (OTP Total)**

(A) (B) (C) (D)

Line No.	Special Deposits (Accounts 132.0, 134.0/1050.0000)	Monthly Balances
1	December End 2016	3,208,360
2	January End 2017	4,466,324
3	February End 2017	6,295,134
4	March End 2017	4,814,752
5	April End 2017	5,628,123
6	May End 2017	6,309,353
7	June End 2017	6,990,646
8	July End 2017	6,398,300
9	August End 2017	6,922,633
10	September End 2017	9,726,719
11	October End 2017	7,471,715
12	November End 2017	2,637,074
13	December End 2017	6,842,190
14	Total	77,711,323
15	Average	5,977,794

**Otter Tail Power Company
 Tax Collections Available
 2017 Actual Year
 (OTP Total)**

(A)

(B)

Line No.		
1	Employee FICA Withholding	5,040,791
2		
3	Employee Federal Withholding	8,866,724
4		
5	Employee State Withholding - Minnesota	1,996,737
6		
7	Employee State Withholding - North Dakota	200,448
8		
9		
10	<u>Customer Sales Tax:</u>	
11	Minnesota	9,605,765
12	North Dakota	52
13	South Dakota	1,362,584
14		
15	Total Sales Tax	10,968,401
16		
17		
18	Franchise Taxes - Minnesota	1,739,167

**Otter Tail Power Company
 Tax Collections Available
 2017 Actual Year
 (OTP Total)**

(A) (B) (C)

Line No.	Sales taxes		
	MN	ND	SD
1			
2			
3	\$9,605,765	\$52	\$1,362,584
4			
5			
6	Franchise taxes (MN)	1,739,167	

**Otter Tail Power Company
Fuel Stocks
Actual 12 Months Ending December 31, 2017
(OTP Total)**

(A) (B) (C) (D) (E) (F)

Line No.				Coal Stocks	Oil & Other** Stocks	Total
1	December	End	2016	8,049,190	1,781,605	9,830,796
2	January	End	2017	6,882,574	1,846,217	8,728,791
3	February	End	2017	7,597,189	1,761,486	9,358,676
4	March	End	2017	7,170,990	1,833,192	9,004,182
5	April	End	2017	6,699,310	1,840,531	8,539,841
6	May	End	2017	7,813,366	1,830,485	9,643,851
7	June	End	2017	8,031,300	1,777,551	9,808,851
8	July	End	2017	6,995,699	1,710,933	8,706,633
9	August	End	2017	7,866,601	1,617,345	9,483,946
10	September	End	2017	6,774,973	1,571,729	8,346,703
11	October	End	2017	7,147,560	1,434,809	8,582,369
12	November	End	2017	7,776,477	1,460,535	9,237,012
13	December	End	2017	7,533,622	1,360,523	8,894,145
14	Total			96,338,853	21,826,942	118,165,795
15	Average			7,410,681	1,678,996	9,089,677

**Propane, Tire Derived Fuel, Renewable Resource Fuel and Natural Gas