

Volume 4A – Section 1  
2017 Test Year Workpapers  
Input Summary





Otter Tail Power Company  
 Summary of Average Rate Base  
 2017 Test Year

A-Input Summary  
 Page 3 of 6

Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
	OTF Total 2017 Actual Year	TY-01 SD Test Year Normalize Plant in Service	TY-02 SD Test Year BSP II Amortization	TY-03 SD Test Year New Depreciation Rates	TY-04 SD Test Year Special Deposits CWC	TY-05 SD Test Year Weather Normalization	TY-06 SD Test Year Revenue Normalization	TY-07 SD Test Year Wages, KPA and Mang Inc	TY-08 SD Test Year Medical/Dental, FAS 87, 106, 112	TY-09 SD Test Year Rate Case Expense Amortization	TY-10 SD Test Year Storm Damages	TY-11 SD Test Year Removal of PTC's	TY-12 SD Test Year Plant Outage Normalization	TY-13 SD Test Year Remove TCR Revenue	TY-14 SD Test Year Remove ECR Revenue
<b>130</b>															
<b>131</b>	<b>Materials &amp; Supplies</b>														
132	Production (P10)	\$ 6,647,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
133	Transmission (D2)	\$ 5,418,117	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
134	Distribution (P60)	\$ 7,592,427	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>135</b>	<b>Total Materials and Supplies</b>	<b>\$ 19,658,295</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>136</b>	<b>Fuel Stocks</b>														
138	Coal Stocks (E1)	\$ 7,410,681	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
139	Fuel Oil Stocks (D1)	\$ 1,678,996	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>140</b>	<b>Total Fuel Stocks</b>	<b>\$ 9,089,677</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>141</b>	<b>Prepayments (NEPIS)</b>	<b>\$ (24,727,324)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>142</b>	<b>Customer Advances &amp; Deposits</b>														
144	Customer Advances & Deposits (NEPIS)	\$ (934,625)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
146	Customer Deposits (Direct MN)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>147</b>	<b>Cash Working Capital</b>	<b>\$ 16,613,125</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>148</b>	<b>Accumulated Deferred Income Taxes</b>														
149	Items SD Flows Through														
151	Federal (NPMNR)	\$ 378,848	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
152	Minnesota (NPISM)	\$ 62,610	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
153	North Dakota (NPISN)	\$ 33,740	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>154</b>	<b>Subtotal</b>	<b>\$ 475,198</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>155</b>	<b>All Other</b>														
156	Federal (NEPIS)	\$ (161,108,076)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
157	Federal (Direct FERC)	\$ (30,418,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
158	Minnesota (NPISM)	\$ (32,022,948)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
159	North Dakota (NPISN)	\$ (36,932,261)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>160</b>	<b>Subtotal</b>	<b>\$ (260,481,785)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>161</b>	<b>Total Accumulated Deferred Income Taxes</b>	<b>\$ (260,006,587)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>162</b>	<b>Unamortized Rate Case Expenses</b>														
163	Minnesota	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
164	North Dakota	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
165	South Dakota	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	FERC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>167</b>	<b>Total Unamortized Rate Case Expenses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>168</b>	<b>Total Average Rate Base</b>	<b>\$ 1,096,668,711</b>	<b>\$ 11,422,845</b>	<b>\$ -</b>	<b>\$ (239,637)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 458,334</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Otter Tail Power Company  
Summary of Average Rate Base  
2017 Test Year

