

Volume 4A – Section 2
2017 Actual Year Workpapers
JCOSS

Other Tail Power Company
Jurisdictional Cost of Services Study
South Dakota Actual Year 2017
13 MA All-in Version

Line No.	Item	Total Company	South Dakota	All Other	Line No.
1	Rate Base	1,096,668,710	83,294,792	1,013,373,918	1
2	Total Available for Return	77,442,208	4,814,182	72,628,026	2
3	Rate of Return Earned	7.08%	5.78%	7.17%	3
4	Rate of Return Requested		7.74%		4
5	Operating Income Required		6,447,017		5
6	Total Available for Return		4,814,182		6
7	Operating Income Deficiency		1,632,835		7
8	Incremental Taxes		882,982		8
9	Revenue Increase Required		2,515,827		9
10	Percentage Increase		7.65%		10
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Other Tall Power Company
Jurisdictional Cost of Service Study
South Dakota Actual Year 2017

Line No.	Item	Total Company	South Dakota	All Other	LINE NO.
1	Electric Plant in Service	1,926,147,002	161,400,619	1,764,746,383	1
2	Accumulated Depreciation	(747,632,742)	(66,956,035)	(678,676,707)	2
3	Net Plant Excluding Big Stone Plant Capitalized Items				3
4	Net Capitalized Items - Big Stone Plant	1,176,514,260	92,444,584	1,086,069,676	4
5	Net Electric Plant in Service				5
6	Plant Held for Future Use	29,657	2,786	26,871	6
7	Construction Work in Progress	158,432,233	0	158,432,233	7
8	Materials and Supplies	19,658,295	1,831,014	17,827,281	8
9	Fuel Stocks	9,089,977	845,034	8,243,942	9
10	Prepayments	(24,727,324)	(1,939,652)	(22,787,672)	10
11	Customer Advances	(934,625)	(73,314)	(861,311)	11
12	Cash Working Capital	16,613,125	2,821,120	13,792,004	12
13	Accumulated Deferred Income Taxes	(260,006,587)	(12,637,581)	(247,369,006)	13
14	Unamortized Holding Company Formation Expense	0	0	0	14
15	Unamortized Rate Case Expense	0	0	0	15
16	Total Average Rate Base	1,956,663,710	83,294,792	1,013,373,918	16
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Line No.	Item	Allocation Factors	FERC Accounts	Total Company	South Dakota	All Other	LINE NO
1	Plant in Service	Direct MN		0	0	0	1
2	A/C 101 & 105 - Direct MN	Direct ND		0	0	0	2
3	A/C 101 & 105 - Direct ND	Direct SD		0	0	0	3
4	A/C 101 & 105 - Direct SD			0	0	0	4
5	Subtotal A/C 101 & 105 - Direct Assigned			0	0	0	5
6	Production Plant	E1		514,437,605	47,971,105	466,466,470	6
7	A/C 101 & 105 - Base Demand	D1		173,619,120	16,006,368	157,612,754	7
8	Peak Demand	E2		211,746,473	19,095,909	192,650,564	8
9	Base Energy			899,803,208	83,073,411	816,729,797	9
10	Subtotal A/C 101 & 105			1,284,586	120,720	1,173,867	10
11	A/C 114 - Base Demand	E1		233,960	27,074	206,886	11
12	Peak Demand	E2		0	0	0	12
13	Base Energy			1,568,255	147,794	1,440,461	13
14	Subtotal A/C 114			901,391,463	83,221,204	818,170,259	14
15	Total Production Plant	P10	310-317, 330-335, 340-347	256,064,553	20,466,126	232,598,427	15
16	Transmission Plant	D2		189,412,925	5,342	189,412,925	16
17	A/C 101 & 105	Direct FERC		58,287	0	52,946	17
18	A/C 101 & 105 (Direct FERC)	D2		445,555,766	23,471,688	422,084,298	18
19	Subtotal Transmission Plant		350-350.1, 355-356, 358	168,530,989	16,564,889	151,966,100	19
20	Distribution Plant	D3		102,546,012	10,453,615	92,092,397	20
21	Primary Demand	D4	360, 362, 364-365, 367	77,515,958	6,754,392	70,761,566	21
22	Secondary Demand	C2	365, 367-369.1, 370.2	6,574,432	0	6,574,432	22
23	Primary Customer	C3	365, 367-369.1, 370.2	4,819,854	0	4,819,854	23
24	Secondary Customer	C4	364-365, 367, 371.2	8,009,377	0	8,009,377	24
25	Strengthening	C5	370	26,115,049	854,417	23,722,275	25
26	Substation Wiring	C6	370.1	8,842,985	0	8,842,985	26
27	Meters	C9	370.1	481,185,981	45,678,084	435,507,877	27
28	Load Management	P80		311,132,409	2,874,308	28,258,101	28
29	Total Distribution Plant			12,961,767	1,167,535	11,773,932	29
30	General Plant	P10		24,235,610	2,300,641	21,934,969	30
31	Production	D2		16,259,942	1,441,666	14,818,276	31
32	Transmission	P80		3,159,660	275,969	2,875,291	32
33	Distribution	OXC		427,496	41,295	386,200	33
34	Customer Accounts	OXI	397.3	881,167,884	8,121,115	804,046,769	34
35	Customer Service & Info	C9		9,865,928	908,747	8,957,181	35
36	Load Management	P90	386-398, 390-1390.3, 391-1391.6, 394.2, 397.1-397.2	1,926,147,092	161,400,619	1,764,746,383	36
37	Total General Plant			9,865,928	908,747	8,957,181	37
38	Ineligible Plant	P90	302-303	1,926,147,092	161,400,619	1,764,746,383	38
39	Total Plant in Service	EPIS					39
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Otter Tail Power Company
Rate of Return Cost Study
South Dakota Actual Year 2017

Line No.	Item	Allocation Factors	FERC Accounts	Total Company	South Dakota	All Other	LINE NO
1	Accumulated Depreciation						1
2	Production Plant	E1	108, 115	(228,325,386)	(21,291,269)	(207,034,120)	2
3	Base Demand	D1	108, 115	(69,481,039)	(6,405,029)	(63,075,414)	3
4	Peak Demand	E2	108	(69,444,171)	(6,262,676)	(63,181,495)	4
5	Base Energy						5
6							6
7	Total Production Plant			(387,250,596)	(33,959,967)	(353,210,629)	7
8							8
9	Transmission Plant	D2	108, 115	(114,347,284)	(10,478,951)	(103,868,333)	9
10	Transmission Plant (Direct FERC)	Direct FERC		(6,340,674)	0	(6,340,674)	10
11	TOTAL TRANSMISSION PLANT			(120,687,958)	(10,478,951)	(110,209,007)	11
12							12
13							13
14	Distribution Plant	P60	108, 115	(211,878,571)	(20,113,237)	(191,765,334)	14
15							15
16	General Plant	P90	108	(40,489,003)	(3,730,350)	(36,758,653)	16
17							17
18	General Plant	P90	108	(7,318,615)	(673,931)	(6,644,684)	18
19							19
20	Intangible Plant	P90	108				20
21							21
22							22
23	Total Accumulated Depreciation			(747,632,742)	(68,956,035)	(678,676,707)	23
24							24
25							25
26	Net Plant Excluding BSP Capitalized Items			1,178,514,280	92,444,584	1,086,069,696	26
27							27
28	BSP Capitalized Items	P10		0	0	0	28
29							29
30	Total Net Plant in Service	NEPIS		1,178,514,280	92,444,584	1,086,069,696	30
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42	Plant Held for Future Use	P10		0	0	0	42
43	Production Plant	D2		9,038	828	8,210	43
44	Transmission Plant	P60		20,619	1,957	18,662	44
45	Distribution Plant	P90		0	0	0	45
46	General Plant			0	0	0	46
47	Intangible Plant			0	0	0	47
48							48
49	Total Plant Held for Future Use		105	29,657	2,786	26,871	49
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Oter Tail Power Company
Financial Performance Study
South Dakota Actual Year 2017

