Volume 4A – Section 5

2017 Test Year Step Workpapers

CCOSS

Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step
13 MA All-In Version

Line No.	Item		South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	Rate Base		107,693,034	31,155,857	2,331,965	20,642,475	43,944,365	146,993	1,986,212	982,422	1,669,914	3,601,232	1,231,601
2													
3	Total Available for Return		8,087,537	2,286,168	192,986	1,958,366	3,114,832	236	161,964	62,361	45,954	171,723	92,947
4													
5	Rate of Return Earned		7.51%	7.34%	8.28%	9.49%	7.09%	0.16%	8.15%	6.35%	2.75%	4.77%	7.55%
6													
7	Rate of Return Requested		7.96%	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%	7.96%
8													
9	Operating Income Required		8,572,366	2,480,006	185,624	1,643,141	3,497,971	11,701	158,102	78,201	132,925	286,658	98,035
10													
11	Total Available for Return		8,087,537	2,286,168	192,986	1,958,366	3,114,832	236	161,964	62,361	45,954	171,723	92,947
12													
13	Operating Income Defeciency		484,828	193,838	(7,362)	(315,225)	383,139	11,464	(3,862)	15,840	86,971	114,935	5,088
14													
15	Incremental Taxes	GRCF =	129,800	51,895	(1,971)	(84,393)	102,576	3,069	(1,034)	4,241	23,284	30,771	1,362
16													
17	Revenue Increase Required		614,629	245,733	(9,333)	(399,618)	485,715	14,534	(4,896)	20,080	110,256	145,706	6,451
18													
19	Percentage Increase		1.72%	2.29%	-1.20%	-5.44%	3.47%	59.75%	-0.71%	6.35%	27.57%	13.86%	1.62%
20													
21													
22													
23													
24													
25			9.46%	9.14%	10.90%	13.19%	8.67%	-4.38%	10.68%	7.27%	0.50%	4.30%	9.53%
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

Line No.	Item	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	Electric Plant in Service	187,432,675	55,032,095	4,125,249	36,126,426	75,192,680	277,658	3,678,890	1,709,528	3,045,268	6,126,608	2,118,273
2												
3	Accumulated Depreciation	(70,164,375)	(21,171,775)	(1,585,921)	(13,656,264)	(27,291,145)	(116,778)	(1,523,515)	(640,366)	(1,220,713)	(2,185,459)	(772,438)
4												
5	Net Plant Excluding Big Stone Plant Capitalized Items	117,268,300	33,860,319	2,539,328	22,470,162	47,901,535	160,881	2,155,375	1,069,161	1,824,555	3,941,150	1,345,835
6												
7	Net Capitalized Items - Big Stone Plant	0	0	0	0	0	0	0	0	0	0	0
8												
9	Net Electric Plant in Service	117,268,300	33,860,319	2,539,328	22,470,162	47,901,535	160,881	2,155,375	1,069,161	1,824,555	3,941,150	1,345,835
10												
11	Plant Held for Future Use	2,786	984	73	551	746	10	111	24	89	155	43
12												
13	Construction Work in Progress	0	0	0	0	0	0	0	0	0	0	0
14												
15	Materials and Supplies	1,831,227	574,894	42,940	358,581	657,282	3,869	46,961	16,367	36,982	71,338	22,013
16												
17	Fuel Stocks	849,126	212,103	16,790	164,034	429,950	0	7,056	8,233	3,880	1,777	5,302
18												
19	Prepayments	(2,000,539)	(577,640)	(43,320)	(383,330)	(817,176)	(2,745)	(36,770)	(18,239)	(31,126)	(67,234)	(22,959)
20												
21	Customer Advances	(75,615)	(21,833)	(1,637)	(14,489)	(30,887)	(104)	(1,390)	(689)	(1,176)	(2,541)	(868)
22												
23	Cash Working Capital	2,191,174	679,762	45,724	417,878	857,188	2,056	42,291	20,377	29,227	72,433	24,239
24												
25	Accumulated Deferred Income Taxes	(12,831,760)	(3,705,072)	(277,859)	(2,458,735)	(5,241,493)	(17,604)	(235,846)	(116,990)	(199,647)	(431,249)	(147,264)
26												
27	Unamortized Holding Company Formation Expense	0	0	0	0	0	0	0	0	0	0	0
28												
29	Unamortized Rate Case Expense	458,334	132,340	9,925	87,823	187,219	629	8,424	4,179	7,131	15,404	5,260
30												
31												
32	**Total Average Rate Base**	107,693,034	31,155,857	2,331,965	20,642,475	43,944,365	146,993	1,986,212	982,422	1,669,914	3,601,232	1,231,601
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	**Plant in Service**												
2	A/C 101 & 106 - Direct MN	Direct MN	0	0	0	0	0	0	0	0	0	0	0
3	A/C 101 & 106 - Direct ND	Direct ND	0	0	0	0	0	0	0	0	0	0	0
4	A/C 101 & 106 - Direct SD	Direct SD	0	0	0	0	0	0	0	0	0	0	0
5	**Subtotal A/C 101 & 106 - Direct Assigned**		0	0	0	0	0	0	0	0	0	0	0
6													
7	Production Plant												
8	A/C 101 & 106 - Base Demand	E1	48,171,620	11,355,945	936,232	9,134,665	25,263,050	0	417,112	468,663	257,754	0	338,199
9	Peak Demand	D1	21,332,537	6,669,139	454,100	4,459,969	9,075,329	0	143,952	203,694	22,880	244,369	59,106
10	Base Energy	E2	38,455,429	8,831,384	689,545	6,728,385	18,608,108	20,893	307,262	345,176	455,609	1,871,160	597,907
11													
12	**Subtotal A/C 101 & 106**		107,959,586	26,856,467	2,079,877	20,323,019	52,946,488	20,893	868,326	1,017,533	736,243	2,115,529	995,212
13													
14	A/C 114 - Base Demand	E1	121,229	28,578	2,356	22,988	63,577	0	1,050	1,179	649	0	851
15	Peak Demand	D1	27,140	8,485	578	5,674	11,546	0	183	259	29	311	75
16	Base Energy	E2	0	0	0	0	0	0	0	0	0	0	0
17													
18	**Subtotal A/C 114**		148,369	37,063	2,934	28,662	75,123	0	1,233	1,439	678	311	926
19													
20	**Total Production Plant**	P10	108,107,955	26,893,530	2,082,811	20,351,681	53,021,611	20,893	869,559	1,018,971	736,921	2,115,840	996,138
21													
22													
23	Transmission Plant												
24	A/C 101 & 106	D2	23,525,755	7,354,799	500,787	4,918,502	10,008,372	0	158,752	224,636	25,232	269,493	65,183
25	A/C 101 $ 106 (Direct FERC)	Direct FERC											
26	A/C 114	D2	5,355	1,674	114	1,120	2,278	0	36	51	6	61	15
27													
28	**Total Transmission Plant**		23,531,110	7,356,473	500,901	4,919,622	10,010,651	0	158,788	224,687	25,238	269,554	65,198
29													
30													