A-Input Summary  
Page 4 of 6

Line	adjustments	(P)	(Q)	(R)	(S)	(T)	(U)
		TY-15 SD Test Year Adjust Deferred Tax for Tax Reform	Total Test Year Adjustments	Changes in Allocations Due to Effects of Test Year Adjustments	OTP Total 2017 Test Year	SD Allocation	OTP SD 2017 Test Year
1	<b>Production Plant</b>						
2	A/C 101 & 106 - Base Demand (E1)	\$ -	\$ -	\$ (18,406)	\$ 514,419,199	9.36427%	\$ 48,171,618
3	A/C 101 & 106 - Peak Demand (D1)	\$ -	\$ -	\$ (2,457)	\$ 173,616,673	9.24181%	\$ 16,045,316
4	A/C 101 & 106 - Base Energy (E2)	\$ -	\$ -	\$ -	\$ 211,746,473	9.04493%	\$ 19,152,312
5	<b>Subtotal A/C 101 &amp; 106</b>	\$ -	\$ -	\$ (20,863)	\$ 899,782,345		\$ 83,369,246
6							
7	A/C 114 - Base Demand (E1)	\$ -	\$ -	\$ -	\$ 1,294,586	9.36427%	\$ 121,229
8	A/C 114 - Peak Demand (D1)	\$ -	\$ -	\$ -	\$ 293,668	9.24181%	\$ 27,140
9	A/C 114 - Base Energy (E1)	\$ -	\$ -	\$ -	\$ -	9.36427%	\$ -
10	<b>Subtotal A/C 114</b>	\$ -	\$ -	\$ -	\$ 1,588,255		\$ 148,369
11							
12	<b>Total Production Plant</b>	\$ -	\$ -	\$ (20,863)	\$ 901,370,600		\$ 83,517,615
13							
14	<b>Transmission Plant</b>						
15	A/C 101 & 106 (D2)	\$ -	\$ -	\$ -	\$ 256,064,553	9.18743%	\$ 23,525,754
16	A/C 101 & 106 (Direct FERC)	\$ -	\$ -	\$ -	\$ 189,412,925		\$ -
17	A/C 114 (D2)	\$ -	\$ -	\$ -	\$ 58,287	9.18743%	\$ 5,355
18	<b>Total Transmission Plant</b>	\$ -	\$ -	\$ -	\$ 445,535,766		\$ 23,531,109
19							
20	<b>Distribution Plant</b>						
21	Primary Demand (D3)	\$ -	\$ -	\$ -	\$ 168,530,989	9.82667%	\$ 16,560,991
22	Secondary Demand (D4)	\$ -	\$ -	\$ -	\$ 102,546,012	10.16694%	\$ 10,425,793
23	Primary Customer (C2)	\$ -	\$ -	\$ -	\$ 77,515,958	8.71355%	\$ 6,754,392
24	Secondary Customer (C3)	\$ -	\$ -	\$ -	\$ 75,470,223	8.71153%	\$ 6,574,612
25	Streetlighting (C4)	\$ -	\$ -	\$ -	\$ 14,071,369	11.02573%	\$ 1,551,471
26	Area Lighting (C5)	\$ -	\$ -	\$ -	\$ 8,093,377	6.57469%	\$ 532,115
27	Meters (C6)	\$ -	\$ -	\$ -	\$ 26,115,049	9.16244%	\$ 2,392,774
28	Load Management (C9)	\$ -	\$ -	\$ -	\$ 8,842,985	9.65983%	\$ 854,217
29	<b>Total Distribution Plant</b>	\$ -	\$ -	\$ -	\$ 481,185,961		\$ 45,646,365
30							
31	<b>General Plant</b>						
32	Production (P10)	\$ -	\$ -	\$ -	\$ 31,132,409	9.26563%	\$ 2,884,612
33	Transmission (D2)	\$ -	\$ -	\$ -	\$ 12,961,767	9.18743%	\$ 1,190,853
34	Distribution (P60)	\$ -	\$ -	\$ -	\$ 24,235,610	9.48622%	\$ 2,299,044
35	Customer Accounts (OXC)	\$ -	\$ -	\$ -	\$ 16,259,942	8.86637%	\$ 1,441,666
36	Customer Service & Info (OXI)	\$ -	\$ -	\$ -	\$ 3,150,660	8.74005%	\$ 275,369
37	Load Management (C9)	\$ -	\$ -	\$ -	\$ 427,496	9.65983%	\$ 41,295
38	<b>Total General Plant</b>	\$ -	\$ -	\$ -	\$ 88,167,884		\$ 8,132,839
39							
40	<b>Intangible Plant (P90)</b>	\$ -	\$ 12,146,579	\$ -	\$ 22,012,507	9.22427%	\$ 2,030,492
41							
42	<b>Total Plant in Service</b>	\$ -	\$ 12,146,579	\$ (20,863)	\$ 1,938,272,718		\$ 162,858,425
43							
44	<b>Accumulated Depreciation</b>						
45	<b>Production Plant</b>						
46	Base Demand (E1)	\$ -	\$ (324,860)	\$ -	\$ (228,650,246)	9.36427%	\$ (21,411,433)
47	Peak Demand (D1)	\$ -	\$ (76,937)	\$ -	\$ (69,557,976)	9.24181%	\$ (6,428,413)
48	Base Energy (E2)	\$ -	\$ (12,105)	\$ -	\$ (69,456,276)	9.04493%	\$ (6,282,269)
49	<b>Total Production Plant</b>	\$ -	\$ (413,902)	\$ -	\$ (367,664,498)		\$ (34,122,115)
50							
51	Transmission Plant (D2)	\$ -	\$ (241,619)	\$ -	\$ (114,588,903)	9.18743%	\$ (10,527,776)
52	Transmission Plant - Direct FERC	\$ -	\$ -	\$ -	\$ (6,240,674)		\$ -
53	<b>Total Transmission Plant</b>	\$ -	\$ (241,619)	\$ -	\$ (120,929,577)		\$ (10,527,776)
54							
55	<b>Distribution Plant (P60)</b>	\$ -	\$ 148,861	\$ -	\$ (211,729,710)	9.48622%	\$ (20,085,148)
56							
57	<b>General Plant (P90)</b>	\$ -	\$ 225,176	\$ -	\$ (40,273,827)	9.22427%	\$ (3,714,965)
58							
59	<b>Intangible Plant (P90)</b>	\$ -	\$ (681,887)	\$ -	\$ (7,998,502)	9.22427%	\$ (737,803)
60							
61	<b>Total Accumulated Depreciation</b>	\$ -	\$ (963,371)	\$ -	\$ (748,596,113)		\$ (69,187,810)
62							
63	<b>Total Net Plant in Service</b>	\$ -	\$ 11,183,208	\$ (20,863)	\$ 1,189,676,605		\$ 93,670,615