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		0	0	0	2
3	Production Plant - Direct ND	P10		0	0	0	3
4	Production Plant - Direct SD	P10		0	0	0	4
5	Production Plant - Direct FERC	Direct FERC		0	0	0	5
6	Transmission Plant - Direct MN	D2		0	0	0	6
7	Transmission Plant - Direct ND	D2		0	0	0	7
8	Transmission Plant - Direct SD	D2		0	0	0	8
9	Transmission Plant - Direct FERC	Direct FERC		117,058,068	0	117,058,068	9
10	Distribution Plant - Direct MN	P80		0	0	0	10
11	Distribution Plant - Direct ND	P80		0	0	0	11
12	Distribution Plant - Direct SD	P80		0	0	0	12
13	Distribution Plant - Direct FERC	Direct FERC		0	0	0	13
14	General Plant - Direct MN	P90		0	0	0	14
15	General Plant - Direct ND	P90		0	0	0	15
16	General Plant - Direct SD	P90		0	0	0	16
17	General Plant - Direct FERC	Direct FERC		0	0	0	17
18	In tangible Plant - Direct MN	P90		0	0	0	18
19	In tangible Plant - Direct ND	P90		0	0	0	19
20	In tangible Plant - Direct SD	P90		0	0	0	20
21	In tangible Plant - Direct FERC	Direct FERC		0	0	0	21
22	Total CWIP - Direct Assigned			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	P10		2,838,028	0	2,838,028	27
28	Distribution Plant	P80		2,147,669	0	2,147,669	28
29	General Plant	P90		85,083	0	85,083	29
30	In tangible Plant	P90		0	0	0	30
31							31
32	Total CWIP - Short-Term			9,109,500	0	9,109,500	32
33							33
34							34
35							35
36	Const Work-in-Progress - Long-Term						36
37	Production Plant (AFUDC Projects)	P10		7,007,487	0	7,007,487	37
38	Transmission Plant (Rider Projects)	D2		7,119,905	0	7,119,905	38
39	Transmission Plant (AFUDC Projects)	D2		8,044,449	0	8,044,449	39
40	Distribution Plant (Rider Projects)	P80		1,045,946	0	1,045,946	40
41	General Plant	P90		9,047,176	0	9,047,176	41
42	In tangible Plant	P90		0	0	0	42
43							43
44	Total CWIP - Long Term			32,264,685	0	32,264,685	44
45							45
46	Total Construction Work-in-Progress		107	158,432,233	0	158,432,233	46
47							47
48							48
49							49
50	Materials & Supplies						50
51	Production	P10		6,647,751	613,755	6,033,996	51
52	Transmission	D2		5,418,117	486,524	4,921,593	52
53	Distribution	P80		7,592,427	720,235	6,871,692	53
54							54
55	Total Materials and Supplies		154, 158.1	19,658,295	1,831,074	17,827,281	55
56							56
57							57
58	Fuel Stocks						58
59	Coal Stocks	E1		7,410,681	691,044	6,719,637	59
60	Fuel Oil Stocks	D1		1,678,986	154,791	1,524,205	60
61							61
62	Total Fuel Stocks		1510	9,089,677	845,834	8,243,842	62
63							63
64							64
65	Prepayments	NEPIS	128, 228.3	(24,727,324)	(1,939,652)	(22,787,672)	65
66	Customer Advances	NEPIS	235, 253	(934,625)	(73,314)	(861,311)	66
67							67
68	Cash Working Capital	OX		16,613,125	2,821,120	13,792,004	68
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Otter Tail Power Company
Jurisdictional Cost of Service Study
South Dakota Actual Year 2017

Line No.	Item	Allocation Factors	FERC Accounts	Total Company	South Dakota	All Other	LINE NO
1	Accumulated Deferred Income Taxes						1
2	Items Sold to Trusts						2
3	Federal	NP/INR		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	All Other						8
10	Federal	NEPIS		(161,108,076)	(12,637,581)	(148,470,455)	10
11	Federal (Direct FERC)	Direct FERC		(30,418,500)	0	(30,418,500)	11
12	Minnesota	NPISM		(32,022,948)	0	(32,022,948)	12
13	North Dakota	NPISN		(36,932,261)	0	(36,932,261)	13
14							14
15	Subtotal			(260,461,785)	(12,637,581)	(247,844,204)	15
16							16
17	Total Accumulated Deferred Income Taxes		180,255,281-283	(260,006,587)	(12,637,581)	(247,368,006)	17
18							18
19	Unamortized Holding Company Formation Expense	NEPIS		0	0	0	19
20							20
21							21
22	Unamortized Rate Case and Holding Company Formation Expenses	NEPIS		0	0	0	22
23							23
24							24
25							25
26							26
27	Total Average Rate Base			1,096,666,710	83,294,792	1,013,373,918	27
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Other Trail Power Company
Financial Statement Study
South Dakota Actual Year 2017

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LINE NO.	Item	Total Company	South Dakota	All Other	LINE NO.
1	Operating Revenues				1
2	Sales of Electricity	372,153,628	32,929,672	339,223,756	2
3	Other Operating Revenue	56,386,685	1,725,695	56,660,990	3
4					4
5	Total Operating Revenue	428,540,313	34,655,368	393,884,746	5
6					6
7	Operating Expenses				7
8	Production Expenses	156,639,966	14,201,172	142,438,794	8
9	Transmission Expenses	32,135,395	2,936,416	29,198,979	9
10	Distribution Expenses	17,761,945	1,686,408	16,075,438	10
11	Customer Accounting Expenses	1,182,511	118,251	1,064,260	11
12	Construction and Information Expenses	9,330,267	183,245	8,899,082	12
13	Sales Expenses	230,711	11,402	219,309	13
14	Administrative and General Expenses	43,609,630	3,739,913	39,869,717	14
15	Charitable Contributions	0	0	0	15
16	Depreciation Expense	53,185,267	4,719,228	48,466,039	16
17	Amortization of Big Stone Plant Capitalized Costs	0	0	0	17
18	Spiritwood Amortization	0	0	0	18
19	General Taxes	15,045,286	965,635	14,079,651	19
20					20
21					21
22	Total Operating Expenses	340,878,513	30,068,254	310,810,260	22
23					23
24					24
25	Net Operating Income Before Income Taxes	89,661,800	4,587,114	85,074,486	25
26					26
27					27
28	Income Tax Expense	(8,997,380)	(753,931)	(8,243,449)	28
29	Investment Tax Credit	15,897,422	527,863	15,370,360	29
30	Deferred Income Taxes	7,042,429	0	7,042,429	30
31	Income Taxes				31
32					32
33	Total Income Tax Expense	13,942,471	(226,068)	14,169,340	33
34					34
35					35
36	Net Operating Income	75,719,328	4,814,182	70,905,146	36
37					37
38	Allowance for Funds Used During Construction	1,726,880	0	1,726,880	38
39	Allowance for Funds Used During Construction - MN Only	0	0	0	39
40	Allowance for Funds Used During Construction - SD Only	0	0	0	40
41	Total Allowance for Funds Used During Construction	1,726,880	0	1,726,880	41
42					42
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44	Total Available for Return	77,446,208	4,814,182	72,632,026	44
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Oter Tail Power Company
Jurisdictional Cost of Service Study
South Dakota Actual Year 2017

