

Otter Tail Power Company
Comparison of Cost of Service
2017 Test Year

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	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Customer Group	Rate Status	Revenue	Expenses	Net Operating Income	Average Rate Base (1)	% Rate of Return
1	Residential Service	Present	9,719,778	9,233,127	486,651	25,404,562	1.92%
2		Proposed	11,545,783	9,617,097	1,928,686	25,344,420	7.61%
3							
4	Farm Service	Present	707,153	641,901	65,252	1,898,658	3.44%
5		Proposed	834,363	668,618	165,745	1,894,590	8.75%
6							
7	General Service	Present	6,705,641	5,896,966	808,674	16,465,198	4.91%
8		Proposed	7,843,196	6,135,479	1,707,717	16,427,909	10.40%
9							
10	Large General Service	Present	12,640,664	11,970,625	670,039	33,390,343	2.01%
11		Proposed	15,022,291	12,471,423	2,550,869	33,313,128	7.66%
12							
13	Irrigation	Present	22,538	28,285	(5,748)	134,374	-4.28%
14		Proposed	27,605	29,355	(1,750)	134,193	-1.30%
15							
16	Outdoor Lighting	Present	621,396	575,935	45,461	1,780,976	2.55%
17		Proposed	740,002	600,877	139,125	1,777,263	7.83%
18							
19	Other Public Authority	Present	279,339	276,894	2,445	775,274	0.32%
20		Proposed	345,217	290,815	54,401	773,465	7.03%
21							
22	Controlled Water Heating	Present	367,036	399,460	(32,424)	1,433,739	-2.26%
23		Proposed	435,402	413,839	21,563	1,431,125	1.51%
24							
25	Controlled Service - Interruptible	Present	957,127	977,132	(20,005)	2,680,432	-0.75%
26		Proposed	1,136,780	1,014,918	121,862	2,673,844	4.56%
27							
28	Controlled Service Deferred	Present	360,692	338,231	22,461	941,346	2.39%
29		Proposed	428,835	352,561	76,274	939,142	8.12%
30							
31	Totals	Present	32,381,363	30,338,556	2,042,808	84,904,903	2.41%
32		Proposed	38,359,473	31,594,983	6,764,490	84,709,079	7.99%

(1) There is an immaterial change in Average Rate Base when incorporating the proposed revenue increase in each of the customer classes due to changes in the cash working capital calculation.