Otter Tail Power Company  
 Summary of Average Rate Base  
 2017 Test Year

Line	(P)	(Q)	(R)	(S)	(T)	(U)
	Adjustments	Total Test Year Adjustments	Changes in Allocations Due to Effects of Test Year Adjustments	OTP Total 2017 Test Year	SD Allocation	OTP SD 2017 Test Year
64						
65						
66						
67						
68						
69						
70						
71						
72						
73						
74						
75						
76						
77						
78						
79						
80						
81						
82						
83						
84						
85						
86						
87						
88						
89						
90						
91						
92						
93						
94						
95						
96						
97						
98						
99						
100						
101						
102						
103						
104						
105						
106						
107						
108						
109						
110						
111						
112						
113						
114						
115						
116						
117						
118						
119						
120						
121						
122						
123						
124						
125						
126						
127						
128						
129						

Otter Tail Power Company  
Summary of Average Rate Base  
2017 Test Year

Line	(P) Adjustments	(Q)	(R)	(S)	(T)	(U)	
	TY-15 SD Test Year Adjust Deferred Tax for Tax Reform	Total Test Year Adjustments	Changes in Allocations Due to Effects of Test Year Adjustments	OTP Total 2017 Test Year	SD Allocation	OTP SD 2017 Test Year	
<b>130</b>							
<b>131</b>	<b>Materials &amp; Supplies</b>						
132	Production (P10)	\$ -	\$ -	\$ -	6,647,751	9.26563%	\$ 615,956
133	Transmission (D2)	\$ -	\$ -	\$ -	5,418,117	9.18743%	\$ 497,786
134	Distribution (P60)	\$ -	\$ -	\$ -	7,592,427	9.48622%	\$ 720,234
<b>135</b>	<b>Total Materials and Supplies</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>19,658,295</b>		<b>\$ 1,833,976</b>
<b>136</b>	<b>Fuel Stocks</b>						
138	Coal Stocks (E1)	\$ -	\$ -	\$ -	7,410,681	9.36427%	\$ 693,956
139	Fuel Oil Stocks (D1)	\$ -	\$ -	\$ -	1,678,996	9.24181%	\$ 155,170
<b>140</b>	<b>Total Fuel Stocks</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>9,089,677</b>		<b>\$ 849,126</b>
<b>141</b>	<b>Prepayments (NEPIS)</b>						
142		\$ -	\$ -	\$ -	(24,727,324)	7.87362%	\$ (1,946,936)
<b>143</b>	<b>Customer Advances &amp; Deposits</b>						
145	Customer Advances & Deposits (NEPIS)	\$ -	\$ -	\$ -	(934,625)	7.87362%	\$ (73,589)
146	Customer Deposits (Direct MN)	\$ -	\$ -	\$ -	-		\$ -
<b>147</b>	<b>Cash Working Capital</b>						
148		\$ -	\$ -	\$ (5,751,928)	10,861,197		\$ 2,531,644
<b>149</b>	<b>Accumulated Deferred Income Taxes</b>						
151	Items SD Flows Through						
152	Federal (NPMNR)	\$ -	\$ -	\$ -	378,848		\$ -
153	Minnesota (NPISM)	\$ -	\$ -	\$ -	62,610		\$ -
154	North Dakota (NPISN)	\$ -	\$ -	\$ -	33,740		\$ -
<b>155</b>	<b>Subtotal</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>475,198</b>		<b>\$ -</b>
156	All Other						
157	Federal (NEPIS)	\$ 5,961,045	\$ 5,961,045	\$ (2,608,275)	(157,755,306)	7.87362%	\$ (12,421,053)
158	Federal (Direct FERC)	\$ -	\$ -	\$ -	2,628,491		\$ -
159	Minnesota (NPISM)	\$ 70,359	\$ 70,359	\$ -	(31,952,589)		\$ -
160	North Dakota (NPISN)	\$ 18,654	\$ 18,654	\$ -	(36,913,607)		\$ -
<b>161</b>	<b>Subtotal</b>	<b>\$ 6,050,058</b>	<b>\$ 6,050,058</b>	<b>\$ 20,216</b>	<b>(254,411,511)</b>		<b>\$ (12,421,053)</b>
<b>162</b>	<b>Total Accumulated Deferred Income Taxes</b>	<b>\$ 6,050,058</b>	<b>\$ 6,050,058</b>	<b>\$ 20,216</b>	<b>(253,936,313)</b>		<b>\$ (12,421,053)</b>
<b>163</b>	<b>Unamortized Rate Case Expenses</b>						
166	Minnesota	\$ -	\$ -	\$ -	-		\$ -
167	North Dakota	\$ -	\$ -	\$ -	-		\$ -
168	South Dakota	\$ -	\$ 458,334	\$ -	458,334		\$ 458,334
169	FERC	\$ -	\$ -	\$ -	-		\$ -
<b>170</b>	<b>Total Unamortized Rate Case Expenses</b>	<b>\$ -</b>	<b>\$ 458,334</b>	<b>\$ -</b>	<b>458,334</b>		<b>\$ 458,334</b>
<b>171</b>	<b>Total Average Rate Base</b>	<b>\$ 6,050,058</b>	<b>\$ 17,691,600</b>	<b>\$ (5,752,575)</b>	<b>\$ 1,108,607,736</b>		<b>\$ 84,904,903</b>

