Volume 4A – Section 1

2017 Test Year Workpapers

JCOSS

Otter Tail Power Company
Jurisdictional Cost of Service Study
South Dakota 2017 Test Year
13 MA All-In Version

SOUTH DAKOTA

Line No.	Item					Total Company		South Dakota		All Other		Line No.
1	Rate Base					1,108,607,736		84,904,903		1,023,702,833		1
2												2
3	Total Available for Return					72,379,548		2,042,807		70,336,740		3
4												4
5	Rate of Return Earned					6.53%		2.41%		6.87%		5
6												6
7	Rate of Return Requested							7.96%				7
8												8
9	Operating Income Required							6,758,430				9
10												10
11	Total Available for Return							2,042,807				11
12												12
13	Operating Income Defeciency							4,715,623				13
14												14
15	Incremental Taxes	GRCF =	1.267724					1,262,487				15
16												16
17	Revenue Increase Required							5,978,110				17
18												18
19	Percentage Increase							19.50%				19
20												20
21												21
22												22
23												23
24												24
25								-0.15%				25
26												26
27												27
28												28
29												29
30												30
31												31
32												32
33												33
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Otter Tail Power Company
Jurisdictional Cost of Service Study
South Dakota 2017 Test Year

SOUTH DAKOTA

Line No.	Item	Total Company	South Dakota	All Other	LINE NO
1	Electric Plant in Service	1,938,272,718	162,858,425	1,775,414,294	1
2					2
3	Accumulated Depreciation	(748,596,113)	(69,187,810)	(679,408,303)	3
4					4
5	Net Plant Excluding Big Stone Plant Capitalized Items	1,189,676,605	93,670,615	1,096,005,990	5
6					6
7	Net Capitalized Items - Big Stone Plant	0	0	0	7
8					8
9	Net Electric Plant in Service	1,189,676,605	93,670,615	1,096,005,990	9
10					10
11	Plant Held for Future Use	29,657	2,786	26,871	11
12					12
13	Construction Work in Progress	158,432,233	0	158,432,233	13
14					14
15	Materials and Supplies	19,658,295	1,833,976	17,824,319	15
16					16
17	Fuel Stocks	9,089,677	849,126	8,240,551	17
18					18
19	Prepayments	(24,727,324)	(1,946,936)	(22,780,388)	19
20					20
21	Customer Advances	(934,625)	(73,589)	(861,036)	21
22					22
23	Cash Working Capital	10,861,197	2,531,644	8,329,553	23
24					24
25	Accumulated Deferred Income Taxes	(253,936,313)	(12,421,053)	(241,515,260)	25
26					26
27	Unamortized Holding Company Formation Expense	0	0	0	27
28					28
29	Unamortized Rate Case Expense	458,334	458,334	0	29
30					30
31					31
32	**Total Average Rate Base**	1,108,607,736	84,904,903	1,023,702,833	32
33					33

Otter Tail Power Company
Jurisdictional Cost of Service Study
South Dakota 2017 Test Year

SOUTH DAKOTA

Line No.	Item	Allocation Factors	FERC Accounts	Total Company	South Dakota	All Other	LINE NO
1	**Plant in Service**						1
2	A/C 101 & 106 - Direct MN	Direct MN		0	0	0	2
3	A/C 101 & 106 - Direct ND	Direct ND		0	0	0	3
4	A/C 101 & 106 - Direct SD	Direct SD		0	0	0	4
5	**Subtotal A/C 101 & 106 - Direct Assigned**			0	0	0	5
6							6
7	Production Plant						7
8	A/C 101 & 106 - Base Demand	E1		514,419,199	48,171,620	466,247,579	8
9	Peak Demand	D1		173,616,673	16,045,316	157,571,357	9
10	Base Energy	E2		211,746,473	19,152,312	192,594,161	10
11							11
12	**Subtotal A/C 101 & 106**			899,782,345	83,369,248	816,413,097	12
13							13
14	A/C 114 - Base Demand	E1		1,294,586	121,229	1,173,358	14
15	Peak Demand	D1		293,668	27,140	266,528	15
16	Base Energy	E2		0	0	0	16
17							17
18	**Subtotal A/C 114**			1,588,255	148,369	1,439,886	18
19							19
20	**Total Production Plant**	P10	310-317, 330-335, 340-347	901,370,600	83,517,617	817,852,983	20
21							21
22							22
23	Transmission Plant						23
24	A/C 101 & 106	D2		256,064,553	23,525,755	232,538,798	24
25	A/C 101 $ 106 (Direct FERC)	Direct FERC		189,412,925	0	189,412,925	25
26	A/C 114	D2		58,287	5,355	52,932	26
27							27
28	**Total Transmission Plant**		350-350.1, 353-356, 358	445,535,766	23,531,110	422,004,655	28
29							29
30							30
31	Distribution Plant						31
32	Primary Demand	D3	360, 362, 364-365, 367	168,530,989	16,560,992	151,969,997	32
33	Secondary Demand	D4	365, 367-369.1	102,546,012	10,425,792	92,120,220	33
34	Primary Customer	C2	364-365, 367	77,515,958	6,754,392	70,761,566	34
35	Secondary Customer	C3	365, 367-369.1, 370.2	75,470,223	6,574,612	68,895,611	35
36	Streetlighting	C4	364-365, 367, 373	14,071,369	1,551,471	12,519,899	36
37	Area Lighting	C5	364-365, 367, 371.2	8,093,377	532,115	7,561,262	37
38	Meters	C6	370	26,115,049	2,392,774	23,722,275	38
39	Load Management	C9	370.1	8,842,985	854,217	7,988,768	39
40							40
41	**Total Distribution Plant**	P60		481,185,961	45,646,364	435,539,597	41
42							42
43							43
44	General Plant						44
45	Production	P10		31,132,409	2,884,612	28,247,797	45
46	Transmission	D2		12,961,767	1,190,853	11,770,914	46
47	Distribution	P60		24,235,610	2,299,044	21,936,567	47
48	Customer Accounts	OXC		16,259,942	1,441,666	14,818,276	48
49	Customer Service & Info	OXI		3,150,660	275,369	2,875,291	49
50	Load Management	C9	397.3	427,496	41,295	386,200	50
51							51
52	**Total General Plant**	P90	389-398, 390.1-390.3, 391.1-391.6, 394.2, 397.1-397.2	88,167,884	8,132,840	80,035,044	52
53							53
54							54
55	Intangible Plant	P90	302-303	22,012,507	2,030,492	19,982,015	55
56							56
57							57
58	**Total Plant in Service**	EPIS		1,938,272,718	162,858,425	1,775,414,294	58
59							59
60							60
61							61
62							62
63							63
64							64
65							65
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Otter Tail Power Company
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SOUTH DAKOTA

Line No.	Item	Allocation Factors	FERC Accounts		Total Company		South Dakota		All Other		LINE NO
1	Accumulated Depreciation										1
2	Production Plant										2
3	Base Demand	E1	108, 115		(228,650,246)		(21,411,434)		(207,238,812)		3
4	Peak Demand	D1	108, 115		(69,557,976)		(6,428,413)		(63,129,563)		4
5	Base Energy	E2	108		(69,456,276)		(6,282,269)		(63,174,007)		5
6											6
7	**Total Production Plant**				(367,664,498)		(34,122,116)		(333,542,382)		7
8											8
9											9
10	Transmission Plant	D2	108, 115		(114,588,903)		(10,527,777)		(104,061,126)		10
11	Transmission Plant (Direct FERC)	Direct FERC			(6,340,674)		0		(6,340,674)		11
12	**TOTAL TRANSMISSION PLANT**				(120,929,577)		(10,527,777)		(110,401,800)		12
13											13
14											14
15	Distribution Plant	P60	108, 115		(211,729,710)		(20,085,148)		(191,644,561)		15
16											16
17											17
18	General Plant	P90	108		(40,273,827)		(3,714,965)		(36,558,862)		18
19											19
20											20
21	Intangible Plant	P90	108		(7,998,502)		(737,803)		(7,260,699)		21
22											22
23											23
24	**Total Accumulated Depreciation**				(748,596,113)		(69,187,810)		(679,408,303)		24
25											25
26											26
27	Net Plant Excluding BSP Capitalized Items				1,189,676,605		93,670,615		1,096,005,990		27
28											28
29											29
30	BSP Capitalized Items	P10		Directly Assigned to Jurisdiction	0		0		0		30
31											31
32											32
33	**Total Net Plant in Service**	NEPIS			1,189,676,605		93,670,615		1,096,005,990		33
34											34
35											35
36											36
37											37
38											38
39											39
40											40
41											41
42	Plant Held for Future Use										42
43	Production Plant	P10			0		0		0		43
44	Transmission Plant	D2			9,038		830		8,208		44
45	Distribution Plant	P60			20,619		1,956		18,663		45
46	General Plant	P90			0		0		0		46
47	Intangible Plant	P90			0		0		0		47
48											48
49	**Total Plant Held for Future Use**		105		29,657		2,786		26,871		49
50											50
51											51
52											52
53											53
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Otter Tail Power Company
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SOUTH DAKOTA

Line No.	Item	Allocation Factors	FERC Accounts		Total Company	South Dakota	All Other	LINE NO
1	Const Work-in-Progress - Direct Assigned							1
2	Production Plant - Direct MN	P10		Directly Assigned To Jurisdiction	0	0	0	2
3	Production Plant - Direct ND	P10		Directly Assigned To Jurisdiction	0	0	0	3
4	Production Plant - Direct SD	P10		Directly Assigned To Jurisdiction	0	0	0	4
5	Production Plant - Direct FERC	Direct FERC		Directly Assigned To FERC	0	0	0	5
6	Transmission Plant - Direct MN	D2		Directly Assigned To Jurisdiction	0	0	0	6
7	Transmission Plant - Direct ND	D2		Directly Assigned To Jurisdiction	0	0	0	7
8	Transmission Plant - Direct SD	D2		Directly Assigned To Jurisdiction	0	0	0	8
9	Transmission Plant - Direct FERC	Direct FERC		Directly Assigned To FERC	117,058,068	0	117,058,068	9
10	Distribution Plant - Direct MN	P60		Directly Assigned To Jurisdiction	0	0	0	10
11	Distribution Plant - Direct ND	P60		Directly Assigned To Jurisdiction	0	0	0	11
12	Distribution Plant - Direct SD	P60		Directly Assigned To Jurisdiction	0	0	0	12
13	Distribution Plant - Direct FERC	Direct FERC		Directly Assigned To FERC	0	0	0	13
14	General Plant - Direct MN	P90		Directly Assigned To Jurisdiction	0	0	0	14
15	General Plant - Direct ND	P90		Directly Assigned To Jurisdiction	0	0	0	15
16	General Plant - Direct SD	P90		Directly Assigned To Jurisdiction	0	0	0	16
17	General Plant - Direct FERC	Direct FERC		Directly Assigned To FERC	0	0	0	17
18	Intangible Plant - Direct MN	P90		Directly Assigned To Jurisdiction	0	0	0	18
19	Intangible Plant - Direct ND	P90		Directly Assigned To Jurisdiction	0	0	0	19
20	Intangible Plant - Direct SD	P90		Directly Assigned To Jurisdiction	0	0	0	20
21	Intangible Plant - Direct FERC	Direct FERC		Directly Assigned To FERC	0	0	0	21
22	**Total CWIP - Direct Assigned**			Allowed Only in MN & FERC	117,058,068	0	117,058,068	22
23								23
24								24
25	Const Work-in-Progress - Short-Term							25
26	Production Plant	P10			3,144,516	0	3,144,516	26
27	Transmission Plant	D2			894,204	0	894,204	27
28	Distribution Plant	P60			2,838,028	0	2,838,028	28
29	General Plant	P90			2,147,669	0	2,147,669	29
30	Intangible Plant	P90			85,083	0	85,083	30
31								31
32	**Total CWIP - Short-Term**			Allowed Only in MN, ND & FERC	9,109,500	0	9,109,500	32
33								33
34								34
35	Const Work-in-Progress - Long Term							35
36	Production Plant (AFUDC Projects)	P10			7,007,487	0	7,007,487	36
37	Production Plant (Rider Projects)	P10						37
38	Transmission Plant (AFUDC Projects)	D2			7,119,905	0	7,119,905	38
39	Transmission Plant (Rider Projects)	D2						39
40	Distribution Plant	P60			8,044,449	0	8,044,449	40
41	General Plant	P90			1,045,646	0	1,045,646	41
42	Intangible Plant	P90			9,047,178	0	9,047,178	42
43								43
44	**Total CWIP - Long Term**			Allowed Only in MN & FERC	32,264,665	0	32,264,665	44
45								45
46								46
47	**Total Construction Work-in-Progress**		107		158,432,233	0	158,432,233	47
48								48
49								49
50	Materials & Supplies							50
51	Production	P10			6,647,751	615,956	6,031,796	51
52	Transmission	D2			5,418,117	497,786	4,920,331	52
53	Distribution	P60			7,592,427	720,234	6,872,192	53
54								54
55	**Total Materials and Supplies**		154, 158.1		19,658,295	1,833,976	17,824,319	55
56								56
57								57
58	Fuel Stocks							58
59	Coal Stocks	E1			7,410,681	693,956	6,716,725	59
60	Fuel Oil Stocks	D1			1,678,996	155,170	1,523,826	60
61								61
62	**Total Fuel Stocks**		1510		9,089,677	849,126	8,240,551	62
63								63
64								64
65	Prepayments	NEPIS	128, 228.3		(24,727,324)	(1,946,936)	(22,780,388)	65
66								66
67	Customer Advances	NEPIS	235, 253		(934,625)	(73,589)	(861,036)	67
68								68
69	Cash Working Capital	OX		Separately calculated by Jurisdiction	10,861,197	2,531,644	8,329,553	69
70								70
71								71
72								72
73								73
74								74
75								75
76								76

