

Volume 4A – Section 2
2017 Actual Year Workpapers
Functionalization

Other Tail Power Company
Functionalization
2017 Actual Year

Line No.	Description	Accounts 101	13-Month Average 2017	Accounts 106	13-Month Average 2017	Accounts 114	13-Month Average 2017	Line No.
1	Production:							1
2	Station	310 - 317	573,057,937	310 - 316	(1)	310 - 317	1,588,255	2
3	Solar	341 - 347	268,511,490	344 - 347	0	344 - 347	0	3
4	Wind	330 - 335	7,341,260	330 - 335	0	330 - 335	0	4
5	Hydro	340 - 347	41,545,908	340 - 347	0	340 - 347	0	5
6	Other IC							6
7	Transmission	350 - 358	439,935,361	350 - 358	0	350 - 358	58,287	7
8								8
9	Distribution:							9
10	Land	360	1,306,560	360	0	360	0	10
11	Station Equipment	362	78,778,481	362	0	362	586	11
12	Poles, Towers & Fixtures	364	71,961,851	364	0	364		12
13	Overhead Conductors & Devices	365	50,704,897	365	0	365		13
14	Underground Cables	367	2,600,000	367	0	367		14
15	Underground Conductors & Devices	368	75,647,093	368	0	368		15
16	Line Transformers	369	95,911,406	369	0	369		16
17	Services	368.1	13,047,059	368.1	0	368.1		17
18	Underground Services	370	41,382,296	370	0	370		18
19	Meets	370.1	25,510,437	370.1	0	370.1		19
20	Underground Switches	370.2	8,864,859	370.2	0	370.2		20
21	Installation on Customer Premises	371.0	0	371.0	0	371.0		21
22	All Other Private Lighting	371.2	4,874,739	371.2	0	371.2		22
23	Streetlighting & Signal Systems	373	5,560,092	373	0	373		23
24			473,228,830					24
25	General:							25
26	Structures & Improvements	389	1,521,886	389	0	389		26
27	General Office Buildings	390	19,938,486	390	0	390		27
28	Fleet Service Center Building	390.1	5,774,135	390.1	0	390.1		28
29	Central Stores Buildings	390.2	937,678	390.2	0	390.2		29
30	Office Furniture	390.3	4,036,864	390.3	0	390.3		30
31	Office Equipment	391	1,053,207	391	0	391		31
32	Engineering Computers	391.1	282,812	391.1	0	391.1		32
33	Duplicating Equipment	391.2	0	391.2	0	391.2		33
34	Business Computers	391.3	0	391.3	0	391.3		34
35	Computer Systems	391.4	0	391.4	0	391.4		35
36	Computer Related Equipment	391.5	2,859,614	391.5	0	391.5		36
37	Computer Related Equipment	391.6	1,047,348	391.6	0	391.6		37
38	Stores Equipment	392	32,859,650	392	0	392		38
39	Tools, Shop & Garage Equipment	393	0	393	0	393		39
40		394	4,118,651	394	0	394		40
41	AMR Equipment	394.1	617,570	394.1	0	394.1		41
42	Laboratory Equipment	385	619,655	385	0	385		42
43	Control Equipment	397 & 397.4	2,869,815	397	0	397		43
44	Radio Telecommunication Equipment	397.1	1,186,532	397.1	0	397.1		44
45	Radio Telecommunication Towers	397.2	4,432,377	397.2	0	397.2		45
46	Microwave Equipment	397.3	346,355	397.3	0	397.3		46
47	Radio Load Control Equipment	398	0	398	0	398		47
48	Miscellaneous Equipment							48
49			85,998,063					49
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Docket No. EL18-
Volume 4A
Section 2