Line	(A) OTP Total 2017 Actual Year	2017 Test Year Adjustments									
		(B) TY-01 SD Test Year Normalize Plant In Service	(C) TY-02 SD Test Year BSP II Amortization	(D) TY-03 SD Test Year New Depreciation Rates	(E) TY-05 SD Test Year Weather Normalization	(F) TY-06 SD Test Year Revenue Normalization	(G) TY-07 SD Test Year Wages, KPA and Mang Inc	(H) TY-08 SD Test Year Medical/Dental, FAS 87, 106, 112	(I) TY-09 SD Test Year Rate Case Expense Amortization	(J) TY-10 SD Test Year Storm Damages	(K) TY-11 SD Test Year Removal of PTC's
<b>1</b>	<b>Operating Revenues</b>										
2	Sales of Electricity - Minnesota (Direct MN/R10)	\$ 194,015,710	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3	Sales of Electricity - North Dakota (Direct ND/R10)	\$ 145,208,045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
4	Sales of Electricity - South Dakota (Direct SD/R10)	\$ 32,929,872	\$ -	\$ -	\$ -	\$ 335,353	\$ 4,325	\$ -	\$ -	\$ -	\$ -
5	Sales of Electricity - FERC (Direct FERC/R10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	<b>Total Retail Sales</b>	<b>\$ 372,153,628</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 335,353</b>	<b>\$ 4,325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
7	<b>Other Operating Revenues</b>										
8	<b>Other Sales for Resale</b>										
9	Municipalities (Direct FERC)	\$ 211,572	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
10	Non-Asset Wholesale Transactions (D2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	All Other Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Base Demand (E1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Peak Demand (D1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Base Energy (E2)	\$ 4,961,531	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
15	Peak Energy (D1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	<b>Total Other Sales for Resale</b>	<b>\$ 5,173,104</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
17	<b>Other Electric Revenues</b>										
18	Late Fees - Minnesota (Direct MN/C1)	\$ 328,164	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19	Late Fees - North Dakota (Direct ND/C1)	\$ 283,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Late Fees - South Dakota (Direct SD/C1)	\$ 95,929	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	<b>Subtotal Late Fees</b>	<b>\$ 708,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
22	Connection Fees - Minnesota (Direct MN/C1)	\$ 189,582	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23	Connection Fees - North Dakota (Direct ND/C1)	\$ 137,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
24	Connection Fees - South Dakota (Direct SD/C1)	\$ 28,327	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25	<b>Subtotal Connection Fees</b>	<b>\$ 355,402</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
26	Rent from Electric Property (NEPIS)	\$ 628,233	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Rent from Electric Property - Big Stone (NEPIS)	\$ 7,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	Rent from Electric Property - Coyote (NEPIS)	\$ 13,148	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
29	Other Miscellaneous Electric Revenue (NEPIS)	\$ 3,903,072	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
30	Other Miscellaneous Electric Revenue (Direct MN/C)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Other Miscellaneous Electric Revenue (Direct ND/C)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Other Miscellaneous Electric Revenue (Direct SD/C1)	\$ 626	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33	<b>Subtotal Other Miscellaneous Electric Revenue</b>	<b>\$ 3,903,699</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
34	Integrated Transmission Deficiency Payments (NEPI)	\$ 1,419,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
35	Miscellaneous Services (NEPIS)	\$ 28,567	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
36	Wheeling - All Jurisdictions (NEPIS)	\$ 446,129	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
37	Load Control & Dispatching, MAPP & MISO (NEPIS)	\$ 8,704,075	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
38	Load Control & Dispatching, MAPP & MISO (Direct I)	\$ 36,996,386	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	<b>Subtotal Load Control &amp; Dispatching, MAPP &amp; I</b>	<b>\$ 45,700,461</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
40	Loan Pool Interest - Minnesota (Direct MN/C1)	\$ 3,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
41	Loan Pool Interest - North Dakota (Direct ND/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Loan Pool Interest - South Dakota (Direct SD/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	<b>Subtotal Loan Pool Interest</b>	<b>\$ 3,645</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
44	<b>Total Other Electric Revenues</b>	<b>\$ 53,213,582</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
45	<b>Total Other Operating Revenues</b>	<b>\$ 58,386,686</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
46	<b>Total Operating Revenues</b>	<b>\$ 430,540,314</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 335,353</b>	<b>\$ 4,325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>