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SOUTH DAKOTA

Line No.	Item	Allocation Factors	FERC Accounts		Total Company		South Dakota		All Other		LINE NO
1	**Accumulated Deferred Income Taxes**										1
2	Items SD Flows Through										2
3	Federal	NPMNR			378,848		0		378,848		3
4	Minnesota	NPISM			62,610		0		62,610		4
5	North Dakota	NPISN			33,740		0		33,740		5
6											6
7	**Subtotal**				475,198		0		475,198		7
8											8
9	All Other										9
10	Federal	NEPIS			(157,755,306)		(12,421,053)		(145,334,253)		10
11	Federal (Direct FERC)	Direct FERC			(27,790,009)		0		(27,790,009)		11
12	Minnesota	NPISM			(31,952,589)		0		(31,952,589)		12
13	North Dakota	NPISN			(36,913,607)		0		(36,913,607)		13
14											14
15	**Subtotal**				(254,411,511)		(12,421,053)		(241,990,457)		15
16											16
17	**Total Accumulated Deferred Income Taxes**		190, 255, 281-283		(253,936,313)		(12,421,053)		(241,515,260)		17
18											18
19											19
20	Unamortized Holding Company Formation Expense	NEPIS			0		0		0		20
21											21
22											22
23	Unamortized Rate Case and Holding Company Formation Expenses	NEPIS		Directly Assigned to Jurisdiction	458,334		458,334		0		23
24											24
25											25
26											26
27											27
28	**Total Average Rate Base**				1,108,607,736		84,904,903		1,023,702,833		28
29											29
30											30
31											31
32											32
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SOUTH DAKOTA

Line No.	Item	Total Company	South Dakota	All Other	LINE NO
1	Operating Revenues				1
2	Sales of Electricity	369,873,771	30,650,015	339,223,756	2
3	Other Operating Revenue	58,386,685	1,731,348	56,655,338	3
4					4
5	**Total Operating Revenue**	428,260,456	32,381,363	395,879,093	5
6					6
7					7
8	Operating Expenses				8
9	Production Expenses	159,877,303	14,543,258	145,334,045	9
10	Transmission Expenses	32,211,644	2,950,883	29,260,761	10
11	Distribution Expenses	17,903,711	1,699,129	16,204,582	11
12	Customer Accounting Expenses	13,007,046	1,153,253	11,853,793	12
13	Customer Service and Information Expenses	9,376,626	664,545	8,712,081	13
14	Sales Expenses	337,682	20,751	316,931	14
15	Administrative and General Expenses	44,672,125	4,003,827	40,668,298	15
16	Charitable Contributions	0	0	0	16
17	Depreciation Expense	56,527,513	5,037,485	51,490,029	17
18	Amortization of Big Stone Plant Capitalized Costs	0	0	0	18
19	Spiritwood Amortization	0	0	0	19
20	General Taxes	15,045,286	969,261	14,076,024	20
21					21
22	**Total Operating Expenses**	348,958,935	31,042,392	317,916,544	22
23					23
24					24
25	**Net Operating Income Before Income Taxes**	79,301,521	1,338,971	77,962,549	25
26					26
27					27
28	Income Tax Expense				28
29	Investment Tax Credit	(1,470,564)	(123,560)	(1,347,004)	29
30	Deferred Income Taxes	8,381,287	441,070	7,940,217	30
31	Income Taxes	1,738,130	(1,021,346)	2,759,475	31
32					32
33	**Total Income Tax Expense**	8,648,853	(703,836)	9,352,689	33
34					34
35					35
36					36
37	**Net Operating Income**	70,652,668	2,042,807	68,609,861	37
38					38
39	Allowance for Funds Used During Construction	1,726,880	0	1,726,880	39
40	Allowance for Funds Used During Construction - MN Only	0	0	0	40
41	Allowance for Funds Used During Construction - SD Only	0	0	0	41
42	**Total Allowance for Funds Used During Construction**	1,726,880	0	1,726,880	42
43					43
44					44
45	**Total Available for Return**	72,379,548	2,042,807	70,336,740	45
46					46
47					47
48					48
49					49
50					50
51					51
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SOUTH DAKOTA

Line No.	Item	Allocation Factors	FERC Accounts		Total Company		South Dakota		All Other		LINE NO
1	Operating Revenues										1
2											2
3	**Sales of Electricity**	R10	440, 442, 444-445		369,873,771		30,650,015		339,223,756		3
4											4
5											5
6	Other Operating Revenues										6
7	Sales for Resale										7
8	Municipalities			Directly Assigned to FERC Jurisdiction	211,572		0		211,572		8
9	Non-Associated Utilities, Co-Ops & OPA										9
10	Non-Asset Wholesale Transactions	D2			0		0		0		10
11	All Other Transactions										11
12	Base Demand	E1			0		0		0		12
13	Peak Demand	D1			0		0		0		13
14	Base Energy	E2			4,961,531		448,767		4,512,764		14
15	Peak Energy	D1			0		0		0		15
16											16
17	**Total All Other Transactions**				4,961,531		448,767		4,512,764		17
18											18
19	**Total Sales for Resale**				5,173,104		448,767		4,724,337		19
20											20
21											21
22	Other Electric Revenues										22
23	Late Fees	C1	450	Directly Assigned to Jurisdiction	708,000		95,929		612,072		23
24	Connection Fees	C1	451	Directly Assigned to Jurisdiction	355,402		28,337		327,065		24
25	Rent from Electric Property	NEPIS	454		628,233		49,465		578,769		25
26	Rent from Electric Property - Big Stone	NEPIS	454		7,256		571		6,684		26
27	Rent from Electric Property - Coyote	NEPIS	454		13,148		1,035		12,113		27
28	Other Misc Electric Revenue	NEPIS	456		3,903,072		307,313		3,595,759		28
29	Other Misc Electric Revenue - MN	C1	456	Directly Assigned to Jurisdiction	0		0		0		29
30	Other Misc Electric Revenue - ND	C1	456	Directly Assigned to Jurisdiction	0		0		0		30
31	Other Misc Electric Revenue - SD	C1	456	Directly Assigned to Jurisdiction	626		626		0		31
32	ITA Deficiency Payments	NEPIS	456		1,419,043		111,730		1,307,313		32
33	Miscellaneous Services				28,567		2,249		26,318		33
34		NEPIS			0		0		0		34
35	Wheeling		456	Directly Assigned to FERC Jurisdiction	446,129		0		446,129		35
36	Load Control and Dispatch	NEPIS	456		8,704,075		685,326		8,018,749		36
37	Load Control and Dispatch (Direct FERC)	Direct FERC	456	Directly Assigned to FERC Jurisdiction	36,996,386		0		36,996,386		37
38	Loan Pool Interest	C1	456	Directly Assigned to Jurisdiction	3,645		0		3,645		38
39											39
40	**Total Other Electric Revenues**				53,213,582		1,282,581		51,931,001		40
41											41
42	**Total Other Operating Revenues**				58,386,685		1,731,348		56,655,338		42
43											43
44											44
45	**Total Operating Revenues**				428,260,456		32,381,363		395,879,093		45
46											46
47											47
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Otter Tail Power Company
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SOUTH DAKOTA

Line No.	Item	Allocation Factors	FERC Accounts	Total Company	South Dakota	All Other	LINE NO
1	**Operating Expenses**						1
2	Production Expenses						2
3	Prod Expenses Excluding Purchased Power						3
4	Base Demand	E1	500, 502, 505-507, 509-511, 535, 537-543, 546, 548-554, 556-557	16,406,206	1,536,322	14,869,884	4
5	Peak Demand	D1	500, 502, 506-507, 509-511, 535, 537-543, 546, 548-554, 556-557	4,288,059	396,294	3,891,764	5
6	Base Energy	E2	501, 512-514, 544-546, 548-554	71,445,190	6,462,165	64,983,026	6
7	Peak Energy	D1	547	1,484,624	137,206	1,347,418	7
8	BASE DEMAND (Direct MN)	Direct MN		0	0	0	8
9	PEAK DEMAND (Direct MN)	Direct MN		0	0	0	9
10							10
11	**Total Excluding Purchased Power**			93,624,079	8,531,987	85,092,092	11
12							12
13							13
14	Purchased Power						14
15	Non-Asset Wholesale Transactions	D2		0	0	0	15
16	for Retail				0		16
17	Base Demand	E1	555	5,860,794	548,821	5,311,973	17
18	Peak Demand	D1		0	0	0	18
19	Base Energy	E2	555	60,392,430	5,462,451	54,929,979	19
20	Peak Energy	D1		0	0	0	20
21							21
22	**Total All Other Transactions**			66,253,224	6,011,271	60,241,953	22
23							23
24	**Total Purchased Power**			66,253,224	6,011,271	60,241,953	24
25							25
26	**Total Production Expenses**			159,877,303	14,543,258	145,334,045	26
27					0		27
28					0		28
29	Transmission Expenses	D2	560, 561.1-561.2, 561.4-561.6, 562-563, 565-568, 569.1-569.3, 570-573	32,118,694	2,950,883	29,167,811	29
30	Transmission Expenses (Direct MN)	Direct MN		0	0	0	30
31	Transmission Expenses (Direct FERC)	Direct FERC		92,950	0	92,950	31
32	**TOTAL TRANSMISSION EXPENSES**			32,211,644	2,950,883	29,260,761	32
33					0		33
34					0		34
35	Distribution Expenses				0		35
36	Primary Demand	D3	580-584, 588-590, 592-594, 598	5,580,589	548,386	5,032,203	36
37	Secondary Demand	D4	580-581, 583-584, 588, 590, 593-595, 598	2,277,380	231,540	2,045,840	37
38	Primary Customer	C2	580-581, 583-584, 588-590, 593-594, 598	3,600,775	313,755	3,287,019	38
39	Secondary Customer	C3	580-581, 583-584, 587-588, 590, 593-595, 598	2,465,530	214,785	2,250,744	39
40	Streetlighting	C4	580-581, 583-585, 588-590, 593-594, 596, 598	1,609,136	177,419	1,431,717	40
41	Area Lighting	C5	580-581, 583-584, 588-590, 593-594, 598	152,033	9,996	142,038	41
42	Meters	C6	580-581, 586, 588, 597-598	2,218,268	203,247	2,015,020	42
43	Load Management	C9		0	0	0	43
44							44
45	**Total Distribution**	OXD		17,903,711	1,699,129	16,204,582	45
46							46
47							47
48	Customer Accounting Expenses						48
49	Meter Reading	C7	901-902	6,061,154	548,127	5,513,026	49
50	Other	C8	901, 903-905	6,945,892	605,125	6,340,767	50
51							51
52	**Total Customer Accounts**	OXC		13,007,046	1,153,253	11,853,793	52
53							53
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Line No.	Item	Allocation Factors	FERC Accounts		Total Company		South Dakota		All Other		LINE NO
1	Customer Service & Information Expense										1
2	Conservation & DSM Rebates	C1	908	Directly Assigned to Jurisdiction	7,085,105		464,265		6,620,840		2
3	Other	C1	907-910		2,291,521		200,280		2,091,241		3
4											4
5	**Total Customer Service & Information Expense**	OXI			9,376,626		664,545		8,712,081		5
6											6
7											7
8	Sales Expenses										8
9	Off-Peak Development	C1	912	Directly Assigned to Jurisdiction	213,622		9,908		203,714		9
10	Other	C1	912-913, 916		124,060		10,843		113,217		10
11											11
12	**Total Sales Expenses**				337,682		20,751		316,931		12
13											13
14											14
15	Administrative & General Expenses										15
16	Salaries, Supplies, Pensions & Benefits										16
17	Production	OXPD			11,440,671		1,069,073		10,371,598		17
18	Transmission	D2			4,756,018		436,956		4,319,062		18
19	Distribution	OXD			8,848,774		839,782		8,008,992		19
20	Customer Accounts	OXC			5,920,460		524,930		5,395,530		20
21	Customer Service & Info	C1			1,143,867		99,975		1,043,892		21
22											22
23	**Total Salaries, Supplies, Pensions, and Benefits**		920-922, 926		32,109,789		2,970,715		29,139,074		23
24											24
25	Load Management Expenses	C9			0		0		0		25
26											26
27	Outside Services	NEPIS	923		1,164,187		91,664		1,072,523		27
28											28
29	Property Insurance	NEPIS	924		2,163,523		170,348		1,993,176		29
30											30
31	Injuries & Damages	NEPIS	925		2,209,606		173,976		2,035,630		31
32											32
33	Regulatory Commission Expense	R10	928	Directly Assigned to Jurisdiction	3,226,748		246,934		2,979,814		33
34											34
35	General Advertising	C1	930.1		35,506		3,103		32,403		35
36											36
37	Miscellaneous, Rents, Maintenance	P90	930.2, 931, 935		3,762,766		347,088		3,415,678		37
38											38
39	**Total Administrative & General Exp**				44,672,125		4,003,827		40,668,298		39
40											40
41											41
42	Charitable Contributions	C1	426.1	Directly Assigned to Jurisdiction	0		0		0		42
43											43
44											44
45											45
46	**Total O & M Expenses**				277,386,137		25,035,646		252,350,491		46
47											47
48											48
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50											50
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SOUTH DAKOTA

Line No.	Item	Allocation Factors	FERC Accounts		Total Company		South Dakota		All Other		LINE NO
1	**Depreciation Expense**										1
2	Production										2
3	Base Demand	E1			15,475,014		1,449,123		14,025,891		3
4	Peak Demand	D1			5,892,092		544,536		5,347,556		4
5	Base Energy	E2			8,757,981		792,153		7,965,828		5
6											6
7	**Total Production**				30,125,087		2,785,811		27,339,275		7
8											8
9											9
10	Transmission	D2			7,257,167		666,747		6,590,420		10
11	Transmission (Direct FERC)	Direct FERC			2,284,543		0		2,284,543		11
12	**TOTAL TRANSMISSION**				9,541,710		666,747		8,874,963		12
13											13
14											14
15	Distribution	P60			11,318,334		1,073,682		10,244,652		15
16											16
17											17
18	General	P90			2,608,927		240,654		2,368,273		18
19											19
20											20
21	Intangible	P90			2,933,455		270,590		2,662,865		21
22											22
23											23
24	**Total Depreciation Expense**		403		56,527,513		5,037,485		51,490,029		24
25											25
26											26
27											27
28											28
29											29
30											30
31	Big Stone Expense Offsets	P10		Directly Assigned to Jurisdiction	0		0		0		31
32											32
33											33
34	Spiritwood Amortization	P10	406	Directly Assigned to Jurisdiction	0		0		0		34
35											35
36											36
37											37
38											38
39											39
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SOUTH DAKOTA

