

**NORTH DAKOTA  
RATE CASE  
2017**

**Otter Tail Power Company**  
Before the  
North Dakota Public Service Commission

Application for Authority to  
Increase Electric Rates in North Dakota  
Case No. PU-17-

November 2, 2017

**Volume 3**  
Supporting Information



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## Volume 3

### A. Jurisdictional Financial Summary Schedules

**OTTER TAIL POWER COMPANY**  
**Electric Utility - State of North Dakota**  
**JURISDICTIONAL FINANCIAL SUMMARY SCHEDULES**  
**SUMMARY OF REVENUE REQUIREMENTS - 2018 TEST YEAR**

**Case No. PU-17-**  
**Exhibit \_\_\_\_ (TAA-1), Schedule A-1**  
**Page 1 of 1**

Line No.	Description	( A ) 2018 Test Year
1	Average Rate Base	\$354,191,795
2	Operating Income (Before AFUDC)	\$18,454,393
3	Allowance for Funds Used During Construction (AFUDC)	\$0
4	Total Available for Return (Line 2 + Line 3 + Rounding)	\$18,454,393
5	Overall Rate of Return (Line 4 / Line 1)	5.21%
6	Required Rate of Return	7.97%
7	Operating Income Requirement (Line 1 x Line 6)	\$28,229,086
8	Income Deficiency (Line 7 - Line 4)	\$9,774,693
9	Gross Revenue Conversion Factor	1.607756
10	Revenue Deficiency (Line 8 x Line 9)	\$15,715,320
11	Retail Related Revenues Under Present Rates	\$148,071,951
12	Percent Increase Needed in Overall Revenue (Line 10 / Line 11)	10.61%

**OTTER TAIL POWER COMPANY**  
**Electric Utility - State of North Dakota**  
**JURISDICTIONAL FINANCIAL SUMMARY SCHEDULES**  
**SUMMARY OF REVENUE REQUIREMENTS - JURISDICTIONAL**

**Case No. PU-17-**  
**Exhibit \_\_\_\_ (TAA-1), Schedule A-2**  
**Page 1 of 1**

Line No.	Description	( A ) 2016 Actual Year	( B ) 2017 Current Period	( C ) 2018 Base Year	( D ) 2018 Test Year
1	Average Rate Base	\$350,541,961	\$346,427,485	\$350,782,707	\$354,191,795
2	Operating Income (Before AFUDC)	\$27,340,344	\$26,444,364	\$19,581,198	\$18,454,393
3	Allowance for Funds Used During Construction (AFUDC)	\$0	\$0	\$0	\$0
4	Total Available for Return (Line 2 + Line 3 + Rounding)	\$27,340,344	\$26,444,364	\$19,581,198	\$18,454,393
5	Overall Rate of Return (Line 4 / Line 1)	7.80%	7.63%	5.58%	5.21%
6	Required Rate of Return	8.22%	8.12%	7.97%	7.97%
7	Operating Income Requirement (Line 1 x Line 6)	\$28,814,549	\$28,129,912	\$27,957,382	\$28,229,086
8	Income Deficiency (Line 7 - Line 4)	\$1,474,205	\$1,685,548	\$8,376,184	\$9,774,693
9	Gross Revenue Conversion Factor	1.607756	1.607756	1.607756	1.607756
10	Revenue Deficiency (Line 8 x Line 9)	\$2,370,162	\$2,709,950	\$13,466,858	\$15,715,320
11	Retail Related Revenues Under Present Rates	\$143,879,019	\$147,985,448	\$148,037,074	\$148,071,951
12	Percent Increase Needed in Overall Revenue (Line 10 / Line 11)	1.65%	1.83%	9.10%	10.61%

## Volume 3

### B. Rate Base Schedules

**OTTER TAIL POWER COMPANY**  
**Electric Utility - State of North Dakota**  
**RATE BASE SCHEDULES**  
**RATE BASE SUMMARY**

