

Otter Tail Power Company
 Embedded Cost of Debt Capital
 2017 Actual Year
 (Total Company)

Line No.	Description	Rate of Interest	Principal Amounts Outstanding												Average Monthly Balances	Interest Cost Year 2017 (\$)		
			(C) December	(D) January	(E) February	(F) March	(G) April	(H) May	(I) June	(J) July	(K) August	(L) September	(M) October	(N) November			(O) December	
1	Debtentures																	
2	4.630% Series for 2021	4.630%	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000
3	5.950% Unsecured Series A 2017 Senior Notes	5.950%	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000	33,000,000
4	6.150% Unsecured Series B 2022 Senior Notes	6.150%	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000
5	6.370% Unsecured Series C 2027 Senior Notes	6.370%	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000
6	6.470% Series D 2037 Unsecured Senior Notes	6.470%	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000
7	Total Debtentures		295,000,000	295,000,000	295,000,000	295,000,000	295,000,000	295,000,000	295,000,000	295,000,000	295,000,000	295,000,000	295,000,000	295,000,000	295,000,000	295,000,000	295,000,000	295,000,000
9	Pollution Control Revenue Bonds																	
10	4.680% 2028 Series 4.68%	4.680%	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000
11	5.470% 2043 Series 5.47%	5.470%	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000
12	Total Poll Control		\$150,000,000	\$150,000,000	\$150,000,000	\$150,000,000	\$150,000,000	\$150,000,000	\$150,000,000	\$150,000,000	\$150,000,000	\$150,000,000	\$150,000,000	\$150,000,000	\$150,000,000	\$150,000,000	\$150,000,000	\$150,000,000
13	Subtotal Bond Balances		\$445,000,000	\$445,000,000	\$445,000,000	\$445,000,000	\$445,000,000	\$445,000,000	\$445,000,000	\$445,000,000	\$445,000,000	\$445,000,000	\$445,000,000	\$445,000,000	\$445,000,000	\$445,000,000	\$445,000,000	\$445,000,000
17	Loss/Gain on Reacquired Debt		(4,158,557)	(4,096,379)	(4,034,202)	(3,972,025)	(3,909,848)	(3,847,671)	(3,785,494)	(3,723,317)	(3,661,622)	(3,605,010)	(3,543,823)	(3,482,636)	(3,421,449)	(3,360,262)	(3,299,075)	(3,237,888)
20	Total Long-Term Debt Capital		\$440,841,443	\$440,903,621	\$440,965,798	\$441,027,975	\$441,090,152	\$441,152,329	\$441,214,506	\$441,276,683	\$440,338,378	\$440,399,990	\$440,461,602	\$440,523,214	\$440,584,826	\$440,646,438	\$440,708,050	\$440,769,662
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	FERC Accounts 181 & 189 (Unamortized Expense & Loss on Reacquired Debt)				FERC Account 257 (Unamortized Gain on Reacquired Debt)				Account Balance Total	Total Amortization Expense
	Ending Account Balance	Acct 428 Amort Expense	Acct 426.1 Amort Expense	Other	Ending Account Balance	Acct 429.1 Amortization Expense	Other			
Dec	4,158,557				0			4,158,557		
Jan	4,096,379	32,929	29,248	(0)	0	0	4,096,379	62,177		
Feb	4,034,202	32,929	29,248	0	0	0	4,034,202	62,177		
Mar	3,972,025	32,929	29,248	(0)	0	0	3,972,025	62,177		
Apr	3,909,848	32,929	29,248	(0)	0	0	3,909,848	62,177		
May	3,847,671	32,929	29,248	0	0	0	3,847,671	62,177		
Jun	3,785,494	32,929	29,248	0	0	0	3,785,494	62,177		
Jul	3,723,317	32,929	29,248	0	0	0	3,723,317	62,177		
Aug	3,661,622	32,440	29,254	0	0	0	3,661,622	61,695		
Sep	3,605,010	29,092	27,521	(0)	0	0	3,605,010	56,613		
Oct	3,548,400	29,092	21,195	152,000	0	0	3,706,722	50,287		
Nov	3,491,789	29,427								

RESERVED FOR FUTURE USE

Otter Tail Power Company
Common Equity
Average Thirteen Monthly Balances
2017 Actual Year
(Total Company)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
Principal Amounts Outstanding															
Line No.	Title	December	January	February	March	April	May	June	July	August	September	October	November	December	Average 13 Month Balances
1	Contributed Capital	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466
2															
3	Current Year Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4															
5	Common Stock Balance	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466	376,989,466
6	Retained Earnings -														
7	Beginning Balance	170,713,632	168,168,292	174,167,810	179,166,712	173,680,359	177,051,840	180,680,212	173,743,638	178,480,655	182,466,956	174,528,207	177,674,330	183,304,022	176,448,205
8	Net Income	7,372,465	5,999,517	4,998,902	4,560,889	3,371,040	3,628,372	3,135,284	4,737,016	3,986,301	2,146,030	3,146,123	5,629,692	4,107,375	4,370,693
9	Dividends	(9,822,974)	0	0	(10,089,181)	0	0	(10,113,797)	0	0	(10,126,718)	0	0	(10,126,718)	(3,867,645)
10	Other	(94,831)	0	0	41,939	441	0	41,939	0	0	41,939	0	0	(933,643)	(67,094)
11	Reclassify tax adjustment to OCI from RE Dec 2017 adj	0	0	0	0	0	0	0	0	0	0	0	0	457,702	35,208
12	End of Month Balance	168,168,292	174,167,810	179,166,712	173,680,359	177,051,840	180,680,212	173,743,638	178,480,655	182,466,956	174,528,207	177,674,330	183,304,022	176,838,738	176,919,367
13	Other Comprehensive Income	0	0	0	0	0	0	0	0	0	0	0	0	0	0
14	Total Electric Common Equity	545,157,758	551,157,275	556,156,178	550,669,825	554,041,306	557,669,678	550,733,104	555,470,120	559,456,422	551,517,673	554,663,796	560,293,488	553,828,204	553,908,833