Line No.	Item	Allocation Factors	FERC Accounts		Total Company	South Dakota	All Other	LINE NO
1	General Taxes	NEPIS			12,310,236	969,261	11,340,975	1
2	General Taxes (Direct FERC)	Direct FERC			2,735,050	0	2,735,050	2
3	**TOTAL GENERAL TAXES**		408.1		15,045,286	969,261	14,076,024	3
4								4
5	Net Operating Income Before Tax (NOIBT)				79,301,521	1,338,971	77,962,549	5
6								6
7	Investment Tax Credit							7
8	Amortize Prior Years Credit	EPIS			(1,470,564)	(123,560)	(1,347,004)	8
9	Debits Utilized	EPIS			0	0	0	9
10								10
11	**Total Investment Tax Credit**		411.4		(1,470,564)	(123,560)	(1,347,004)	11
12								12
13	Deferred Income Taxes					0		13
14	Items South Dakota Flows Through					0		14
15	Federal	NPMNR			(157,245)	0	(157,245)	15
16	Minnesota	NPISM			(27,213)	0	(27,213)	16
17	North Dakota	NPISN			(11,650)	0	(11,650)	17
18								18
19	**Subtotal**				(196,108)	0	(196,108)	19
20								20
21	All Other							21
22	Federal - transfer from Current Income Taxes-NOL				0	0	0	22
23	Federal(NEPIS)	NEPIS			5,601,870	441,070	5,160,800	23
24	Total Federal				5,601,870	441,070	5,160,800	24
25								25
26	Minnesota - transfer from Current Income Taxes-NOL							26
27	Minnesota(NPISN)	NPISM			2,257,485	0	2,257,485	27
28	Total Minnesota				2,257,485	0	2,257,485	28
29								29
30	North Dakota - transfer from Current Income Taxes-NOL							30
31	North Dakota(NPISN)	NPISN			718,040	0	718,040	31
32	Total North Dakota				718,040	0	718,040	32
33								33
34	**Subtotal**				8,577,395	441,070	8,136,325	34
35								35
36	**Total Deferred Income Taxes**		410.1-410.2, 411.1-411.2		8,381,287	441,070	7,940,217	36
37								37
38								38
39	Current Income Taxes							39
40	FEDERAL- transfer to Deferred Income Taxes - NOL				0	0	0	40
41	Federal Current Income Taxes			Separately Calculated by Jurisdiction	722,018	(1,021,346)	1,743,364	41
42	Total Federal				722,018	(1,021,346)	1,743,364	42
43								43
44	MINNESOTA- transfer to Deferred Income Taxes - NOL				0	0	0	44
45	Minnesota Current Income Taxes			Separately Calculated by Jurisdiction	1,107,266	0	1,107,266	45
46	Total Minnesota				1,107,266	0	1,107,266	46
47								47
48	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL				0	0	0	48
49	North Dakota Income Taxes			Separately Calculated by Jurisdiction	(91,155)	0	(91,155)	49
50	Total North Dakota				(91,155)	0	(91,155)	50
51								51
52	**Total Current Income Taxes**		409.1		1,738,130	(1,021,346)	2,759,475	52
53								53
54	**Total Income Taxes**				8,648,853	(703,836)	9,352,689	54
55								55
56								56
57	**Net Operating Income**				70,652,668	2,042,807	68,609,861	57
58								58
59	AFDC	CWIPLT			1,726,880	0	1,726,880	59
60	AFDC - MN Only	CWIPLT			0	0	0	60
61	AFDC - SD Only	CWIPLT			0	0	0	61
62	**Total AFDC**	CWIPLT	419.1	Allowed Only in MN & FERC	1,726,880	0	1,726,880	62
63								63
64	**Total Available for Return**				72,379,548	2,042,807	70,336,740	64
65								65
66								66
67	Rate of Return on Rate Base				6.53%	2.41%	6.87%	67
68								68
69								69
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72								72
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Line No.	Item	Allocation Factors			Total Company		South Dakota		All Other		LINE NO
1	Development of Federal Income Tax Expense										1
2											2
3	Net Operating Income Before Tax (NOIBT)				79,301,521		1,338,971		77,962,549		3
4	Less: Interest Cost			Calculated by Jurisdiction	27,539,511		2,477,693		25,061,818		4
5											5
6	Net Income Before Tax				51,762,010		(1,138,722)		52,900,732		6
7											7
8	Federal Schedule M Adjustments:										8
9	Additional Tax Depreciation	NEPIS			34,438,568		2,711,562		31,727,006		9
10	Cost to Remove	NEPIS			3,006,569		236,726		2,769,843		10
11	Directly Assigned Schedule M Items	NEPIS		Directly Assigned to Jurisdiction	0		0		0		11
12	Accrued Vacation Pay	NEPIS			(26,010)		(2,048)		(23,962)		12
13	Charges - Operating Reserves	NEPIS			6,708,805		528,226		6,180,579		13
14	Provisions - Operating Reserves	NEPIS			(8,726,396)		(687,083)		(8,039,313)		14
15	Unbilled Revenues	NEPIS			0		0		0		15
16	Preferred Dividends Paid Credit	NEPIS			0		0		0		16
17	Other Schedule M Items	NEPIS			11,906,180		937,447		10,968,733		17
18											18
19	**Subtotal Federal Schedule M Adjustments**				47,307,716		3,724,830		43,582,886		19
20											20
21	**Federal Adjusted Income Before Income Taxes**				4,454,294		(4,863,552)		9,317,845		21
22											22
23	Less:						0				23
24	Minnesota State Income Taxes			Per Minnesota State Tax Calculation	1,107,266		0		1,107,266		24
25	North Dakota State Income Taxes			Per North Dakota State Tax Calculatior	(91,155)		0		(91,155)		25
26											26
27	**Federal Taxable Income**				3,438,182		(4,863,552)		8,301,734		27
28	Federal Tax Rate				21.0%		21.0%		21.0%		28
29											29
30	Federal Income Tax Before Credits				722,018		(1,021,346)		1,743,364		30
31	Investment Tax Credit - Debits Utilized	EPIS			0		0		0		31
32	FEDERAL INCOME TAXES before transfer to Deferred due to NOL				722,018		(1,021,346)		1,743,364		32
33	Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL				0		0		0		33
34	**Federal Income Taxes**				722,018		(1,021,346)		1,743,364		34
35											35
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Line No.	Item	Allocation Factors	Total Company	South Dakota	All Other	LINE NO
1	Development of Minnesota State Income Tax Expense					1
2						2
3	**Federal Adjusted Income Before Income Taxes**		11,422,940	0	11,422,940	3
4						4
5	Minnesota Adjustments to Federal Schedule M:			0		5
6	PAYSOP Adjustment	NEPIS	0	0	0	6
7	Change in Excess Tax Depreciation - MN	NEPIS	(63,546)	0	(63,546)	7
8	Change in ACRS - Ordinary Loss	NEPIS	0	0	0	8
9	Preferred Dividends Paid Credit	NEPIS	0	0	0	9
10	Miscellaneous Adjustments to Fed Schedule M	NEPIS	(60,760)	0	(60,760)	10
11						11
12	**Total Minnesota Adjustments to Fed Schedule M**		(124,306)	0	(124,306)	12
13						13
14	Minnesota Taxable Income		11,298,634	0	11,298,634	14
15	Minnesota Tax Rate		9.80%	0.00%	9.80%	15
16						16
17	MINNESOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		1,107,266	0	1,107,266	17
18	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	18
19	**Minnesota Income Tax**		1,107,266	0	1,107,266	19
20						20
21						21
22						22
23						23
24						24
25						25
26						26
27	Development of North Dakota State Income Tax Expense					27
28						28
29	**Federal Adjusted Income Before Income Taxes**		(2,105,095)	0	(2,105,095)	29
30						30
31	North Dakota Adjustments to Federal Schedule M:			0		31
32	Change in Excess Tax Depreciation - ND	NEPIS	(6,894)	0	(6,894)	32
33	Change in ACRS - Ordinary Loss - ND	NEPIS	0	0	0	33
34	Change in Income from ADR Property - ND	NEPIS	0	0	0	34
35	Miscellaneous Adjustments to Fed Schedule M	NEPIS	(2,975)	0	(2,975)	35
36						36
37	**Total North Dakota Adjustments to Fed Schedule M**		(9,868)	0	(9,868)	37
38						38
39	**Subtotal**		(2,114,963)	0	(2,114,963)	39
40	Deduction of Federal Income Taxes		0	0	0	40
41						41
42	**North Dakota Taxable Income**		(2,114,963)	0	(2,114,963)	42
43	North Dakota Tax Rate		4.31%	0.00%	4.31%	43
44						44
45	NORTH DAKOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		(91,155)	0	(91,155)	45
46	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	46
47	**North Dakota Income Tax**		(91,155)	0	(91,155)	47
48						48
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Line No.	Item	Allocation Factors	Total Company	South Dakota	All Other	LINE NO
1	MWH Consumption at Generators - Partial	E1	4,700,055	440,126	4,259,929	1
2	Percentage		100.000000%	9.364273%	90.635727%	2
3						3
4	MWH Consumption at Generators - Total	E2	5,270,535	476,716	4,793,819	4
5	Percentage		100.000000%	9.044926%	90.955074%	5
6						6
7	Generation Demand Factor	D1	726,384	67,131	659,253	7
8	Percentage		100.000000%	9.241806%	90.758194%	8
9						9
10	Transmission Demand Factor	D2	730,683	67,131	663,552	10
11	Percentage		100.000000%	9.187431%	90.812569%	11
12						12
13	Distribution - Primary Demand Factor	D3	865,827	85,082	780,745	13
14	Percentage		100.000000%	9.826674%	90.173326%	14
15						15
16	Distribution - Secondary Demand Factor	D4	1,126,868	114,568	1,012,300	16
17	Percentage		100.000000%	10.166941%	89.833059%	17
18						18
19	Customer or Meter Factors					19
20	Total Retail Customers	C1	132,688	11,597	121,091	20
21	Percentage		100.000000%	8.740052%	91.259948%	21
22						22
23	Retail Service Locations	C2	139,438	12,150	127,288	23
24	Percentage		100.000000%	8.713550%	91.286450%	24
25						25
26	Secondary Service Locations	C3	139,367	12,141	127,226	26
27	Percentage		100.000000%	8.711531%	91.288469%	27
28						28
29	Street Lighting Factor	C4	5,697,611	628,203	5,069,408	29
30	Percentage		100.000000%	11.025726%	88.974274%	30
31						31
32	Area Lighting Factor	C5	5,010,334	329,414	4,680,920	32
33	Percentage		100.000000%	6.574691%	93.425309%	33
34						34
35	Meter Factor	C6	52,720,954	4,830,523	47,890,431	35
36	Percentage		100.000000%	9.162435%	90.837565%	36
37						37
38	Meter Reading Factor	C7	181,527	16,416	165,111	38
39	Percentage		100.000000%	9.043283%	90.956717%	39
40						40
41	System Service Locations	C8	139,463	12,150	127,313	41
42	Percentage		100.000000%	8.711988%	91.288012%	42
43						43
44	Load Management Factor	C9	42,361	4,092	38,269	44
45	Percentage		100.000000%	9.659829%	90.340171%	45
46						46
47						47
48						48
49						49
50						50
51						51
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54						54
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Otter Tail Power Company
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SOUTH DAKOTA

Line No.	Item	Allocation Factors	Total Company	South Dakota	Other	LINE NO
1	Gross Plant in Service					1
2	Production Plant	P10	901,370,600	83,517,617	817,852,983	2
3	Percentage		100.000000%	9.265625%	90.734375%	3
4						4
5	Distribution Plant	P60	481,185,961	45,646,364	435,539,597	5
6	Percentage		100.000000%	9.486221%	90.513779%	6
7						7
8	General Plant	P90	88,167,884	8,132,840	80,035,044	8
9	Percentage		100.000000%	9.224266%	90.775734%	9
10						10
11						11
12	Electric Plant in Service	EPIS	1,938,272,718	162,858,425	1,775,414,294	12
13	Percentage		100.000000%	8.402245%	91.597755%	13
14						14
15	Net Electric Plant in Service	NEPIS	1,189,676,605	93,670,615	1,096,005,990	15
16	Percentage		100.000000%	7.873620%	92.126380%	16
17						17
18	Operation and Maintenance Expense					18
19	Production Expense (Excl Energy)	OXPD	26,555,059	2,481,437	24,073,622	19
20	Percentage		100.000000%	9.344498%	90.655502%	20
21						21
22	Distribution Expense	OXD	17,903,711	1,699,129	16,204,582	22
23	Percentage		100.000000%	9.490373%	90.509627%	23
24						24
25	Customer Accounts Expense	OXC	13,007,046	1,153,253	11,853,793	25
26	Percentage		100.000000%	8.866368%	91.133632%	26
27						27
28	Customer Service & Information Expense	OXI	2,291,521	200,280	2,091,241	28
29	Percentage		100.000000%	8.740052%	91.259948%	29
30						30
31	Other Deferred Income Tax Factor					31
32	Minnesota	NPISM	691,415,387	0	691,415,387	32
33	Percentage		100.000000%	0.000000%	100.000000%	33
34						34
35	North Dakota	NPISN	404,590,603	0	404,590,603	35
36	Percentage		100.000000%	0.000000%	100.000000%	36
37						37
38	Excluding South Dakota	NPMNR	1,096,005,990	0	1,096,005,990	38
39	Percentage		100.000000%	0.000000%	100.000000%	39
40						40
41	Long-Term CWIP Ratio (W/AFDC)	CWIPLT	32,264,665	0	32,264,665	41
42	Percentage		100.000000%	0.000000%	100.000000%	42
43						43
44	Revenue	R10	369,873,771	30,650,015	339,223,756	44
45	Percentage		100.000000%	8.286615%	91.713385%	45
46						46
47	Labor and Related Expense	LRE	143,633,260	12,953,073	130,680,187	47
48	Percentage		100.000000%	9.018157%	90.981843%	48
49						49
50	Total O & M Expense	OX				50
51	Percentage					51
52						52
53						53
54						54
55						55
56						56
57						57
58						58
59						59
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SOUTH DAKOTA

Line No.	Item	AMOUNT	AMOUNT AS A PERCENT OF TOTAL	COST OF CAPITAL	RATE OF RETURN	LINE NO
1	Capital Structure - Rate of Return					1
2						2
3						3
4	Long-Term Debt	496,615,385	46.901%	5.30%	2.49000%	4
5						5
6	Preferred Stock	0	0.000%	0.00%	0.00%	6
7						7
8	Common Equity	562,251,845	53.099%	10.30%	5.47000%	8
9						9
10						10
11	**Total**	$1,058,867,230	100.00%		7.96%	11
12						12
13						13
14						14
15						15
16						16
17						17
18						18
19						19
20						20
21						21
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SOUTH DAKOTA