Line No.	Item	Allocation Factors	FERC Accounts	Total Company	South Dakota	All Other	LINE NO
1	Operating Revenues						1
2	Sales of Electricity	R10	440,442,444.445	372,153,628	32,929,872	339,223,756	2
3							3
4							4
5							5
6	Other Operating Revenues:						6
7	Shops						7
8	Municipalities			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	Peak Energy	E2		4,981,531	447,445	4,534,086	14
15	Peak Energy	D1		0	0	0	15
16							16
17	Total All Other Transactions			4,981,531	447,445	4,534,086	17
18							18
19							19
20							20
21							21
22	Total Sales for Resale			5,173,104	447,445	4,725,659	22
23	Other Electric Revenues						23
24	Life Fees	C1	450	708,000	95,929	612,072	24
25	Connection Fees	C1	451	355,402	28,337	327,065	25
26	Rent from Electric Property	NEPIS	454	628,233	49,280	578,954	26
27	Rent from Electric Property - Coyote	NEPIS	454	7,256	699	6,557	27
28	Rent from Electric Property - Big Stone	NEPIS	454	1,318	1,031	287	28
29	Other Electric Revenues - MN	C1	456	3,903,971	306,010	3,597,961	29
30	Other Electric Revenues - ND	C1	456	0	0	0	30
31	Other Misc Electric Revenues - SD	C1	456	626	626	0	31
32	ITA Deficiency Payments	NEPIS	456	1,419,043	111,312	1,307,731	32
33	Miscellaneous Services			29,567	2,441	27,126	33
34	Wholesaling	NEPIS	456	446,110	0	446,110	34
35	Load Control and Dispatch	NEPIS	456	8,704,075	682,782	8,021,293	35
36	Load Control and Dispatch (Direct FERC)	Direct FERC	456	36,096,386	0	36,096,386	36
37	Loan Pool Interest	C1	456	3,645	0	3,645	37
38							38
39	Total Other Electric Revenues			53,213,582	1,278,250	51,935,332	39
40							40
41	Total Other Operating Revenues			58,386,695	1,726,695	56,660,000	41
42							42
43							43
44	Total Operating Revenues			430,540,313	34,655,568	395,884,746	44
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Other Tail Power Company
Jurisdictional Cost of Service Study
South Dakota Actual Year 2017

Line No.	Item	Allocation Factors	FERC Accounts	Total Company	South Dakota	All Other	LINE NO.
1	Operating Expenses						1
2	Production Expenses Excluding Purchased Power						2
3	Base Demand	E1	500, 502, 505-507, 509-511, 535, 537-543, 546, 548, 554, 556-557	16,256,701	1,515,032	14,741,669	3
4	Peak Demand	D1	500, 502, 505-507, 509-511, 535, 537-543, 546, 548, 554, 556-557	4,254,144	392,200	3,861,944	4
5	Base Energy	E2	501, 512-514, 544-546, 549-554	69,837,279	6,288,128	63,539,151	5
6	Peak Energy	D2	547	1,484,624	138,671	1,347,753	6
7	BASE DEMAND (Direct MN)	Direct MN		0	0	0	7
8	PEAK DEMAND (Direct MN)	Direct MN		0	0	0	8
9	PEAK ENERGY (Direct MN)	Direct MN		0	0	0	9
10	Total Excluding Purchased Power			91,832,748	8,243,131	83,489,617	10
11	Purchased Power						11
12	Non-Asset Wholesale Transactions for Retail	D2		0	0	0	12
13	Base Demand	E1	555	4,414,788	411,078	4,003,110	13
14	Peak Demand	E2	555	60,302,430	5,446,364	54,946,066	14
15	Base Energy	D1		0	0	0	15
16	Peak Energy	D2		0	0	0	16
17	Total All Other Transactions			64,807,218	5,858,042	58,949,176	17
18	Total Purchased Power			64,807,218	5,858,042	58,949,176	18
19	Total Production Expenses			156,639,966	14,201,172	142,438,794	19
20	Transmission Expenses (Direct MN)						20
21	Transmission Expenses (Direct FERC)	D2	560, 561-561.1.2, 561.4-561.6, 562-563, 565-568, 569.1-569.3, 570-572	32,042,445	2,936,416	29,106,029	21
22	Transmission Expenses (Direct FERC)	Direct MN		92,950	0	92,950	22
23	TOTAL TRANSMISSION EXPENSES	Direct FERC		32,135,395	2,936,416	29,199,979	23
24	Distribution Expenses						24
25	Primary Demand	D3	580-584, 688-590, 592-594, 598	5,536,370	0	5,536,370	25
26	Secondary Demand	D4	580-581, 583-584, 588, 590, 593-595, 598	2,259,335	544,169	1,715,166	26
27	Primary Customer	C2	580-581, 583-584, 588-590, 593-594, 598	3,572,243	311,869	3,260,374	27
28	Secondary Customer	C3	580-581, 583-584, 588-590, 593-594, 598	1,182,078	112,078	1,070,000	28
29	Area Lighting	C5	580-581, 583-584, 588-590, 593-594, 598	1,599,829	140,912	1,458,917	29
30	Meters	C6	580-581, 586, 598, 597-598	2,200,690	201,637	1,999,054	30
31	Load Management	C9		0	0	0	31
32	Total Distribution	OXD		17,761,845	1,686,406	16,075,438	32
33	Customer Accounting Expenses						33
34	Meter Reading	C7	901-902	6,016,923	544,127	5,472,796	34
35	Other	C8	901, 903-905	6,895,205	600,709	6,294,495	35
36	Total Customer Accounts	OXC		12,912,128	1,144,837	11,767,291	36
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Other T.J. Power Company
Jurisdictional Cost of Service Study
South Dakota Actual Year 2017

Line No.	Item	Allocation Factors	FERC Accounts	Total Company	South Dakota	All Other	LINE NOS
1	Customer Services & Information Expenses						1
2	Conservation & DSM Rebates	C1	908	7,071,248	463,357	6,607,891	2
3	Other	C1	907-910	2,287,040	199,888	2,087,151	3
4							4
5							5
6	Total Customer Services & Information Expense	OXI		9,358,287	663,245	8,695,042	6
7							7
8	Sales Expenses						8
9	Off-Peak Development	C1	912	213,622	9,808	203,714	9
10	Other	C1	912-913, 916	17,989	1,494	15,595	10
11							11
12							12
13	Total Sales Expenses			230,711	11,402	219,309	13
14							14
15	Administrative & General Expenses						15
16	Salaries, Supplies, Pensions & Benefits						16
17	Production	ONPD		11,326,776	1,054,174	10,272,601	17
18	Transmission	OZ		4,708,670	431,599	4,277,071	18
19	Regulatory	OC		5,862,520	519,704	5,342,816	19
20	Customer Accounts	OCC		5,862,520	519,704	5,342,816	20
21	Customer Service & Info	C1		1,132,479	98,979	1,033,500	21
22							22
23	Total Salaries, Supplies, Pensions, and Benefits		920-922, 926	31,790,127	2,936,154	28,853,974	23
24							24
25	Load Management Expenses	C9		0	0	0	25
26							26
27	Outside Services	NEPS	923	1,164,187	91,321	1,072,866	27
28		NEPS					28
29	Property Insurance	NEPS	924	1,604,023	125,822	1,478,201	29
30		NEPS					30
31	Injuries & Damages	NEPS	925	2,209,696	173,325	2,036,281	31
32							32
33	Regulatory Commission Expense	R10	928	3,043,415	63,601	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	346,587	3,416,178	37
38							38
39	Total Administrative & General Exp			43,609,630	3,739,913	39,869,717	39
40							40
41	Charitable Contributions	C1	426.1	0	0	0	41
42							42
43							43
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45							45
46	Total O & M Expenses			272,647,951	24,383,391	248,264,570	46
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Otter Tail Power Company
Financial Condition Report
South Dakota Actual Year 2017

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		15,153,835	1,413,090	13,740,745	3
4	Peak Demand	D1		5,815,646	536,158	5,279,488	4
5	Base Energy	E2		8,745,876	788,728	7,957,147	5
6							6
7	Total Production			29,715,357	2,737,977	26,977,380	7
8							8
9	Transmission						9
10	Transmission (Direct FERC)	D2		5,224,645	478,794	4,745,851	10
11	TOTAL TRANSMISSION	Direct FERC		2,284,543	0	2,284,543	11
12				7,509,188	478,794	7,030,394	12
13							13
14	Distribution	P60		11,467,195	1,088,559	10,378,636	14
15							15
16	General	P90		2,834,103	281,048	2,553,055	16
17							17
18	Intangible	P80		1,659,423	152,849	1,506,574	18
19							19
20							20
21	Total Depreciation Expense		403	53,185,267	4,719,228	48,466,039	21
22							22
23							23
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29							29
30	Big Stone Expenses Offsets	P10		0	0	0	30
31			Directly Assigned to Jurisdiction				31
32							32
33							33
34	Spiritwood Amortization	P10	406	0	0	0	34
35			Directly Assigned to Jurisdiction				35
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One Tail Power Company
Jurisdictional Cost of Service Study
South Dakota Actual Year 2017