Otter Tail Power Company
Adjustment to Include CWIP in SD Interest
Synchronization Calculation
2017 Actual Year
(OTP Total)

(A)	(B)	(D)	(E)
Line No.	13 Month Average	South Dakota Allocation Factor	South Dakota Amount
	Long-Term CWIP:		
1	Production \$ 7,007,487	0.000000%	\$ -
2	Transmission \$ 124,177,973	0.000000%	-
3	Distribution \$ 8,044,449	0.000000%	-
4	General \$ 1,045,646	0.000000%	-
5	Intangible \$ 9,047,178	0.000000%	-
6			
7	Subtotal \$ 149,322,733		\$ -
8			
9	Short-Term CWIP:		
10	Production \$ 3,144,516	0.000000%	\$ -
11	Transmission \$ 894,204	0.000000%	-
12	Distribution \$ 2,838,028	0.000000%	-
13	General \$ 2,147,669	0.000000%	-
14	Intangible \$ 85,083	0.000000%	-
15			
16	Subtotal \$ 9,109,500		\$ -
17			
18			
19	Total CWIP \$ 158,432,233		\$ -

SD-02
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RESERVED FOR FUTURE USE

Otter Tail Power Company
AFDC on Short-Term CWIP - Plant in Service Effect
2017 Actual Year
(OTP Total)

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		2016 December	2017 January	February	March	April	May	June
	Plant in Service							
	Production Plant							
1	A/C 101 - Base Demand	3,036,434	3,045,408	3,054,939	3,062,836	3,072,412	3,082,010	3,103,160
2	Peak Demand	836,448	838,484	840,646	842,437	844,609	846,787	851,584
3	Base Energy	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)
4	Total Production Plant	3,871,194	3,882,204	3,893,897	3,903,585	3,915,334	3,927,108	3,953,056
5								
6	Transmission Plant - A/C 101	6,398,566	6,409,662	6,419,472	6,425,651	6,430,473	6,435,119	6,444,764
7								
8	Distribution Plant - A/C 101							
9	Primary Demand	3,271,333	3,274,813	3,278,752	3,281,950	3,285,798	3,289,677	3,300,314
10	Secondary Demand	895,979	896,932	898,011	898,887	899,941	901,003	903,917
11	Primary Customer	1,069,793	1,070,931	1,072,219	1,073,265	1,074,523	1,075,792	1,079,270
12	Secondary Customer	1,432,885	1,434,409	1,436,134	1,437,536	1,439,221	1,440,920	1,445,579
13	Streetlighting	238,067	238,320	238,607	238,840	239,120	239,402	240,176
14	Area Lighting	99,672	99,778	99,898	99,995	100,113	100,231	100,555
15	Meters	599,046	599,683	600,405	600,990	601,695	602,405	604,353
16	Load Management	176,446	176,634	176,846	177,019	177,226	177,435	178,009
17	Total Distribution Plant	7,783,221	7,791,501	7,800,872	7,808,482	7,817,637	7,826,866	7,852,173
18								
19	General Plant - A/C 101							
20	Production	919,580	921,420	923,424	925,118	927,214	929,329	934,171
21	Transmission	401,621	402,425	403,300	404,040	404,955	405,879	407,993
22	Distribution	864,930	866,661	868,546	870,139	872,110	874,100	878,653
23	Customer Accounts	622,551	623,797	625,154	626,300	627,719	629,151	632,429
24	Customer Service & Informational	129,274	129,533	129,814	130,052	130,347	130,644	131,325
25	Load Management	79,790	79,950	80,124	80,270	80,452	80,636	81,056
26	Total General Plant	3,017,746	3,023,784	3,030,362	3,035,919	3,042,798	3,049,739	3,065,628
27								
28	Intangible Plant - A/C 101	567,036	567,136	567,260	567,374	567,527	567,694	568,086
29								
30	Total Plant in Service - A/C 101	21,637,763	21,674,287	21,711,862	21,741,011	21,773,769	21,806,525	21,883,707

Otter Tail Power Company
AFDC on Short-Term CWIP - Plant in Service Effect
2017 Actual Year
(OTP Total)