31	Distribution Plant												
32	Primary Demand	D3	16,560,992	3,485,941	468,711	3,254,699	6,198,158	118,735	217,227	126,132	466,570	1,744,236	480,584
33	Secondary Demand	D4	10,425,792	2,638,662	315,864	2,094,204	2,865,801	77,351	96,097	87,179	699,979	1,201,576	349,079
34	Primary Customer	C2	6,754,392	5,074,966	211,804	1,337,536	20,569	15,010	22,793	66,154	2,224	1,668	1,668
35	Secondary Customer	C3	6,574,612	4,943,550	206,320	1,300,193	18,412	14,621	21,661	64,441	2,166	1,625	1,625
36	Streetlighting	C4	1,551,471	0	0	0	0	0	1,551,471	0	0	0	0
37	Area Lighting	C5	532,115	0	0	0	0	0	532,115	0	0	0	0
38	Meters	C6	2,392,774	611,190	94,019	825,011	71,683	10,958	9,392	25,833	431,569	236,518	76,602
39	Load Management	C9	854,217	150,093	4,384	2,296	209	1,044	0	0	442,556	213,554	40,081
40													
41	**Total Distribution Plant**	P60	45,646,364	16,904,402	1,301,102	8,813,940	9,174,831	237,718	2,450,754	369,738	2,045,064	3,399,176	949,639
42													
43													
44	General Plant												
45	Production	P10	2,871,739	714,390	55,327	540,614	1,408,446	555	23,099	27,068	19,575	56,204	26,461
46	Transmission	D2	1,190,853	372,294	25,349	248,970	506,615	0	8,036	11,371	1,277	13,641	3,300
47	Distribution	P60	2,299,044	851,414	65,532	443,927	462,103	11,973	123,436	18,622	103,003	171,204	47,830
48	Customer Accounts	OXC	1,441,666	948,625	37,954	347,855	10,652	2,307	4,473	17,134	44,953	21,641	6,072
49	Customer Service & Info	OXI	275,369	209,002	8,026	51,906	1,282	356	831	2,731	285	689	261
50	Load Management	C9	41,295	7,256	212	111	10	50	0	0	21,394	10,324	1,938
51													
52	**Total General Plant**	P90	8,119,967	3,102,981	192,400	1,633,383	2,389,108	15,242	159,874	76,926	190,487	273,704	85,861
53													
54													
55	Intangible Plant	P90	2,027,278	774,708	48,036	407,800	596,479	3,805	39,915	19,206	47,558	68,334	21,437
56													
57													
58	**Total Plant in Service**	EPIS	187,432,675	55,032,095	4,125,249	36,126,426	75,192,680	277,658	3,678,890	1,709,528	3,045,268	6,126,608	2,118,273
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

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1	Accumulated Depreciation												
2	Production Plant												
3	Base Demand	E1	(21,411,434)	(5,047,517)	(416,139)	(4,060,197)	(11,228,979)	0	(185,399)	(208,313)	(114,567)	0	(150,324)
4	Peak Demand	D1	(6,639,902)	(2,075,816)	(141,342)	(1,388,197)	(2,824,760)	0	(44,806)	(63,401)	(7,121)	(76,062)	(18,397)
5	Base Energy	E2	(7,054,394)	(1,620,059)	(126,492)	(1,234,278)	(3,413,534)	(3,833)	(56,365)	(63,320)	(83,579)	(343,252)	(109,682)
6													
7	**Total Production Plant**		(35,105,730)	(8,743,392)	(683,973)	(6,682,671)	(17,467,274)	(3,833)	(286,570)	(335,034)	(205,267)	(419,313)	(278,403)
8													
9													
10	Transmission Plant	D2	(10,527,777)	(3,291,273)	(224,102)	(2,201,030)	(4,478,747)	0	(71,041)	(100,524)	(11,291)	(120,598)	(29,169)
11	Transmission Plant (Direct FERC)	Direct FERC	0	0	0	0	0	0	0	0	0	0	0
12	**TOTAL TRANSMISSION PLANT**		(10,527,777)	(3,291,273)	(224,102)	(2,201,030)	(4,478,747)	0	(71,041)	(100,524)	(11,291)	(120,598)	(29,169)
13													
14													
15	Distribution Plant	P60	(20,085,148)	(7,438,214)	(572,506)	(3,878,278)	(4,037,076)	(104,600)	(1,078,372)	(162,691)	(899,862)	(1,495,693)	(417,857)
16													
17													
18	General Plant	P90	(3,709,085)	(1,417,397)	(87,886)	(746,106)	(1,091,311)	(6,962)	(73,028)	(35,139)	(87,012)	(125,024)	(39,220)
19													
20													
21	Intangible Plant	P90	(736,635)	(281,499)	(17,454)	(148,179)	(216,738)	(1,383)	(14,504)	(6,979)	(17,281)	(24,830)	(7,789)
22													
23													
24	**Total Accumulated Depreciation**		(70,164,375)	(21,171,775)	(1,585,921)	(13,656,264)	(27,291,145)	(116,778)	(1,523,515)	(640,366)	(1,220,713)	(2,185,459)	(772,438)
25													
26													
27	Net Plant Excluding BSP Capitalized Items		117,268,300	33,860,319	2,539,328	22,470,162	47,901,535	160,881	2,155,375	1,069,161	1,824,555	3,941,150	1,345,835
28													
29													
30	BSP Capitalized Items	P10	0	0	0	0	0	0	0	0	0	0	0
31													
32													
33	**Total Net Plant in Service**	NEPIS	117,268,300	33,860,319	2,539,328	22,470,162	47,901,535	160,881	2,155,375	1,069,161	1,824,555	3,941,150	1,345,835
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42	Plant Held for Future Use												
43	Production Plant	P10	0	0	0	0	0	0	0	0	0	0	0
44	Transmission Plant	D2	830	260	18	174	353	0	6	8	1	10	2
45	Distribution Plant	P60	1,956	724	56	378	393	10	105	16	88	146	41
46	General Plant	P90	0	0	0	0	0	0	0	0	0	0	0
47	Intangible Plant	P90	0	0	0	0	0	0	0	0	0	0	0
48													
49	**Total Plant Held for Future Use**		2,786	984	73	551	746	10	111	24	89	155	43
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

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1	Const Work-in-Progress - Direct Assigned												
2	Production Plant - Direct MN	P10	0	0	0	0	0	0	0	0	0	0	0
3	Production Plant - Direct ND	P10	0	0	0	0	0	0	0	0	0	0	0
4	Production Plant - Direct SD	P10	0	0	0	0	0	0	0	0	0	0	0
5	Production Plant - Direct FERC	Direct FERC											
6	Transmission Plant - Direct MN	D2	0	0	0	0	0	0	0	0	0	0	0
7	Transmission Plant - Direct ND	D2	0	0	0	0	0	0	0	0	0	0	0
8	Transmission Plant - Direct SD	D2	0	0	0	0	0	0	0	0	0	0	0
9	Transmission Plant - Direct FERC	Direct FERC											
10	Distribution Plant - Direct MN	P60	0	0	0	0	0	0	0	0	0	0	0
11	Distribution Plant - Direct ND	P60	0	0	0	0	0	0	0	0	0	0	0
12	Distribution Plant - Direct SD	P60	0	0	0	0	0	0	0	0	0	0	0
13	Distribution Plant - Direct FERC	Direct FERC											