Case No. PU-17-  
Exhibit \_\_\_\_ (TAA-1), Schedule B-1  
Page 1 of 1

Line No.	(A) Description	(B) 2016 Actual Year	(C) 2017 Current Period	(D) 2018 Base Year	(E) 2018 Test Year
1	Electric Plant in Service	\$713,874,704	\$731,453,923	\$755,122,657	\$758,395,144
2	Less: Accumulated Depreciation	(275,833,971)	(289,379,585)	(304,195,201)	(304,752,302)
3	Net Electric Plant in Service	\$438,040,733	\$442,074,338	\$450,927,457	\$453,642,842
	Other Rate Base Components:				
4	Plant Held for Future Use	13,093	13,021	13,044	13,044
5	Construction Work in Progress	5,734,954	1,460,258	271,748	271,747
6	Materials and Supplies	7,832,359	7,943,851	8,275,549	8,275,549
7	Fuel Stocks	4,030,121	3,967,123	4,430,805	4,430,805
8	Prepayments	(6,646,069)	(9,822,113)	(13,189,483)	(13,199,141)
9	Customer Advances	(396,682)	(376,292)	(365,614)	(365,882)
10	Cash Working Capital	2,847,470	2,909,136	3,656,607	3,602,273
11	Accumulated Deferred Income Taxes	(100,914,018)	(101,741,837)	(103,237,405)	(102,479,443)
12	TOTAL	\$350,541,961	\$346,427,485	\$350,782,707	\$354,191,794

Note: The 2018 Base Year is based on 2018 budgeted financial information. The 2018 Test Year is the 2018 Base Year with proposed adjustments to arrive at the Test Year.

		2018 Test Year					
		Total Utility			North Dakota Jurisdiction		
		( A )	( B )	( C )	( D )	( E )	( F ) = ( D ) + ( E )
Line No.	Description	2018 Base Year	Adjustments	2018 Test Year	2018 Base Year	Adjustments	2018 Test Year
<b>Utility Plant in Service:</b>							
1	Production	\$898,927,514	\$0	\$898,927,514	\$330,519,064	\$1	\$330,519,065
2	Transmission	514,983,192	0	514,983,192	153,826,931	(1)	153,826,930
3	Distribution	497,992,871	0	497,992,871	228,593,947	(0)	228,593,947
4	General	88,619,779	0	88,619,779	36,403,979	(0)	36,403,979
5	Intangible	14,067,426	7,966,359	22,033,785	5,778,736	3,272,488	9,051,224
6	<b>TOTAL Utility Plant in Service</b>	<b>\$2,014,590,782</b>	<b>\$7,966,359</b>	<b>\$2,022,557,141</b>	<b>\$755,122,657</b>	<b>\$3,272,487</b>	<b>\$758,395,144</b>
<b>Accumulated Depreciation</b>							
7	Production	(386,983,943)	\$0	(386,983,943)	(142,605,271)	(\$1)	(142,605,272)
8	Transmission	(126,521,372)	0	(126,521,372)	(48,351,303)	0	(48,351,302)
9	Distribution	(214,337,362)	0	(214,337,362)	(98,387,400)	0	(98,387,399)
10	General	(34,142,419)	0	(34,142,419)	(14,025,311)	0	(14,025,311)
11	Intangible	(2,010,565)	(1,356,178)	(3,366,743)	(825,917)	(557,102)	(1,383,019)
12	<b>TOTAL Accumulated Depreciation</b>	<b>(\$763,995,661)</b>	<b>(\$1,356,178)</b>	<b>(\$765,351,839)</b>	<b>(\$304,195,201)</b>	<b>(\$557,102)</b>	<b>(\$304,752,302)</b>
<b>NET Utility Plant in Service</b>							
13	<b>NET Utility Plant in Service</b>						
14	Production	\$511,943,571	\$0	\$511,943,571	\$187,913,793	\$1	\$187,913,793
15	Transmission	388,461,820	0	388,461,820	105,475,629	(1)	105,475,628
16	Distribution	283,655,509	0	283,655,509	130,206,548	0	130,206,548
17	General	54,477,360	0	54,477,360	22,378,669	(0)	22,378,668
18	Intangible	12,056,861	6,610,181	18,667,042	4,952,819	2,715,386	7,668,205
19	<b>NET Utility Plant in Service</b>	<b>\$1,250,595,122</b>	<b>\$6,610,181</b>	<b>\$1,257,205,303</b>	<b>\$450,927,457</b>	<b>\$2,715,385</b>	<b>\$453,642,842</b>
20	Big Stone Plant capitalized items	-	\$0	-	-	\$0	-
21	Utility Plant Held for Future Use	29,657	0	29,657	13,044	\$0	13,044
22	Construction Work in Progress	125,054,506	0	125,054,506	271,748	(0)	271,747
23	Materials and Supplies	20,016,737	0	20,016,737	8,275,549	0	8,275,549
24	Fuel Stocks	12,099,676	0	12,099,676	4,430,805	0	4,430,805
25	Prepayments	(36,579,505)	0	(36,579,505)	(13,189,483)	(9,658)	(13,199,141)
26	Customer Advances	(1,013,988)	0	(1,013,988)	(365,614)	(268)	(365,882)
27	Cash Working Capital*	12,629,888	(131,675)	12,498,213	3,656,607	(54,334)	3,602,273
28	Accumulated Deferred Income Taxes	(278,282,495)	2,235,506	(276,046,989)	(103,237,405)	757,962	(102,479,443)
29	<b>Total Average Rate Base</b>	<b>\$1,104,549,598</b>	<b>\$8,714,011</b>	<b>\$1,113,263,609</b>	<b>\$350,782,707</b>	<b>\$3,409,087</b>	<b>\$354,191,794</b>