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.		July	August	September	October	November	December	13-Month Average
	Plant in Service							
	Production Plant							
1	A/C 101 - Base Demand	3,116,778	3,130,591	3,143,995	3,158,628	3,174,311	3,184,771	3,105,098
2	Peak Demand	854,674	857,807	860,847	864,167	867,724	870,097	852,024
3	Base Energy	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)	(1,688)
4	Total Production Plant	3,969,764	3,986,710	4,003,154	4,021,106	4,040,347	4,053,180	3,955,434
5								
6	Transmission Plant - A/C 101	6,450,698	6,456,407	6,461,454	6,466,780	6,472,418	6,476,068	6,442,118
7								
8	Distribution Plant - A/C 101							
9	Primary Demand	3,306,961	3,313,525	3,319,786	3,326,587	3,334,071	3,338,939	3,301,731
10	Secondary Demand	905,737	907,535	909,250	911,112	913,162	914,495	904,305
11	Primary Customer	1,081,444	1,083,591	1,085,638	1,087,862	1,090,310	1,091,902	1,079,734
12	Secondary Customer	1,448,491	1,451,366	1,454,108	1,457,087	1,460,365	1,462,497	1,446,200
13	Streetlighting	240,660	241,137	241,593	242,088	242,633	242,987	240,279
14	Area Lighting	100,758	100,958	101,148	101,355	101,584	101,732	100,598
15	Meters	605,570	606,772	607,919	609,164	610,534	611,426	604,612
16	Load Management	178,368	178,722	179,059	179,426	179,830	180,092	178,086
17	Total Distribution Plant	7,867,989	7,883,605	7,898,500	7,914,682	7,932,488	7,944,070	7,855,545
18								
19	General Plant - A/C 101							
20	Production	937,436	940,758	943,974	947,687	952,041	954,718	935,144
21	Transmission	409,420	410,870	412,275	413,897	415,798	416,967	408,418
22	Distribution	881,725	884,849	887,874	891,367	895,462	897,979	879,569
23	Customer Accounts	634,640	636,888	639,066	641,579	644,527	646,339	633,088
24	Customer Service & Informational	131,784	132,251	132,703	133,225	133,837	134,214	131,462
25	Load Management	81,339	81,628	81,907	82,229	82,607	82,839	81,140
26	Total General Plant	3,076,344	3,087,244	3,097,798	3,109,984	3,124,273	3,133,056	3,068,821
27								
28	Intangible Plant - A/C 101	568,351	568,630	569,057	569,538	570,076	570,424	568,322
29								
30	Total Plant in Service - A/C 101	21,933,146	21,982,597	22,029,964	22,082,090	22,139,602	22,176,798	21,890,240

Otter Tail Power Company
 AFDC - Short-Term
 2017 Actual Year
 (OTP Total)

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J)

Line No.	AFDC on Short-Term CWIP	Production				Transmission	Distribution	General	Intangible	
		Base Demand	Peak Demand	Base Energy	Total Production					
1	Total at 12/31/2016	21,637,763	3,036,434	836,448	(1,688)	3,871,194	6,398,566	7,783,221	3,017,746	567,036
2										
3	Activity:									
4	January 2017	36,572 (4)	8,974	2,036	0	11,010	11,096	8,280	6,086	100
5	February	37,576 (4)	9,531	2,162	0	11,693	9,810	9,371	6,578	123
6	March	29,137 (4)	7,896	1,791	0	9,688	6,179	7,610	5,545	115
7	April	32,744 (4)	9,577	2,172	0	11,749	4,822	9,155	6,866	152
8	May	32,743 (4)	9,597	2,177	0	11,774	4,646	9,229	6,926	167
9	June	77,150 (4)	21,150	4,798	0	25,948	9,646	25,307	15,857	392
10	July	49,418 (4)	13,618	3,089	0	16,707	5,934	15,816	10,695	265
11	August	49,429 (4)	13,813	3,133	0	16,946	5,709	15,617	10,878	279
12	September	47,346 (4)	13,404	3,041	0	16,444	5,047	14,895	10,534	427
13	October	52,102 (4)	14,633	3,319	0	17,952	5,325	16,181	12,162	481
14	November	57,484 (4)	15,683	3,558	0	19,240	5,638	17,806	14,260	538
15	December	37,177 (4)	10,460	2,373	0	12,833	3,649	11,582	8,765	347
16										
17		538,877	148,337	33,649	0	181,986	77,502	160,849	115,153	3,388
18										
19	Balances									
20	January 2017	21,674,287	3,045,408	838,484	(1,688)	3,882,204	6,409,662	7,791,501	3,023,832	567,136
21	February	21,711,862	3,054,939	840,646	(1,688)	3,893,897	6,419,472	7,800,872	3,030,410	567,260
22	March	21,741,011	3,062,836	842,437	(1,688)	3,903,585	6,425,651	7,808,482	3,035,955	567,374
23	April	21,773,769	3,072,412	844,609	(1,688)	3,915,334	6,430,473	7,817,637	3,042,822	567,527
24	May	21,806,525	3,082,010	846,787	(1,688)	3,927,108	6,435,119	7,826,866	3,049,748	567,694
25	June	21,883,708	3,103,160	851,584	(1,688)	3,953,056	6,444,764	7,852,173	3,065,605	568,086
26	July	21,933,146	3,116,778	854,674	(1,688)	3,969,764	6,450,698	7,867,989	3,076,300	568,351
27	August	21,982,597	3,130,591	857,807	(1,688)	3,986,710	6,456,407	7,883,605	3,087,178	568,630
28	September	22,029,964	3,143,995	860,847	(1,688)	4,003,154	6,461,454	7,898,500	3,097,712	569,057
29	October	22,082,090	3,158,628	864,167	(1,688)	4,021,106	6,466,780	7,914,682	3,109,874	569,538
30	November	22,139,602	3,174,311	867,724	(1,688)	4,040,347	6,472,418	7,932,488	3,124,134	570,076
31	December	22,176,797	3,184,771	870,097	(1,688)	4,053,180	6,476,068	7,944,070	3,132,899	570,424
	Total at 12/31/2017	22,176,797	3,184,771	870,097	(1,688)	4,053,180	6,476,068	7,944,070	3,132,899	570,424

