OTTER TAIL POWER COMPANY	Τ
OVERALL COST OF SERVICE STUDY	
2017 ACTUAL YEAR - 10 CLASSES	

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LINE	ITEM	ALLOC	TOTAL	SOUTH	ALL	LINE
NO	IIEM	ALLOC	COMPANY	DAKOTA	OTHER	NO
1 2	RATE BASE		1,096,668,710	83,294,792	1,013,373,918	1
3 4	TOTAL AVAILABLE FOR RETURN		77,446,208	4,814,182	72,632,026	2 3 4 5 5 6 7 8 9 10 111 12 13 14 15
5	RATE OF RETURN EARNED		7.06%	5.78%	7.17%	5
7	RATE OF RETURN REQUESTED			7.74%		7
9	OPERATING INCOME REQUIRED			6,447,017		9
11 12	TOTAL AVAILABLE FOR RETURN			4,814,182		11 12
13	OPERATING INCOME DEFECIENCY			1,632,835		13
15 16	INCREMENTAL TAXES	GRCF = 1.540773		882,992		15 16
17 18	REVENUE INCREASE REQUIRED			2,515,827	•	17
19	PERCENTAGE INCREASE			7.64%		18 19 20
21						21 22 22
23						23 24
25 26				6.29%		25 26
27 28						27 28
29 30						29 30
21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38						31 32
33 34						33 34
35 36						35 36
37 38						37 38
39 40						39 40
41 42						41 42
43						43
43 44 45 46 47						20 21 21 22 23 34 42 45 56 56 56 60 57 72 33 34 35 35 39 40 41 41 42 42 43 44 45 56 56 67 67 68 69 69 69 69 69 69 69 69 69 69 69 69 69
47 48 49						47
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50 51 52 53 54 55 56 57 58 59 60						52 53
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OTTER TAIL POWER COMPANY OVERALL COST OF SERVICE STUDY ACTUAL YEAR 2017 - 10 CLASSES

LINE		1	TOT	M	SOUTH	ALL	LINE
NO	ITEM	ALLOC	 COMP		DAKOTA	OTHER	
1 2	ELECTRIC PLANT IN SERVICE		1,926,	147,002	161,400,619	1,764,746	5,383
3	ACCUMULATED DEPRECIATION		(747,	32,742)	(68,956,035)	(678,676	3,707)
5	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS		1,178,	14,260	92,444,584	1,086,069	3,676 0 0
7	NET CAPITALIZED ITEMS - BIG STONE PLANT			0	0		0 7
9	NET ELECTRIC PLANT IN SERVICE		1,178,	514,260	92,444,584	1,086,069	9,676 9 10
11	PLANT HELD FOR FUTURE USE			29,657	2,786	26	5,871
13	CONSTRUCTION WORK IN PROGRESS		158,	132,233	0	158,432	3,871 111 12,233 13 14 15 15 15
15	MATERIALS AND SUPPLIES		19,	358,295	1,831,014	17,827	7,281 15 16
17	FUEL STOCKS		9,	089,677	845,834	8,243	3,842 17
19	PREPAYMENTS		(24,	727,324)	(1,939,652)	(22,787	7,672) 18 19 20 1,311) 21 22 22 23 3,006) 25 0
21	CUSTOMER ADVANCES		(934,625)	(73,314)	(861	1,311)
23	CASH WORKING CAPITAL		16,	353,385	2,772,420	13,580	0,965
25 26	ACCUMULATED DEFERRED INCOME TAXES		(260,	006,587)	(12,637,581)	(247,369	9,006)
27 28	UNAMORTIZED HOLDING COMPANY FORMATION EXPENSE			0	0		0 27
29 30	UNAMORTIZED RATE CASE EXPENSE			0	0		0 28 0 29 30 31 2,879 32
31 32	TOTAL AVERAGE RATE BASE		1.006	108,971	83,246,093	1,013,162	31
33	TOTAL AVERAGE RATE BASE		1,090,	+00,971	83,240,093	1,013,102	33
33 34 35							33 34 35 36 37 38 39 40
36 37							36
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39 40							39
40							40
42							41 42 43 43 44 45 46 46 47
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59							49 50 51 51 52 53 54 55 56 57 77 58
60							60