\* Detailed on Schedule B-4, pages 1-3

**OTTER TAIL POWER COMPANY**  
**Electric Utility - State of North Dakota**  
**RATE BASE SCHEDULES**  
**RATE BASE COMPONENTS - 2018 TEST YEAR**  
**TO OTP'S MOST RECENT GENERAL RATE CASE**

**Case No. PU-17-**  
**Exhibit \_\_\_\_ (TAA-1), Schedule B-3**  
**Page 1 of 1**

Line No.	Description	( A ) 2007 Per Order in Case No. 08- 862	( B ) 2018 Test Year	( C ) (C) = (B) - (A) \$ Change
1	Electric Plant in Service	\$409,419,631	\$758,395,144	\$348,975,513
2	Less: Accumulated Depreciation	<u>(\$188,682,063)</u>	<u>(\$304,752,302)</u>	<u>(\$116,070,239)</u>
3	Net Electric Plant in Service	\$220,737,568	\$453,642,842	\$232,905,274
	Other Rate Base Components:			
4	Plant Held for Future Use	\$12,871	\$13,044	\$173
5	Construction Work in Progress	\$2,246,153	\$271,747	(\$1,974,406)
6	Materials and Supplies	\$5,722,628	\$8,275,549	\$2,552,921
7	Fuel Stocks	\$3,072,173	\$4,430,805	\$1,358,632
8	Prepayments	(\$13,279,546)	(\$13,199,141)	\$80,405
9	Customer Advances	(\$54,379)	(\$365,882)	(\$311,503)
10	Cash Working Capital	\$1,485,939	\$3,602,273	\$2,116,334
11	Accumulated Deferred Income Taxes	(\$32,611,608)	(\$102,479,443)	(\$69,867,835)
12	Unamortized Balance - Spiritwood	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
13	TOTAL	<u>\$187,331,800</u>	<u>\$354,191,795</u>	<u>\$166,859,995</u>

OTTER TAIL POWER COMPANY  
Electric Utility - State of North Dakota  
RATE BASE SCHEDULES  
CASH WORKING CAPITAL