Line #	Description	Accounts	Amounts	Line #
1	Steam Power Generation:			1
2	Supervision and Engineering	401 - 500	1,651,107	2
3	Station Expenses	401 - 501	5,817,848	3
4	Steam Expense	401 - 502	5,817,848	4
5	Electrical Expense	401 - 505	2,441,703	5
6	Miscellaneous Expense	401 - 506	5,061,938	6
7	Rent	401 - 507	1,147	7
8	Allowances	401 - 509	15,509	8
9				9
10	Steam Power Maintenance:			10
11	Supervision and Engineering	402 - 510	842,512	11
12	Structures	402 - 511	1,202,457	12
13	Boiler	402 - 512	7,207,969	13
14	Electric	402 - 513	797,052	14
15	Miscellaneous	402 - 514	1,063,163	15
16				16
17	Hydro:			17
18	Supervision and Engineering	401 - 535	13,178	18
19	Electric Expense	401 - 537 & 538	31,708	19
20	Miscellaneous Expense	401 - 539	22,132	20
21	Rents	401 - 540	107	21
22	Supervision & Engineering	402 - 542	5,016	22
23	Structures - Dams	402 - 543	277,357	23
24	Reservoirs - Dams	402 - 544	50,242	24
25	Electric	402 - 544	50,242	25
26	Miscellaneous Expense	402 - 545	-	26
27				27
28	IC:			28
29	Supervision and Engineering	401 - 546	132,618	29
30	Supervision and Engineering-Wind	401 - 546(W)	132,412	30
31	Fuel	401 - 547	1,484,624	31
32	Generation Expense	401 - 548	356,444	32
33	Generation Expense-Wind	401 - 548(W)	1,900,757	33
34	Miscellaneous Expense	401 - 549	534,452	34
35	Miscellaneous Expense-Wind	401 - 549(W)	38,491	35
36	Rents	401 - 550	593,392	36
37	Rents-Wind	401 - 550(W)	85,285	37
38	Supervision and Engineering	402 - 551	124,953	38
39	Supervision and Engineering-Wind	402 - 551(W)	124,953	39
40	Structures	402 - 552	12,466	40
41	Generating and Electric	402 - 553	12,466	41
42	Generating and Electric-Wind	402 - 553(W)	12,466	42
43	Miscellaneous Expense	402 - 554	26,008	43
44	Miscellaneous Expense-Wind	402 - 554(W)	6,338	44
45				45
46	Other Power Supply Expenses:			46
47	Client Control and Dispatch	401 - 556	659,724	47
48	Other Expenses	401 - 557	59,392	48
49				49
50	Transmission Expenses:			50
51	Supervision and Engineering	401 - 560	419,482	51
52	Load Dispatching	401 - 561	4,347,331	52
53	Station Expense	401 - 562	1,519,518	53
54	Transmission of Electricity by Others	401 - 565	20,807,504	54
55	Miscellaneous Expense	401 - 566	619,124	55
56	Rents	401 - 567	30,063	56
57	Supervision and Engineering	402 - 568	207,223	57
58	Computer Hardware, Software, etc	402 - 569	976,627	58
59	Overhead System	402 - 571	1,936,497	59
60	Underground Lines	402 - 572	14	60
61	Maintenance of Miscellaneous Plant	402 - 573	-	61
62	Day-Ahead & Real-Time and Transmission Market Expense	401 - 575	793,225	62
63	Computer Software	402 - 576	212,655	63
64				64
65	Distribution Expenses:			65
66	Operation, Supervision & Engineering	401 - 580	279,039	66
67	Load Dispatching	401 - 581	206,826	67
68	Station Expenses	401 - 582	282,504	68
69	Line Expenses	401 - 583	892,917	69
70	Overhead Expenses	401 - 584	1,943,453	70
71	Strengthening & Signal System	401 - 585	-	71
72	Not Used	401 - 586.01		72
73	Not Used	401 - 586.02		73
74	Not Used	401 - 586.03		74
75	Not Used	401 - 586.04		75
76	Not Used	401 - 586.05		76
77	Not Used	401 - 586.06		77
78	Not Used	401 - 586.07		78
79	Other Distribution Expenses	401 - 586	650,182	79
80	Miscellaneous Distribution Expenses	401 - 587	198,812	80
81	Maintenance, Supervision & Engineering	401 - 588	3,981,715	81
82	Maintenance of Station Equipment	402 - 589	1,022,254	82
83	Maintenance of Overhead Lines	402 - 592	730,319	83
84	Maintenance of Underground Lines	402 - 593	4,884,253	84
85	Maintenance of Line Transformers	402 - 594	1,016,563	85
86	Maintenance of Strengthening & Signal	402 - 595	93,253	86
87	Maintenance of Meters	402 - 597	1,896,568	87
88	Not Used	402 - 597.01		88
89	Not Used	402 - 597.02		89
90	Not Used	402 - 597.03		90
91	Maintenance of Property in AC 371	402 - 598	132,993	91