Line No.	Item	Allocation Factors	FERC Accounts	Total Company	South Dakota	All Other	LINE NO.
1	General Taxes	NEPIS		12,310,236	965,635	11,344,601	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	965,635	14,079,651	3
4	Net Operating Income Before Tax (NOIBT)			898,661,800	4,597,314	894,064,486	4
5	Investment Tax Credit			(8,997,380)	(753,931)	(8,243,449)	5
6	Amortize Prior Years Credit			0	0	0	6
7	Debits Utilized			(8,997,380)	(753,931)	(8,243,449)	7
8	Total Investment Tax Credit		411.4				8
9	Deferred Income Taxes						9
10	Items South Dakota Flows Through						10
11	Federal			(197,245)	0	(197,245)	11
12	Minnesota			(27,213)	0	(27,213)	12
13	North Dakota			(11,650)	0	(11,650)	13
14	Subtotal			(196,108)	0	(196,108)	14
15	All Other			(872,028)	(556,439)	(1,428,467)	15
16	Federal - transfer from Current Income Taxes-NOL			13,812,843	4,083,502	9,729,341	16
17	Federal(NEPIS)			12,940,815	527,063	12,413,752	17
18	Total Federal			26,753,658	4,610,565	22,143,093	18
19	Minnesota - transfer from Current Income Taxes-NOL			2,401,907	0	2,401,907	19
20	Minnesota(NPISN)			2,401,907	0	2,401,907	20
21	Total Minnesota			4,803,814	0	4,803,814	21
22	North Dakota - transfer from Current Income Taxes-NOL			750,808	0	750,808	22
23	North Dakota(NPISN)			750,808	0	750,808	23
24	Total North Dakota			1,501,616	0	1,501,616	24
25	Subtotal			16,003,530	527,063	15,476,467	25
26	Total Deferred Income Taxes		410.14102.411.14112	15,897,422	527,063	15,370,360	26
27	Current Income Taxes			872,028	556,439	1,428,467	27
28	FEDERAL - transfer to Deferred Income Taxes -NOL			4,587,756	(556,439)	4,131,317	28
29	Federal Current Income Taxes			5,459,784	0	5,459,784	29
30	Total Federal			10,047,540	0	10,047,540	30
31	MINNESOTA - transfer to Deferred Income Taxes - NOL			0	0	0	31
32	Minnesota Current Income Taxes			1,521,606	0	1,521,606	32
33	Total Minnesota			1,521,606	0	1,521,606	33
34	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL			0	0	0	34
35	North Dakota Current Income Taxes			61,039	0	61,039	35
36	Total North Dakota			61,039	0	61,039	36
37	Total Current Income Taxes		409.1	7,042,429	0	7,042,429	37
38	Total Income Taxes			13,942,471	(226,669)	13,715,802	38
39	Net Operating Income			75,719,328	4,814,182	80,533,510	39
40	AFDC - MN Only			1,726,880	0	1,726,880	40
41	AFDC - SD Only			0	0	0	41
42	Total AFDC			1,726,880	0	1,726,880	42
43	Total Available for Return		419.1	77,446,208	4,814,182	82,260,390	43
44	Rate of Return on Rate Base			7.06%	5.78%	7.17%	44

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

Line No.	Item	Allocation Factors	Total Company	South Dakota	All Other	LINE NO
1	Development of Federal Income Tax Expense					1
2	Net Operating Income Before Tax (NOIBT)		88,661,800	4,587,214	85,074,486	2
3	Less: Interest Cost		26,913,527	2,407,411	24,506,116	3
4	Net Income Before Tax		62,748,273	2,179,803	60,568,370	4
5	Federal Schedule M Adjustments:					5
6	Cost to Remove		34,438,589	2,701,418	31,737,150	6
7	Accrued Vacation Pay		3,008,589	235,840	2,770,729	7
8	Charges - Operating Reserves		0	0	0	8
9	Provisions - Operating Reserves		(26,010)	(2,040)	(23,970)	9
10	Unbilled Revenues		6,708,805	526,250	6,182,555	10
11	Investment Tax Credits - Paid Credit		0	0	0	11
12	Other Schedule M Items		12,658,217	992,774	11,665,443	12
13	Subtotal Federal Schedule M Adjustments		48,057,753	3,789,729	44,268,025	13
14	Federal Adjusted Income Before Income Taxes		14,690,520	(1,589,920)	16,280,346	14
15	Less:					15
16	Minnesota State Income Taxes		1,521,606	0	1,521,606	16
17	North Dakota State Income Taxes		61,039	0	61,039	17
18	Federal Taxable Income		13,107,875	(1,589,920)	14,697,795	18
19	Federal Tax Rate		35.0%	35.0%	35.0%	19
20	Federal Income Tax Before Credits		4,587,756	(556,439)	5,144,195	20
21	Investment Tax Credits - Debts Utilized		0	0	0	21
22	FEDERAL INCOME TAXES before transfer to Deferred due to NOL		4,587,756	(556,439)	5,144,195	22
23	Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL		872,028	556,439	315,589	23
24	Federal Income Taxes		5,459,784	0	5,459,784	24
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Otter Tail Power Company
Jurisdictional Cost of Services Study
South Dakota Actual Year 2017