Otter Tail Power Company
AFDC - CWIP Ratio
2017 Actual Year
(OTP Total)

Line No.		Production				Transmission	Distribution	General	Intangible	13 Mo Avg Totals
		Base Demand	Peak Demand	Base Energy	Total Production					
	13 Mo. Avg. Balance:									
1	January 2017	1,931,436	438,133	0	2,369,569	2,388,078	1,782,139	1,309,839	21,592	7,871,217
2	February	1,958,454	444,262	0	2,402,716	2,015,743	1,925,431	1,351,685	25,333	7,720,909
3	March	2,000,922	453,896	0	2,454,818	1,565,765	1,928,420	1,405,142	29,075	7,383,220
4	April	2,062,977	467,972	0	2,530,949	1,038,700	1,972,107	1,479,084	32,817	7,053,656
5	May	2,102,248	476,881	0	2,579,129	1,017,700	2,021,569	1,517,161	36,558	7,172,118
6	June	2,172,317	492,776	0	2,665,092	990,687	2,599,260	1,628,619	40,277	7,923,935
7	July	2,261,360	512,974	0	2,774,334	985,378	2,626,222	1,776,017	44,018	8,205,970
8	August	2,360,314	535,422	0	2,895,736	975,524	2,668,578	1,858,879	47,760	8,446,477
9	September	2,437,932	553,029	0	2,990,961	917,966	2,709,114	1,915,865	77,600	8,611,505
10	October	2,474,504	561,325	0	3,035,829	900,563	2,736,363	2,056,644	81,341	8,810,741
11	November	2,478,240	562,172	0	3,040,412	891,001	2,813,767	2,253,403	85,083	9,083,666
12	December	2,563,095	581,421	0	3,144,516	894,204	2,838,028	2,147,669	85,083	9,109,500
13										
14		26,803,799	6,080,263	0	32,884,062	14,581,310	28,620,998	20,700,008	606,537	

Line No.		Production				Transmission	Distribution	General	Intangible	Totals
		Base Demand	Peak Demand	Base Energy	Total Production					
	Monthly Ratios:									
1	January 2017	24.54%	5.57%	0.00%	30.10%	30.34%	22.6412%	16.64%	0.27%	100.00%
2	February	25.37%	5.75%	0.00%	31.12%	26.11%	24.94%	17.51%	0.33%	100.00%
3	March	27.10%	6.15%	0.00%	33.25%	21.21%	26.12%	19.03%	0.39%	100.00%
4	April	29.25%	6.63%	0.00%	35.88%	14.73%	27.96%	20.97%	0.47%	100.00%
5	May	29.31%	6.65%	0.00%	35.96%	14.19%	28.19%	21.15%	0.51%	100.00%
6	June	27.41%	6.22%	0.00%	33.63%	12.50%	32.80%	20.55%	0.51%	100.00%
7	July	27.56%	6.25%	0.00%	33.81%	12.01%	32.00%	21.64%	0.54%	100.00%
8	August	27.94%	6.34%	0.00%	34.28%	11.55%	31.59%	22.01%	0.57%	100.00%
9	September	28.31%	6.42%	0.00%	34.73%	10.66%	31.46%	22.25%	0.90%	100.00%
10	October	28.09%	6.37%	0.00%	34.46%	10.22%	31.06%	23.34%	0.92%	100.00%
11	November	27.28%	6.19%	0.00%	33.47%	9.81%	30.98%	24.81%	0.94%	100.00%
12	December	28.14%	6.38%	0.00%	34.52%	9.82%	31.15%	23.58%	0.93%	100.00%

	2017
Base	81.51%
Peak	18.49%
Peak Demand	21.14%
Base Energy	78.86%

Otter Tail Power Company
 CWIP
 2017 Actual Year
 (OTP Total)

Line No.				(B)	(C)	(D)	(E)	(F)	(G)	(H)	
		2016	2017	December	January	February	March	April	May	June	
1											
2	Short Term Projects:										
3											
4	Production	2,360,457	2,287,447	2,410,427	2,764,286	3,036,135	2,757,993	3,250,664			
5	Production - Wind	0	0	0	0	0	0	0			
6	Transmission	1,845,471	778,035	1,362,547	855,342	520,421	660,163	595,081			
7	Distribution	2,013,678	3,781,921	3,043,310	1,183,969	1,374,092	1,648,202	8,763,361			
8	General	844,920	647,117	885,589	1,155,389	1,773,405	1,637,290	3,266,810			
9	Intangible	59,008	59,008	59,008	59,008	59,008	59,008	58,708			
10											
11	Total Short-Term CWIP	7,123,533	7,553,528	7,760,880	6,017,994	6,763,061	6,762,656	15,934,624			
12											
13		2015	2016	2017							
14	AFUDC Rate	7.93%	6.40%	5.81%	37,992	36,572	37,576	29,137	32,744	32,743	77,150

Otter Tail Power Company
 CWIP
 2017 Actual Year
 (OTP Total)