14	General Plant - Direct MN	P90	0	0	0	0	0	0	0	0	0	0	0
15	General Plant - Direct ND	P90	0	0	0	0	0	0	0	0	0	0	0
16	General Plant - Direct SD	P90	0	0	0	0	0	0	0	0	0	0	0
17	General Plant - Direct FERC	Direct FERC											
18	Intangible Plant - Direct MN	P90	0	0	0	0	0	0	0	0	0	0	0
19	Intangible Plant - Direct ND	P90	0	0	0	0	0	0	0	0	0	0	0
20	Intangible Plant - Direct SD	P90	0	0	0	0	0	0	0	0	0	0	0
21	Intangible Plant - Direct FERC	Direct FERC											
22	**Total CWIP - Direct Assigned**		0	0	0	0	0	0	0	0	0	0	0
23													
24													
25	Const Work-in-Progress - Short-Term												
26	Production Plant	P10	0	0	0	0	0	0	0	0	0	0	0
27	Transmission Plant	D2	0	0	0	0	0	0	0	0	0	0	0
28	Distribution Plant	P60	0	0	0	0	0	0	0	0	0	0	0
29	General Plant	P90	0	0	0	0	0	0	0	0	0	0	0
30	Intangible Plant	P90	0	0	0	0	0	0	0	0	0	0	0
31													
32	**Total CWIP - Short-Term**		0	0	0	0	0	0	0	0	0	0	0
33													
34													
35	Const Work-in-Progress - Long Term												
36	Production Plant (AFUDC Projects)	P10	0	0	0	0	0	0	0	0	0	0	0
37	Production Plant (Rider Projects)	P10											
38	Transmission Plant (AFUDC Projects)	D2	0	0	0	0	0	0	0	0	0	0	0
39	Transmission Plant (Rider Projects)	D2											
40	Distribution Plant	P60	0	0	0	0	0	0	0	0	0	0	0
41	General Plant	P90	0	0	0	0	0	0	0	0	0	0	0
42	Intangible Plant	P90	0	0	0	0	0	0	0	0	0	0	0
43													
44	**Total CWIP - Long Term**		0	0	0	0	0	0	0	0	0	0	0
45													
46													
47	**Total Construction Work-in-Progress**		0	0	0	0	0	0	0	0	0	0	0
48													
49													
50	Materials & Supplies												
51	Production	P10	613,207	152,545	11,814	115,438	300,748	119	4,932	5,780	4,180	12,001	5,650
52	Transmission	D2	497,786	155,622	10,596	104,071	211,769	0	3,359	4,753	534	5,702	1,379
53	Distribution	P60	720,234	266,727	20,530	139,071	144,766	3,751	38,669	5,834	32,268	53,634	14,984
54													
55	**Total Materials and Supplies**		1,831,227	574,894	42,940	358,581	657,282	3,869	46,961	16,367	36,982	71,338	22,013
56													
57													
58	Fuel Stocks												
59	Coal Stocks	E1	693,956	163,593	13,487	131,593	363,937	0	6,009	6,752	3,713	0	4,872
60	Fuel Oil Stocks	D1	155,170	48,510	3,303	32,441	66,013	0	1,047	1,482	166	1,777	430
61													
62	**Total Fuel Stocks**		849,126	212,103	16,790	164,034	429,950	0	7,056	8,233	3,880	1,777	5,302
63													
64													
65	Prepayments	NEPIS	(2,000,539)	(577,640)	(43,320)	(383,330)	(817,176)	(2,745)	(36,770)	(18,239)	(31,126)	(67,234)	(22,959)
66													
67	Customer Advances	NEPIS	(75,615)	(21,833)	(1,637)	(14,489)	(30,887)	(104)	(1,390)	(689)	(1,176)	(2,541)	(868)
68													
69	Cash Working Capital	OX	2,191,174	679,762	45,724	417,878	857,188	2,056	42,291	20,377	29,227	72,433	24,239
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	**Accumulated Deferred Income Taxes**												
2	Items SD Flows Through												
3	Federal	NPMNR	0	0	0	0	0	0	0	0	0	0	0
4	Minnesota	NPISM	0	0	0	0	0	0	0	0	0	0	0
5	North Dakota	NPISN		0	0	0	0	0	0	0	0	0	0
6													
7	**Subtotal**		0	0	0	0	0	0	0	0	0	0	0
8													
9	All Other												
10	Federal	NEPIS	(12,831,760)	(3,705,072)	(277,859)	(2,458,735)	(5,241,493)	(17,604)	(235,846)	(116,990)	(199,647)	(431,249)	(147,264)
11	Federal (Direct FERC)	Direct FERC											
12	Minnesota	NPISM	0	0	0	0	0	0	0	0	0	0	0
13	North Dakota	NPISN	0	0	0	0	0	0	0	0	0	0	0
14													
15	**Subtotal**		(12,831,760)	(3,705,072)	(277,859)	(2,458,735)	(5,241,493)	(17,604)	(235,846)	(116,990)	(199,647)	(431,249)	(147,264)
16													
17	**Total Accumulated Deferred Income Taxes**		(12,831,760)	(3,705,072)	(277,859)	(2,458,735)	(5,241,493)	(17,604)	(235,846)	(116,990)	(199,647)	(431,249)	(147,264)
18													
19													
20	Unamortized Holding Company Formation Expense	NEPIS	0	0	0	0	0	0	0	0	0	0	0
21													
22													
23	Unamortized Rate Case and Holding Company Formation Expenses	NEPIS	458,334	132,340	9,925	87,823	187,219	629	8,424	4,179	7,131	15,404	5,260
24													
25													
26													
27													
28	**Total Average Rate Base**		107,693,034	31,155,857	2,331,965	20,642,475	43,944,365	146,993	1,986,212	982,422	1,669,914	3,601,232	1,231,601
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

Line No.	Item	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	Operating Revenues											
2	Sales of Electricity	35,749,976	10,735,804	776,646	7,351,057	14,002,535	24,324	693,848	316,212	399,941	1,050,972	398,638
3	Other Operating Revenue	2,505,278	755,298	53,509	472,186	1,007,012	3,055	39,475	22,877	35,509	87,086	29,271
4												
5	**Total Operating Revenue**	38,255,254	11,491,101	830,155	7,823,243	15,009,546	27,379	733,323	339,089	435,450	1,138,058	427,909
6												
7												
8	Operating Expenses											
9	Production Expenses	13,688,425	3,208,967	250,715	2,447,236	6,671,085	5,959	109,977	124,801	141,787	540,965	186,933
10	Transmission Expenses	2,950,883	922,527	62,815	616,938	1,255,370	0	19,913	28,176	3,165	33,803	8,176
11	Distribution Expenses	1,699,129	623,190	47,100	328,967	276,531	7,755	199,306	13,485	67,827	104,663	30,303
12	Customer Accounting Expenses	1,153,253	758,847	30,361	278,264	8,521	1,846	3,578	13,707	35,960	17,312	4,857
13	Customer Service and Information Expenses	664,545	504,383	19,368	125,265	3,094	860	2,006	6,590	688	1,662	630
14	Sales Expenses	20,751	15,750	605	3,912	97	27	63	206	21	52	20
15	Administrative and General Expenses	4,045,072	1,480,674	94,486	818,796	1,260,980	6,281	132,659	38,285	73,636	102,245	37,030
16	Charitable Contributions	0	0	0	0	0	0	0	0	0	0	0