Line No.	Item	Allocation Factors	Total Company	South Dakota	All Other	LINE NO
1	Cash Working Capital Calculation - Revenue Lead Days					1
2						2
3	Revenues					3
4	Computer Maintained Billings		333,775,994	18,896,306	314,879,688	4
5	Manually Maintained Billings		31,749,549	1,797,461	29,952,088	5
6	Cost of Energy Adjustment Revenues	R10	5,411,630	10,080,514	(4,668,884)	6
7	Sales for Resale		5,173,104	448,767	4,724,337	7
8	Rent from Electric Property		628,233	49,465	578,769	8
9	Miscellaneous		3,903,072	307,313	3,595,759	9
10	ITA Deficiency Payments		1,419,043	111,730	1,307,313	10
11	Wheeling		446,129	0	446,129	11
12	Load Control and Dispatch		45,700,461	685,326	45,015,135	12
13	Rent from Electric Property - Big Stone		7,256	571	6,684	13
14	Rent from Electric Property - Coyote		13,148	1,035	12,113	14
15	Profit on Materials and Supplies		29,193	2,876	26,318	15
16	Miscellaneous Services		0	0	0	16
17	Loan Pool Interest		3,645	0	3,645	17
18						18
19	**Total Revenues**		428,260,456	32,381,363	395,879,093	19
20						20
21						21
22	Revenue Lead Days from Service to Collection					22
23	Computer Maintained Billings		N/A	43.4	N/A	23
24	Manually Maintained Billings		N/A	41.3	N/A	24
25	Cost of Energy Adjustment Revenues		N/A	113.6	N/A	25
26	Sales for Resale		N/A	23.1	N/A	26
27	Rent from Electric Property		N/A	(92.4)	N/A	27
28	Miscellaneous		N/A	34.9	N/A	28
29	ITA Deficiency Payments		N/A	48.4	N/A	29
30	Wheeling		N/A	35.8	N/A	30
31	Load Control and Dispatch		N/A	27.9	N/A	31
32	Rent from Electric Property - Big Stone		N/A	64.3	N/A	32
33	Rent from Electric Property - Coyote		N/A	64.3	N/A	33
34	Profit on Materials and Supplies		N/A	64.3	N/A	34
35	Miscellaneous Services		N/A	64.3	N/A	35
36	Loan Pool Interest		N/A	64.3	N/A	36
37						37
38						38
39	Revenue Dollar Days (Revenues X Revenue Lead Days)					39
40	Computer Maintained Billings		14,485,878,155	820,099,674	13,665,778,480	40
41	Manually Maintained Billings		1,311,256,360	74,235,121	1,237,021,239	41
42	Cost of Energy Adjustment Revenues		542,931,811	1,145,002,633	(602,070,822)	42
43	Sales for Resale		119,291,773	10,348,563	108,943,210	43
44	Rent from Electric Property		(58,055,056)	(4,571,034)	(53,484,021)	44
45	Miscellaneous		136,295,288	10,731,373	125,563,915	45
46	ITA Deficiency Payments		68,681,664	5,407,733	63,273,931	46
47	Wheeling		15,953,556	0	15,953,556	47
48	Load Control and Dispatch		1,275,042,852	19,120,589	1,255,922,262	48
49	Rent from Electric Property - Big Stone		297,452	36,708	260,745	49
50	Rent from Electric Property - Coyote		539,017	66,518	472,499	50
51	Profit on Materials and Supplies		1,211,376	184,774	1,026,602	51
52	Miscellaneous Services		0	0	0	52
53	Loan Pool Interest		154,900	0	154,900	53
54						54
55	**Total Dollar Days**		17,899,479,148	2,080,662,652	15,818,816,496	55
56						56
57						57
58	**Avg Revenue Lead Days (Total Rev Dollar Days / Total Rev)**		41.8	64.3	40.0	58
59						59
60						60

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Line No.	Item	Allocation Factors		OPERATING EXPENSE		EXPENSE/DAY AT 365 DAYS PER YEAR		EXPENSE LAG DAYS		EXCESS REVENUE LEAD DAYS OF 42.5 OVER EXPENSE LAG DAYS		NET REVENUE LAG DOLLARS		LINE NO
1	Cash Working Capital Calculation by the Application of													1
2	Lead-Lag Factors - Minnesota Jurisdiction													2
3	Fuel - Coal	E2		30,471,835		83,484		15.5		27.0		2,253,246		3
4														4
5	Fuel - Oil	E1		1,436,338		3,935		11.2		31.3		123,092		5
6														6
7	Purchased Power			35,466,698		97,169		31.6		10.9		1,061,086		7
8														8
9	Labor and Associated Payroll Expense	LRE		2,931,348		8,031		15.1		27.4		219,972		9
10														10
11	All Other O&M Expense			75,037,661		205,583		13.1		29.4		6,046,185		11
12														12
13	Property Taxes (Excl Coal Conversion Taxes)			4,985,230		13,658		300.1		(257.6)		(3,517,857)		13
14														14
15	Coal Conversion Taxes			252,699		692		33.3		9.2		6,356		15
16														16
17	Federal Income Taxes			(1,106,588)		(3,032)		0.0		42.5		0		17
18														18
19	State Income Taxes			(582,402)		(1,596)		0.0		42.5		0		19
20														20
21	Incremental Federal Income Taxes			0		0		0.0		42.5		0		21
22														22
23	Incremental State Income Taxes			0		0		0.0		42.5		0		23
24														24
25	Bank Balances	NEPIS										4,170		25
26														26
27	Special Deposits	NEPIS										3,191		27
28														28
29	Working Funds	NEPIS										5,291		29
30														30
31	Tax Collections Avail - FICA Withholding	LRE		(2,597,290)		(7,116)		0.0				0		31
32														32
33	Tax Collections Avail - Federal Withholding	LRE		(4,568,619)		(12,517)		0.0				0		33
34														34
35	Tax Collections Avail - State Withholding- MN	R10	Assign to Juris	(1,996,737)		(5,471)		1.9				(10,120)		35
36														36
37	Tax Collections Avail - State Withholding- ND	R10	Assign to Juris	0		0		69.1				0		37
38														38
39	Tax Collections Available - State Sales Tax	R10		(9,605,765)		(26,317)		13.0				(340,807)		39
40														40
41	Tax Collections Available - Franchise Taxes	R10		0		0		23.9				0		41
42														42
43														43
44	**Total Cash Working Capital Requirement - Minnesota**											5,853,803		44
45														45
46														46
47														47
48														48
49														49
50														50
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SOUTH DAKOTA

Line No.	Item	Allocation Factors		OPERATING EXPENSE		EXPENSE/DAY AT 365 DAYS PER YEAR		EXPENSE LAG DAYS		EXCESS REVENUE LEAD DAYS OF 39.7 OVER EXPENSE LAG DAYS		NET REVENUE LAG DOLLARS		LINE NO
1	Cash Working Capital Calculation by the Application of													1
2	Lead-Lag Factors - North Dakota Jurisdiction													2
3	Fuel - Coal	E2		21,407,769		58,651		15.5		24.2		1,418,778		3
4														4
5	Fuel - Oil	E1		925,180		2,535		11.2		28.5		72,189		5
6														6
7	Purchased Power			24,728,295		67,749		31.6		8.1		550,120		7
8														8
9	Labor and Associated Payroll Expense	LRE		2,158,498		5,914		15.1		24.6		145,418		9
10														10
11	All Other O&M Expense			55,422,677		151,843		13.1		26.6		4,040,541		11
12														12
13	Property Taxes (Excl Coal Conversion Taxes)			3,984,546		10,917		300.1		(260.4)		(2,842,285)		13
14														14
15	Coal Conversion Taxes			201,975		553		33.3		6.4		3,530		15
16														16
17	Federal Income Taxes			(422,955)		(1,159)		0.0		39.7		0		17
18														18
19	State Income Taxes			(91,021)		(249)		0.0		39.7		0		19
20														20
21	Incremental Federal Income Taxes			0		0		0.0		39.7		0		21
22														22
23	Incremental State Income Taxes			0		0		0.0		39.7		0		23
24														24
25	Bank Balances	NEPIS										3,333		25
26														26
27	Special Deposits	NEPIS										2,551		27
28														28
29	Working Funds	NEPIS										4,229		29
30														30
31	Tax Collections Avail - FICA Withholding	LRE		(1,912,514)		(5,240)		0.0				0		31
32														32
33	Tax Collections Avail - Federal Withholding	LRE		(3,364,102)		(9,217)		0.0				0		33
34														34
35	Tax Collections Avail - State Withholding- MN	R10	Assign to Juris	0		0		1.9				0		35
36														36
37	Tax Collections Avail - State Withholding- ND	R10	Assign to Juris	(200,448)		(549)		69.1				(37,920)		37
38														38
39	Tax Collections Available - State Sales Tax	R10		(52)		(0)		23.8				(3)		39
40														40
41	Tax Collections Available - Franchise Taxes	R10		0		0		0.0				0		41
42														42
43														43
44	**Total Cash Working Capital Requirement - North Dakota**											3,360,479		44
45														45
46														46
47														47
48														48
49														49
50														50
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SOUTH DAKOTA

Line No.	Item	Allocation Factors		OPERATING EXPENSE		EXPENSE/DAY AT 365 DAYS PER YEAR		EXPENSE LAG DAYS		EXCESS REVENUE LEAD DAYS OF 64.3 OVER EXPENSE LAG DAYS		NET REVENUE LAG DOLLARS		LINE NO
1	Cash Working Capital Calculation by the Application of													1
2	Lead-Lag Factors - South Dakota Jurisdiction													2
3	Fuel - Coal	E2		5,163,090		14,145		15.5		48.8		690,157		3
4														4
5	Fuel - Oil	E1		244,199		669		11.2		53.1		35,512		5
6														6
7	Purchased Power			6,011,271		16,469		31.6		32.7		538,873		7
8														8
9	Labor and Associated Payroll Expense	LRE		513,054		1,406		15.1		49.2		69,143		9
10														10
11	All Other O&M Expense			13,104,031		35,901		13.1		51.2		1,838,514		11
12														12
13	Property Taxes (Excl Coal Conversion Taxes)			922,500		2,527		300.1		(235.8)		(595,870)		13
14														14
15	Coal Conversion Taxes			46,761		128		33.3		31.0		3,969		15
16														16
17	Federal Income Taxes			(1,021,346)		(2,798)		0.0		64.3		0		17
18														18
19	State Income Taxes			0		0		0.0		64.3		0		19
20														20
21	Incremental Federal Income Taxes			0		0		0.0		64.3		0		21
22														22
23	Incremental State Income Taxes			0		0		0.0		64.3		0		23
24														24
25	Bank Balances	NEPIS										772		25
26														26
27	Special Deposits	NEPIS										591		27
28														28
29	Working Funds	NEPIS										979		29
30														30
31	Tax Collections Avail - FICA Withholding	LRE		(454,586)		(1,245)		0.0				0		31
32														32
33	Tax Collections Avail - Federal Withholding	LRE		(799,615)		(2,191)		0.0				0		33
34														34
35	Tax Collections Avail - State Withholding- MN	R10	Assign to Juris	0		0		1.9				0		35
36														36
37	Tax Collections Avail - State Withholding- ND	R10	Assign to Juris	0		0		69.1				0		37
38														38
39	Tax Collections Available - State Sales Tax	R10		(1,362,584)		(3,733)		13.7				(50,994)		39
40														40
41	Tax Collections Available - Franchise Taxes	R10		0		0		0.0				0		41
42														42
43														43
44	**Total Cash Working Capital Requirement - South Dakota**											2,531,644		44
45														45
46														46
47														47
48														48
49														49
50														50
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Line No.	Item	Allocation Factors		OPERATING EXPENSE		EXPENSE/DAY AT 365 DAYS PER YEAR		EXPENSE LAG DAYS		EXCESS REVENUE LEAD DAYS OF 27.9 OVER EXPENSE LAG DAYS		NET REVENUE LAG DOLLARS		LINE NO
1	Cash Working Capital Calculation by the Application of													1
2	Lead-Lag Factors - FERC Jurisdiction													2
3	Fuel - Coal	E2		40,030		110		15.5		12.4		1,359		3
4														4
5	Fuel - Oil	E1		2,051		6		11.2		16.7		94		5
6														6
7	Purchased Power			46,959		129		31.6		(3.7)		(473)		7
8														8
9	Labor and Associated Payroll Expense	LRE		86,227		236		15.1		12.8		3,021		9
10														10
11	All Other O&M Expense			2,188,925		5,997		13.1		14.8		88,816		11
12														12
13	Property Taxes (Excl Coal Conversion Taxes)			1,824,064		4,997		300.1		(272.2)		(1,360,124)		13
14														14
15	Coal Conversion Taxes			92,461		253		33.3		(5.4)		(1,373)		15
16														16
17	Federal Income Taxes			3,272,907		8,967		0.0		27.9		250,176		17
18														18
19	State Income Taxes			1,689,534		4,629		0.0		27.9		129,145		19
20														20
21	Incremental Federal Income Taxes			0		0		0.0		27.9		0		21
22														22
23	Incremental State Income Taxes			0		0		0.0		27.9		0		23
24														24
25	Bank Balances	NEPIS										1,526		25
26														26
27	Special Deposits	NEPIS										1,168		27
28														28
29	Working Funds	NEPIS										1,936		29
30														30
31	Tax Collections Avail - FICA Withholding	LRE		(76,401)		(209)		0.0				0		31
32														32
33	Tax Collections Avail - Federal Withholding	LRE		(134,388)		(368)		0.0				0		33
34														34
35	Tax Collections Avail - State Withholding- MN	R10	Assign to Juris	0		0		1.9				0		35
36														36
37	Tax Collections Avail - State Withholding- ND	R10	Assign to Juris	0		0		69.1				0		37
38														38
39	Tax Collections Available - State Sales Tax	R10		0		0		0.0				0		39
40														40
41	Tax Collections Available - Franchise Taxes	R10		0		0		0.0				0		41
42														42
43														43
44	**Total Cash Working Capital Requirement - FERC**											(884,730)		44
45														45
46														46
47														47
48														48
49														49
50														50
51														51
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59														59
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Otter Tail Power Company
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SOUTH DAKOTA