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)				
Line No.							13-Month Average				
1											
2	Short Term Projects:										
3											
4	Production	3,437,382	3,653,400	3,533,174	3,689,664	3,942,226	3,755,454	3,144,516			
5	Production - Wind	0	0	0	0	0	0	0			
6	Transmission	796,772	900,572	372,520	808,803	951,525	1,177,403	894,204			
7	Distribution	2,050,761	2,540,829	2,488,773	2,555,961	2,987,508	2,461,994	2,838,028			
8	General	3,862,808	3,055,251	2,986,205	3,647,692	3,932,432	224,795	2,147,669			
9	Intangible	59,008	59,008	398,282	59,008	59,008	59,008	85,083			
10											
11	Total Short-Term CWIP	10,206,731	10,209,060	9,778,954	10,761,128	11,872,698	7,678,653	9,109,500			
12											
13		2015	2016	2017							
14	AFUDC Rate	7.93%	6.40%	5.81%	49,418	49,429	47,346	52,102	57,484	37,177	538,877

Otter Tail Power Company
Calculation of AFDC Depreciation Expense
2017 Actual Year
(OTP Total)

Line No.		Production				Transmission	Distribution	General	Intangible	Total
		Base Demand	Peak Demand	Base Energy	Total Production					
1	Monthly Depreciation:									
1	January 2017	6,697	4,101	(6)	10,792	9,622	15,904	12,362	8,108	56,789
2	February	6,685	4,101	(6)	10,780	9,646	15,921	12,185	7,777	56,309
3	March	6,673	4,099	(6)	10,765	9,671	15,922	11,974	7,658	55,991
4	April	6,662	4,098	(6)	10,754	9,712	15,949	11,722	7,538	55,676
5	May	6,652	4,098	(6)	10,744	9,717	15,964	12,050	7,419	55,893
6	June	6,663	4,109	(6)	10,766	9,551	16,010	12,073	7,296	55,696
7	July	6,558	4,112	(6)	10,664	9,568	16,050	12,067	7,185	55,533
8	August	6,549	4,114	(6)	10,658	9,573	16,083	12,102	7,074	55,490
9	September	6,579	4,118	(6)	10,692	9,591	16,101	12,208	7,609	56,201
10	October	6,503	4,122	(6)	10,620	9,741	16,095	12,231	7,564	56,251
11	November	6,499	4,086	(6)	10,579	9,909	16,131	12,378	8,104	57,100
12	December	6,519	4,109	(6)	10,623	10,069	16,053	13,930	8,798	59,474
13										
14		79,238	49,267	(70)	128,435	116,370	192,184	147,282	92,132	676,403

Otter Tail Power Company
AFDC on Short-Term CWIP
Accumulated Depreciation Effect
2017 Actual Year
(OTP Total)

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

Line No.	Accumulated Depreciation	2016 December	2017 January	February	March	April	May	June
	Production Plant							
1	Base Demand	6,142,961	6,149,658	6,156,342	6,163,015	6,169,677	6,176,329	6,182,991
2	Peak Demand	448,800	452,901	457,002	461,101	465,199	469,297	473,406
3	Base Energy	(531)	(537)	(543)	(548)	(554)	(560)	(566)
4	Total Production Plant	6,591,230	6,602,022	6,612,802	6,623,567	6,634,322	6,645,065	6,655,831
5								
6	Transmission Plant	2,296,020	2,305,642	2,315,288	2,324,959	2,334,672	2,344,388	2,353,939
7								
8	Distribution Plant	4,622,177	4,638,081	4,654,002	4,669,925	4,685,874	4,701,838	4,717,847
9								
10	General Plant	2,793,403	2,805,765	2,817,950	2,829,924	2,841,646	2,853,696	2,865,769
11								
12	Intangible Plant	2,653,160	2,661,268	2,669,046	2,676,703	2,684,242	2,691,660	2,698,957
13								
14	Total Accumulated Depr.	18,955,990	19,012,779	19,069,087	19,125,079	19,180,754	19,236,647	19,292,343

**Otter Tail Power Company
AFDC on Short-Term CWIP
Accumulated Depreciation Effect
2017 Actual Year
(OTP Total)**

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

Line No.	Accumulated Depreciation	July	August	September	October	November	December	13-Month Average
1	Production Plant							
	Base Demand	6,189,549	6,196,098	6,202,678	6,209,181	6,215,679	6,222,199	6,182,797
2	Peak Demand	477,517	481,631	485,750	489,872	493,958	498,067	473,423
3	Base Energy	(572)	(577)	(583)	(589)	(595)	(601)	(566)
4	Total Production Plant	6,666,495	6,677,152	6,687,844	6,698,464	6,709,043	6,719,665	6,655,654
5								
6	Transmission Plant	2,363,507	2,373,080	2,382,671	2,392,412	2,402,321	2,412,390	2,353,945
7								
8	Distribution Plant	4,733,897	4,749,980	4,766,081	4,782,176	4,798,307	4,814,361	4,718,042
9								
10	General Plant	2,877,836	2,889,938	2,902,146	2,914,377	2,926,755	2,940,685	2,866,146
11								
12	Intangible Plant	2,706,142	2,713,216	2,720,825	2,728,389	2,736,493	2,745,292	2,698,876
13								
14	Total Accumulated Depr.	19,347,877	19,403,367	19,459,568	19,515,819	19,572,919	19,632,393	19,292,663

Otter Tail Power Company
2017 Composite Depreciation Rates
2017 Actual Year
(OTP Total)

(A)

(B)