17	Depreciation Expense	5,870,868	1,691,619	126,018	1,124,703	2,424,613	7,400	101,335	53,831	87,731	187,861	65,758
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	1,053,377	304,154	22,810	201,841	430,281	1,445	19,361	9,604	16,389	35,402	12,089
21												
22	**Total Operating Expenses**	31,146,302	9,510,112	654,278	5,945,922	12,330,572	31,572	588,197	288,684	427,204	1,023,964	345,797
23												
24												
25	**Net Operating Income Before Income Taxes**	7,108,952	1,980,990	175,877	1,877,322	2,678,974	(4,192)	145,126	50,405	8,246	114,094	82,112
26												
27												
28	Income Tax Expense											
29	Investment Tax Credit	(1,481,485)	(434,979)	(32,606)	(285,547)	(594,330)	(2,195)	(29,078)	(13,512)	(24,070)	(48,425)	(16,743)
30	Deferred Income Taxes	453,213	130,862	9,814	86,842	185,128	622	8,330	4,132	7,051	15,232	5,201
31	Income Taxes	49,686	(1,061)	5,683	117,661	(26,656)	(2,856)	3,910	(2,576)	(20,689)	(24,436)	706
32												
33	**Total Income Tax Expense**	(978,585)	(305,178)	(17,109)	(81,044)	(435,858)	(4,429)	(16,838)	(11,956)	(37,708)	(57,629)	(10,835)
34												
35												
36												
37	**Net Operating Income**	8,087,537	2,286,168	192,986	1,958,366	3,114,832	236	161,964	62,361	45,954	171,723	92,947
38												
39	Allowance for Funds Used During Construction	0	0	0	0	0	0	0	0	0	0	0
40	Allowance for Funds Used During Construction - MN Only	0	0	0	0	0	0	0	0	0	0	0
41	Allowance for Funds Used During Construction - SD Only	0	0	0	0	0	0	0	0	0	0	0
42	**Total Allowance for Funds Used During Construction**	0	0	0	0	0	0	0	0	0	0	0
43												
44												
45	**Total Available for Return**	8,087,537	2,286,168	192,986	1,958,366	3,114,832	236	161,964	62,361	45,954	171,723	92,947
46												
47												
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50		10.20	11.66	10.33	8.97	13.14	7.95	0.00				
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	Operating Revenues												
2													
3	**Sales of Electricity**	R10	35,749,976	10,735,804	776,646	7,351,057	14,002,535	24,324	693,848	316,212	399,941	1,050,972	398,638
4													
5													
6	Other Operating Revenues												
7	Sales for Resale												
8	Municipalities												
9	Non-Associated Utilities, Co-Ops & OPA												
10	Non-Asset Wholesale Transactions	D2	0	0	0	0	0	0	0	0	0	0	0
11	All Other Transactions												
12	Base Demand	E1	0	0	0	0	0	0	0	0	0	0	0
13	Peak Demand	D1	0	0	0	0	0	0	0	0	0	0	0
14	Base Energy	E2	448,767	103,060	8,047	78,519	217,153	244	3,586	4,028	5,317	21,836	6,977
15	Peak Energy	D1	0	0	0	0	0	0	0	0	0	0	0
16													
17	**Total All Other Transactions**		448,767	103,060	8,047	78,519	217,153	244	3,586	4,028	5,317	21,836	6,977
18													
19	**Total Sales for Resale**		448,767	103,060	8,047	78,519	217,153	244	3,586	4,028	5,317	21,836	6,977
20													
21													
22	Other Electric Revenues												
23	Late Fees	C1	95,929	72,809	2,796	18,082	447	124	290	951	99	240	91
24	Connection Fees	C1	28,337	21,507	826	5,341	132	37	86	281	29	71	27
25	Rent from Electric Property	NEPIS	50,827	14,676	1,101	9,739	20,762	70	934	463	791	1,708	583
26	Rent from Electric Property - Big Stone	NEPIS	587	169	13	112	240	1	11	5	9	20	7
27	Rent from Electric Property - Coyote	NEPIS	1,064	307	23	204	435	1	20	10	17	36	12
28	Other Misc Electric Revenue	NEPIS	315,774	91,177	6,838	60,506	128,987	433	5,804	2,879	4,913	10,613	3,624
29	Other Misc Electric Revenue - MN	C1	0	0	0	0	0	0	0	0	0	0	0
30	Other Misc Electric Revenue - ND	C1	0	0	0	0	0	0	0	0	0	0	0
31	Other Misc Electric Revenue - SD	C1	626	181	14	120	256	1	12	6	10	21	7
32	ITA Deficiency Payments	NEPIS	114,806	33,149	2,486	21,998	46,896	158	2,110	1,047	1,786	3,858	1,318
33			2,311	667	50	443	944	3	42	21	36	78	27
34	Miscellaneous Services	NEPIS	0	0	0	0	0	0	0	0	0	0	0
35	Wheeling		0	0	0	0	0	0	0	0	0	0	0
36	Load Control and Dispatch	NEPIS	1,446,251	417,594	31,317	277,121	590,762	1,984	26,582	13,186	22,502	48,606	16,598
37	Load Control and Dispatch (Direct FERC)	Direct FERC											
38	Loan Pool Interest	C1	0	0	0	0	0	0	0	0	0	0	0
39													
40	**Total Other Electric Revenues**		2,056,511	652,237	45,463	393,668	789,859	2,812	35,889	18,849	30,192	65,250	22,293
41													
42	**Total Other Operating Revenues**		2,505,278	755,298	53,509	472,186	1,007,012	3,055	39,475	22,877	35,509	87,086	29,271
43													
44													
45	**Total Operating Revenues**		38,255,254	11,491,101	830,155	7,823,243	15,009,546	27,379	733,323	339,089	435,450	1,138,058	427,909
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	**Operating Expenses**												
2	Production Expenses												
3	Prod Expenses Excluding Purchased Power												
4	Base Demand	E1	1,536,322	362,171	29,859	291,329	805,706	0	13,303	14,947	8,220	0	10,786
5	Peak Demand	D1	497,860	155,645	10,598	104,087	211,800	0	3,360	4,754	534	5,703	1,379
6	Base Energy	E2	6,794,383	1,560,347	121,830	1,188,785	3,287,718	3,691	54,288	60,986	80,498	330,600	105,639
7	Peak Energy	D1	137,206	42,894	2,921	28,686	58,370	0	926	1,310	147	1,572	380
8	BASE DEMAND (Direct MN)	Direct MN											
9	PEAK DEMAND (Direct MN)	Direct MN											
10													
11	**Total Excluding Purchased Power**		8,965,771	2,121,057	165,208	1,612,886	4,363,595	3,691	71,876	81,997	89,400	337,875	118,185
12													
13													
14	Purchased Power												
15	Non-Asset Wholesale Transactions	D2	0	0	0	0	0	0	0	0	0	0	0
16	for Retail												
17	Base Demand	E1	548,821	129,379	10,667	104,072	287,823	0	4,752	5,339	2,937	0	3,853
18	Peak Demand	D1	0	0	0	0	0	0	0	0	0	0	0
19	Base Energy	E2	4,173,833	958,531	74,841	730,278	2,019,666	2,268	33,349	37,464	49,450	203,090	64,895