Line No.	Item	Allocation Factors		OPERATING EXPENSE		EXPENSE/DAY AT 365 DAYS PER YEAR		EXPENSE LAG DAYS		EXCESS REVENUE LEAD DAYS OF 41.8 OVER EXPENSE LAG DAYS		NET REVENUE LAG DOLLARS		LINE NO
1	Cash Working Capital Calculation by the Application of													1
2	Lead-Lag Factors - Total Company Jurisdiction													2
3	Fuel - Coal	E2										4,363,540		3
4														4
5	Fuel - Oil	E1										230,887		5
6														6
7	Purchased Power											2,149,606		7
8														8
9	Labor and Associated Payroll Expense	LRE										437,554		9
10														10
11	All Other O&M Expense											12,014,056		11
12														12
13	Property Taxes (Excl Coal Conversion Taxes)											(8,316,136)		13
14														14
15	Coal Conversion Taxes											12,482		15
16														16
17	Federal Income Taxes											250,176		17
18														18
19	State Income Taxes											129,145		19
20														20
21	Incremental Federal Income Taxes											0		21
22														22
23	Incremental State Income Taxes											0		23
24														24
25	Bank Balances	NEPIS										9,800		25
26														26
27	Special Deposits	NEPIS										7,500		27
28														28
29	Working Funds	NEPIS										12,434		29
30														30
31	Tax Collections Avail - FICA Withholding	LRE										0		31
32														32
33	Tax Collections Avail - Federal Withholding	LRE										0		33
34														34
35	Tax Collections Avail - State Withholding- MN	R10	Assign to Juris									(10,120)		35
36														36
37	Tax Collections Avail - State Withholding- ND	R10	Assign to Juris									(37,920)		37
38														38
39	Tax Collections Available - State Sales Tax	R10										(391,805)		39
40														40
41	Tax Collections Available - Franchise Taxes	R10										0		41
42														42
43														43
44	**Total Cash Working Capital Requirement - Total Company**											10,861,197		44
45														45
46														46
47														47
48														48
49														49
50														50
51														51
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Otter Tail Power Company
Jurisdictional Cost of Service Study
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13 MA All-In Version

SOUTH DAKOTA

Line No.	Item			Minnesota	North Dakota	South Dakota	FERC	Total Company	Line No.
1	Rate Base			445,697,245	324,056,586	84,904,903	236,744,870	1,108,607,736	1
2									2
3	Total Available for Return			24,633,257	20,547,099	2,042,807	24,281,003	72,379,548	3
4									4
5	Rate of Return Earned			5.53%	6.34%	2.41%	10.26%	6.53%	5
6									6
7	Rate of Return Requested			7.96%	7.96%	7.96%	7.96%	7.96%	7
8									8
9	Operating Income Required			35,477,501	25,794,904	6,758,430	18,844,892	88,245,176	9
10									10
11	Total Available for Return			24,633,257	20,547,099	2,042,807	24,281,003	72,379,548	11
12									12
13	Operating Income Defeciency			10,844,244	5,247,805	4,715,623	(5,436,112)	15,865,628	13
14									14
15	Incremental Taxes	GRCF =		4,374,039	1,694,186	1,262,487	(3,666,440)	3,664,272	15
16									16
17	Revenue Increase Required			15,218,283	6,941,991	5,978,110	(9,102,551)	19,529,900	17
18									18
19	Percentage Increase			7.84%	4.78%	19.50%	-1384.00%	5.28%	19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31			**REVENUE DEF**	15,218,283	6,941,991	5,978,110	(9,102,551)	19,529,900	31
32									32
33			**NOIBT**	25,375,134	22,052,537	1,338,971	30,534,879	79,301,521	33
34									34
35			**TOT INC B/4 TAX**	40,593,417	28,994,528	7,317,081	21,432,327	98,831,421	35
36									36
37			**ROR REQ B/4 TAX**	9.11%	8.95%	8.62%	9.05%	8.91%	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
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Otter Tail Power Company
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SOUTH DAKOTA

Line No.	Item	Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	Electric Plant in Service	878,305,902	703,887,546	162,858,425	193,220,845	1,938,272,718	1
2							2
3	Accumulated Depreciation	(372,105,914)	(299,296,943)	(69,187,810)	(8,005,446)	(748,596,113)	3
4							4
5	Net Plant Excluding Big Stone Plant Capitalized Items	506,199,988	404,590,603	93,670,615	185,215,399	1,189,676,605	5
6							6
7	Net Capitalized Items - Big Stone Plant	0	0	0	0	0	7
8							8
9	Net Electric Plant in Service	506,199,988	404,590,603	93,670,615	185,215,399	1,189,676,605	9
10							10
11	Plant Held for Future Use	13,597	13,166	2,786	107	29,657	11
12							12
13	Construction Work in Progress	20,298,884	3,759,038	0	117,170,179	158,432,233	13
14							14
15	Materials and Supplies	9,621,885	8,142,364	1,833,976	60,070	19,658,295	15
16							16
17	Fuel Stocks	4,924,348	3,308,320	849,126	7,882	9,089,677	17
18							18
19	Prepayments	(10,521,322)	(8,409,380)	(1,946,936)	(3,849,686)	(24,727,324)	19
20							20
21	Customer Advances	(397,677)	(317,852)	(73,589)	(145,508)	(934,625)	21
22							22
23	Cash Working Capital	5,853,803	3,360,479	2,531,644	(884,730)	10,861,197	23
24							24
25	Accumulated Deferred Income Taxes	(90,296,262)	(90,390,153)	(12,421,053)	(60,828,844)	(253,936,313)	25
26							26
27	Unamortized Holding Company Formation Expense	0	0	0	0	0	27
28							28
29	Unamortized Rate Case Expense	0	0	458,334	0	458,334	29
30							30
31							31
32	**Total Average Rate Base**	445,697,245	324,056,586	84,904,903	236,744,870	1,108,607,736	32
33							33
34						***	34
35							35
36							36
37							37
38							38
39							39
40							40
41		*** NOTE: TOTAL AVERAGE RATE BASE WILL NOT ADD ACROSS BECAUSE CWIP IS NOT ALLOCATED TO ALL JURISDICTIONS.					41
42							42
43							43
44							44
45							45
46							46
47							47
48							48
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60							60

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SOUTH DAKOTA

Line No.	Item	Allocation Factors	Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	**Plant in Service**							1
2	A/C 101 & 106 - Direct MN	Direct MN	0	0	0	0	0	2
3	A/C 101 & 106 - Direct ND	Direct ND	0	0	0	0	0	3
4	A/C 101 & 106 - Direct SD	Direct SD	0	0	0	0	0	4
5	**Subtotal A/C 101 & 106 - Direct Assigned**		0	0	0	0	0	5
6								6
7	Production Plant							7
8	A/C 101 & 106 - Base Demand	E1	283,338,122	182,504,931	48,171,620	404,526	514,419,199	8
9	Peak Demand	D1	87,129,334	70,229,539	16,045,316	212,484	173,616,673	9
10	Base Energy	E2	113,034,261	79,411,411	19,152,312	148,489	211,746,473	10
11								11
12	**Subtotal A/C 101 & 106**		483,501,718	332,145,880	83,369,248	765,499	899,782,345	12
13								13
14	A/C 114 - Base Demand	E1	713,048	459,292	121,229	1,018	1,294,586	14
15	Peak Demand	D1	147,377	118,792	27,140	359	293,668	15
16	Base Energy	E2	0	0	0	0	0	16
17								17
18	**Subtotal A/C 114**		860,425	578,083	148,369	1,377	1,588,255	18
19								19
20	**Total Production Plant**	P10	484,362,143	332,723,963	83,517,617	766,876	901,370,600	20
21								21
22								22
23	Transmission Plant							23
24	A/C 101 & 106	D2	127,749,642	102,971,044	23,525,755	1,818,111	256,064,553	24
25	A/C 101 $ 106 (Direct FERC)	Direct FERC	0	0	0	189,412,925	189,412,925	25
26	A/C 114	D2	29,079	23,439	5,355	414	58,287	26
27								27
28	**Total Transmission Plant**		127,778,722	102,994,483	23,531,110	191,231,450	445,535,766	28
29								29
30								30
31	Distribution Plant							31
32	Primary Demand	D3	71,964,070	78,997,654	16,560,992	1,008,274	168,530,989	32
33	Secondary Demand	D4	42,955,159	49,165,061	10,425,792	0	102,546,012	33
34	Primary Customer	C2	36,156,287	34,603,055	6,754,392	2,224	77,515,958	34
35	Secondary Customer	C3	35,196,188	33,699,423	6,574,612	0	75,470,223	35
36	Streetlighting	C4	6,351,990	6,167,909	1,551,471	0	14,071,369	36
37	Area Lighting	C5	3,261,496	4,299,766	532,115	0	8,093,377	37
38	Meters	C6	12,069,407	11,652,868	2,392,774	0	26,115,049	38
39	Load Management	C9	4,140,615	3,848,152	854,217	0	8,842,985	39
40								40
41	**Total Distribution Plant**	P60	212,095,212	222,433,888	45,646,364	1,010,497	481,185,961	41
42								42
43								43
44	General Plant							44
45	Production	P10	16,729,368	11,491,942	2,884,612	26,487	31,132,409	45
46	Transmission	D2	6,466,577	5,212,306	1,190,853	92,031	12,961,767	46
47	Distribution	P60	10,682,475	11,203,197	2,299,044	50,895	24,235,610	47
48	Customer Accounts	OXC	7,713,902	7,104,124	1,441,666	249	16,259,942	48
49	Customer Service & Info	OXI	1,474,937	1,400,354	275,369	0	3,150,660	49
50	Load Management	C9	200,169	186,031	41,295	0	427,496	50
51								51
52	**Total General Plant**	P90	43,267,428	36,597,953	8,132,840	169,662	88,167,884	52
53								53
54								54
55	Intangible Plant	P90	10,802,398	9,137,258	2,030,492	42,359	22,012,507	55
56								56
57								57
58	**Total Plant in Service**	EPIS	878,305,902	703,887,546	162,858,425	193,220,845	1,938,272,718	58
59								59
60								60
61								61
62								62
63								63
64								64
65								65
66								66

Otter Tail Power Company
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SOUTH DAKOTA

Line No.	Item	Allocation Factors		Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	Accumulated Depreciation								1
2	Production Plant								2
3	Base Demand	E1		(125,938,790)	(81,120,217)	(21,411,434)	(179,805)	(228,650,246)	3
4	Peak Demand	D1		(34,907,593)	(28,136,840)	(6,428,413)	(85,130)	(69,557,976)	4
5	Base Energy	E2		(37,077,070)	(26,048,230)	(6,282,269)	(48,707)	(69,456,276)	5
6									6
7	**Total Production Plant**			(197,923,453)	(135,305,288)	(34,122,116)	(313,641)	(367,664,498)	7
8									8
9									9
10	Transmission Plant	D2		(57,167,973)	(46,079,548)	(10,527,777)	(813,605)	(114,588,903)	10
11	Transmission Plant (Direct FERC)	Direct FERC		0	0	0	(6,340,674)	(6,340,674)	11
12	**TOTAL TRANSMISSION PLANT**			(57,167,973)	(46,079,548)	(10,527,777)	(7,154,279)	(120,929,577)	12
13									13
14									14
15	Distribution Plant	P60		(93,325,369)	(97,874,556)	(20,085,148)	(444,635)	(211,729,710)	15
16									16
17									17
18	General Plant	P90		(19,763,942)	(16,717,421)	(3,714,965)	(77,499)	(40,273,827)	18
19									19
20									20
21	Intangible Plant	P90		(3,925,178)	(3,320,130)	(737,803)	(15,392)	(7,998,502)	21
22									22
23									23
24	**Total Accumulated Depreciation**			(372,105,914)	(299,296,943)	(69,187,810)	(8,005,446)	(748,596,113)	24
25									25
26									26
27	Net Plant Excluding BSP Capitalized Items			506,199,988	404,590,603	93,670,615	185,215,399	1,189,676,605	27
28									28
29									29
30	BSP Capitalized Items	P10	**Directly Assigned to Jurisdiction**	0	0	0	0	0	30
31									31
32									32
33	**Total Net Plant in Service**	NEPIS		506,199,988	404,590,603	93,670,615	185,215,399	1,189,676,605	33
34									34
35									35
36									36
37									37
38									38
39									39
40									40
41									41
42	Plant Held for Future Use								42
43	Production Plant	P10		0	0	0	0	0	43
44	Transmission Plant	D2		4,509	3,634	830	64	9,038	44
45	Distribution Plant	P60		9,088	9,531	1,956	43	20,619	45
46	General Plant	P90		0	0	0	0	0	46
47	Intangible Plant	P90		0	0	0	0	0	47
48									48
49	**Total Plant Held for Future Use**			13,597	13,166	2,786	107	29,657	49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62