Line	(A) OTP Total 2017 Actual Year	2017 Test Year Adjustments									
		(B) TY-01 SD Test Year Normalize Plant In Service	(C) TY-02 SD Test Year BSP II Amortization	(D) TY-03 SD Test Year New Depreciation Rates	(E) TY-05 SD Test Year Weather Normalization	(F) TY-06 SD Test Year Revenue Normalization	(G) TY-07 SD Test Year Wages, KPA and Mang Inc	(H) TY-08 SD Test Year Medical/Dental, FAS 87, 106, 112	(I) TY-09 SD Test Year Rate Case Expense Amortization	(J) TY-10 SD Test Year Storm Damages	(K) TY-11 SD Test Year Removal of PTC's
185											
186	<b>Deferred Income Taxes</b>										
187	Items SD Flows Through										
188	Federal (NPMNR)	\$ (157,245)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
189	Minnesota (NPISM)	\$ (27,213)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
190	North Dakota (NPISN)	\$ (11,650)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
191	Subtotal	\$ (196,108)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
192											
193	<b>All Other</b>										
194	Transfer of federal current income taxes due to NOL	\$ (872,028)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
195	Federal (NEPIS)	\$ 13,812,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
196	Federal (NEPIS)	\$ 12,940,815	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
197											
198	Transfer of Minnesota current income taxes due to NOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199	Minnesota (NPISM)	\$ 2,401,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200	Minnesota (NPISM)	\$ 2,401,907	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
201											
202	Transfer of North Dakota current income taxes due to NOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
203	North Dakota (NPISN)	\$ 750,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
204	North Dakota (NPISN)	\$ 750,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
205											
206	Subtotal - All Other	\$ 16,093,530	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
207											
208	Total Deferred Income Taxes	\$ 15,897,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
209											
210	<b>Current Income Taxes</b>										
211	Federal Current Income Tax Transfer due to NOL	\$ 872,028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
212	Federal Current Income Tax	\$ 4,587,756	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
213	Federal Income Taxes	\$ 5,459,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
214											
215	Minnesota Income Tax Transfer due to NOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
216	Minnesota Income Tax	\$ 1,521,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
217	Minnesota Income Taxes (Direct MN)	\$ 1,521,606	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
218											
219	North Dakota Income Tax Transfer due to NOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220	North Dakota Income Tax	\$ 61,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
221	North Dakota Income Taxes (Direct ND)	\$ 61,039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
222											
223	Subtotal State Income Taxes	\$ 1,582,645	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
224											
225	Total Current Income Taxes	\$ 7,042,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
226											
227	Total Income Taxes	\$ 13,942,471	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,526,816
228											
229	Net Operating Income	\$ 75,719,329	\$ (1,315,879)	\$ (164,538)	\$ (239,637)	\$ (1,087,384)	\$ (18,944)	\$ (51,877)	\$ (782,577)	\$ (183,333)	\$ (559,500)
230											
231	Allowance for Funds Used During Construction	\$ 1,726,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
232	Allowance for Funds Used During Construction - MN O	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	Allowance for Funds Used During Construction - SD Or	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
234	Total Allowance for Funds Used During Construction	\$ 1,726,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
235											
236	Total Available for Return	\$ 77,446,210	\$ (1,315,879)	\$ (164,538)	\$ (239,637)	\$ (1,087,384)	\$ (18,944)	\$ (51,877)	\$ (782,577)	\$ (183,333)	\$ (559,500)