20	Peak Energy	D1	0	0	0	0	0	0	0	0	0	0	0
21													
22	**Total All Other Transactions**		4,722,654	1,087,910	85,508	834,350	2,307,489	2,268	38,101	42,804	52,387	203,090	68,748
23													
24	**Total Purchased Power**		4,722,654	1,087,910	85,508	834,350	2,307,489	2,268	38,101	42,804	52,387	203,090	68,748
25													
26	**Total Production Expenses**		13,688,425	3,208,967	250,715	2,447,236	6,671,085	5,959	109,977	124,801	141,787	540,965	186,933
27													
28													
29	Transmission Expenses	D2	2,950,883	922,527	62,815	616,938	1,255,370	0	19,913	28,176	3,165	33,803	8,176
30	Transmission Expenses (Direct MN)	Direct MN											
31	Transmission Expenses (Direct FERC)	Direct FERC	0	0	0	0	0	0	0	0	0	0	0
32	**TOTAL TRANSMISSION EXPENSES**		2,950,883	922,527	62,815	616,938	1,255,370	0	19,913	28,176	3,165	33,803	8,176
33													
34													
35	Distribution Expenses												
36	Primary Demand	D3	548,386	115,430	15,520	107,773	205,240	3,932	7,193	4,177	15,450	57,757	15,914
37	Secondary Demand	D4	231,540	58,600	7,015	46,509	63,645	1,718	2,134	1,936	15,545	26,685	7,752
38	Primary Customer	C2	313,755	235,743	9,839	62,131	955	697	1,059	3,073	103	77	77
39	Secondary Customer	C3	214,785	161,500	6,740	42,476	601	478	708	2,105	71	53	53
40	Streetlighting	C4	177,419	0	0	0	0	0	177,419	0	0	0	0
41	Area Lighting	C5	9,996	0	0	0	0	0	9,996	0	0	0	0
42	Meters	C6	203,247	51,916	7,986	70,078	6,089	931	798	2,194	36,658	20,090	6,507
43	Load Management	C9	0	0	0	0	0	0	0	0	0	0	0
44													
45	**Total Distribution**	OXD	1,699,129	623,190	47,100	328,967	276,531	7,755	199,306	13,485	67,827	104,663	30,303
46													
47													
48	Customer Accounting Expenses												
49	Meter Reading	C7	548,127	304,181	11,386	158,435	6,678	501	1,536	7,780	35,760	17,162	4,708
50	Other	C8	605,125	454,666	18,976	119,830	1,843	1,345	2,042	5,927	199	149	149
51													
52	**Total Customer Accounts**	OXC	1,153,253	758,847	30,361	278,264	8,521	1,846	3,578	13,707	35,960	17,312	4,857
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	Customer Service & Information Expense												
2	Conservation & DSM Rebates	C1	464,265	352,372	13,531	87,513	2,162	600	1,401	4,604	480	1,161	440
3	Other	C1	200,280	152,011	5,837	37,752	933	259	604	1,986	207	501	190
4													
5	**Total Customer Service & Information Expense**	OXI	664,545	504,383	19,368	125,265	3,094	860	2,006	6,590	688	1,662	630
6													
7													
8	Sales Expenses												
9	Off-Peak Development	C1	9,908	7,520	289	1,868	46	13	30	98	10	25	9
10	Other	C1	10,843	8,230	316	2,044	50	14	33	108	11	27	10
11													
12	**Total Sales Expenses**		20,751	15,750	605	3,912	97	27	63	206	21	52	20
13													
14													
15	Administrative & General Expenses												
16	Salaries, Supplies, Pensions & Benefits												
17	Production	OXPD	1,068,606	267,749	21,150	206,641	540,024	0	8,859	10,359	4,837	2,359	6,627
18	Transmission	D2	436,956	136,604	9,301	91,354	185,891	0	2,949	4,172	469	5,005	1,211
19	Distribution	OXD	839,782	308,007	23,279	162,590	136,673	3,833	98,505	6,665	33,523	51,729	14,977
20	Customer Accounts	OXC	524,930	345,407	13,820	126,659	3,878	840	1,629	6,239	16,368	7,880	2,211
21	Customer Service & Info	C1	99,975	75,880	2,914	18,845	466	129	302	991	103	250	95
22													
23	**Total Salaries, Supplies, Pensions, and Benefits**		2,970,248	1,133,647	70,464	606,088	866,932	4,802	112,244	28,427	55,300	67,224	25,121
24													
25	Load Management Expenses	C9	0	0	0	0	0	0	0	0	0	0	0
26													
27	Outside Services	NEPIS	94,187	27,196	2,040	18,048	38,473	129	1,731	859	1,465	3,165	1,081
28													
29	Property Insurance	NEPIS	205,296	59,278	4,445	39,337	83,859	282	3,773	1,872	3,194	6,900	2,356
30													
31	Injuries & Damages	NEPIS	178,766	51,617	3,871	34,254	73,022	245	3,286	1,630	2,781	6,008	2,052
32													
33	Regulatory Commission Expense	R10	246,934	74,155	5,364	50,776	96,719	168	4,793	2,184	2,762	7,259	2,753
34													
35	General Advertising	C1	3,103	2,355	90	585	14	4	9	31	3	8	3
36													
37	Miscellaneous, Rents, Maintenance	P90	346,538	132,427	8,211	69,708	101,961	650	6,823	3,283	8,129	11,681	3,664
38													
39	**Total Administrative & General Exp**		4,045,072	1,480,674	94,486	818,796	1,260,980	6,281	132,659	38,285	73,636	102,245	37,030
40													
41													
42	Charitable Contributions	C1	0	0	0	0	0	0	0	0	0	0	0
43													
44													
45													
46	**Total O & M Expenses**		24,222,058	7,514,338	505,451	4,619,378	9,475,678	22,727	467,501	225,250	323,084	800,701	267,950
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	**Depreciation Expense**												
2	Production												
3	Base Demand	E1	1,449,123	341,615	28,164	274,794	759,976	0	12,548	14,099	7,754	0	10,174
4	Peak Demand	D1	756,025	236,354	16,093	158,061	321,629	0	5,102	7,219	811	8,660	2,095
5	Base Energy	E2	1,564,278	359,240	28,049	273,695	756,935	850	12,499	14,041	18,533	76,114	24,321
6													
7	**Total Production**		3,769,425	937,209	72,307	706,550	1,838,540	850	30,148	35,358	27,098	84,775	36,590
8													
9													
10	Transmission	D2	517,326	161,730	11,012	108,157	220,082	0	3,491	4,940	555	5,926	1,433
11	Transmission (Direct FERC)	Direct FERC											
12	**TOTAL TRANSMISSION**												
13													
14													
15	Distribution	P60	1,073,682	397,621	30,604	207,319	215,808	5,592	57,646	8,697	48,103	79,955	22,337
16													
17													
18	General	P90	240,273	91,819	5,693	48,333	70,695	451	4,731	2,276	5,637	8,099	2,541
19													