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SOUTH DAKOTA

Line No.	Item	Allocation Factors		Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	Const Work-in-Progress - Direct Assigned								1
2	Production Plant - Direct MN	P10		0	0	0	0	0	2
3	Production Plant - Direct ND	P10		0	0	0	0	0	3
4	Production Plant - Direct SD	P10		0	0	0	0	0	4
5	Production Plant - Direct FERC	Direct FERC		0	0	0	0	0	5
6	Transmission Plant - Direct MN	D2		0	0	0	0	0	6
7	Transmission Plant - Direct ND	D2		0	0	0	0	0	7
8	Transmission Plant - Direct SD	D2		0	0	0	0	0	8
9	Transmission Plant - Direct FERC	Direct FERC		0	0	0	117,058,068	117,058,068	9
10	Distribution Plant - Direct MN	P60		0	0	0	0	0	10
11	Distribution Plant - Direct ND	P60		0	0	0	0	0	11
12	Distribution Plant - Direct SD	P60		0	0	0	0	0	12
13	Distribution Plant - Direct FERC	Direct FERC		0	0	0	0	0	13
14	General Plant - Direct MN	P90		0	0	0	0	0	14
15	General Plant - Direct ND	P90		0	0	0	0	0	15
16	General Plant - Direct SD	P90		0	0	0	0	0	16
17	General Plant - Direct FERC	Direct FERC		0	0	0	0	0	17
18	Intangible Plant - Direct MN	P90		0	0	0	0	0	18
19	Intangible Plant - Direct ND	P90		0	0	0	0	0	19
20	Intangible Plant - Direct SD	P90		0	0	0	0	0	20
21	Intangible Plant - Direct FERC	Direct FERC		0	0	0	0	0	21
22	**Total CWIP - Direct Assigned**		**Allowed Only in MN & FERC**	0	0	0	117,058,068	117,058,068	22
23									23
24									24
25	Const Work-in-Progress - Short-Term								25
26	Production Plant	P10		1,689,743	1,160,739	0	2,675	3,144,516	26
27	Transmission Plant	D2		446,115	359,586	0	6,349	894,204	27
28	Distribution Plant	P60		1,250,934	1,311,912	0	5,960	2,838,028	28
29	General Plant	P90		1,053,945	891,485	0	4,133	2,147,669	29
30	Intangible Plant	P90		41,753	35,317	0	164	85,083	30
31									31
32	**Total CWIP - Short-Term**		**Allowed Only in MN, ND & FERC**	4,482,491	3,759,038	0	19,281	9,109,500	32
33									33
34									34
35	Const Work-in-Progress - Long Term								35
36	Production Plant (AFUDC Projects)	P10		3,765,556	0	0	5,962	7,007,487	36
37	Production Plant (Rider Projects)	P10		0	0	0	0	0	37
38	Transmission Plant (AFUDC Projects)	D2		3,552,094	0	0	50,553	7,119,905	38
39	Transmission Plant (Rider Projects)	D2		0	0	0	0	0	39
40	Distribution Plant	P60		3,545,800	0	0	16,893	8,044,449	40
41	General Plant	P90		513,139	0	0	2,012	1,045,646	41
42	Intangible Plant	P90		4,439,804	0	0	17,410	9,047,178	42
43									43
44	**Total CWIP - Long Term**		**Allowed Only in MN & FERC**	15,816,393	0	0	92,830	32,264,665	44
45									45
46									46
47	**Total Construction Work-in-Progress**			20,298,884	3,759,038	0	117,170,179	158,432,233	47
48									48
49									49
50	Materials & Supplies								50
51	Production	P10		3,572,248	2,453,892	615,956	5,656	6,647,751	51
52	Transmission	D2		2,703,078	2,178,783	497,786	38,470	5,418,117	52
53	Distribution	P60		3,346,559	3,509,689	720,234	15,944	7,592,427	53
54									54
55	**Total Materials and Supplies**			9,621,885	8,142,364	1,833,976	60,070	19,658,295	55
56									56
57									57
58	Fuel Stocks								58
59	Coal Stocks	E1		4,081,746	2,629,151	693,956	5,828	7,410,681	59
60	Fuel Oil Stocks	D1		842,602	679,169	155,170	2,055	1,678,996	60
61									61
62	**Total Fuel Stocks**			4,924,348	3,308,320	849,126	7,882	9,089,677	62
63									63
64									64
65	Prepayments	NEPIS		(10,521,322)	(8,409,380)	(1,946,936)	(3,849,686)	(24,727,324)	65
66									66
67	Customer Advances	NEPIS		(397,677)	(317,852)	(73,589)	(145,508)	(934,625)	67
68									68
69	Cash Working Capital	OX	**Separately calculated by Jurisdiction**	5,853,803	3,360,479	2,531,644	(884,730)	10,861,197	69
70									70
71									71
72									72
73									73
74									74
75									75
76									76

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SOUTH DAKOTA

Line No.	Item	Allocation Factors		Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	**Accumulated Deferred Income Taxes**								1
2	Items SD Flows Through								2
3	Federal	NPMNR		174,974	139,852	0	64,022	378,848	3
4	Minnesota	NPISM		45,838	0	0	16,772	62,610	4
5	North Dakota	NPISN		0	33,740	0	0	33,740	5
6									6
7	**Subtotal**			220,812	173,592	0	80,794	475,198	7
8									8
9	All Other								9
10	Federal	NEPIS		(67,123,901)	(53,650,138)	(12,421,053)	(24,560,214)	(157,755,306)	10
11	Federal (Direct FERC)	Direct FERC		0	0	0	(27,790,009)	(27,790,009)	11
12	Minnesota	NPISM		(23,393,174)	0	0	(8,559,415)	(31,952,589)	12
13	North Dakota	NPISN		0	(36,913,607)	0	0	(36,913,607)	13
14									14
15	**Subtotal**			(90,517,074)	(90,563,745)	(12,421,053)	(60,909,638)	(254,411,511)	15
16									16
17	**Total Accumulated Deferred Income Taxes**			(90,296,262)	(90,390,153)	(12,421,053)	(60,828,844)	(253,936,313)	17
18									18
19									19
20	Unamortized Holding Company Formation Expense	NEPIS		0	0	0	0	0	20
21									21
22									22
23	Unamortized Rate Case and Holding Company Formation Expenses	NEPIS	**Directly Assigned to Jurisdiction**	0	0	458,334	0	458,334	23
24									24
25									25
26									26
27									27
28	**Total Average Rate Base**			445,697,245	324,056,586	84,904,903	236,744,870	1,108,607,736	28
29									29
30									30
31									31
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Otter Tail Power Company
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SOUTH DAKOTA

Line No.	Item	Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	Operating Revenues						1
2	Sales of Electricity	194,015,710	145,208,045	30,650,015	0	369,873,771	2
3	Other Operating Revenue	9,426,153	7,282,513	1,731,348	39,946,671	58,386,685	3
4							4
5	**Total Operating Revenue**	203,441,863	152,490,558	32,381,363	39,946,671	428,260,456	5
6							6
7							7
8	Operating Expenses						8
9	Production Expenses	85,538,915	59,678,103	14,543,258	117,027	159,877,303	9
10	Transmission Expenses	16,023,895	12,915,866	2,950,883	320,999	32,211,644	10
11	Distribution Expenses	7,979,126	8,191,965	1,699,129	33,490	17,903,711	11
12	Customer Accounting Expenses	6,170,691	5,682,903	1,153,253	199	13,007,046	12
13	Customer Service and Information Expenses	7,693,583	1,018,498	664,545	0	9,376,626	13
14	Sales Expenses	213,741	103,190	20,751	0	337,682	14
15	Administrative and General Expenses	21,723,929	17,051,894	4,003,827	1,892,475	44,672,125	15
16	Charitable Contributions	0	0	0	0	0	16
17	Depreciation Expense	27,484,920	21,609,082	5,037,485	2,396,026	56,527,513	17
18	Amortization of Big Stone Plant Capitalized Costs	0	0	0	0	0	18
19	Spiritwood Amortization	0	0	0	0	0	19
20	General Taxes	5,237,929	4,186,521	969,261	4,651,575	15,045,286	20
21							21
22	**Total Operating Expenses**	178,066,729	130,438,022	31,042,392	9,411,792	348,958,935	22
23							23
24							24
25	**Net Operating Income Before Income Taxes**	25,375,134	22,052,537	1,338,971	30,534,879	79,301,521	25
26							26
27							27
28	Income Tax Expense						28
29	Investment Tax Credit	(666,369)	(534,038)	(123,560)	(146,596)	(1,470,564)	29
30	Deferred Income Taxes	3,943,766	2,553,452	441,070	1,442,999	8,381,287	30
31	Income Taxes	(1,688,989)	(513,977)	(1,021,346)	4,962,441	1,738,130	31
32							32
33	**Total Income Tax Expense**	1,588,407	1,505,437	(703,836)	6,258,844	8,648,853	33
34							34
35							35
36							36
37	**Net Operating Income**	23,786,727	20,547,099	2,042,807	24,276,035	70,652,668	37
38							38
39	Allowance for Funds Used During Construction	846,530	0	0	4,968	1,726,880	39
40	Allowance for Funds Used During Construction - MN Only	0	0	0	0	0	40
41	Allowance for Funds Used During Construction - SD Only	0	0	0	0	0	41
42	**Total Allowance for Funds Used During Construction**	846,530	0	0	4,968	1,726,880	42
43							43
44							44
45	**Total Available for Return**	24,633,257	20,547,099	2,042,807	24,281,003	72,379,548	45
46							46
47						***	47
48							48
49							49
50							50
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52							52
53							53
54		*** NOTE: TOTAL AVAILABLE FOR RETURN WILL NOT ADD ACROSS BECAUSE AFDC IS NOT ALLOCATED TO ALL JURISDICTIONS.					54
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Otter Tail Power Company
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SOUTH DAKOTA

Line No.	Item	Allocation Factors		Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	Operating Revenues								1
2									2
3	**Sales of Electricity**	R10	**440, 442, 444-445**	194,015,710	145,208,045	30,650,015	0	369,873,771	3
4									4
5									5
6	Other Operating Revenues								6
7	Sales for Resale								7
8	Municipalities		**Directly Assigned to FERC Jurisdiction**	0	0	0	211,572	211,572	8
9	Non-Associated Utilities, Co-Ops & OPA								9
10	Non-Asset Wholesale Transactions	D2		0	0	0	0	0	10
11	All Other Transactions								11
12	Base Demand	E1		0	0	0	0	0	12
13	Peak Demand	D1		0	0	0	0	0	13
14	Base Energy	E2		2,648,559	1,860,726	448,767	3,479	4,961,531	14
15	Peak Energy	D1		0	0	0	0	0	15
16									16
17	**Total All Other Transactions**			2,648,559	1,860,726	448,767	3,479	4,961,531	17
18									18
19	**Total Sales for Resale**			2,648,559	1,860,726	448,767	215,052	5,173,104	19
20									20
21									21
22	Other Electric Revenues								22
23	Late Fees	C1	**Directly Assigned to Jurisdiction**	328,164	283,907	95,929	0	708,000	23
24	Connection Fees	C1	**Directly Assigned to Jurisdiction**	189,582	137,483	28,337	0	355,402	24
25	Rent from Electric Property	NEPIS		267,309	213,652	49,465	97,807	628,233	25
26	Rent from Electric Property - Big Stone	NEPIS		3,087	2,468	571	1,130	7,256	26
27	Rent from Electric Property - Coyote	NEPIS		5,594	4,471	1,035	2,047	13,148	27
28	Other Misc Electric Revenue	NEPIS		1,660,733	1,327,375	307,313	607,652	3,903,072	28
29	Other Misc Electric Revenue - MN	C1		0	0	0	0	0	29
30	Other Misc Electric Revenue - ND	C1		0	0	0	0	0	30
31	Other Misc Electric Revenue - SD	C1		0	0	626	0	626	31
32	ITA Deficiency Payments	NEPIS		603,794	482,594	111,730	220,924	1,419,043	32
33	Miscellaneous Services			12,155	9,715	2,249	4,447	28,567	33
34		NEPIS		0	0	0	0	0	34
35	Wheeling		**Directly Assigned to FERC Jurisdiction**	0	0	0	446,129	446,129	35
36	Load Control and Dispatch	NEPIS		3,703,530	2,960,121	685,326	1,355,098	8,704,075	36
37	Load Control and Dispatch (Direct FERC)	Direct FERC		0	0	0	36,996,386	36,996,386	37
38	Loan Pool Interest	C1	**Directly Assigned to Jurisdiction**	3,645	0	0	0	3,645	38
39									39
40	**Total Other Electric Revenues**			6,777,594	5,421,787	1,282,581	39,731,620	53,213,582	40
41									41
42	**Total Other Operating Revenues**			9,426,153	7,282,513	1,731,348	39,946,671	58,386,685	42
43									43
44									44
45	**Total Operating Revenues**			203,441,863	152,490,558	32,381,363	39,946,671	428,260,456	45
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SOUTH DAKOTA

Line No.	Item	Allocation Factors	Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	**Operating Expenses**							1
2	Production Expenses							2
3	Prod Expenses Excluding Purchased Power							3
4	Base Demand	E1	9,036,412	5,820,571	1,536,322	12,901	16,406,206	4
5	Peak Demand	D1	2,151,957	1,734,559	396,294	5,248	4,288,059	5
6	Base Energy	E2	38,138,790	26,794,134	6,462,165	50,101	71,445,190	6
7	Peak Energy	D1	745,057	600,544	137,206	1,817	1,484,624	7
8	BASE DEMAND (Direct MN)	Direct MN	0	0	0	0	0	8
9	PEAK DEMAND (Direct MN)	Direct MN	0	0	0	0	0	9
10								10
11	**Total Excluding Purchased Power**		50,072,216	34,949,808	8,531,987	70,068	93,624,079	11
12								12
13								13
14	Purchased Power							14
15	Non-Asset Wholesale Transactions	D2	0	0	0	0	0	15
16	for Retail							16
17	Base Demand	E1	3,228,080	2,079,284	548,821	4,609	5,860,794	17
18	Peak Demand	D1	0	0	0	0	0	18
19	Base Energy	E2	32,238,618	22,649,010	5,462,451	42,351	60,392,430	19
20	Peak Energy	D1	0	0	0	0	0	20
21								21
22	**Total All Other Transactions**		35,466,698	24,728,295	6,011,271	46,959	66,253,224	22
23								23
24	**Total Purchased Power**		35,466,698	24,728,295	6,011,271	46,959	66,253,224	24
25								25
26	**Total Production Expenses**		85,538,915	59,678,103	14,543,258	117,027	159,877,303	26
27								27
28								28
29	Transmission Expenses	D2	16,023,895	12,915,866	2,950,883	228,049	32,118,694	29
30	Transmission Expenses (Direct MN)	Direct MN	0	0	0	0	0	30
31	Transmission Expenses (Direct FERC)	Direct FERC	0	0	0	92,950	92,950	31
32	**TOTAL TRANSMISSION EXPENSES**		16,023,895	12,915,866	2,950,883	320,999	32,211,644	32
33								33
34								34
35	Distribution Expenses							35
36	Primary Demand	D3	2,382,956	2,615,860	548,386	33,387	5,580,589	36
37	Secondary Demand	D4	953,964	1,091,876	231,540	0	2,277,380	37
38	Primary Customer	C2	1,679,533	1,607,383	313,755	103	3,600,775	38
39	Secondary Customer	C3	1,149,821	1,100,923	214,785	0	2,465,530	39
40	Streetlighting	C4	726,384	705,333	177,419	0	1,609,136	40
41	Area Lighting	C5	61,267	80,771	9,996	0	152,033	41
42	Meters	C6	1,025,201	989,819	203,247	0	2,218,268	42
43	Load Management	C9	0	0	0	0	0	43
44								44
45	**Total Distribution**	OXD	7,979,126	8,191,965	1,699,129	33,490	17,903,711	45
46								46
47								47
48	Customer Accounting Expenses							48
49	Meter Reading	C7	2,930,357	2,582,669	548,127	0	6,061,154	49
50	Other	C8	3,240,334	3,100,234	605,125	199	6,945,892	50
51								51
52	**Total Customer Accounts**	OXC	6,170,691	5,682,903	1,153,253	199	13,007,046	52
53								53
54								54
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64								64
65								65