Line	2017 Test Year Adjustments				(P)	(Q)	(R)	(T)
	(L)	(M)	(N)	(O)				
	TY-12 SD Test Year Plant Outage Normalization	TY-13 SD Test Year Remove TCR Revenue	TY-14 SD Test Year Remove ECR Revenue	TY-15 SD Test Year Adjust Deferred Tax for Tax Reform	Total Test Year Adjustments	Changes in Allocations Due to Effect of Test Year Adjustments	OTP Total 2017 Test Year	OTP SD 2017 Test Year
1	<b>Operating Revenues</b>							
2	Sales of Electricity - Minnesota (Direct MN/R10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 194,015,710	\$ -
3	Sales of Electricity - North Dakota (Direct ND/R10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 145,208,045	\$ -
4	Sales of Electricity - South Dakota (Direct SD/R10)	\$ -	\$ (245,070)	\$ (2,374,465)	\$ -	\$ (2,279,857)	\$ 30,650,015	\$ 30,650,015
5	Sales of Electricity - FERC (Direct FERC/R10)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
6	<b>Total Retail Sales</b>	\$ -	\$ (245,070)	\$ (2,374,465)	\$ -	\$ (2,279,857)	\$ 369,873,771	\$ 30,650,015
7	<b>Other Operating Revenues</b>							
8	<b>Other Sales for Resale</b>							
9	Municipalities (Direct FERC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 211,572	\$ -
10	Non-Asset Wholesale Transactions (D2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
11	All Other Transactions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Base Demand (E1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
13	Peak Demand (D1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
14	Base Energy (E2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,961,531	\$ 448,767
15	Peak Energy (D1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16	<b>Total Other Sales for Resale</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,173,104	\$ 448,767
17	<b>Other Electric Revenues</b>							
18	Late Fees - Minnesota (Direct MN/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 328,164	\$ -
19	Late Fees - North Dakota (Direct ND/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 283,907	\$ -
20	Late Fees - South Dakota (Direct SD/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 95,929	\$ 95,929
21	<b>Subtotal Late Fees</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 708,000	\$ 95,929
22	Connection Fees - Minnesota (Direct MN/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 189,582	\$ -
23	Connection Fees - North Dakota (Direct ND/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 137,483	\$ -
24	Connection Fees - South Dakota (Direct SD/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,337	\$ 28,337
25	<b>Subtotal Connection Fees</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 355,402	\$ 28,337
26	Rent from Electric Property (NEPIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 628,233	\$ 49,465
27	Rent from Electric Property - Big Stone (NEPIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,256	\$ 571
28	Rent from Electric Property - Coyote (NEPIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,148	\$ 1,035
29	Other Miscellaneous Electric Revenue (NEPIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,903,072	\$ 307,313
30	Other Miscellaneous Electric Revenue (Direct MN/C)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
31	Other Miscellaneous Electric Revenue (Direct ND/C)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32	Other Miscellaneous Electric Revenue (Direct SD/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 626	\$ 626
33	<b>Subtotal Other Miscellaneous Electric Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,903,699	\$ 307,939
34	Integrated Transmission Deficiency Payments (NEPI)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,419,043	\$ 111,730
35	Miscellaneous Services (NEPIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,567	\$ 2,249
36	Wheeling - All Jurisdictions (NEPIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 446,129	\$ -
37	Load Control & Dispatching, MAPP & MISO (NEPIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,704,075	\$ 685,326
38	Load Control & Dispatching, MAPP & MISO (Direct I)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 36,996,386	\$ -
39	<b>Subtotal Load Control &amp; Dispatching, MAPP &amp; MISO</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 45,700,461	\$ 685,326
40	Loan Pool Interest - Minnesota (Direct MN/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,645	\$ -
41	Loan Pool Interest - North Dakota (Direct ND/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
42	Loan Pool Interest - South Dakota (Direct SD/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
43	<b>Subtotal Loan Pool Interest</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,645	\$ -
44	<b>Total Other Electric Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,213,582	\$ 1,282,581
45	<b>Total Other Operating Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 58,386,686	\$ 1,731,348
46	<b>Total Operating Revenues</b>	\$ -	\$ (245,070)	\$ (2,374,465)	\$ -	\$ (2,279,857)	\$ 428,260,456	\$ 32,381,363