OTTER TAIL POWER COMPANY
OVERALL COST OF SERVICE STUDY
ACTUAL YEAR 2017 - 10 CLASSES

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LINE		1	1		TOTAL	SOUTH		ALL	LINE
NO	ITEM	ALLOC			COMPANY	DAKOTA		THER	LINE NO
1.0		7.75.5.5			001111 7 1117	D, ELOTA			NO.
1	OPERATING REVENUES								_ 1
2	SALES OF ELECTRICITY				372,153,628	32,929,872		39,223,756	
3	OTHER OPERATING REVENUE				58,386,685	2,445,167		55,941,518	3
4	TOTAL OPERATING DEVENUE				400 540 040	05.075.040		05 405 074	4
5 6	TOTAL OPERATING REVENUE				430,540,313	35,375,040	3	95,165,274	5
7									6 7
8	OPERATING EXPENSES								8
9	PRODUCTION EXPENSES				156,639,966	14,201,172	1.	42,438,794	9
10	TRANSMISSION EXPENSES				32,135,395	2,936,416		29,198,979	
11	DISTRIBUTION EXPENSES				17,761,845	1,686,406		16,075,438	11
12	CUSTOMER ACCOUNTING EXPENSES				12,912,128	1,144,837		11,767,291	12 13
13	CUSTOMER SERVICE AND INFORMATION EXPENSES				9,358,287	663,245		8,695,042	13_
14	SALES EXPENSES				230,711	11,402		219,309	14
15 16	ADMINISTRATIVE AND GENERAL EXPENSES				43,609,630	3,739,913		39,869,717	
16	CHARITABLE CONTRIBUTIONS DEPRECIATION EXPENSE				0 53,185,267	0 4,719,228		0 48,466,039	16 17
18	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS				53,185,267	4,719,228	'	48,466,039	17
19	SPIRITWOOD AMORTIZATION				0	ŏ		0	19
20	GENERAL TAXES				15,045,286	965,772		14,079,513	20
21					.,,				21
22	TOTAL OPERATING EXPENSES				340,878,513	30,068,391	3	10,810,122	22 23
23									23
24									24
25	NET OPERATING INCOME BEFORE INCOME TAXES				89,661,800	5,306,648		84,355,152	25 26
26 27									26 27
28	INCOME TAX EXPENSE								27
29	INVESTMENT TAX CREDIT				(8.997.380)	(753,931)		(8,243,449)	
30	DEFERRED INCOME TAXES				18,423,555	779,249		17,644,306	
31	INCOME TAXES				4,362,156	0		4,362,156	
32 33					,,			,,	32 33
33	TOTAL INCOME TAX EXPENSE				13,788,331	25,318		13,763,013	33
34									34 35
35									35
36 37	NET OPERATING MISCORE				75,873,469	5 004 000	ļ <u> </u>	70,592,139	36 37
38	NET OPERATING INCOME				75,873,469	5,281,330		70,592,139	3/
39									38 39
40	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION				1,726,880	0		1,726,880	
41					1,120,000	ľ		.,,20,000	41
42							L		42
43	TOTAL AVAILABLE FOR RETURN				77,600,349	5,281,330		72,319,019	43
44									44
45									45 46 47
46									46
47	AVEDAGE GENTO BED WAY!								47
48 49	AVERAGE CENTS PER KWH								48 49
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OTTER TAIL POWER COMPANY
STATEMENT M
OVERALL COST OF SERVICE STUDIES
2017 Actual Year

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N	_	No.	Line
in Volume 4A, Tab - 2017 Actual Year.	The remaining detail of the 2017 Actual Year Overall Cost of Service Study can	Description	

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OTTER TAIL POWER COMPANY
OVERALL COST OF SERVICE STUDY
2017 TEST YEAR - 10 CLASSES

LINE			TOTAL	SOUTH	ALL	LINE
NO	ITEM	ALLOC	COMPANY	DAKOTA	OTHER	NO
1	RATE BASE		1,108,607,736	84,904,903	1,023,702,833	1
3	TOTAL AVAILABLE FOR RETURN		72,379,548	2,042,807	70,336,740	2 3 4
5	RATE OF RETURN EARNED		6.53%	2.41%	6.87%	5 6
7 8	RATE OF RETURN REQUESTED			7.96%		7
9	OPERATING INCOME REQUIRED			6,758,430		8 9 10
11 12	TOTAL AVAILABLE FOR RETURN			2,042,807		11 12
13 14	OPERATING INCOME DEFECIENCY			4,715,623		13 14
15 16 17	INCREMENTAL TAXES	GRCF = 1.267724		1,262,487 5,978,110		15
17 18 19	REVENUE INCREASE REQUIRED PERCENTAGE INCREASE			19.50%		17
20	PERCENTAGE INCREASE			19.50%		20
22						22 23
24 25				-0.15%		24 25
26 27						26 27
28 29						28 29
30 31						30 31
32 33 34 35						32 33
35 36						35
37 38						37 38
39 40						39 40
41 42						41 42
43						43 44
45 46 47						45 46
48						48
50 51						50 51
52 53						52 53
54 55 56 57						10 11 12 13 14 14 15 16 18 19 20 21 22 23 24 25 26 27 27 28 29 30 31 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 55 56 57 48 49 49 50 50 50 50 50 50 50 50 50 50
56 57						56 57
58 59						
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OTTER TAIL POWER COMPANY OVERALL COST OF SERVICE STUDY 2017 TEST YEAR - 10 CLASSES