Otter Tail Power Company
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SOUTH DAKOTA

Line No.	Item	Allocation Factors		Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	Customer Service & Information Expense								1
2	Conservation & DSM Rebates	C1	**Directly Assigned to Jurisdiction**	6,620,840	0	464,265	0	7,085,105	2
3	Other	C1		1,072,743	1,018,498	200,280	0	2,291,521	3
4									4
5	**Total Customer Service & Information Expense**	OXI		7,693,583	1,018,498	664,545	0	9,376,626	5
6									6
7									7
8	Sales Expenses								8
9	Off-Peak Development	C1	**Directly Assigned to Jurisdiction**	155,664	48,050	9,908	0	213,622	9
10	Other	C1		58,077	55,140	10,843	0	124,060	10
11									11
12	**Total Sales Expenses**			213,741	103,190	20,751	0	337,682	12
13									13
14									14
15	Administrative & General Expenses								15
16	Salaries, Supplies, Pensions & Benefits								16
17	Production	OXPD		6,211,014	4,150,778	1,069,073	9,805	11,440,671	17
18	Transmission	D2		2,372,759	1,912,534	436,956	33,769	4,756,018	18
19	Distribution	OXD		3,943,623	4,048,817	839,782	16,552	8,848,774	19
20	Customer Accounts	OXC		2,808,734	2,586,706	524,930	91	5,920,460	20
21	Customer Service & Info	C1		535,485	508,407	99,975	0	1,143,867	21
22									22
23	**Total Salaries, Supplies, Pensions, and Benefits**			15,871,615	13,207,242	2,970,715	60,217	32,109,789	23
24									24
25	Load Management Expenses	C9		0	0	0	0	0	25
26									26
27	Outside Services	NEPIS		495,354	395,922	91,664	181,247	1,164,187	27
28									28
29	Property Insurance	NEPIS		920,566	735,781	170,348	336,829	2,163,523	29
30									30
31	Injuries & Damages	NEPIS		940,174	751,453	173,976	344,004	2,209,606	31
32									32
33	Regulatory Commission Expense	R10	**Directly Assigned to Jurisdiction**	1,633,062	383,814	246,934	962,938	3,226,748	33
34									34
35	General Advertising	C1		16,622	15,781	3,103	0	35,506	35
36									36
37	Miscellaneous, Rents, Maintenance	P90		1,846,536	1,561,901	347,088	7,241	3,762,766	37
38									38
39	**Total Administrative & General Exp**			21,723,929	17,051,894	4,003,827	1,892,475	44,672,125	39
40									40
41									41
42	Charitable Contributions	C1	**Directly Assigned to Jurisdiction**	0	0	0	0	0	42
43									43
44									44
45									45
46	**Total O & M Expenses**			145,343,881	104,642,419	25,035,646	2,364,191	277,386,137	46
47									47
48									48
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SOUTH DAKOTA

Line No.	Item	Allocation Factors		Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	**Depreciation Expense**								1
2	Production								2
3	Base Demand	E1		8,523,518	5,490,204	1,449,123	12,169	15,475,014	3
4	Peak Demand	D1		2,956,940	2,383,405	544,536	7,211	5,892,092	4
5	Base Energy	E2		4,675,175	3,284,511	792,153	6,142	8,757,981	5
6									6
7	**Total Production**			16,155,633	11,158,120	2,785,811	25,522	30,125,087	7
8									8
9									9
10	Transmission	D2		3,620,574	2,918,319	666,747	51,527	7,257,167	10
11	Transmission (Direct FERC)	Direct FERC		0	0	0	2,284,543	2,284,543	11
12	**TOTAL TRANSMISSION**			3,620,574	2,918,319	666,747	2,336,070	9,541,710	12
13									13
14									14
15	Distribution	P60		4,988,850	5,232,034	1,073,682	23,769	11,318,334	15
16									16
17									17
18	General	P90		1,280,302	1,082,950	240,654	5,020	2,608,927	18
19									19
20									20
21	Intangible	P90		1,439,561	1,217,659	270,590	5,645	2,933,455	21
22									22
23									23
24	**Total Depreciation Expense**			27,484,920	21,609,082	5,037,485	2,396,026	56,527,513	24
25									25
26									26
27									27
28									28
29									29
30									30
31	Big Stone Expense Offsets	P10	**Directly Assigned to Jurisdiction**	0	0	0	0	0	31
32									32
33									33
34	Spiritwood Amortization	P10	**Directly Assigned to Jurisdiction**	0	0	0	0	0	34
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SOUTH DAKOTA

Line No.	Item	Allocation Factors		Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	General Taxes	NEPIS		5,237,929	4,186,521	969,261	1,916,525	12,310,236	1
2	General Taxes (Direct FERC)	Direct FERC		0	0	0	2,735,050	2,735,050	2
3	**TOTAL GENERAL TAXES**			5,237,929	4,186,521	969,261	4,651,575	15,045,286	3
4									4
5	Net Operating Income Before Tax (NOIBT)			25,375,134	22,052,537	1,338,971	30,534,879	79,301,521	5
6									6
7	Investment Tax Credit								7
8	Amortize Prior Years Credit	EPIS		(666,369)	(534,038)	(123,560)	(146,596)	(1,470,564)	8
9	Debits Utilized	EPIS		0	0	0	0	0	9
10									10
11	**Total Investment Tax Credit**			(666,369)	(534,038)	(123,560)	(146,596)	(1,470,564)	11
12									12
13	Deferred Income Taxes								13
14	Items South Dakota Flows Through								14
15	Federal	NPMNR		(72,625)	(58,047)	0	(26,573)	(157,245)	15
16	Minnesota	NPISM		(19,923)	0	0	(7,290)	(27,213)	16
17	North Dakota	NPISN		0	(11,650)	0	0	(11,650)	17
18									18
19	**Subtotal**			(92,548)	(69,697)	0	(33,863)	(196,108)	19
20									20
21	All Other								21
22	Federal - transfer from Current Income Taxes-NOL			0	0	0	0	0	22
23	Federal(NEPIS)	NEPIS		2,383,561	1,905,109	441,070	872,130	5,601,870	23
24	Total Federal			2,383,561	1,905,109	441,070	872,130	5,601,870	24
25									25
26	Minnesota - transfer from Current Income Taxes-NOL								26
27	Minnesota(NPISN)	NPISM		1,652,753	0	0	604,732	2,257,485	27
28	Total Minnesota			1,652,753	0	0	604,732	2,257,485	28
29									29
30	North Dakota - transfer from Current Income Taxes-NOL								30
31	North Dakota(NPISN)	NPISN		0	718,040	0	0	718,040	31
32	Total North Dakota			0	718,040	0	0	718,040	32
33									33
34	**Subtotal**			4,036,314	2,623,149	441,070	1,476,862	8,577,395	34
35									35
36	**Total Deferred Income Taxes**			3,943,766	2,553,452	441,070	1,442,999	8,381,287	36
37									37
38									38
39	Current Income Taxes								39
40	FEDERAL- transfer to Deferred Income Taxes - NOL			0	0	0	0	0	40
41	Federal Current Income Taxes			(1,106,588)	(422,955)	(1,021,346)	3,272,907	722,018	41
42	Total Federal			(1,106,588)	(422,955)	(1,021,346)	3,272,907	722,018	42
43									43
44	MINNESOTA- transfer to Deferred Income Taxes - NOL			0	0	0	0	0	44
45	Minnesota Current Income Taxes			(582,402)	0	0	1,689,668	1,107,266	45
46	Total Minnesota			(582,402)	0	0	1,689,668	1,107,266	46
47									47
48	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL			0	0	0	0	0	48
49	North Dakota Income Taxes			0	(91,021)	0	(134)	(91,155)	49
50	Total North Dakota			0	(91,021)	0	(134)	(91,155)	50
51									51
52	**Total Current Income Taxes**			(1,688,989)	(513,977)	(1,021,346)	4,962,441	1,738,130	52
53									53
54	**Total Income Taxes**			1,588,407	1,505,437	(703,836)	6,258,844	8,648,853	54
55									55
56									56
57	**Net Operating Income**			23,786,727	20,547,099	2,042,807	24,276,035	70,652,668	57
58									58
59	AFDC	CWIPLT		846,530	0	0	4,968	1,726,880	59
60	AFDC - MN Only	CWIPLT		0	0	0	0	0	60
61	AFDC - SD Only	CWIPLT		0	0	0	0	0	61
62	**Total AFDC**	CWIPLT	**Allowed Only in MN & FERC**	846,530	0	0	4,968	1,726,880	62
63									63
64	**Total Available for Return**			24,633,257	20,547,099	2,042,807	24,281,003	72,379,548	64
65									65
66									66
67	Rate of Return on Rate Base			5.53%	6.34%	2.41%	10.26%	6.53%	67
68									68
69									69
70									70
71									71
72									72
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SOUTH DAKOTA

Line No.	Item	Allocation Factors	Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	Development of Federal Income Tax Expense							1
2								2
3	Net Operating Income Before Tax (NOIBT)		25,375,134	22,052,537	1,338,971	30,534,879	79,301,521	3
4	Less: Interest Cost		11,097,861	8,069,009	2,477,693	5,894,947	27,539,511	4
5								5
6	Net Income Before Tax		14,277,273	13,983,528	(1,138,722)	24,639,932	51,762,010	6
7								7
8	Federal Schedule M Adjustments:							8
9	Additional Tax Depreciation	NEPIS	14,653,396	11,712,024	2,711,562	5,361,586	34,438,568	9
10	Cost to Remove	NEPIS	1,279,276	1,022,488	236,726	468,079	3,006,569	10
11	Directly Assigned Schedule M Items	NEPIS	0	0	0	0	0	11
12	Accrued Vacation Pay	NEPIS	(11,067)	(8,846)	(2,048)	(4,049)	(26,010)	12
13	Charges - Operating Reserves	NEPIS	2,854,555	2,281,561	528,226	1,044,464	6,708,805	13
14	Provisions - Operating Reserves	NEPIS	(3,713,027)	(2,967,712)	(687,083)	(1,358,573)	(8,726,396)	14
15	Unbilled Revenues	NEPIS	0	0	0	0	0	15
16	Preferred Dividends Paid Credit	NEPIS	0	0	0	0	0	16
17	Other Schedule M Items	NEPIS	5,066,006	4,049,108	937,447	1,853,620	11,906,180	17
18								18
19	**Subtotal Federal Schedule M Adjustments**		20,129,139	16,088,622	3,724,830	7,365,126	47,307,716	19
20								20
21	**Federal Adjusted Income Before Income Taxes**		(5,851,866)	(2,105,095)	(4,863,552)	17,274,806	4,454,294	21
22								22
23	Less:							23
24	Minnesota State Income Taxes		(582,402)	0	0	1,689,668	1,107,266	24
25	North Dakota State Income Taxes		0	(91,021)	0	(134)	(91,155)	25
26								26
27	**Federal Taxable Income**		(5,269,465)	(2,014,073)	(4,863,552)	15,585,272	3,438,182	27
28	Federal Tax Rate		21.00%	21.00%	21.00%	21.00%	21.00%	28
29								29
30	Federal Income Tax Before Credits		(1,106,588)	(422,955)	(1,021,346)	3,272,907	722,018	30
31	Investment Tax Credit - Debits Utilized	EPIS	0	0	0	0	0	31
32	FEDERAL INCOME TAXES before transfer to Deferred due to NOL		(1,106,588)	(422,955)	(1,021,346)	3,272,907	722,018	32
33	Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL		0	0	0		0	33
34	**Federal Income Taxes**		(1,106,588)	(422,955)	(1,021,346)	3,272,907	722,018	34
35								35
36								36
37								37
38								38
39								39
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60								60
61								61

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SOUTH DAKOTA

Line No.	Item	Allocation Factors	Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	Development of Minnesota State Income Tax Expense							1
2								2
3	**Federal Adjusted Income Before Income Taxes**		(5,851,866)	0	0	17,274,806 *	11,422,940	3
4								4
5	Minnesota Adjustments to Federal Schedule M:							5
6	PAYSOP Adjustment	NEPIS	0	0	0	0	0	6
7	Change in Excess Tax Depreciation - MN	NEPIS	(46,523)	0	0	(17,022)	(109,339)	7
8	Change in ACRS - Ordinary Loss	NEPIS	0	0	0	0	0	8
9	Preferred Dividends Paid Credit	NEPIS	0	0	0	0	0	9
10	Miscellaneous Adjustments to Fed Schedule M	NEPIS	(44,484)	0	0	(16,276)	(104,546)	10
11								11
12	**Total Minnesota Adjustments to Fed Schedule M**		(91,007)	0	0	(33,299)	(213,885)	12
13								13
14	Minnesota Taxable Income		(5,942,873)	0	0	17,241,507	11,298,634	14
15	Minnesota Tax Rate		9.80%	-	0.00%	9.80%	9.80%	15
16								16
17	MINNESOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		(582,402)	-	-	1,689,668	1,107,266	17
18	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL							18
19	**Minnesota Income Tax**		(582,402)	0	0	1,689,668	1,107,266	19
20								20
21								21
22								22
23								23
24								24
25								25
26								26
27	Development of North Dakota State Income Tax Expense							27
28								28
29	**Federal Adjusted Income Before Income Taxes**		0	(2,105,095)	0	0 *	(2,105,095)	29
30								30
31	North Dakota Adjustments to Federal Schedule M:							31
32	Change in Excess Tax Depreciation - ND	NEPIS	0	(4,729)	0	(2,165)	(13,905)	32
33	Change in ACRS - Ordinary Loss - ND	NEPIS	0	0	0	0	0	33
34	Change in Income from ADR Property - ND	NEPIS	0	0	0	0	0	34
35	Miscellaneous Adjustments to Fed Schedule M	NEPIS	0	(2,041)	0	(934)	(6,000)	35
36								36
37	**Total North Dakota Adjustments to Fed Schedule M**		0	(6,769)	0	(3,099)	(19,905)	37
38								38
39	**Subtotal**		0	(2,111,864)	0	(3,099)	N/A	39
40	Deduction of Federal Income Taxes		0	ND doesn't allow deduct. For Federal	0	0 *	0	40
41								41
42	**North Dakota Taxable Income**		0	(2,111,864)	0	(3,099)	(2,114,963)	42
43	North Dakota Tax Rate		0.00%	4.31%	0.00%	4.31%	4.31%	43
44								44
45	NORTH DAKOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		-	(91,021)	0.00%	(133.56)	(91,154.90)	45
46	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL							46
47	**North Dakota Income Tax**		0	(91,021)	0	(134)	(91,155)	47
48								48
49								49
50								50
51			* SEE BELOW	**MINNESOTA**	NORTH DAKOTA	**SOUTH DAKOTA**	**TOTAL**	51
52								52
53			FERC STATE INCOME TAX FACTOR:					53
54			MUNICIPAL REVENUE	211,572	0	0	211,572	54
55			WHEELING REVENUE	446,129	0	0	446,129	55
56								56
57			TOTAL	657,701	0	0	657,701	57
58								58
59			PERCENTAGE OF TOTAL	100.00%	0	0.00%	100.00%	59
60			FEDERAL ADJ INCOME BEFORE TAXES - FERC	17,274,806	17,274,806	17,274,806	17,274,806	60
61								61
62			FERC FED ADJ INCOME - STATE TAX CALC	17,274,806	0	0	17,274,806	62
63								63
64								64