Line	2017 Test Year Adjustments				(P)	(Q)	(R)	(T)	
	(L)	(M)	(N)	(O)					
	TY-12 SD Test Year Plant Outage Normalization	TY-13 SD Test Year Remove TCR Revenue	TY-14 SD Test Year Remove ECR Revenue	TY-15 SD Test Year Adjust Deferred Tax for Tax Reform	Total Test Year Adjustments	Changes in Allocations Due to Effect of Test Year Adjustments	OTP Total 2017 Test Year	OTP SD 2017 Test Year	
114	<b>Administrative &amp; General Expenses</b>								
115	Salaries, Supplies, Pensions & Benefits								
116	Production (OXPD)	\$ -	\$ -	\$ -	\$ -	\$ 113,895	\$ -	\$ 11,440,671	\$ 1,069,073
117	Transmission (D2)	\$ -	\$ -	\$ -	\$ -	\$ 47,347	\$ -	\$ 4,756,018	\$ 436,956
118	Distribution (OXD)	\$ -	\$ -	\$ -	\$ -	\$ 88,092	\$ -	\$ 8,848,774	\$ 839,782
119	Customer Accounts (OXC)	\$ -	\$ -	\$ -	\$ -	\$ 58,940	\$ -	\$ 5,920,460	\$ 524,930
120	Customer Service & Info (C1)	\$ -	\$ -	\$ -	\$ -	\$ 11,388	\$ -	\$ 1,143,867	\$ 99,975
121	<b>Total A&amp;G Salaries, Supp, Pensions &amp; Benefits</b>	\$ -	\$ -	\$ -	\$ -	\$ 319,662	\$ -	\$ 32,109,789	\$ 2,970,716
122									
123	Load Management (C9)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
124	Outside Services (A/C 923) (NEPIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,164,187	\$ 91,664
125	Property Insurance (A/C 924) (NEPIS)	\$ -	\$ -	\$ -	\$ -	\$ 559,500	\$ -	\$ 2,163,523	\$ 170,348
126	Injuries & Damages (A/C 925) (NEPIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,209,606	\$ 173,976
127									
128	Regulatory Commission Exp (A/C 928) - MN (Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,633,062	\$ -
129	Regulatory Commission Exp (A/C 928) - ND (Direct	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 383,814	\$ -
130	Regulatory Commission Exp (A/C 928) - SD (Direct	\$ -	\$ -	\$ -	\$ -	\$ 183,333	\$ -	\$ 246,934	\$ 246,934
131	Regulatory Commission Exp (A/C 928) - FERC (Direc	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 962,938	\$ -
132	<b>Total Regulatory Commission Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ 183,333	\$ -	\$ 3,226,748	\$ 246,934
133									
134	General Advertising (A/C 930.1) (C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,506	\$ 3,103
135	Misc, Rents, Maintenance (P90)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,762,765	\$ 347,087
136									
137	<b>Total Administrative &amp; General Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ 1,062,495	\$ -	\$ 44,672,125	\$ 4,003,828
138									
139	<b>Charitable Contributions (&amp; Cust Dep Int)</b>								
140	Minnesota Only (Direct MN/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
141	North Dakota Only (Direct ND/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
142	South Dakota Only (Direct SD/C1)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143	<b>Total Charitable Contributions (&amp; Cust Dep Int)</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
144									
145	<b>Total O &amp; M Expenses</b>	\$ 1,607,911	\$ -	\$ -	\$ -	\$ 4,631,204	\$ 106,971	\$ 277,386,136	\$ 25,035,646
146									
147	<b>Depreciation Expense</b>								
148	Production								
149	Base Demand (E1)	\$ -	\$ -	\$ -	\$ -	\$ 324,860	\$ (3,681)	\$ 15,475,014	\$ 1,449,123
150	Peak Demand (D1)	\$ -	\$ -	\$ -	\$ -	\$ 76,937	\$ (492)	\$ 5,892,092	\$ 544,536
151	Base Energy (E2)	\$ -	\$ -	\$ -	\$ -	\$ 12,105	\$ -	\$ 8,757,981	\$ 792,153
152	<b>Total Production</b>	\$ -	\$ -	\$ -	\$ -	\$ 413,902	\$ (4,173)	\$ 30,125,086	\$ 2,785,812
153									
154	Transmission (D2)	\$ -	\$ -	\$ -	\$ -	\$ 406,157	\$ 1,626,365	\$ 7,257,167	\$ 666,747
155	Transmission (Direct FERC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,284,543	\$ -
156	<b>Total Transmission</b>	\$ -	\$ -	\$ -	\$ -	\$ 406,157	\$ 1,626,365	\$ 9,541,710	\$ 666,747
157									
158	Distribution (P60)	\$ -	\$ -	\$ -	\$ -	\$ (148,861)	\$ -	\$ 11,318,334	\$ 1,073,682
159	General (P90)	\$ -	\$ -	\$ -	\$ -	\$ (225,176)	\$ -	\$ 2,608,927	\$ 240,654
160	Intangible (P90)	\$ -	\$ -	\$ -	\$ -	\$ 1,274,032	\$ -	\$ 2,933,455	\$ 270,590
161									
162	<b>Total Depreciation Expense</b>	\$ -	\$ -	\$ -	\$ -	\$ 1,720,054	\$ 1,622,192	\$ 56,527,513	\$ 5,037,485
163									
164	<b>Big Stone Expense Offsets</b>								
165	Minnesota (Direct MN)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
166	North Dakota (Direct ND)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
167	South Dakota (Direct SD)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168	FERC (Direct FERC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
169	<b>Total Big Stone Expense Offsets</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
170									
171	General Taxes (NEPIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,752)	\$ 12,310,236	\$ 969,261
172	General Taxes (Direct FERC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,753	\$ 2,735,050	\$ -
173	<b>Total General Taxes</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1	\$ 15,045,287	\$ 969,261
174									
175	<b>Total Operating Expense Before Tax</b>	\$ 1,607,911	\$ -	\$ -	\$ -	\$ 6,351,258	\$ 1,729,164	\$ 348,958,936	\$ 31,042,392
176									
177	<b>Net Operating Income Before Tax</b>	\$ (1,607,911)	\$ (245,070)	\$ (2,374,465)	\$ -	\$ (8,631,115)	\$ (1,729,164)	\$ 79,301,521	\$ 1,338,971
178									
179	<b>Wind Investment Tax Credit &amp; Production Tax Credit</b>								
180	Amortization of Prior Year Credit (EPIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (163,740)	\$ (13,758)
181	Production Tax Credits (EPIS)	\$ -	\$ -	\$ -	\$ -	\$ 7,526,816	\$ -	\$ -	\$ -
182	Investment Tax Credits (EPIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,306,824)	\$ (109,803)
183	Debits Utilized (EPIS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
184	<b>Total Wind Investment Tax Credit &amp; Production Tax Cre</b>	\$ -	\$ -	\$ -	\$ -	\$ 7,526,816	\$ -	\$ (1,470,564)	\$ (123,561)