20													
21	Intangible	P90	270,161	103,240	6,401	54,345	79,489	507	5,319	2,559	6,338	9,106	2,857
22													
23													
24	**Total Depreciation Expense**		5,870,868	1,691,619	126,018	1,124,703	2,424,613	7,400	101,335	53,831	87,731	187,861	65,758
25													
26													
27													
28													
29													
30													
31	Big Stone Expense Offsets	P10	0	0	0	0	0	0	0	0	0	0	0
32													
33													
34	Spiritwood Amortization	P10	0	0	0	0	0	0	0	0	0	0	0
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	General Taxes	NEPIS	1,053,377	304,154	22,810	201,841	430,281	1,445	19,361	9,604	16,389	35,402	12,089
2	General Taxes (Direct FERC)	Direct FERC											
3	**TOTAL GENERAL TAXES**												
4													
5	Net Operating Income Before Tax (NOIBT)		7,108,952	1,980,990	175,877	1,877,322	2,678,974	(4,192)	145,126	50,405	8,246	114,094	82,112
6													
7	Investment Tax Credit												
8	Amortize Prior Years Credit	EPIS	(1,481,485)	(434,979)	(32,606)	(285,547)	(594,330)	(2,195)	(29,078)	(13,512)	(24,070)	(48,425)	(16,743)
9	Debits Utilized	EPIS	0	0	0	0	0	0	0	0	0	0	0
10													
11	**Total Investment Tax Credit**		(1,481,485)	(434,979)	(32,606)	(285,547)	(594,330)	(2,195)	(29,078)	(13,512)	(24,070)	(48,425)	(16,743)
12													
13	Deferred Income Taxes												
14	Items South Dakota Flows Through												
15	Federal	NPMNR	0	0	0	0	0	0	0	0	0	0	0
16	Minnesota	NPISM	0	0	0	0	0	0	0	0	0	0	0
17	North Dakota	NPISN	0	0	0	0	0	0	0	0	0	0	0
18													
19	**Subtotal**		0	0	0	0	0	0	0	0	0	0	0
20													
21	All Other												
22	Federal - transfer from Current Income Taxes-NOL		0	0	0	0	0	0	0	0	0	0	0
23	Federal(NEPIS)	NEPIS	453,213	130,862	9,814	86,842	185,128	622	8,330	4,132	7,051	15,232	5,201
24	Total Federal												
25													
26	Minnesota - transfer from Current Income Taxes-NOL		0	0	0	0	0	0	0	0	0	0	0
27	Minnesota(NPISN)	NPISM	0	0	0	0	0	0	0	0	0	0	0
28	Total Minnesota												
29													
30	North Dakota - transfer from Current Income Taxes-NOL		0	0	0	0	0	0	0	0	0	0	0
31	North Dakota(NPISN)	NPISN	0	0	0	0	0	0	0	0	0	0	0
32	Total North Dakota												
33													
34	**Subtotal**		453,213	130,862	9,814	86,842	185,128	622	8,330	4,132	7,051	15,232	5,201
35													
36	**Total Deferred Income Taxes**		453,213	130,862	9,814	86,842	185,128	622	8,330	4,132	7,051	15,232	5,201
37													
38													
39	Current Income Taxes												
	FEDERAL- transfer to Deferred Income Taxes - NOL		0	0	0	0	0	0	0	0	0	0	0
40	Federal Current Income Taxes		49,686	(1,061)	5,683	117,661	(26,656)	(2,856)	3,910	(2,576)	(20,689)	(24,436)	706
	Total Federal		49,686	(1,061)	5,683	117,661	(26,656)	(2,856)	3,910	(2,576)	(20,689)	(24,436)	706
	MINNESOTA- transfer to Deferred Income Taxes - NOL		0	0	0	0	0	0	0	0	0	0	0
41	Minnesota Current Income Taxes		0	0	0	0	0	0	0	0	0	0	0
	Total Minnesota		0	0	0	0	0	0	0	0	0	0	0
	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL		0	0	0	0	0	0	0	0	0	0	0
42	North Dakota Income Taxes		0	0	0	0	0	0	0	0	0	0	0
43	Total North Dakota		0	0	0	0	0	0	0	0	0	0	0
44	**Total Current Income Taxes**		49,686	(1,061)	5,683	117,661	(26,656)	(2,856)	3,910	(2,576)	(20,689)	(24,436)	706
45													
46	**Total Income Taxes**		(978,585)	(305,178)	(17,109)	(81,044)	(435,858)	(4,429)	(16,838)	(11,956)	(37,708)	(57,629)	(10,835)
47													
48													
49	**Net Operating Income**		8,087,537	2,286,168	192,986	1,958,366	3,114,832	236	161,964	62,361	45,954	171,723	92,947
50													
51	AFDC	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
52	AFDC - MN Only	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
53	AFDC - SD Only	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
54	**Total AFDC**	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
55													
56	**Total Available for Return**		8,087,537	2,286,168	192,986	1,958,366	3,114,832	236	161,964	62,361	45,954	171,723	92,947
57													
58													
59	Rate of Return on Rate Base		7.51%	7.34%	8.28%	9.49%	7.09%	0.16%	8.15%	6.35%	2.75%	4.77%	7.55%
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	Development of Federal Income Tax Expense												
2													
3	Net Operating Income Before Tax (NOIBT)		7,108,952	1,980,990	175,877	1,877,322	2,678,974	(4,192)	145,126	50,405	8,246	114,094	82,112
4	Less: Interest Cost		3,044,968	880,917	65,935	583,656	1,242,506	4,156	56,159	27,777	47,216	101,823	34,823
5													
6	Net Income Before Tax		4,063,984	1,100,073	109,942	1,293,666	1,436,468	(8,348)	88,967	22,628	(38,970)	12,271	47,289
7													
8	Federal Schedule M Adjustments:												
9	Additional Tax Depreciation	NEPIS	2,786,217	804,499	60,333	533,876	1,138,109	3,822	51,210	25,403	43,350	93,639	31,976
10	Cost to Remove	NEPIS	243,243	70,235	5,267	46,609	99,360	334	4,471	2,218	3,785	8,175	2,792
11	Directly Assigned Schedule M Items	NEPIS	0	0	0	0	0	0	0	0	0	0	0
12	Accrued Vacation Pay	NEPIS	(2,104)	(608)	(46)	(403)	(860)	(3)	(39)	(19)	(33)	(71)	(24)
13	Charges - Operating Reserves	NEPIS	542,769	156,720	11,753	104,002	221,709	745	9,976	4,949	8,445	18,241	6,229
14	Provisions - Operating Reserves	NEPIS	(706,000)	(203,852)	(15,288)	(135,279)	(288,386)	(969)	(12,976)	(6,437)	(10,985)	(23,727)	(8,102)
15	Unbilled Revenues	NEPIS	0	0	0	0	0	0	0	0	0	0	0
16	Preferred Dividends Paid Credit	NEPIS	0	0	0	0	0	0	0	0	0	0	0
17	Other Schedule M Items	NEPIS	963,257	278,133	20,858	184,573	393,470	1,321	17,705	8,782	14,987	32,373	11,055
18													
19	**Subtotal Federal Schedule M Adjustments**		3,827,382	1,105,127	82,878	733,377	1,563,402	5,251	70,347	34,895	59,550	128,631	43,925