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SOUTH DAKOTA

Line No.	Item	Allocation Factors	Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	MWH Consumption at Generators - Partial	E1	2,588,754	1,667,479	440,126	3,696	4,700,055	1
2	Percentage		55.07923%	35.47786%	9.36427%	0.07864%	100.00000%	2
3								3
4	MWH Consumption at Generators - Total	E2	2,813,511	1,976,612	476,716	3,696	5,270,535	4
5	Percentage		53.38189%	37.50306%	9.04493%	0.07013%	100.00000%	5
6								6
7	Generation Demand Factor	D1	364,535	293,829	67,131	889	726,384	7
8	Percentage		50.18489%	40.45092%	9.24181%	0.12239%	100.00000%	8
9								9
10	Transmission Demand Factor	D2	364,535	293,829	67,131	5,188	730,683	10
11	Percentage		49.88962%	40.21292%	9.18743%	0.71002%	100.00000%	11
12								12
13	Distribution - Primary Demand Factor	D3	369,715	405,850	85,082	5,180	865,827	13
14	Percentage		42.70079%	46.87426%	9.82667%	0.59827%	100.00000%	14
15								15
16	Distribution - Secondary Demand Factor	D4	472,030	540,270	114,568	0	1,126,868	16
17	Percentage		41.88867%	47.94439%	10.16694%	0.00000%	100.00000%	17
18								18
19	Customer or Meter Factors							19
20	Total Retail Customers	C1	62,116	58,975	11,597	0	132,688	20
21	Percentage		46.81358%	44.44637%	8.74005%	0.00000%	100.00000%	21
22								22
23	Retail Service Locations	C2	65,039	62,245	12,150	4	139,438	23
24	Percentage		46.64367%	44.63991%	8.71355%	0.00287%	100.00000%	24
25								25
26	Secondary Service Locations	C3	64,995	62,231	12,141	0	139,367	26
27	Percentage		46.63586%	44.65261%	8.71153%	0.00000%	100.00000%	27
28								28
29	Street Lighting Factor	C4	2,571,972	2,497,436	628,203	0	5,697,611	29
30	Percentage		45.14124%	43.83304%	11.02573%	0.00000%	100.00000%	30
31								31
32	Area Lighting Factor	C5	2,019,081	2,661,839	329,414	0	5,010,334	32
33	Percentage		40.29833%	53.12698%	6.57469%	0.00000%	100.00000%	33
34								34
35	Meter Factor	C6	24,365,669	23,524,762	4,830,523	0	52,720,954	35
36	Percentage		46.21629%	44.62128%	9.16243%	0.00000%	100.00000%	36
37								37
38	Meter Reading Factor	C7	87,762	77,349	16,416	0	181,527	38
39	Percentage		48.34653%	42.61019%	9.04328%	0.00000%	100.00000%	39
40								40
41	System Service Locations	C8	65,061	62,248	12,150	4	139,463	41
42	Percentage		46.65108%	44.63406%	8.71199%	0.00287%	100.00000%	42
43								43
44	Load Management Factor	C9	19,835	18,434	4,092	0	42,361	44
45	Percentage		46.82373%	43.51644%	9.65983%	0.00000%	100.00000%	45
46								46
47								47
48								48
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59								59
60								60

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SOUTH DAKOTA

Line No.	Item	Allocation Factors	Minnesota	NORTH Dakota	SOUTH Dakota	FERC	Total Company	LINE NO
1	Gross Plant in Service							1
2	Production Plant	P10	484,362,143	332,723,963	83,517,617	766,876	901,370,600	2
3	Percentage		53.736182%	36.913115%	9.265625%	0.085079%	100.000000%	3
4								4
5	Distribution Plant	P60	212,095,212	222,433,888	45,646,364	1,010,497	481,185,961	5
6	Percentage		44.077598%	46.226180%	9.486221%	0.210001%	100.000000%	6
7								7
8	General Plant	P90	43,267,428	36,597,953	8,132,840	169,662	88,167,884	8
9	Percentage		49.073910%	41.509393%	9.224266%	0.192431%	100.000000%	9
10								10
11								11
12	Electric Plant in Service	EPIS	878,305,902	703,887,546	162,858,425	193,220,845	1,938,272,718	12
13	Percentage		45.313845%	36.315197%	8.402245%	9.968713%	100.000000%	13
14								14
15	Net Electric Plant in Service	NEPIS	506,199,988	404,590,603	93,670,615	185,215,399	1,189,676,605	15
16	Percentage		42.549377%	34.008452%	7.873620%	15.568550%	100.000000%	16
17								17
18	Operation and Maintenance Expense							18
19	Production Expense (Excl Energy)	OXPD	14,416,449	9,634,415	2,481,437	22,758	26,555,059	19
20	Percentage		54.288900%	36.280901%	9.344498%	0.085702%	100.000000%	20
21								21
22	Distribution Expense	OXD	7,979,126	8,191,965	1,699,129	33,490	17,903,711	22
23	Percentage		44.566886%	45.755683%	9.490373%	0.187058%	100.000000%	23
24								24
25	Customer Accounts Expense	OXC	6,170,691	5,682,903	1,153,253	199	13,007,046	25
26	Percentage		47.441143%	43.690957%	8.866368%	0.001532%	100.000000%	26
27								27
28	Customer Service & Information Expense	OXI	1,072,743	1,018,498	200,280	0	2,291,521	28
29	Percentage		46.813578%	44.446370%	8.740052%	0.000000%	100.000000%	29
30								30
31	Other Deferred Income Tax Factor							31
32	Minnesota	NPISM	506,199,988	0	0	185,215,399	691,415,387	32
33	Percentage		73.212138%	0.000000%	0.000000%	26.787862%	100.000000%	33
34								34
35	North Dakota	NPISN	0	404,590,603	0	0	404,590,603	35
36	Percentage		0.000000%	100.000000%	0.000000%	0.000000%	100.000000%	36
37								37
38	Excluding South Dakota	NPMNR	506,199,988	404,590,603	0	185,215,399	1,096,005,990	38
39	Percentage		46.185878%	36.914999%	0.000000%	16.899123%	100.000000%	39
40								40
41	Long-Term CWIP Ratio (W/AFDC)	CWIPLT	15,816,393	0	0	92,830	32,264,665	41
42	Percentage		49.020788%	0.000000%	0.000000%	0.287714%	100.000000%	42
43								43
44	Revenue	R10	194,015,710	145,208,045	30,650,015	0	369,873,771	44
45	Percentage		52.454574%	39.258811%	8.286615%	0.000000%	100.000000%	45
46								46
47	Labor and Related Expense	LRE	74,007,674	54,495,540	12,953,073	2,176,972	143,633,260	47
48	Percentage		51.525443%	37.940753%	9.018157%	1.515646%	100.000000%	48
49								49
50	Total O & M Expense	OX						50
51	Percentage							51
52								52
53								53
54								54
55								55
56								56
57								57
58								58
59								59
60								60

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SOUTH DAKOTA

Line No.	Item		AMOUNT	A PERCENT OF TOTAL	COST OF CAPITAL	RATE OF RETURN	LINE NO
1	Capital Structure - Rate of Return						1
2		RATE OF RETURN EARNED - MINNESOTA					2
3							3
4	Long-Term Debt		496,615,385	46.90%	0	2.49%	4
5							5
6	Preferred Stock		-	0.00%	0	0.00%	6
7							7
8	Common Equity		562,251,845	53.10%	0	3.04%	8
9							9
10							10
11	**Total**		1,058,867,230	100.00%		5.53%	11
12							12
13							13
14		RATE OF RETURN EARNED - NORTH DAKOTA					14
15							15
16			496,615,385	46.90%	0	2.49%	16
17							17
18			-	0.00%	0	0.00%	18
19							19
20			562,251,845	53.10%	0	3.85%	20
21							21
22							22
23			1,058,867,230	100.00%		6.34%	23
24							24
25							25
26		RATE OF RETURN EARNED - SOUTH DAKOTA					26
27							27
28			496,615,385	46.90%	5.30%	2.49%	28
29							29
30			-	0.00%	0.00%	0.00%	30
31							31
32			562,251,845	53.10%	-0.15%	-0.08%	32
33							33
34							34
35			1,058,867,230	100.00%		2.41%	35
36							36
37							37
38		RATE OF RETURN EARNED - FERC					38
39							39
40			496,615,385	46.90%	0	2.49%	40
41							41
42			-	0.00%	0	0.00%	42
43							43
44			562,251,845	53.10%	0	7.77%	44
45							45
46							46
47			1,058,867,230	100.00%		10.26%	47
48							48
49							49
50		RATE OF RETURN EARNED - TOTAL COMPANY					50
51							51
52			496,615,385	46.90%	0	2.49%	52
53							53
54			-	0.00%	0	0.00%	54
55							55
56			562,251,845	53.10%	0	4.04%	56
57							57
58							58
59			1,058,867,230	100.00%		6.53%	59
60							60

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SOUTH DAKOTA

Line No.	Item	Allocation Factors	Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	Cash Working Capital Calculation - Revenue Lead Days							1
2								2
3	Revenues							3
4	Computer Maintained Billings		177,456,569	137,423,120	18,896,306	0	333,775,994	4
5	Manually Maintained Billings		16,880,081	13,072,007	1,797,461	0	31,749,549	5
6	Cost of Energy Adjustment Revenues	R10	196,807	(4,865,691)	10,080,514	0	5,411,630	6
7	Sales for Resale		2,648,559	1,860,726	448,767	215,052	5,173,104	7
8	Rent from Electric Property		267,309	213,652	49,465	97,807	628,233	8
9	Miscellaneous		1,660,733	1,327,375	307,313	607,652	3,903,072	9
10	ITA Deficiency Payments		603,794	482,594	111,730	220,924	1,419,043	10
11	Wheeling		0	0	0	446,129	446,129	11
12	Load Control and Dispatch		3,703,530	2,960,121	685,326	38,351,484	45,700,461	12
13	Rent from Electric Property - Big Stone		3,087	2,468	571	1,130	7,256	13
14	Rent from Electric Property - Coyote		5,594	4,471	1,035	2,047	13,148	14
15	Profit on Materials and Supplies		12,155	9,715	2,876	4,447	29,193	15
16	Miscellaneous Services		0	0	0	0	0	16
17	Loan Pool Interest		3,645	0	0	0	3,645	17
18								18
19	**Total Revenues**		203,441,863	152,490,558	32,381,363	39,946,671	428,260,456	19
20								20
21								21
22	Revenue Lead Days from Service to Collection							22
23	Computer Maintained Billings		43.4	43.4	43.4	43.4	N/A	23
24	Manually Maintained Billings		41.3	41.3	41.3	41.3	N/A	24
25	Cost of Energy Adjustment Revenues		98.4	127.7	113.6	81.1	N/A	25
26	Sales for Resale		23.1	23.1	23.1	23.1	N/A	26
27	Rent from Electric Property		(92.4)	(92.4)	(92.4)	(92.4)	N/A	27
28	Miscellaneous		34.9	34.9	34.9	34.9	N/A	28
29	ITA Deficiency Payments		48.4	48.4	48.4	48.4	N/A	29
30	Wheeling		35.8	35.8	35.8	35.8	N/A	30
31	Load Control and Dispatch		27.9	27.9	27.9	27.9	N/A	31
32	Rent from Electric Property - Big Stone		42.5	39.7	64.3	27.9	N/A	32
33	Rent from Electric Property - Coyote		42.5	39.7	64.3	27.9	N/A	33
34	Profit on Materials and Supplies		42.5	39.7	64.3	27.9	N/A	34
35	Miscellaneous Services		42.5	39.7	64.3	27.9	N/A	35
36	Loan Pool Interest		42.5	39.7	64.3	27.9	N/A	36
37								37
38								38
39	Revenue Dollar Days (Revenues X Revenue Lead Days)							39
40	Computer Maintained Billings		7,701,615,081	5,964,163,399	820,099,674	0	14,485,878,155	40
41	Manually Maintained Billings		697,147,363	539,873,876	74,235,121	0	1,311,256,360	41
42	Cost of Energy Adjustment Revenues		19,361,362	(621,432,184)	1,145,002,633	0	542,931,811	42
43	Sales for Resale		61,075,771	42,908,345	10,348,563	4,959,094	119,291,773	43
44	Rent from Electric Property		(24,702,065)	(19,743,626)	(4,571,034)	(9,038,330)	(58,055,056)	44
45	Miscellaneous		57,992,797	46,351,918	10,731,373	21,219,200	136,295,288	45
46	ITA Deficiency Payments		29,223,620	23,357,571	5,407,733	10,692,739	68,681,664	46
47	Wheeling		0	0	0	15,953,556	15,953,556	47
48	Load Control and Dispatch		103,328,477	82,587,380	19,120,589	1,070,006,406	1,275,042,852	48
49	Rent from Electric Property - Big Stone		131,204	98,039	36,708	31,501	297,452	49
50	Rent from Electric Property - Coyote		237,756	177,658	66,518	57,084	539,017	50
51	Profit on Materials and Supplies		516,575	386,000	184,774	124,027	1,211,376	51
52	Miscellaneous Services		0	0	0	0	0	52
53	Loan Pool Interest		154,900	0	0	0	154,900	53
54								54
55	**Total Dollar Days**		8,646,082,842	6,058,728,377	2,080,662,652	1,114,005,277	17,899,479,148	55
56								56
57								57
58	**Avg Revenue Lead Days (Total Rev Dollar Days / Total Rev)**		42.5	39.7	64.3	27.9	41.8	58
59								59
60								60