LINE NO	ITEM	2018 Base Year		2018 Test Year	
		TOTAL UTILITY	NORTH DAKOTA	TOTAL UTILITY	NORTH DAKOTA
1	<u>CASH WORKING CAPITAL CALCULATION - REVENUE LEAD DAYS</u>				
2					
3	<u>REVENUES</u>				
4	COMPUTER MAINTAINED BILLINGS	\$349,940,352	\$139,631,523	\$349,972,199	\$139,663,370
5	MANUALLY MAINTAINED BILLINGS	\$33,287,140	\$13,282,075	\$33,290,169	\$13,285,105
6	COST OF ENERGY REVENUES	\$7,871,578	(\$4,463,840)	\$7,871,578	(\$4,463,840)
7	SALES FOR RESALE	\$190,597	\$5,646	\$190,597	\$5,646
8	RENT FROM ELECTRIC PROPERTY	\$568,008	\$204,807	\$568,008	\$204,957
9	OTHER MISC ELECTRIC REVENUE	\$2,576,976	\$929,181	\$2,576,976	\$929,862
10	ITA DEFICIENCY PAYMENTS	\$1,773,638	\$639,521	\$1,773,638	\$639,990
11	WHEELING	439,772	\$0	439,772	\$0
12	LOAD CONTROL AND DISPATCH	\$51,548,158	\$7,830,478	\$51,548,158	\$7,836,212
13	RENT FROM ELECTRIC PROPERTY - BIG STONE	\$11,825	\$4,264	\$11,825	\$4,267
14	RENT FROM ELECTRIC PROPERTY - COYOTE	\$9,800	\$3,534	\$9,800	\$3,536
15	PROFIT ON MATERIALS AND SUPPLIES	\$0	\$0	\$0	\$0
16	MISCELLANEOUS SERVICES	\$28,101	\$10,132	\$28,101	\$10,140
17	RESIDENTIAL CONSERVATION SERVICES	2,676	\$0	2,676	\$0
18					
19	<b>TOTAL REVENUES</b>	<b>\$448,248,621</b>	<b>\$158,077,321</b>	<b>\$448,283,498</b>	<b>\$158,119,244</b>
20					
21	<u>REVENUE LEAD DAYS FROM SERVICE TO COLLECTION</u>				
22	COMPUTER MAINTAINED BILLINGS <sup>1</sup>	N/A	43.4	N/A	43.4
23	MANUALLY MAINTAINED BILLINGS	N/A	41.3	N/A	41.3
24	COST OF ENERGY REVENUES	N/A	127.7	N/A	127.7
25	SALES FOR RESALE	N/A	23.1	N/A	23.1
26	RENT FROM ELECTRIC PROPERTY	N/A	(92.4)	N/A	(92.4)
27	OTHER MISC ELECTRIC REVENUE	N/A	34.9	N/A	34.9
28	ITA DEFICIENCY PAYMENTS	N/A	48.4	N/A	48.4
29	WHEELING	N/A	35.8	N/A	35.8
30	LOAD CONTROL AND DISPATCH	N/A	27.9	N/A	27.9
31	RENT FROM ELECTRIC PROPERTY - BIG STONE	N/A	39.9	N/A	39.9
32	RENT FROM ELECTRIC PROPERTY - COYOTE	N/A	39.9	N/A	39.9
33	PROFIT ON MATERIALS AND SUPPLIES	N/A	39.9	N/A	39.9
34	MISCELLANEOUS SERVICES	N/A	39.9	N/A	39.9
35	RESIDENTIAL CONSERVATION SERVICES	N/A	39.9	N/A	39.9
36					
37	<u>REVENUE DOLLAR DAYS (REVENUES X REVENUE LEAD DAYS)</u>				
38	COMPUTER MAINTAINED BILLINGS	\$15,187,411,269	\$6,060,008,093	\$15,188,793,454	\$6,061,390,279
39	MANUALLY MAINTAINED BILLINGS	\$1,374,758,879	548,549,703	\$1,374,883,994	\$548,674,817
40	COST OF ENERGY REVENUES	\$809,500,370	(570,108,920)	\$809,363,681	(\$570,108,920)
41	SALES FOR RESALE	\$4,395,161	130,206	\$4,395,161	\$130,206
42	RENT FROM ELECTRIC PROPERTY	(\$52,489,606)	(18,926,193)	(\$52,489,606)	(\$18,940,052)
43	OTHER MISC ELECTRIC REVENUE	\$89,988,014	32,447,005	\$89,988,014	\$32,470,765
44	ITA DEFICIENCY PAYMENTS	\$85,844,099	30,952,833	\$85,844,099	\$30,975,499
45	WHEELING	\$15,726,231	0	\$15,726,231	\$0
46	LOAD CONTROL AND DISPATCH	\$1,438,193,603	218,470,338	\$1,438,193,603	\$218,630,319
47	RENT FROM ELECTRIC PROPERTY - BIG STONE	\$496,490	170,129	\$496,581	\$170,254
48	RENT FROM ELECTRIC PROPERTY - COYOTE	\$411,454	140,990	\$411,529	\$141,093
49	PROFIT ON MATERIALS AND SUPPLIES	\$0	0	\$0	\$0
50	MISCELLANEOUS SERVICES	\$1,179,809	404,277	\$1,180,026	\$404,573
51	RESIDENTIAL CONSERVATION SERVICES	\$114,265	0	\$114,265	\$0
52					
53	<b>TOTAL DOLLAR DAYS</b>	<b>\$18,955,530,038</b>	<b>\$6,302,238,462</b>	<b>\$18,956,901,033</b>	<b>\$6,303,938,834</b>
54					
55	<b>AVG REVENUE LEAD DAYS (TOTAL REV DOLLAR DAYS / TOTAL REV)</b>		<b>42.3</b>		<b>39.9</b>
56					
57	<sup>1</sup> Calculation of Days from Service to Collection				
58	Service Period to Date Meter is Read	(365 / 12 / 2)	15.2		
59	Read Date to Date Billing is Prepared		3.5		
60	Billing Date to Date Collection is Received		24.7		
61	Total		<u>43.4</u>		