Line No.	Item	Allocation Factors	Total Company	South Dakota	All Other	LINE NO
1	Development of Minnesota State Income Tax Expense		15,214,273	0	15,214,273	1
2	Federal Adjusted Income Before Income Taxes					2
3	Minnesota Adjustments to Federal Schedule M:					3
4	Change in Excess Tax Depreciation - MN	NEPIS	0	0	0	4
5	Change in ACRS - Ordinary Loss	NEPIS	(63,693)	0	(63,693)	5
6	Preferred Dividends Paid Credit	NEPIS	0	0	0	6
7	Miscellaneous Adjustments to Fed Schedule M	NEPIS	376,015	0	376,015	7
8	Total Minnesota Adjustments to Fed Schedule M		312,323	0	312,323	8
9	Minnesota Taxable Income		15,526,596	0	15,526,596	9
10	Minnesota Tax Rate		9.80%	0.00%	9.80%	10
11	MINNESOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		1,527,606	0	1,527,606	11
12	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	12
13	Minnesota Income Tax		1,527,606	0	1,527,606	13
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26						26
27	Development of North Dakota State Income Tax Expense		1,053,922	0	1,053,922	27
28	Federal Adjusted Income Before Income Taxes					28
29	North Dakota Adjustments to Federal Schedule M:					29
30	Change in Excess Tax Depreciation - ND	NEPIS	(6,900)	0	(6,900)	30
31	Change in ACRS - Ordinary Loss - ND	NEPIS	0	0	0	31
32	Change in Income from ADR Property - ND	NEPIS	369,195	0	369,195	32
33	Miscellaneous Adjustments to Fed Schedule M	NEPIS	0	0	0	33
34	Total North Dakota Adjustments to Fed Schedule M		362,295	0	362,295	34
35	Subtotal		1,416,217	0	1,416,217	35
36	Deduction of Federal Income Taxes		0	0	0	36
37	North Dakota Taxable Income		1,416,217	0	1,416,217	37
38	North Dakota Tax Rate		4.31%	0.00%	4.31%	38
39	NORTH DAKOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		61,039	0	61,039	39
40	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	40
41	North Dakota Income Tax		61,039	0	61,039	41
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Line No.	Item	Allocation Factors	Total Company	South Dakota	All Other	LINE NOS
1	MWH Consumption at Generators - Partial	E1	4,636,467	432,349	4,204,118	1
2	Percentage		100.000000%	9.324967%	90.675033%	2
3	MWH Consumption at Generators - Total	E2	5,190,164	488,064	4,702,100	3
4	Percentage		100.000000%	9.403689%	90.596311%	4
5	Generation Demand Factor	D1	715,048	65,922	649,126	5
6	Percentage		100.000000%	9.219241%	90.780759%	6
7	Transmission Demand Factor	D2	719,347	65,922	653,425	7
8	Percentage		100.000000%	9.164465%	90.835535%	8
9	Distribution - Primary Demand Factor	D3	848,531	83,402	765,129	9
10	Percentage		100.000000%	9.828967%	90.171033%	10
11	Distribution - Secondary Demand Factor	D4	1,102,886	112,429	990,457	11
12	Percentage		100.000000%	10.194073%	89.805927%	12
13	Customer or Meter Factors	C1	132,688	11,597	121,091	13
14	Total Retail Customers	C2	138,438	12,150	126,288	14
15	Percentage		100.000000%	8.740052%	91.259948%	15
16	Retail Service Locations	C3	139,367	12,141	127,226	16
17	Percentage		100.000000%	8.711531%	91.288469%	17
18	Secondary Service Locations	C4	5,697,611	628,203	5,069,408	18
19	Percentage		100.000000%	11.025726%	88.974274%	19
20	Street Lighting Factor	C5	5,010,334	329,414	4,680,920	20
21	Percentage		100.000000%	6.574691%	93.425309%	21
22	Meter Factor	C6	52,720,954	4,830,523	47,890,431	22
23	Percentage		100.000000%	9.162435%	90.837565%	23
24	Meter Reading Factor	C7	181,527	16,416	165,111	24
25	Percentage		100.000000%	9.043283%	90.956717%	25
26	System Service Locations	C8	139,463	12,150	127,313	26
27	Percentage		100.000000%	8.711988%	91.288012%	27
28	Lead Management Factor	C9	42,361	4,092	38,269	28
29	Percentage		100.000000%	9.659829%	90.340171%	29
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Other Than Power Company
Jurisdictional Cost of Service Study
South Dakota Actual Year 2017

Line No.	Item	Allocation Factors	Total Company	South Dakota	Other	LINE NOS
1	Gross Plant in Service					1
2	Production Plant	P10	901,391,463	83,221,204	816,170,259	2
3	Percentage		100.000000%	9.222526%	90.767474%	3
4	Distribution Plant	P80	481,185,981	46,676,084	435,507,877	4
5	Percentage		100.000000%	9.492813%	90.507187%	5
6	General Plant	P90	86,167,884	8,121,115	80,046,769	6
7	Percentage		100.000000%	9.210988%	90.789032%	7
8	Electric Plant in Service	EPIS	1,625,147,092	161,400,619	1,463,746,383	8
9	Percentage		100.000000%	8.379455%	91.620545%	9
10	Net Electric Plant in Service	NEPIS	1,178,514,260	92,444,584	1,086,069,676	10
11	Percentage		100.000000%	7.844163%	92.155837%	11
12	Operation and Maintenance Expense	OMPD	24,026,693	2,319,609	22,696,894	12
13	Percentage		100.000000%	9.38922%	90.61078%	13
14	Production Expense (Excl Energy)	OXD	17,761,845	1,686,408	16,075,438	14
15	Percentage		100.000000%	9.494545%	90.505455%	15
16	Distribution Expense	OXD	12,912,128	1,144,837	11,767,291	16
17	Percentage		100.000000%	8.86538%	91.13462%	17
18	Customer Accounts Expense	OXD	2,297,040	199,888	2,097,151	18
19	Percentage		100.000000%	8.740052%	91.259948%	19
20	Customer Service & Information Expense	OXI	666,513,378	0	666,513,378	20
21	Percentage		100.000000%	0.000000%	100.000000%	21
22	Other Deferred Income Tax Factor	NPISM	389,554,288	0	389,554,288	22
23	Minnesota	NPISM	100.000000%	0.000000%	100.000000%	23
24	North Dakota	NPISM	100.000000%	0.000000%	100.000000%	24
25	Percentage		100.000000%	0.000000%	100.000000%	25
26	Excluding South Dakota	NPIMR	1,086,069,676	0	1,086,069,676	26
27	Percentage		100.000000%	0.000000%	100.000000%	27
28	Long-Term CWIP Ratio (WAFDC)	CWIPLT	32,264,685	0	32,264,685	28
29	Percentage		100.000000%	0.000000%	100.000000%	29
30	Revenue	R10	372,153,628	32,923,672	339,229,956	30
31	Percentage		100.000000%	8.848462%	91.151538%	31
32	Labor and Related Expense	LRE	140,069,907	12,490,027	128,579,880	32
33	Percentage		100.000000%	8.883173%	91.116827%	33
34	Total O & M Expense	OX				34
35	Percentage					35
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Great Tail Power Company
Capital Structure Study
South Dakota Actual Year 2017

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	495,981,657	47.241%	5.20%	2.46000%	4
5						5
6	Preferred Stock	0	0.000%	0.00%	0.00%	6
7	Common Equity	553,906,834	52.759%	10.00%	5.28000%	7
8						8
9						9
10						10
11	Total	\$1,049,888,491	100.00%		7.74%	11
12						12
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Otter Tail Power Company
Jurisdictional Cost of Services Study
South Dakota Actual Year 2017

Line No.	Item	Allocation Factors	Total Company	South Dakota	All Other	LINE NO
1	Cash Working Capital Calculation - Revenue Lead Days					1
2	Revenues					2
3	Manually Maintained Billings		335,657,693	20,919,135	314,738,558	3
4	Cost of Energy Adjustment Revenues		5,411,630	10,080,514	(4,668,884)	4
5	Sales for Resale		5,173,104	447,445	4,725,659	5
6	Rent from Electric Property		3,900,072	306,163	3,593,909	6
7	Miscellaneous		1,065,120	111,320	953,800	7
8	ITR Deficiency Payments		448,129	0	448,129	8
9	Wheeling		45,700,461	682,762	45,017,699	9
10	Load Control and Dispatch		7,256	569	6,686	10
11	Rent from Electric Property - Big Stone		13,148	1,031	12,117	11
12	Rent from Electric Property - Coyote		17,042	2,897	14,145	12
13	Profit on Materials and Supplies		0	0	0	13
14	Loan Pool Interest		3,645	0	3,645	14
15	Total Revenues		430,528,162	34,655,568	395,872,595	15
16	Revenue Lead Days from Services to Collection					16
17	Manually Maintained Billings		N/A	43.4	N/A	17
18	Cost of Energy Adjustment Revenues		N/A	41.3	N/A	18
19	Sales for Resale		N/A	113.6	N/A	19
20	Rent from Electric Property		N/A	23.1	N/A	20
21	Miscellaneous		N/A	37.9	N/A	21
22	ITR Deficiency Payments		N/A	34.9	N/A	22
23	Wheeling		N/A	48.4	N/A	23
24	Load Control and Dispatch		N/A	35.8	N/A	24
25	Rent from Electric Property - Big Stone		N/A	27.9	N/A	25
26	Rent from Electric Property - Coyote		N/A	62.9	N/A	26
27	Profit on Materials and Supplies		N/A	62.9	N/A	27
28	Miscellaneous Services		N/A	62.9	N/A	28
29	Loan Pool Interest		N/A	62.9	N/A	29
30	Computer Maintained Billings		14,576,229,527	910,451,047	13,665,778,480	30
31	Cost of Energy Adjustment Revenues		1,319,434,933	82,413,684	1,237,021,239	31
32	Sales for Resale		542,931,811	1,145,002,633	(602,070,822)	32
33	Rent from Electric Property		119,291,773	10,318,037	108,973,686	33
34	Miscellaneous		138,292,288	10,691,225	127,601,063	34
35	ITR Deficiency Payments		68,691,664	5,397,502	63,294,162	35
36	Wheeling		15,953,556	0	15,953,556	36
37	Load Control and Dispatch		1,275,042,852	19,049,056	1,255,993,796	37
38	Rent from Electric Property - Big Stone		299,487	35,168	264,319	38
39	Rent from Electric Property - Coyote		690,313	180,283	510,030	39
40	Profit on Materials and Supplies		0	0	0	40
41	Miscellaneous Services		154,900	0	154,900	41
42	Loan Pool Interest		0	0	0	42
43	Total Dollar Days		17,997,463,316	2,179,040,227	15,818,423,089	43
44	Avg Revenue Lead Days (Total Rev Dollar Days / Total Rev)		41.8	62.9	40.0	44