20													
21	**Federal Adjusted Income Before Income Taxes**		236,602	(5,054)	27,064	560,288	(126,934)	(13,599)	18,621	(12,267)	(98,519)	(116,360)	3,364
22													
23	Less:												
24	Minnesota State Income Taxes		0	0	0	0	0	0	0	0	0	0	0
25	North Dakota State Income Taxes		0	0	0	0	0	0	0	0	0	0	0
26													
27	**Federal Taxable Income**		236,602	(5,054)	27,064	560,288	(126,934)	(13,599)	18,621	(12,267)	(98,519)	(116,360)	3,364
28	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
29													
30	Federal Income Tax Before Credits		49,686	(1,061)	5,683	117,661	(26,656)	(2,856)	3,910	(2,576)	(20,689)	(24,436)	706
31	Investment Tax Credit - Debits Utilized	EPIS	0	0	0	0	0	0	0	0	0	0	0
32	FEDERAL INCOME TAXES before transfer to Deferred due to NOL		49,686	(1,061)	5,683	117,661	(26,656)	(2,856)	3,910	(2,576)	(20,689)	(24,436)	706
33	Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL		0	0	0	0	0	0	0	0	0	0	0
34	**Federal Income Taxes**		49,686	(1,061)	5,683	117,661	(26,656)	(2,856)	3,910	(2,576)	(20,689)	(24,436)	706
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	Development of Minnesota State Income Tax Expense												
2													
3	**Federal Adjusted Income Before Income Taxes**		0	0	0	0	0	0	0	0	0	0	0
4													
5	Minnesota Adjustments to Federal Schedule M:												
6	PAYSOP Adjustment	NEPIS	0	0	0	0	0	0	0	0	0	0	0
7	Change in Excess Tax Depreciation - MN	NEPIS	0	0	0	0	0	0	0	0	0	0	0
8	Change in ACRS - Ordinary Loss	NEPIS	0	0	0	0	0	0	0	0	0	0	0
9	Preferred Dividends Paid Credit	NEPIS	0	0	0	0	0	0	0	0	0	0	0
10	Miscellaneous Adjustments to Fed Schedule M	NEPIS	0	0	0	0	0	0	0	0	0	0	0
11													
12	**Total Minnesota Adjustments to Fed Schedule M**		0	0	0	0	0	0	0	0	0	0	0
13													
14	Minnesota Taxable Income		0	0	0	0	0	0	0	0	0	0	0
15	Minnesota Tax Rate		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
16													
17	MINNESOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		0	0	0	0	0	0	0	0	0	0	0
18	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	0	0	0	0	0	0	0	0
19	**Minnesota Income Tax**		0	0	0	0	0	0	0	0	0	0	0
20													
21													
22													
23													
24													
25													
26													
27	Development of North Dakota State Income Tax Expense												
28													
29	**Federal Adjusted Income Before Income Taxes**		0	0	0	0	0	0	0	0	0	0	0
30													
31	North Dakota Adjustments to Federal Schedule M:												
32	Change in Excess Tax Depreciation - ND	NEPIS	0	0	0	0	0	0	0	0	0	0	0
33	Change in ACRS - Ordinary Loss - ND	NEPIS	0	0	0	0	0	0	0	0	0	0	0
34	Change in Income from ADR Property - ND	NEPIS	0	0	0	0	0	0	0	0	0	0	0
35	Miscellaneous Adjustments to Fed Schedule M	NEPIS	0	0	0	0	0	0	0	0	0	0	0
36													
37	**Total North Dakota Adjustments to Fed Schedule M**		0	0	0	0	0	0	0	0	0	0	0
38													
39	**Subtotal**		0	0	0	0	0	0	0	0	0	0	0
40	Deduction of Federal Income Taxes		0	0	0	0	0	0	0	0	0	0	0
41													
42	**North Dakota Taxable Income**		0	0	0	0	0	0	0	0	0	0	0
43	North Dakota Tax Rate		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
44													
45	NORTH DAKOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		0	0	0	0	0	0	0	0	0	0	0
46	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	0	0	0	0	0	0	0	0
47	**North Dakota Income Tax**		0	0	0	0	0	0	0	0	0	0	0
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

Line No.	Item	Allocation Factors	South Dakota	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	MWH Consumption at Generators - Partial	E1	440,126	103,755	8,554	83,460	230,819	0	3,811	4,282	2,355	0	3,090
2	Percentage		100.00000%	23.57393%	1.94353%	18.96275%	52.44385%	0.00000%	0.86589%	0.97290%	0.53507%	0.00000%	0.70207%
3													
4	MWH Consumption at Generators - Total	E2	476,716	109,479	8,548	83,409	230,677	259	3,809	4,279	5,648	23,196	7,412
5	Percentage		100.00000%	22.96525%	1.79310%	17.49658%	48.38877%	0.05433%	0.79901%	0.89760%	1.18477%	4.86579%	1.55480%
6													
7	Generation Demand Factor	D1	67,131	20,987	1,429	14,035	28,559	0	453	641	72	769	186
8	Percentage		100.00000%	31.26275%	2.12867%	20.90688%	42.54219%	0.00000%	0.67480%	0.95485%	0.10725%	1.14552%	0.27707%
9													
10	Transmission Demand Factor	D2	67,131	20,987	1,429	14,035	28,559	0	453	641	72	769	186
11	Percentage		100.00000%	31.26275%	2.12867%	20.90688%	42.54219%	0.00000%	0.67480%	0.95485%	0.10725%	1.14552%	0.27707%
12													
13	Distribution - Primary Demand Factor	D3	85,082	17,909	2,408	16,721	31,843	610	1,116	648	2,397	8,961	2,469
14	Percentage		100.00000%	21.04911%	2.83021%	19.65281%	37.42625%	0.71696%	1.31168%	0.76162%	2.81728%	10.53219%	2.90191%
15													
16	Distribution - Secondary Demand Factor	D4	114,568	28,996	3,471	23,013	31,492	850	1,056	958	7,692	13,204	3,836
17	Percentage		100.00000%	25.30899%	3.02964%	20.08676%	27.48761%	0.74192%	0.92172%	0.83618%	6.71392%	11.52503%	3.34823%
18													
19	Customer or Meter Factors												
20	Total Retail Customers	C1	11,597	8,802	338	2,186	54	15	35	115	12	29	11
21	Percentage		100.00000%	75.89894%	2.91455%	18.84970%	0.46564%	0.12934%	0.30180%	0.99164%	0.10348%	0.25006%	0.09485%
22													
23	Retail Service Locations	C2	12,150	9,129	381	2,406	37	27	41	119	4	3	3
24	Percentage		100.00000%	75.13580%	3.13580%	19.80247%	0.30453%	0.22222%	0.33745%	0.97942%	0.03292%	0.02469%	0.02469%
25													
26	Secondary Service Locations	C3	12,141	9,129	381	2,401	34	27	40	119	4	3	3
27	Percentage		100.00000%	75.19150%	3.13813%	19.77597%	0.28004%	0.22239%	0.32946%	0.98015%	0.03295%	0.02471%	0.02471%