LINE		1	TOTAL	COLITY	41:	Tracel
LINE NO	ITEM ALLOC		TOTAL COMPANY	SOUTH DAKOTA	ALL OTHER	LINE NO
1 2	ELECTRIC PLANT IN SERVICE		1,938,272,718	162,858,425	1,775,414,294	1 2
3	ACCUMULATED DEPRECIATION		(748,596,113)	(69,187,810)	(679,408,303)	3 4
5	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS		1,189,676,605	93,670,615	1,096,005,990	5 6 7
7	NET CAPITALIZED ITEMS - BIG STONE PLANT		0	0	0	7
9	NET ELECTRIC PLANT IN SERVICE		1,189,676,605	93,670,615	1,096,005,990	8 9 10
11	PLANT HELD FOR FUTURE USE		29,657	2,786	26,871	11
13	CONSTRUCTION WORK IN PROGRESS		158,432,233	0	158,432,233	13 14
15	MATERIALS AND SUPPLIES		19,658,295	1,833,976	17,824,319	15
17	FUEL STOCKS		9,089,677	849,126	8,240,551	12 13 14 15 16 17 18
19	PREPAYMENTS		(24,727,324)	(1,946,936)	(22,780,388)	19 20 21
21	CUSTOMER ADVANCES		(934,625)	(73,589)	(861,036)	21
23	CASH WORKING CAPITAL		10,493,890	2,474,563	8,019,327	222 233 244 255 266 277
25 26	ACCUMULATED DEFERRED INCOME TAXES		(253,936,313)	(12,421,053)	(241,515,260)	25
27	UNAMORTIZED BALANCE - SPIRITWOOD		0	0	0	27
29	UNAMORTIZED RATE CASE EXPENSE		458,334	458,334	0	20
31	TOTAL AVERAGE RATE BASE		1,108,240,429	84,847,822	1,023,392,607	30 31 32
33	TO THE ATELOGE TWILE STATE		1,100,240,420	04,047,022	1,020,002,001	33 34 35
35 36						35
37						36 36 37 38 39 40
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59						59
60						60

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OTTER TAIL POWER COMPANY OVERALL COST OF SERVICE STUDY 2017 TEST YEAR - 10 CLASSES

LINE			1		TOTAL		COLITU	ALL	LINE
NO	ITEM	ALLOC			TOTAL COMPANY		SOUTH DAKOTA	ALL OTHER	LINE
	o cm	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			JOINI ANT		S, IIIOTA	O.HER	-,40
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		2,453,522	55,933,164	3
4									4
5	TOTAL OPERATING REVENUE				428,260,456	İ	33,103,537	395,156,919	5
6						İ			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				11,012,120	1	4,003,027	10,000,200	16
17	DEPRECIATION EXPENSE				54,901,148	1	4,888,064	50,013,084	17
18	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS				04,9U1,146 ∩		4,000,004	50,013,064	18
19	SPIRITWOOD AMORTIZATION				0	1	0	0	19
20	GENERAL TAXES				15,045,286		969,399	14,075,886	20
21	GENERAL IMAES				13,045,260		909,399	14,075,000	21
22	TOTAL OREDITING EVERYORS				0.47.000.570		00.000.400	040 400 404	21
23	TOTAL OPERATING EXPENSES				347,332,570	1	30,893,109	316,439,461	22
24									23
	WET ORDER LTIMO MICOME REFORE MICOME TAYER				00.007.000		0.040.400	70 747 450	24
25	NET OPERATING INCOME BEFORE INCOME TAXES				80,927,886	1	2,210,428	78,717,458	25 26 27
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				1,976,987		(838,041)	2,815,029	31
32						1			32
33	TOTAL INCOME TAX EXPENSE				8,887,710	1	(520,532)	9,408,242	33
34									34
35									35
36									36
37	NET OPERATING INCOME				72,040,176	1	2,730,960	69,309,216	37
38									38
39									39
40	ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION				1,726,880		0	1,726,880	40
41						1			41
42						1			42
43	TOTAL AVAILABLE FOR RETURN				73,767,055	1	2,730,960	71,036,095	43
44									44
45						1			44 45
46						1			46
47									47
48						1			48
49						1			49
50									50
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OTTER TAIL POWER COMPANY
STATEMENT M
OVERALL COST OF SERVICE STUDIES
2017 TEST YEAR

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8	_	No.
in Volume 4A, Tab - 2017 Test Year Work Papers.	The remaining detail of the 2017 Test Year Overall Cost of Service Study can	Description