401 = 73,956,288.39

402 = 11,115,202.18

401 = 67,126.36

402 = 338,068.32

401 = 5,168,189.25

402 = 911,763.07

Production 401 = 79,830,640.00
Production 402 = 12,391,028.57

401 = 641,116.28

401 = 27,668,088.49

402 = 4,452,306.04

401 = 8,032,758.04

402 = 9,726,048.59

Otter Tail Power Company		Functionalization		2017		Functionalization		Page 3 of 6	
Line #	Description	Accounts	Statement Amounts	2017 Actual Year	2017 Actual Year	Line #			
1	Customer Accounting:					1			
2	Supervision	401 - 901		85,144		2			
3	Water Reading Expenses	401 - 902		5,142		3			
4	Customer Reading & Collection Expense	401 - 903		5,574,293		4			
5	Uncollectible Accounts	401 - 904		750,000		5			
6	Miscellaneous Expenses	401 - 905		529,493		6			
7						7			
8	Customer Service and Information Expense:					8			
9	Supervision	401 - 907		603,596		9			
10	Customer Assistance Expenses	401 - 908		1,247,276		10			
11	Not Used	401 - 908.2				11			
12	Not Used	401 - 908.3				12			
13	Not Used	401 - 908.4				13			
14	Not Used	401 - 908.11				14			
15	Not Used	401 - 908.12				15			
16	Not Used	401 - 908.13				16			
17	Not Used	401 - 908.14				17			
18	Conservation Investment Program - SD	401 - 908.16		483,357		18			
19	Conservation Investment Program - ND	401 - 908.17		6,607,891		19			
20	Conservation Investment Program - MN	401 - 908.18				20			
21	Not Used	401 - 908.22				21			
22	Not Used	401 - 908.23				22			
23	Info & Instr. Advertising Expense	401 - 906		414,652		23			
24	Miscellaneous Expenses	401 - 910		21,515		24			
25						25			
26	Sales Expenses:					26			
27	Supervisory Labor and Expenses	401 - 911		106,971		27			
28	Marketing Economic Development	401 - 912		1,404,814		28			
29	Marketing Economic Development	401 - 912		48,095		29			
30	South Dakota Economic Development	401 - 912		9,908		30			
31	Not Used	401 - 912.04				31			
32	Expenses - Sales & Demonstrations	401 - 912		15,520		32			
33	Not Used	401 - 912.10				33			
34	Not Used	401 - 912.11 & 12				34			
35	Not Used	401 - 912.14				35			
36	Not Used	401 - 912.14				36			
37	Not Used	401 - 912.20				37			
38	Not Used	401 - 912.21 & .22				38			
39	Not Used	401 - 912.23				39			
40	Not Used	401 - 912.24				40			
41	Not Used	401 - 912.25				41			
42	Not Used	401 - 912.32				42			
43	Not Used	401 - 912.33				43			
44	Not Used	401 - 912.34				44			
45	Advertising	401 - 913		1,305		45			
46	Miscellaneous Sales Expense	401 - 916		1,569		46			
47	Not Used	401 - 916.01				47			
48	Not Used	401 - 916.03				48			
49	Not Used	401 - 916.04				49			
50	Not Used	401 - 916.08				50			
51	Not Used	401 - 916.10				51			
52	Not Used	401 - 916.11				52			
53	Not Used	401 - 916.12				53			
54	Not Used	401 - 916.13				54			
55	Not Used	401 - 916.20				55			
56	Not Used	401 - 916.21				56			
57	Not Used	401 - 916.22				57			
58	Not Used	401 - 916.23				58			
59	Not Used	401 - 916.30				59			
60	Not Used	401 - 916.31				60			
61	Not Used	401 - 916.32				61			
62	Not Used	401 - 916.33				62			
63						63			
64	Operating Expenses - Admin & General:					64			
65	Salaries, Office Supplies & Expenses	401 - 920		23,839,388		65			
66	Travel	401 - 921		1,714,000		66			
67	Capitalized Assets & General Expenses	401 - 922		(2,183,759)		67			
68	Outside Services Employed	401 - 923		1,164,187		68			
69	Property Insurance	401 - 924		1,062,697		69			
70A	Property Insurance-Wind	401 - 924(W)		541,417		70A			
70	Injuries & Damages	401 - 925		2,209,006		70			
71	Employee Pensions & Benefits	401 - 926		3,111,111		71			
72	Retiree Pension Expenses	401 - 928		3,754,248		72			
73	Miscellaneous General Expenses	401 - 930		2,381,297		73			
74	International Advertising	401 - 930.01		0		74			
75	Rents	401 - 931		281,269		75			
76	Maintenance Expenses	402 - 935		1,506,334		76			
77	Ratio Lead Control Equipment	402 - 935.06		0		77			