Line	2017 Test Year Adjustments				(P)	(Q)	(R)	(T)
	(L)	(M)	(N)	(O)				
	TY-12 SD Test Year Plant Outage Normalization	TY-13 SD Test Year Remove TCR Revenue	TY-14 SD Test Year Remove ECR Revenue	TY-15 SD Test Year Adjust Deferred Tax for Tax Reform	Total Test Year Adjustments	Changes in Allocations Due to Effect of Test Year Adjustments	OTP Total 2017 Test Year	OTP SD 2017 Test Year
185								
186	<b>Deferred Income Taxes</b>							
187	Items SD Flows Through							
188	Federal (NPMNR)	\$ -	\$ -	\$ -	\$ -	\$ -	(157,245)	\$ -
189	Minnesota (NPISM)	\$ -	\$ -	\$ -	\$ -	\$ -	(27,213)	\$ -
190	North Dakota (NPISN)	\$ -	\$ -	\$ -	\$ -	\$ -	(11,650)	\$ -
191	<b>Subtotal</b>	\$ -	\$ -	\$ -	\$ -	\$ -	(196,108)	\$ -
192								
193	<b>All Other</b>							
194	Transfer of federal current income taxes due to NOL	\$ -	\$ -	\$ -	\$ -	872,028	\$ -	\$ -
195	Federal (NEPIS)	\$ -	\$ -	\$ -	(8,210,973)	(8,210,973)	5,601,870	441,070
196	<b>Federal (NEPIS)</b>	\$ -	\$ -	\$ -	(8,210,973)	(8,210,973)	872,028	5,601,870
197								
198	Transfer of Minnesota current income taxes due to NOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
199	Minnesota (NPISM)	\$ -	\$ -	\$ -	(144,422)	(144,422)	2,257,485	\$ -
200	<b>Minnesota (NPISM)</b>	\$ -	\$ -	\$ -	(144,422)	(144,422)	\$ -	2,257,485
201								
202	Transfer of North Dakota current income taxes due to NOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
203	North Dakota (NPISN)	\$ -	\$ -	\$ -	(32,768)	(32,768)	718,040	\$ -
204	<b>North Dakota (NPISN)</b>	\$ -	\$ -	\$ -	(32,768)	(32,768)	\$ -	718,040
205								
206	<b>Subtotal - All Other</b>	\$ -	\$ -	\$ -	(8,388,163)	(8,388,163)	872,028	8,577,395
207								
208	<b>Total Deferred Income Taxes</b>	\$ -	\$ -	\$ -	(8,388,163)	(8,388,163)	872,028	8,381,287
209								
210	<b>Current Income Taxes</b>							
211	Federal Current Income Tax Transfer due to NOL	\$ -	\$ -	\$ -	\$ -	(872,028)	\$ -	\$ -
212	Federal Current Income Tax	\$ -	\$ -	\$ -	\$ -	(3,865,738)	722,018	(1,021,346)
213	<b>Federal Income Taxes</b>	\$ -	\$ -	\$ -	\$ -	(4,737,766)	722,018	(1,021,346)
214								
215	Minnesota Income Tax Transfer due to NOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
216	Minnesota Income Tax	\$ -	\$ -	\$ -	\$ -	(414,340)	1,107,266	\$ -
217	<b>Minnesota Income Taxes (Direct MN)</b>	\$ -	\$ -	\$ -	\$ -	(414,340)	1,107,266	\$ -
218								
219	North Dakota Income Tax Transfer due to NOL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
220	North Dakota Income Tax	\$ -	\$ -	\$ -	\$ -	(152,194)	(91,155)	\$ -
221	<b>North Dakota Income Taxes (Direct ND)</b>	\$ -	\$ -	\$ -	\$ -	(152,194)	(91,155)	\$ -
222								
223	<b>Subtotal State Income Taxes</b>	\$ -	\$ -	\$ -	\$ -	(566,534)	1,016,111	\$ -
224								
225	<b>Total Current Income Taxes</b>	\$ -	\$ -	\$ -	\$ -	(5,304,300)	1,738,129	(1,021,346)
226								
227	<b>Total Income Taxes</b>	\$ -	\$ -	\$ -	(8,388,163)	(861,347)	4,432,272	8,648,852
228								
229	<b>Net Operating Income</b>	\$ (1,607,911)	\$ (245,070)	\$ (2,374,465)	\$ 8,388,163	\$ (7,769,768)	\$ 2,703,108	\$ 70,652,669
230								
231	Allowance for Funds Used During Construction	\$ -	\$ -	\$ -	\$ -	\$ -	1,726,880	\$ -
232	Allowance for Funds Used During Construction - MN O	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
233	Allowance for Funds Used During Construction - SD Or	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
234	<b>Total Allowance for Funds Used During Construction</b>	\$ -	\$ -	\$ -	\$ -	\$ -	1,726,880	\$ -
235								
236	<b>Total Available for Return</b>	\$ (1,607,911)	\$ (245,070)	\$ (2,374,465)	\$ 8,388,163	\$ (7,769,768)	\$ 2,703,108	\$ 72,379,548