Otter Tail Power Company
Jurisdictional Cost of Services Study
South Dakota Actual Year 2017

Line No.	Item	Allocation Factors	OPERATING EXPENSE	EXPENSE/DAY AT 365 DAYS PER YEAR	EXPENSE LAG DAYS	EXCESS REVENUE LEAD DAYS OF 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	21,374,688	58,559	15.5	24.2	1,416,546	3
4	Fuel - Oil	E1	922,542	2,528	11.2	28.5	71,984	4
5	Purchased Power		24,175,183	66,233	31.6	8.1	537,815	5
6	Labor and Associated Payroll Expense		2,180,833	5,920	15.1	24.6	145,575	6
7	All Other O&M Expense	LRE	54,181,960	148,471	13.1	26.6	3,660,817	7
8	Property Taxes (Excl Coal Conversion Taxes)		3,972,217	10,883	30.1	(260.4)	(2,834,391)	8
9	Coal Conversion Taxes		201,250	552	33.3	6.4	3,519	9
10	Federal Income Taxes		349,240	957	0.0	38.7	37,986	10
11	State Income Taxes		56,093	154	0.0	38.7	6,101	11
12	Incremental Federal Income Taxes		0	0	0.0	38.7	0	12
13	Incremental State Income Taxes		0	0	0.0	38.7	0	13
14	Bank Balances							14
15	Special Deposits	NEPIS						15
16	Working Funds	NEPIS						16
17	Tax Collections Avail - FICA Withholding	NEPIS						17
18	Tax Collections Avail - Federal Withholding	LRE	(1,914,583)	(5,245)	0.0		3,323	18
19	Tax Collections Avail - State Withholding - MN	LRE	(3,387,742)	(9,227)	0.0		2,026,665	19
20	Tax Collections Avail - State Withholding - ND	R10	0	0	1.9		4,216	20
21	Tax Collections Available - State Sales Tax	R10	(200,448)	(549)	69.1		(37,920)	21
22	Tax Collections Available - Franchise Taxes	R10	(62)	(0)	23.8		(3)	22
23	Total Cash Working Capital Requirement - North Dakota	R10	0	0	0.0			23
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City of Rapid City
South Dakota
South Dakota Actual Year 2017

Line No.	Item	Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO.
1	Electric Plant in Service	872,266,380	689,215,863	161,400,619	193,281,129	1,926,147,002	1
2	Accumulated Depreciation	(371,981,388)	(298,864,956)	(88,996,035)	(8,030,773)	(747,852,742)	2
3	Net Plant Excluding Big Stone Plant Capitalized Items						3
4	Net Plant Excluding Big Stone Plant Capitalized Items						4
5	Net Capitalized Items - Big Stone Plant	507,285,022	399,554,298	82,444,584	185,230,356	1,178,514,260	5
6	Net Capitalized Items - Big Stone Plant						6
7	Net Electric Plant in Service	0	0	0	0	0	7
8	Net Electric Plant in Service						8
9	Plant Held for Future Use	507,285,022	399,554,298	92,444,584	185,230,356	1,178,514,260	9
10	Plant Held for Future Use						10
11	Construction Work in Progress	13,588	13,174	2,786	169	29,657	11
12	Construction Work in Progress						12
13	Materials and Supplies	20,312,546	3,757,270	0	117,172,089	158,432,233	13
14	Materials and Supplies						14
15	Fuel Stocks	9,628,064	8,138,134	1,831,014	61,083	19,658,295	15
16	Fuel Stocks						16
17	Prepayments	4,936,234	3,299,613	845,634	7,995	9,089,677	17
18	Prepayments						18
19	Customer Advances	(10,517,851)	(8,383,359)	(1,838,652)	(3,886,462)	(24,727,324)	19
20	Customer Advances						20
21	Cash Working Capital	(397,546)	(316,868)	(73,314)	(148,688)	(934,625)	21
22	Cash Working Capital						22
23	Accumulated Deferred Income Taxes	8,253,821	5,332,231	2,821,120	205,853	16,613,125	23
24	Accumulated Deferred Income Taxes						24
25	Unamortized Holding Company Formation Expense	(91,650,047)	(61,375,974)	(12,637,551)	(64,298,985)	(260,006,557)	25
26	Unamortized Rate Case Expense	0	0	0	0	0	26
27	Unamortized Rate Case Expense						27
28	Unamortized Rate Case Expense						28
29	Unamortized Rate Case Expense						29
30	Unamortized Rate Case Expense						30
31	Total Average Rate Base	441,853,831	320,014,519	83,294,752	224,345,219	1,069,668,710	31
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*** NOTE: TOTAL AVERAGE RATE BASE WILL NOT ADD ACROSS BECAUSE CHIP IS NOT ALLOCATED TO ALL JURISDICTIONS

Docket No. EL18-
Volume 4A
Section 2

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	R80	0	0	0	0	0	10
11	Distribution Plant - Direct ND	R80	0	0	0	0	0	11
12	Distribution Plant - Direct SD	R80	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 CWP - Direct Assigned		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	1,693,488	1,958,045	0	2,715	3,144,516	26
27	Transmission Plant	D2	2,246,891	1,313,886	0	6,081	2,838,028	27
28	Distribution Plant	R80	1,054,617	891,028	0	4,203	2,147,669	28
29	General Plant	P90	41,780	35,299	0	166	85,083	29
30	Intangible Plant	P90						30
31	Total CWP - Short Term		4,465,285	3,797,270	0	19,614	9,109,500	31
32								32
33								33
34								34
35	Const Work-in-Progress - Long Term							35
36	Production Plant (AFUDC Projects)	P10	3,773,791	0	0	6,049	7,007,487	36
37	Transmission Plant (Rider Projects)	D2	3,558,324	0	0	51,349	7,119,905	37
38	Transmission Plant (AFUDC Projects)	D2	0	0	0	0	0	38
39	Transmission Plant (Rider Projects)	D2	0	0	0	0	0	39
40	Distribution Plant	R80	3,539,045	0	0	17,237	8,044,449	40
41	General Plant	P90	313,466	0	0	1,596	1,695,146	41
42	Intangible Plant	P90	4,442,934	0	0	17,704	8,947,176	42
43								43
44	Total CWP - Long Term		15,827,281	0	0	94,386	32,284,865	44
45								45
46								46
47	Total Construction Work-in-Progress		20,312,546	3,797,270	0	117,172,069	158,432,233	47
48								48
49								49
50	Materials & Supplies							50
51	Production	P10	3,950,080	2,445,197	613,755	5,739	6,647,751	51
52	Transmission	D2	2,707,819	2,174,697	496,524	39,076	5,418,117	52
53	Distribution	R80	3,340,184	3,515,239	720,735	16,288	7,592,427	53
54								54
55	Total Materials and Supplies		9,659,084	8,135,134	1,831,014	61,083	19,658,295	55
56								56
57								57
58	Fuel Stocks							58
59	Coal Stocks	E1	4,002,076	2,621,654	691,044	5,807	7,410,681	59
60	Fuel Oil Stocks	D1	844,159	677,959	154,791	2,087	1,678,996	60
61								61
62	Total Fuel Stocks		4,956,234	3,299,613	845,834	7,895	9,089,677	62
63								63
64	Prepayments	NEPS	(10,517,851)	(8,383,359)	(1,938,652)	(6,898,462)	(24,727,324)	64
65	Customer Advances	NEPS	(397,546)	(316,868)	(73,314)	(146,899)	(934,625)	65
66								66
67	Cash Working Capital	OX	8,253,821	5,352,231	2,821,120	205,953	16,613,125	67
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Separately calculated by Jurisdiction