Check Totals	Amounts
Total 401 =	161,869,657.39
Total 402 =	28,046,716.74
Total	189,916,374.13
GL Total (3)	208,916,574.13
Difference	0.00

Operations 122,179,865.13
Maintenance 28,046,716.74

Fuel (401-501.1) 59,205,868.45
Fuel (401-547) 1,484,623.81

401 = 338,967.47

401 = 44,071,851.10

(3) ULOAM by FERC report total

Line #	Expense Description	2017 Actual Year		Rate	2017 Actual Year		Functionalization	2017	Functionalization	Page 4 of 6	Line #
		Peak	Base		Peak	Base					
1	2017 Excluding Wind - (3)	18.45%	81.51%	100.00%							2
2	2017 Wind - (4)	21.14%	75.85%	100.00%							3
3											4
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(1) C-2, Page 1

Docket No. EL18-
Volume 4A
Section 2

Other Tail Power Company
Functionalization
2017 Actual Year

Line #	Functionalization	2017	Amount	Line #
1	Customer Accounting Expenses			1
2	Meter Reading		6,016,923	2
3	Other		6,895,205	3
4				4
5	Total Customer Accounts		12,912,128	5
6	Customer Service & Info Expense - MN		6,607,891	6
7	- ND		0	7
8	- SD		463,357	8
9	- Other		2,297,040	9
10				10
11	Total Customer Serv & Information Exp		9,358,287	11
12				12
13				13
14	Sales Expenses - MN		155,664	14
15	- ND		48,650	15
16	- SD		9,688	16
17	- Other		125,365	17
18				18
19	Total Sales Expenses		338,987	19
20				20
21	Administrative & General Expenses			21
22	Salaries, Supplies, Pensions & Benefits		11,642,849	22
23	Production		4,940,064	23
24	Transmission		1,604,023	24
25	Customer Accounts		6,025,084	25
26	Customer Service & Info		1,164,081	26
27				27
28	Total A&G Salaries, Supplies, Pensions & Benefits		35,777,220	28
29				29
30	Administrative & General Expenses			30
31	Outside Services (A/C 923)		0	31
32	Outside Services (A/C 924)		1,164,187	32
33	Property Insurance (A/C 924)		1,604,023	33
34	Injuries & Damages (A/C 925)		2,209,606	34
35				35
36	General Advertising (A/C 930.1)		0	36
37	Misc. Rent, Maintenance		4,167,660	37
38				38

Total Expenses PG's 5 & 6
Total Expenses PG's 2 & 3
Difference

Less: Regulatory Commission Expense

(3,754,248) (1)

(3,017) Rounding due to Distribution Allocation Factors

206,162,326
209,916,574
(3,754,248)

4,167,660

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3,754,248 (1)

(3,017)

206,162,326

209,916,574

(3,754,248)

4,167,660

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