Line No.	Production Depreciation Expense -Base Demand	Total
1	Total Production - Base Demand	14,197,590
2		
3	<u>Production Plant in Service-Base Demand</u>	
4	Steam Plant (Total from Page 11)	570,882,818
5	Less: Unit Train (Total from Page 11)	0
6		
7	Steam W/O Unit Train	570,882,818
8	Plus: Hydro (Total from Page 11)	7,079,504
9		
10	Total Production - Base Demand	577,962,323
11		
12	Annual Depreciation Rate	2.46%
13		
14	Monthly Depreciation Rates	0.20471%
15		
16	<u>Production-Peak Demand</u>	
17	Depreciation	5,565,154
18	Plant in Service (Total From Page 11)	98,199,943
19		
20	Annual Depreciation Rates	5.67%
21		
22	Monthly Depreciation Rates	0.47226%
23		
24		
25	<u>Production-Base Energy</u>	
26	Depreciation	8,745,945
27	Plant in Service (Total From Page 11)	211,826,720
28		
29	Annual Depreciation Rates	4.13%
30		
31	Monthly Depreciation Rates	0.34407%
32		
33		
34	<u>Transmission</u>	
35	Depreciation	7,392,819
36	Plant in Service (Total From Page 11)	396,253,516
37		
38	Annual Depreciation Rates	1.87%
39		
40	Monthly Depreciation Rates	0.15547%
41		
42		
43	<u>Distribution</u>	
44	Depreciation	11,275,012
45	Plant in Service (Total From Page 11)	464,957,476
46		
47	Annual Depreciation Rates	2.42%
48		
49	Monthly Depreciation Rates	0.20208%
50		
51		
52	<u>General</u>	
53	Depreciation	2,686,821
54	Plant in Service (Total From Page 11)	50,357,109
55		
56	Annual Depreciation Rates	5.34%
57		
58	Monthly Depreciation Rates	0.44463%
59		
60		
61	<u>Intangible</u>	
62	Depreciation (Less Hydro License)	1,567,291
63	Plant in Service (Total From Page 11)	8,467,688
64		
65	Annual Depreciation Rates	18.51%
66		
67	Monthly Depreciation Rates	1.54242%

Otter Tail Power Company
Plant in Service Schedule
2017 Actual Year
(OTP Total)

(A)	(B)	(C)	(D)
Line No.		Accts	(1) Beginning Balance 1/1/2017
1	Steam Plant Plant in Service (includes Unit Train)	101, 105 & 106 310-317	570,948,720
2	Completed Construction Not Classified	106 310-316	0
3	Electric Plant Acquisition adjustments	114 310-316	1,588,255
4	Less: Land	101 310	(1,654,157)
5	Total Depreciable Steam Plant		570,882,818
6			
7	Hydro Plant Plant in Service	101 330-335	7,337,280
8	Completed Construction Not Classified	106 330-335	0
9	Plus: Hydro License	101	41,847
10	Less: Land	101 330.0, .1, .2	(299,623)
11	Total Depreciable Hydro Plant		7,079,504
12			
13	IC & Other Plant in Service	101 340-346	41,542,317
14	Completed Construction Not Classified	106 340-346	0
15	Less: Land	101 340	(126,762)
16	Total Depreciable IC and Other Plant		41,415,555
17			
18	Wind Plant in Service	101 340-347	268,611,109
19	Completed Construction Not Classified	106 340-347	0
20	Less: Land	101 340	0
21	Total Depreciable Wind		268,611,109
22			
23	Transmission Plant in Service	101 350-358	410,612,188
24	Completed Construction Not Classified	106 350-358	
25	Electric Plant Acquisition adjustments	114 350-358	58,287
26	Less: Land	101 350	(14,416,959)
27	Total Depreciable Transmission Plant		396,253,516
28			
29			
30	Distribution Plant in Service	101 360-373	466,263,470
31	Completed Construction Not Classified	106 360-373	0
32	Electric Plant Acquisition adjustments	114 360-373	586
33	Less: Land	101 360	(1,306,580)
34	Total Depreciable Distribution Plant		464,957,476
35			
36			
37	General Plant in Service	101 389-398	84,855,575
38	Completed Construction Not Classified	106 389-398	0
39	Less: Transportation	101 392	(32,976,571)
40	Less: Land	101 389	(1,521,896)
41	Total Depreciable General Plant		50,357,109
42			
43	Intangible Plant in Service	101 389-398	8,509,535
44	Less: Hydro License		(41,847)
45	Completed Construction Not Classified	106 389-398	0
46	Total Depreciable General Plant		8,467,688

RESERVED FOR FUTURE USE

RESERVED FOR FUTURE USE

**Otter Tail Power Company
 Unamortized Rate Case Expense
 Actual 12 Months Ending December 31, 2017
 (OTP Total)**

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

Line No.				Monthly Amortization	FERC 182.3 Unamortized Balance
1	December	End	2016		-
2	January	End	2017	0	-
3	February	End	2017	0	-
4	March	End	2017	0	-
5	April	End	2017	0	-
6	May	End	2017	0	-
7	June	End	2017	0	-
8	July	End	2017	0	-
9	August	End	2017	0	-
10	September	End	2017	0	-
11	October	End	2017	0	-
12	November	End	2017	0	-
13	December	End	2017	0	-
14	Total				0
15	Average				0