Center Tail Power Company
Financial Performance Study
South Dakota Actual Year 2017

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	32,929,872	0	372,153,628	2
3	Other Operating Revenue	9,416,133	7,264,113	1,725,695	39,988,593	56,386,685	3
4							4
5	Total Operating Revenue	203,431,843	152,472,158	34,655,568	39,988,593	430,548,313	5
6							6
7	Operating Expenses						7
8	Production Expenses	83,929,017	59,393,425	14,201,172	116,432	156,639,966	8
9	Transmission Expenses	16,013,895	12,861,041	2,938,416	324,043	32,135,395	9
10	Distribution Expenses	7,304,859	8,136,880	1,686,406	33,900	17,761,845	10
11	Customer Accounting Expenses	7,629,659	5,149,326	1,443,371	196	12,222,452	11
12	Construction and Information Expenses	7,679,536	1,015,506	1,443,371	0	9,852,281	12
13	Depreciation and Amortization Expenses	163,884	155,845	11,402	0	330,711	13
14	Sales Expenses	21,336,700	16,719,677	3,739,913	1,813,340	43,609,630	14
15	Administrative and General Expenses	0	0	0	0	0	15
16	Charitable Contributions	26,830,332	20,254,590	4,719,228	2,381,127	53,185,267	16
17	Depreciation Expense	0	0	0	0	0	17
18	Amortization of Big Stone Plant Capitalized Costs	0	0	0	0	0	18
19	Spinwood Amortization	0	0	0	0	0	19
20	General Taxes	5,236,200	4,173,567	965,635	4,689,884	15,045,288	20
21							21
22	Total Operating Expenses	174,218,664	127,252,753	30,058,254	3,338,843	340,876,513	22
23							23
24	Net Operating Income Before Income Taxes	29,213,180	25,219,405	4,597,314	30,629,750	89,671,800	24
25							25
26	Income Tax Expense						26
27	Investment Tax Credit	(4,079,185)	(3,261,506)	(753,931)	(902,759)	(8,997,380)	27
28	Deferred Income Taxes	6,871,542	5,713,911	527,063	2,784,906	15,897,422	28
29	Income Taxes	(187,899)	55,730	0	7,170,345	7,042,429	29
30							30
31	Total Income Tax Expense	2,684,469	2,506,135	(228,869)	9,052,494	13,942,471	31
32							32
33	Net Operating Income	26,608,721	22,711,271	4,814,182	21,577,256	75,719,328	33
34							34
35	Allowance for Funds Used During Construction - MN Only						35
36	Allowance for Funds Used During Construction - MN Only	847,112	0	0	5,052	1,726,880	36
37	Allowance for Funds Used During Construction - SD Only	0	0	0	0	0	37
38	Total Allowance for Funds Used During Construction	847,112	0	0	5,052	1,726,880	38
39							39
40	Total Available for Return	27,455,833	22,711,271	4,814,182	21,582,308	74,442,008	40
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*** NOTE: TOTAL AVAILABLE FOR RETURN WILL NOT ADD ACROSS BECAUSE AFDC IS NOT ALLOCATED TO ALL JURISDICTIONS.

Oter Tail Power Company
Jurisdictional Cost of Service Study
South Dakota Actual Year 2017

Line No	Item	Allocation Factors	Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	General Taxes	NEPIS	5,236,200	4,173,957	965,635	1,934,834	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		5,236,200	4,173,957	965,635	4,669,884	15,045,286	3
4	Net Operating Income Before Tax (NOIBT)		29,219,180	25,219,405	4,597,314	30,629,759	89,661,600	4
5	Investment Tax Credit		(4,079,185)	(3,281,506)	(753,931)	(902,759)	(8,997,380)	5
6	Amortize Prior Years Credit		0	0	0	0	0	6
7	Debits Utilized		(4,079,185)	(3,281,506)	(753,931)	(902,759)	(8,997,380)	7
8	Total Investment Tax Credit		0	0	0	0	0	8
9	Items South Dakota Flows Through							9
10	Federal							10
11	Minnesota							11
12	North Dakota							12
13	Subtotal							13
14	Deferred Income Taxes							14
15	Federal		(72,576)	(57,849)	0	(26,819)	(157,245)	15
16	Minnesota		(19,971)	(11,660)	0	(7,342)	(27,213)	16
17	North Dakota		0	(11,660)	0	0	(11,660)	17
18	Subtotal		(92,547)	(69,499)	0	(34,161)	(196,103)	18
19	All Other							19
20	Federal - transfer from Current Income Taxes-NOL							20
21	Federal(NPIS)		(665,192)	349,603	(656,439)	0	(672,028)	21
22	Total Federal		5,876,339	4,892,999	1,093,502	2,171,003	13,812,843	22
23	Minnesota(NPIS)		5,210,148	5,032,602	527,063	2,171,003	12,940,815	23
24	North Dakota		1,753,843	0	0	648,064	2,401,907	24
25	Subtotal		6,963,991	5,783,410	527,063	2,819,067	16,093,530	25
26	Total Deferred Income Taxes		6,871,542	5,713,911	527,063	2,784,906	15,897,422	26
27	Current Income Taxes							27
28	FEDERAL - transfer to Deferred Income Taxes - NOL							28
29	Federal Current Income Taxes		(849,603)	(349,240)	(556,439)	0	(872,028)	29
30	Total Federal		(849,603)	(349,240)	(556,439)	0	(872,028)	30
31	MINNESOTA - transfer to Deferred Income Taxes - NOL							31
32	Minnesota Current Income Taxes		(183,178)	0	0	1,704,784	1,521,606	32
33	Total Minnesota		(183,178)	0	0	1,704,784	1,521,606	33
34	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL							34
35	North Dakota Current Income Taxes		0	56,093	0	4,946	61,039	35
36	Total North Dakota		0	56,093	0	4,946	61,039	36
37	Subtotal		(187,899)	56,790	0	7,170,545	7,042,429	37
38	Total Current Income Taxes		2,604,459	2,505,135	(226,869)	9,052,494	13,942,471	38
39	Total Income Taxes		29,608,721	22,711,271	4,814,132	21,577,256	75,719,328	39
40	Net Operating Income		847,112	0	0	5,052	1,726,880	40
41	AFDC - MN Only		0	0	0	0	0	41
42	AFDC - SD Only		0	0	0	0	0	42
43	Total AFDC		0	0	0	0	0	43
44	Total Available for Return		27,453,533	22,711,271	4,814,132	21,582,308	77,446,208	44
45	Rate of Return on Rate Base		6.21%	7.10%	6.78%	9.21%	7.09%	45
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Allowed Only in MN & FERC