28													
29	Street Lighting Factor	C4	628,203	0	0	0	0	0	628,203	0	0	0	0
30	Percentage		100.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	100.00000%	0.00000%	0.00000%	0.00000%	0.00000%
31													
32	Area Lighting Factor	C5	329,414	0	0	0	0	0	329,414	0	0	0	0
33	Percentage		100.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	100.00000%	0.00000%	0.00000%	0.00000%	0.00000%
34													
35	Meter Factor	C6	4,830,523	1,233,868	189,805	1,665,528	144,714	22,122	18,960	52,151	871,250	477,481	154,644
36	Percentage		100.00000%	25.54316%	3.92928%	34.47925%	2.99582%	0.45796%	0.39250%	1.07961%	18.03635%	9.88466%	3.20139%
37													
38	Meter Reading Factor	C7	16,416	9,110	341	4,745	200	15	46	233	1,071	514	141
39	Percentage		100.00000%	55.49464%	2.07724%	28.90473%	1.21832%	0.09137%	0.28021%	1.41935%	6.52412%	3.13109%	0.85892%
40													
41	System Service Locations	C8	12,150	9,129	381	2,406	37	27	41	119	4	3	3
42	Percentage		100.00000%	75.13580%	3.13580%	19.80247%	0.30453%	0.22222%	0.33745%	0.97942%	0.03292%	0.02469%	0.02469%
43													
44	Load Management Factor	C9	4,092	719	21	11	1	5	0	0	2,120	1,023	192
45	Percentage		100.00000%	17.57087%	0.51320%	0.26882%	0.02444%	0.12219%	0.00000%	0.00000%	51.80841%	25.00000%	4.69208%
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Otter Tail Power Company
Class Cost of Service Study
2017 Test Year Step

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1	Gross Plant in Service												
2	Production Plant	P10	108,107,955	26,893,530	2,082,811	20,351,681	53,021,611	20,893	869,559	1,018,971	736,921	2,115,840	996,138
3	Percentage		100.00000%	24.87655%	1.92660%	18.82533%	49.04506%	0.01933%	0.80434%	0.94255%	0.68165%	1.95715%	0.92143%
4													
5	Distribution Plant	P60	45,646,364	16,904,402	1,301,102	8,813,940	9,174,831	237,718	2,450,754	369,738	2,045,064	3,399,176	949,639
6	Percentage		100.00000%	37.03340%	2.85040%	19.30918%	20.09981%	0.52078%	5.36900%	0.81001%	4.48023%	7.44676%	2.08043%
7													
8	General Plant	P90	8,119,967	3,102,981	192,400	1,633,383	2,389,108	15,242	159,874	76,926	190,487	273,704	85,861
9	Percentage		100.0000%	38.2142%	2.3695%	20.1156%	29.4226%	0.1877%	1.96890%	0.94737%	2.34591%	3.37075%	1.05741%
10													
11													
12	Electric Plant in Service	EPIS	187,432,675	55,032,095	4,125,249	36,126,426	75,192,680	277,658	3,678,890	1,709,528	3,045,268	6,126,608	2,118,273
13	Percentage		100.00000%	29.36099%	2.20092%	19.27435%	40.11717%	0.14814%	1.96278%	0.91208%	1.62473%	3.26870%	1.13015%
14													
15	Net Electric Plant in Service	NEPIS	117,268,300	33,860,319	2,539,328	22,470,162	47,901,535	160,881	2,155,375	1,069,161	1,824,555	3,941,150	1,345,835
16	Percentage		100.00000%	28.87423%	2.16540%	19.16133%	40.84781%	0.13719%	1.83799%	0.91172%	1.55588%	3.36080%	1.14765%
17													
18	Operation and Maintenance Expense												
19	Production Expense (Excl Energy)	OXPD	2,583,003	647,195	51,123	499,487	1,305,330	0	21,415	25,040	11,691	5,703	16,019
20	Percentage		100.00000%	25.05591%	1.97922%	19.33747%	50.53536%	0.00000%	0.82906%	0.96942%	0.45261%	0.22079%	0.62015%
21													
22	Distribution Expense	OXD	1,699,129	623,190	47,100	328,967	276,531	7,755	199,306	13,485	67,827	104,663	30,303
23	Percentage		100.00000%	36.67700%	2.77204%	19.36095%	16.27487%	0.45642%	11.72989%	0.79365%	3.99189%	6.15980%	1.78347%
24													
25	Customer Accounts Expense	OXC	1,153,253	758,847	30,361	278,264	8,521	1,846	3,578	13,707	35,960	17,312	4,857
26	Percentage		100.00000%	65.80059%	2.63268%	24.12866%	0.73884%	0.16003%	0.31025%	1.18851%	3.11811%	1.50113%	0.42119%
27													
28	Customer Service & Information Expense	OXI	664,545	504,383	19,368	125,265	3,094	860	2,006	6,590	688	1,662	630
29	Percentage		100.00000%	75.89894%	2.91455%	18.84970%	0.46564%	0.12934%	0.30180%	0.99164%	0.10348%	0.25006%	0.09485%
30													
31	Other Deferred Income Tax Factor												
32	Minnesota	NPISM	117,268,300	33,860,319	2,539,328	22,470,162	47,901,535	160,881	2,155,375	1,069,161	1,824,555	3,941,150	1,345,835
33	Percentage		100.00000%	28.87423%	2.16540%	19.16133%	40.84781%	0.13719%	1.83799%	0.91172%	1.55588%	3.36080%	1.14765%
34													
35	North Dakota	NPISN	0	0	0	0	0	0	0	0	0	0	0
36	Percentage		0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
37													
38	Excluding South Dakota	NPMNR	117,268,300	33,860,319	2,539,328	22,470,162	47,901,535	160,881	2,155,375	1,069,161	1,824,555	3,941,150	1,345,835
39	Percentage		100.00000%	28.87423%	2.16540%	19.16133%	40.84781%	0.13719%	1.83799%	0.91172%	1.55588%	3.36080%	1.14765%
40													
41	Long-Term CWIP Ratio (W/AFDC)	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
42	Percentage		0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%	0.00000%
43													
44	Revenue	R10	35,749,976	10,735,804	776,646	7,351,057	14,002,535	24,324	693,848	316,212	399,941	1,050,972	398,638
45	Percentage		100.00000%	30.03024%	2.17244%	20.56241%	39.16796%	0.06804%	1.94083%	0.88451%	1.11872%	2.93978%	1.11507%
46													
47	Labor and Related Expense	LRE	13,095,885	4,936,816	305,254	2,667,718	4,109,826	16,741	378,875	125,283	192,967	265,387	97,016
48	Percentage		100.00000%	37.69746%	2.33092%	20.37066%	31.38258%	0.12784%	2.89309%	0.95666%	1.47349%	2.02649%	0.74081%
49													
50	Total O & M Expense	OX	24,222,058	7,514,338	505,451	4,619,378	9,475,678	22,727	467,501	225,250	323,084	800,701	267,950
51	Percentage		100.00000%	31.02271%	2.08674%	19.07096%	39.12004%	0.09383%	1.93006%	0.92994%	1.33384%	3.30567%	1.10622%
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