RESERVED FOR FUTURE USE

RESERVED FOR FUTURE USE

OTTER TAIL POWER COMPANY
Adjustment for AQCS AFUDC
2017 Actual Year
(OTP Total)

	2017
Total AQCS AFUDC:	
AFUDC Debt	740,730
AFUDC Equity	986,150
Total Company AFUDC per MFS	1,726,880
Total AFUDC on AQCS	-
Less: ND portion of AFUDC on AQCS removed	-
Total AFUDC on AQCS (MN & SD)	-
Total Company AFUDC without AQCS	1,726,880
AQCS AFUDC - Directly Assigned to MN	-
AQCS AFUDC - Directly Assigned to SD	-
AFUDC without AQCS allocated to all jurisdictions	1,726,880
Total Company AFUDC	1,726,880
CHECK TO ABOVE TOTAL	-
Rate Base 13 MA (PIS)	
Accumulated AQCS AFUDC:	
13 MA Accumulated AQCS AFUDC - Directly Assigned to MN	3,520,019
13 MA Accumulated AQCS AFUDC - Directly Assigned to ND	471,575
13 MA Accumulated AQCS AFUDC - Directly Assigned to SD	1,146,073
Total 13 MA Accumulated AFUDC	5,137,667
MN:	
Base (excluding Wind) - removed and direct assigned to MN	2,869,167
Peak (excluding Wind) - removed and direct assigned to MN	650,852
Total direct assigned to MN	3,520,019
ND:	
Base (excluding Wind) - removed and direct assigned to ND	384,381
Peak (excluding Wind) - removed and direct assigned to ND	87,194
Total direct assigned to ND	471,575
SD:	
Base (excluding Wind) - removed and direct assigned to SD	934,164
Peak (excluding Wind) - removed and direct assigned to SD	211,909
Total direct assigned to SD	1,146,073
Base Demand Factor	81.51%
Peak Demand Factor	18.49%

Jurisdictional AFUDC % allowed:

MN	5.20%
ND	0.00%
SD	0.00%
Total	<u>5.20%</u>

OTTER TAIL POWER COMPANY
 SD CWIP Adjustment - direct assign to FERC
 2017 Actual Year
 (OTP Total)

	Dec-17	13 MA	Direct Assign To FERC	Remove from LT CWIP Transmission
RATE BASE:				
TCR 'CWIP:				
Fargo CAPX - Phase I	-	-	-	-
Fargo CAPX - Phase II	-	-	-	-
Fargo CAPX - Phase III	-	-	-	-
Bemidji CAPX	-	-	-	-
Cass Lake 104395	-	-	-	-
Cass Lake 104587	-	-	-	-
Rugby	-	-	-	-
Casselton-Buffalo 104761	-	-	-	-
Casselton-Buffalo 105246	-	-	-	-
Casselton-Buffalo 105247	-	4,119,218	4,119,218	(4,119,218)
Brookings CAPX	-	-	-	-
BSAT-BSS-Brookings	-	44,881,094	44,881,094	(44,881,094)
BSAT-BSS-Ellendale	89,979,856	68,057,756	68,057,756	(68,057,756)
Total CWIP - ADJUSTMENT	89,979,856	117,058,068	117,058,068	(117,058,068)

RESERVED FOR FUTURE USE

OTTER TAIL POWER COMPANY
SD Retail/Non-Retail Transmission Adjustment
2017 Actual Year
(OTP Total)

	Dec-17	13 MA	(9)	Retail Share	Non-Retail Portion
			Retail %	13 MA	COSS Adjustment 13 MA
RATE BASE:					
Plant In-Service:					
Fargo CAPX - Phase I	81,419,100	81,485,200	9.77%	7,961,104	(73,524,096)
Bemidji CAPX	16,331,201	16,331,201	12.93%	2,111,624	(14,219,577)
Cass Lake	7,039,948	7,039,948	32.33%	2,276,015	(4,763,933)
Rugby	394,399	303,384	17.04%	51,697	(251,687)
Casselton-Buffalo	8,016,682	8,016,682	51.28%	4,110,714	(3,905,968)
Brookings CAPX	26,268,788	26,325,975	0.66%	173,751	(26,152,223)
BSAT-Brookings	72,652,668	67,037,891	0.66%	442,450	(66,595,441)
BSAT-Ellendale	-	-	0.66%	-	-
Total Plant In-Service - ADJUSTMENT	212,122,785	206,540,281		17,127,356	(189,412,925)
Accumulated Depreciation:					
Fargo CAPX Phase I	(4,451,370)	(3,820,779)	9.77%	(373,290)	3,447,489
Bemidji CAPX	(1,849,763)	(1,496,162)	12.93%	(193,454)	1,302,708
Cass Lake	(592,464)	(536,537)	32.33%	(173,462)	363,075
Rugby	(39,422)	(36,346)	17.04%	(6,193)	30,153
Casselton-Buffalo	(506,194)	(439,610)	51.28%	(225,419)	214,191
Brookings CAPX	(1,137,416)	(931,104)	0.66%	(6,145)	924,959
BSAT-Brookings	(323,277)	(58,485)	0.66%	(386)	58,099
BSAT-Ellendale	-	-	0.66%	-	-
Total Accumulated Depreciation - ADJUSTMENT	(8,699,905)	(7,319,024)		(978,350)	6,340,674
ADIT:					
Fargo CAPX Phase I	(17,600,355)	(14,904,252)	9.77%	(1,456,145)	13,448,106
Bemidji CAPX	(3,523,368)	(3,487,424)	12.93%	(450,824)	3,036,500
Cass Lake	(1,549,789)	(1,530,103)	32.33%	(494,682)	1,035,421
Rugby	(113,904)	(114,981)	17.04%	(19,593)	95,388
Casselton-Buffalo	(1,730,856)	(1,704,133)	51.28%	(873,828)	830,305
Brookings CAPX	(5,476,297)	(5,334,554)	0.66%	(35,208)	5,299,346
BSAT-Brookings	(8,023,880)	(4,071,817)	0.66%	(26,874)	4,044,943
BSAT-Ellendale	-	-	0.66%	-	-
Total ADIT - ADJUSTMENT	(38,018,449)	(31,147,264)		(3,357,255)	27,790,009

