

Otter Tail Power Company
Assets and Other Debits

Statement A
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Line No.	(A) Description	(B) FERC Acct #	(C) December 31 2017	(D) December 31 2016
	Utility Plant			
1	Electric Plant in Service	101	\$ 1,680,183,078	\$ 1,635,803,102
2	Held for Future Use	105	29,656	29,656
3	Completed Construction Not Classified	106	299,158,257	222,877,093
4	Construction Work in Progress	107	132,556,717	149,997,025
5	Gross Utility Plant		<u>2,111,927,708</u>	<u>2,008,706,876</u>
6	Accum Prov for Depreciation and Amortization	108,108.1,111	(743,884,083)	(701,413,532)
7	Elec Plant Acquisition Adj.	114	1,647,128	1,647,128
8	Accum. Prov. For Amort. Of Acq Adj	115	(1,647,128)	(1,647,128)
9	Total Utility Plant		<u>1,368,043,625</u>	<u>1,307,293,344</u>
	Other Property & Investments			
10	Nonutility Property	121	579,911	879,911
11	Res for Depr-Non-Utility Property	122		
12	Net Non-Utility Property		<u>579,911</u>	<u>879,911</u>
13	Long Term Notes Receivable	124	68,656	76,551
14	Other Investments	128	1,369,506	1,095,535
15	Total Other Property & Investments		<u>2,018,073</u>	<u>2,051,997</u>
	Current and Accrued Assets			
16	Cash	131	9,800	9,800
17	Special Deposits	132-134	6,842,190	3,208,360
18	Working Funds	135	12,462	12,446
19	Temporary Cash Investments	136	-	-
20	Notes & Accts Receivable - Net	141-145,173	47,554,586	47,326,731
21	Accounts Receivable Assoc Company	146	7,374	10,447
22	Fuel Stock	151	8,894,145	9,830,796
23	Materials & Supplies	154-163	19,260,064	18,853,894
24	Prepayments	165	1,276,704	910,903
25	Interest & Dividends Receivable	171	-	-
26	Other Current Assets	174,176	-	(33,000,000)
27	Derivative Instrument Assets	175	-	33,000,000
28	Total Current & Accrued Assets		<u>83,857,325</u>	<u>80,163,377</u>
	Deferred Debits			
29	Unamortized Debt Expense	181	2,461,734	2,619,437
30	Preliminary Survey	183	-	-
31	Miscellaneous Debits	184-187	328,704	-
32	Unrecovered plant & regulatory study costs	182.2	2,827,910	3,507,827
33	Other Regulatory Assets	182.3	147,405,218	146,545,982
34	Unamortized Loss on Reacquired Bond	189	1,214,022	1,539,120
35	Deferred Income Taxes	190	103,691,997	127,522,091
36	Total Deferred Debits		<u>257,929,585</u>	<u>281,734,457</u>
37	Total Assets and Other Debits		<u>\$ 1,711,848,608</u>	<u>\$ 1,671,243,175</u>

Otter Tail Power Company
Liabilities and Other Credits

Statement A
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Line No.	(A) Description	(B) FERC Acct #	(C) December 31 2017	(D) December 31 2016
	Proprietary Capital			
1	Common Stock Issued	201	\$ 500	\$ 500
2	Preferred Stock Issued	204	-	-
3	Premium on Capital Stock	207	-	-
4	Other Paid-In Capital	208-211	376,988,966	376,988,966
5	Capital Stock Expense	214	-	-
6	Retained Earnings	215-216.1, 436-438	179,258,022	169,810,191
7	Other Comprehensive Income	219	(2,419,283)	(1,641,899)
8	Total Proprietary Capital		<u>553,828,205</u>	<u>545,157,758</u>
	Long-Term Debt			
9	Bonds	221	412,000,000	445,000,000
10	Advances from Associated Companies	223	-	-
11	Other Long-Term Debt	224	-	-
12	Total Long-Term Debt		<u>412,000,000</u>	<u>445,000,000</u>
	Other Noncurrent Liabilities			
13	Accumulated Provision for Injuries & Damages	228.2	618,804	603,589
14	Accumulated Provision for Pensions & Benefits	228.3	155,936,999	141,072,155
15	Accumulated Provision for Rate Refunds	229	-	3,624,425
16	Asset Retirement Obligations	230	8,719,408	8,341,004
17	Total Other Noncurrent Liabilities		<u>165,275,211</u>	<u>153,641,173</u>
	Current & Accrued Liabilities			
18	Notes Payable	231	112,370,691	42,883,278
19	Accounts Payable	232	49,338,850	56,764,068
20	Notes Payable Assoc Company	233	-	-
21	Accounts Pay. Assoc Company	234	2,066,743	1,571,640
22	Customer Deposits	235	1,071,755	1,074,025
23	Taxes Accrued	236	14,109,924	14,801,360
24	Interest Accrued	237	6,208,534	6,928,094
25	Tax Collections Payable	241	1,352,088	1,364,872
26	Misc Current & Accrued Liabilities	242	4,568,417	4,824,021
27	Derivative Instrument Liabilities	244	-	-
28	Total Current & Accrued Liabilities		<u>191,087,002</u>	<u>130,211,358</u>
	Deferred Credits			
29	Customer Advance for Construction	252		
30	Other Deferred Credits	253,257	9,140,505	7,643,892
31	Other Regulatory Liabilities	254	153,023,039	5,323,068
32	Acc Deferred Inv Tax Credits	255	21,378,750	22,849,314
33	Acc Def Inc Taxes - Property	281,282	191,362,285	340,032,503
34	Acc Def Inc Taxes - Other	283	14,753,611	21,384,109
35	Total Deferred Credits		<u>389,658,190</u>	<u>397,232,886</u>
36	Total Liabilities and Other Credits		<u>\$ 1,711,848,608</u>	<u>\$ 1,671,243,175</u>