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

LINE NO.	Item	Allocation Factors	Minnesota	North Dakota	South Dakota	FERC	Total Company
1	Development of Federal Income Tax Expense						
2	Net Operating Income Before Tax (NOIBT)		20,213,180	25,219,405	4,587,314	30,029,750	89,661,800
3	Less: Interest Cost		10,868,866	7,872,357	2,407,411	5,764,802	26,913,527
4	Net Income Before Tax		19,344,314	17,347,048	2,179,903	24,864,858	62,748,273
5	Federal Schedule M Adjustments:						
6	Federal Tax Depreciation		14,648,561	11,675,794	2,704,418	5,412,805	34,438,568
7	Cost to Remove		1,278,864	1,019,324	235,640	472,551	3,006,569
8	Directly Assigned Schedule M Items		0	0	0	0	0
9	Accrued Vacation Pay		(11,063)	(8,181)	(2,040)	(4,089)	(26,010)
10	Charges - Operating Reserves		2,853,613	2,274,501	526,250	1,054,441	6,708,805
11	Provisions - Operating Reserves		(3,711,802)	(2,956,529)	(684,513)	(1,371,552)	(8,726,396)
12	Included Revenues		0	0	0	0	0
13	Deferred Federal Tax Paid Credit		0	0	0	0	0
14	Other Schedule M Items		5,393,365	4,290,865	992,774	1,989,213	12,656,217
15	Subtotal Federal Schedule M Adjustments		20,441,528	16,293,126	3,769,729	7,553,370	48,057,753
16	Federal Adjusted Income Before Income Taxes		(2,097,214)	1,055,922	(1,989,826)	17,311,487	14,690,520
17	Less:						
18	Minnesota State Income Taxes		(83,178)	0	0	1,704,784	1,521,606
19	North Dakota State Income Taxes		0	56,093	0	4,946	61,039
20	Federal Taxable Income		(1,914,086)	97,829	(1,989,826)	15,601,757	13,107,875
21	Federal Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%
22	Federal Income Tax Before Credits		(669,913)	340,240	(656,439)	5,460,615	4,587,756
23	Investment Tax Credit - Debits Utilized		0	0	0	0	0
24	FEDERAL INCOME TAXES before transfer to Deferred due to NOL		(669,913)	340,240	(656,439)	5,460,615	4,587,756
25	Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL		665,192	(345,603)	556,439	(872,028)	872,028
26	Federal Income Taxes		(67,721)	(363)	0	5,400,615	5,459,784
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Line No.	Item	Allocation Factors	Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO
1	Development of Minnesota State Income Tax Expense		(2,097,214)	0	0	17,311,487	15,214,273	1
2	Federal Adjusted Income Before Income Taxes							2
3	Minnesota Adjustments to Federal Schedule M		0	0	0	0	0	3
4	Change in ACRS - Ordinary Loss	NEPS	(46,909)	0	0	(17,185)	(109,339)	4
5	Change in ACRS - Ordinary Loss - MN	NEPS	0	0	0	0	0	5
6	Preferred Dividends Paid Credit	NEPS	0	0	0	0	0	6
7	Miscellaneous Adjustments to Fed Schedule M	NEPS	274,562	0	0	101,454	645,491	7
8	Total Minnesota Adjustments to Fed Schedule M		229,054	0	0	84,268	538,152	8
9	Minnesota Taxable Income		(1,869,460)	0	0	17,395,726	15,526,596	9
10	Minnesota Tax Rate		9.80%	-	0.00%	9.80%	9.80%	10
11	MINNESOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		(183,178)	-	-	1,704,784	1,521,606	11
12	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		(183,178)	0	0	1,704,784	1,521,606	12
13	Minnesota Income Tax							13
14	Development of North Dakota State Income Tax Expense		0	1,053,922	0	0	1,053,922	14
15	Federal Adjusted Income Before Income Taxes							15
16	North Dakota Adjustments to Federal Schedule M		0	(4,714)	0	(2,185)	(13,905)	16
17	Change in Excess Tax Depreciation - ND	NEPS	0	0	0	0	0	17
18	Change in ACRS - Ordinary Loss - ND	NEPS	0	0	0	0	0	18
19	Change in Income from ADR Property - ND	NEPS	0	252,253	0	116,942	744,037	19
20	Miscellaneous Adjustments to Fed Schedule M	NEPS	0	247,538	0	114,757	730,132	20
21	Total North Dakota Adjustments to Fed Schedule M		0	500,791	0	231,701	1,465,905	21
22	Subtotal		0	1,301,460	0	114,757	1,416,217	22
23	Deduction of Federal Income Taxes		0	ND doesn't allow	0	0	N/A	23
24	North Dakota Taxable Income		0	1,301,460	0	114,757	1,416,217	24
25	North Dakota Tax Rate		0.00%	4.31%	0.00%	4.31%	4.31%	25
26	NORTH DAKOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		-	56,093	0	4,946.02	61,038.95	26
27	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL		0	56,093	0	4,946	61,039	27
28	North Dakota Income Tax							28
29	* SEE BELOW							29
30	MINNESOTA				NORTH DAKOTA	TOTAL		30
31	FERC STATE INCOME TAX FACTOR:		211,572	0	0	211,572		31
32	MUNICIPAL REVENUE		446,129	0	0	446,129		32
33	WHEELING REVENUE		657,701	0	0	657,701		33
34	TOTAL		1,315,402	0	0	1,315,402		34
35	PERCENTAGE OF TOTAL		100.00%	0	0.00%	100.00%		35
36	FEDERAL ADJ INCOME BEFORE TAXES - FERC		17,311,487	17,311,487	17,311,487	17,311,487		36
37	FERC FED ADJ INCOME - STATE TAX CALC		17,311,487	0	0	17,311,487		37

Line No.	Item	Minnesota	North Dakota	South Dakota	FERC	Total Company	LINE NO.
1	MWH Consumption at Generators - Partial Percentage	2,950,193	1,640,229	432,349	3,696	4,636,467	1
2		55.21862%	35.37870%	9.32497%	0.07972%	100.00000%	2
3	MWH Consumption at Generators - Total Percentage	2,741,986	1,943,408	468,084	3,898	5,190,164	3
4		53.46944%	37.44608%	9.01829%	0.07121%	100.00000%	4
5							5
6							6
7	Generation Demand Factor Percentage	359,509	288,728	65,922	889	715,048	7
8		59.27160%	40.37883%	9.21824%	0.12433%	100.00000%	8
9							9
10	Transmission Demand Factor Percentage	359,509	288,728	65,922	5,188	719,347	10
11		49.9713%	40.13751%	9.16414%	0.72121%	100.00000%	11
12							12
13	Distribution - Primary Demand Factor Percentage	361,240	398,709	83,402	5,180	848,531	13
14		42.57240%	46.98819%	9.82899%	0.61047%	100.00000%	14
15							15
16	Distribution - Secondary Demand Factor Percentage	459,966	530,491	112,429	0	1,102,886	16
17		41.70567%	48.10026%	10.19407%	0.00000%	100.00000%	17
18							18
19	Customer or Meter Factors						19
20	Total Retail Customers	62,116	58,975	11,597	0	132,688	20
21		46.81358%	44.44637%	8.74003%	0.00000%	100.00000%	21
22							22
23	Retail Services Locations Percentage	65,039	62,245	12,150	4	139,438	23
24		46.64367%	44.63991%	8.71355%	0.00287%	100.00000%	24
25							25
26	Secondary Services Locations Percentage	64,995	62,291	13,441	0	139,867	26
27		46.65856%	44.6526%	8.71153%	0.00000%	100.00000%	27
28							28
29	Street Lighting Factor Percentage	2,571,972	2,497,436	628,203	0	5,697,611	29
30		45.14124%	43.83304%	11.02573%	0.00000%	100.00000%	30
31							31
32	Area Lighting Factor Percentage	2,019,081	2,861,889	329,414	0	5,010,334	32
33		40.2933%	53.12699%	6.37469%	0.00000%	100.00000%	33
34							34
35	Meter Factor Percentage	24,365,669	23,524,762	4,830,523	0	52,720,954	35
36		46.21829%	44.62128%	9.16243%	0.00000%	100.00000%	36
37							37
38	Meter Reading Factor Percentage	87,762	77,349	16,416	0	181,527	38
39		46.34653%	42.61019%	9.04326%	0.00000%	100.00000%	39
40							40
41	System Services Locations Percentage	65,981	62,248	12,150	4	139,463	41
42		46.65108%	44.63406%	8.71199%	0.00287%	100.00000%	42
43							43
44	Load Management Factor Percentage	19,855	16,434	4,092	0	42,381	44
45		46.82373%	43.51644%	9.65983%	0.00000%	100.00000%	45
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