OTTER TAIL POWER COMPANY
SD Retail/Non-Retail Transmission Adjustment
2017 Actual Year
(OTP Total)

	12 ME	(9) Retail %	Retail Share	Non-Retail Portion COSS Adjustment
NOI:				
Operating Costs:				
Fargo CAPX Phase I	77,182	9.77%	7,541	(69,642)
Bemidji CAPX	7,335	12.93%	948	(6,386)
Cass Lake	6,272	32.33%	2,028	(4,244)
Rugby	-	17.04%	-	-
Casselton-Buffalo	-	51.28%	-	-
Brookings CAPX	12,762	0.66%	84	(12,678)
BSAT-Brookings	-	0.66%	-	-
BSAT-Ellendale	-	0.66%	-	-
Total Operating Costs - ADJUSTMENT	103,551		10,601	(92,950)
Property Tax:				
Fargo CAPX Phase I	1,497,351	9.77%	146,291	(1,351,060)
Bemidji CAPX	298,676	12.93%	38,619	(260,057)
Cass Lake	129,300	32.33%	41,803	(87,498)
Rugby	3,063	17.04%	522	(2,541)
Casselton-Buffalo	62,263	51.28%	31,927	(30,336)
Brookings CAPX	484,996	0.66%	3,201	(481,795)
BSAT-Brookings	257,987	0.66%	1,703	(256,284)
BSAT-Ellendale	265,479	0.00%	-	(265,479)
Total Property Tax - ADJUSTMENT	2,999,115		264,065	(2,735,050)
Book Depreciation				
Fargo CAPX Phase I	1,267,871	9.77%	123,871	(1,144,000)
Bemidji CAPX	307,335	12.93%	39,738	(267,597)
Cass Lake	112,010	32.33%	36,213	(75,797)
Rugby	6,159	17.04%	1,049	(5,109)
Casselton-Buffalo	133,317	51.28%	68,361	(64,956)
Brookings CAPX	416,650	0.66%	2,750	(413,900)
BSAT-Brookings	315,264	0.66%	2,081	(313,183)
BSAT-Ellendale	-	0.00%	-	-
Total Book Depreciation - ADJUSTMENT	2,558,607		274,064	(2,284,543)
Schedule 26 Revenue:				
Total Schedule 26 Revenue	17,009,583			
Fargo CAPX Phase I	11,403,735	9.77%	1,114,145	(10,289,590)
Bemidji CAPX	2,489,353	12.93%	321,873	(2,167,479)
Cass Lake	1,061,908	32.33%	343,315	(718,593)
Rugby	59,193	17.04%	10,087	(49,107)
Casselton-Buffalo	1,988,590	51.28%	1,019,689	(968,901)
Total Schedule 26 Revenue allocated - ADJUSTMENT	17,002,779		2,809,109	(14,193,670)
Total Schedule 37 Revenue - ADJUSTMENT	183,197	9.77%	17,898	(165,299)
Total Schedule 38 Revenue - ADJUSTMENT	215,389	9.77%	21,044	(194,346)
Total MISO ARR Revenue - ADJUSTMENT	(24,085)	100.00%	(24,085)	-
Total Schedule 26, 37, 38 and ARR Revenue - ADJUSTMENT	17,377,281		2,823,966	(14,553,315)
Schedule 26 True-up:				
Total Schedule 26 True-up				
Fargo CAPX	(672,198)	9.77%	(65,674)	606,525
Bemidji CAPX	561,986	12.93%	72,665	(489,321)
Rugby	(1,877)	17.04%	(320)	1,558
Casselton-Buffalo	(369,463)	51.28%	(189,450)	180,013
Total Schedule 26 True-up allocated - ADJUSTMENT	(481,553)		(182,778)	298,774
Schedule 26a Revenue:				
Total Schedule 26a Revenue	21,341,587			
Brookings CAPX	3,842,553	0.66%	25,361	(3,817,192)
BSAT-Brookings	8,821,289	0.66%	58,221	(8,763,068)
BSAT-Ellendale	8,677,809	0.00%	-	(8,677,809)
Total Schedule 26a Revenue - ADJUSTMENT	21,341,651		83,581	(21,258,070)
Schedule 26a True-up:				
Total Schedule 26a True-up Revenue	1,486,809			
Brookings CAPX	100,878	0.66%	666	(100,212)
BSAT-Brookings	358,720	0.66%	2,368	(356,352)
BSAT-Ellendale	1,027,211	0.00%	-	(1,027,211)
Total Schedule 26a True-up Revenue - ADJUSTMENT	1,486,809		-	(1,483,776)
Total Revenue Adjustment				(36,996,386)