

Otter Tail Power Company
CASH WORKING CAPITAL - SOUTH DAKOTA
2017 Test Year

Statement F
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LINE NO.	(A) Description of Expense	(B) OPERATING EXPENSE	(C) Adjustments	(D) Test Year Operating Expense	(E) EXPENSE PER DAY AT 365 DAYS PER YEAR	(F) EXPENSE LAG DAYS	(G) EXCESS REVENUE LEAD DAYS OF 64.3 OVER EXPENSE LAG DAYS	(H) NET REVENUE LAG DOLLARS
1	FUEL - COAL	5,147,885	15,205	5,163,090	\$14,145	15.5	48.8	\$690,157
2								
3	FUEL - OIL	243,173	1,026	244,199	669	11.2	53.1	35,512
4								
5	PURCHASED POWER	5,858,042	153,229	6,011,271	16,469	31.6	32.7	538,873
6								
7	LABOR AND ASSOCIATED PAYROLL EXPENSE	505,375	7,679	513,054	1,406	15.1	49.2	69,143
8								
9	ALL OTHER O&M EXPENSE	12,628,916	475,115	13,104,031	35,901	13.1	51.2	1,838,514
10								
11	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	919,180	3,320	922,500	2,527	300.1	(235.8)	(595,870)
12								
13	COAL CONVERSION TAXES	46,593	168	46,761	128	33.3	31.0	3,969
14								
15	FEDERAL INCOME TAXES	(556,439)	(464,907)	(1,021,346)	(2,798)	0.0	64.3	-
16								
17	STATE INCOME TAXES			0	-	0.0	64.3	-
18								
19	INCREMENTAL FEDERAL INCOME TAXES			0	-	0.0	64.3	-
20								
21	INCREMENTAL STATE INCOME TAXES			0	-	0.0	64.3	-
22								
23	BANK BALANCES			0		0	64.3	772
24								
25	SPECIAL DEPOSITS			0		0	64.3	591
26								
27	WORKING FUNDS			0		0	64.3	979
28								
29	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(447,782)	(6,804)	(454,586)	(1,245)	0.0	64.3	-
30								
31	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(787,646)	(11,969)	(799,615)	(2,191)	0.0	64.3	-
32								
33	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN			0	-	0.0	64.3	-
34								
35	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND			0	-	0.0	64.3	-
36								
37	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	(1,362,584)	-	(1,362,584)	(3,733)	13.7	50.6	(50,994)
38								
39	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES			0	-	23.9	40.4	-
40								
41								
42	TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA							\$2,531,644