OTTER TAIL POWER COMPANY  
 Electric Utility - State of North Dakota  
 RATE BASE SCHEDULES  
 CASH WORKING CAPITAL  
 Calculation applying lead-lag factors

		2018 Base Year					TOTAL
		NORTH DAKOTA JURISDICTION					UTILITY
LINE		(A)	(B)	(C)	(D)	(E)	(F)
NO	ITEM	Operating	Expense/day	Expense	Lead Days of	Net Revenue	Net Revenue
		Expense	at 365	Lag Days	Over Expense	Lag Dollars	Lag Dollars
			day/year		Lag Days		
					39.9		
1	FUEL - COAL	\$19,990,895	\$54,770	15.5	24.4	\$1,335,830	\$4,081,316
2	FUEL - OIL	\$21,698	59	11.2	28.7	1,705	\$5,403
3	PURCHASED POWER	\$26,355,139	72,206	31.6	8.3	600,753	\$2,297,585
4	LABOR AND ASSOC PAYROLL EXPENSE	\$2,298,963	6,299	15.1	24.8	156,141	\$463,796
5	ALL OTHER O&M EXPENSE	\$60,235,003	165,027	13.1	26.8	4,423,675	\$13,254,171
6	PROPERTY TAX (EXCL COAL CONV TAX)	\$4,662,025	12,773	299.5	(259.6)	(3,315,567)	(\$9,121,479)
7	COAL CONVERSION TAXES	\$240,277	658	33.3	6.6	4,332	\$15,820
8	FEDERAL INCOME TAXES	\$4,336,226	11,880	0.0	39.9	474,015	\$1,913,456
9	STATE INCOME TAXES	\$0	0	0.0	39.9	-	\$234,416
10	INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0	39.9	0	\$0
11	INCREMENTAL STATE INCOME TAXES	0	0	0.0	39.9	0	\$0
12	BANK BALANCES		0	0.0		3,536	\$9,800
13	SPECIAL DEPOSITS		0	0.0		2,704	\$7,500
14	WORKING FUNDS		0	0.0		4,493	\$12,462
15	TAX COLLECTIONS AVAILABLE						
16	FICA WITHHOLDING	(\$1,975,022)	(5,411)	0.0		0	\$0
17	FEDERAL WITHHOLDING	(\$3,214,488)	(8,807)	0.0		0	\$0
18	STATE WITHHOLDING- MN	\$0	0	1.9		0	(\$9,942)
19	STATE WITHHOLDING- ND	(\$185,000)	(507)	69.1		(34,998)	(\$34,998)
20	STATE SALES TAX	(\$143)	(0)	23.8		(9)	(\$374,899)
21	FRANCHISE TAXES	0	0	0.0		0	(124,520)
22							
23	<b>TOTAL CASH WORKING CAPITAL REQUIREMENT</b>					<b>3,656,608</b>	<b>\$12,629,888</b>

OTTER TAIL POWER COMPANY  
Electric Utility - State of North Dakota  
RATE BASE SCHEDULES  
CASH WORKING CAPITAL  
Calculation applying lead-lag factors

		2018 Test Year					TOTAL
		NORTH DAKOTA JURISDICTION					UTILITY
LINE		(A)	(B)	(C)	(D)	(E)	(F)
NO	ITEM	Operating	Expense/day	Expense	Lead Days of	Net Revenue	Net Revenue
		Expense	at 365	Lag Days	Over Expense	Lag Dollars	Lag Dollars
			day/year		Lag Days		
					39.9		
1	FUEL - COAL	\$19,990,895	\$54,770	15.5	24.4	\$1,335,830	\$4,081,316
2	FUEL - OIL	\$21,698	59	11.2	28.7	1,705	\$5,403
3	PURCHASED POWER	\$26,355,139	72,206	31.6	8.3	600,753	\$2,297,585
4	LABOR AND ASSOC PAYROLL EXPENSE	\$2,286,135	6,263	15.1	24.8	155,269	\$463,994
5	ALL OTHER O&M EXPENSE	\$59,584,480	163,245	13.1	26.8	4,375,901	\$13,153,685
6	PROPERTY TAX (EXCL COAL CONV TAX)	\$4,665,439	12,782	299.5	(259.6)	(3,317,757)	(\$9,120,550)
7	COAL CONVERSION TAXES	\$240,452	659	33.3	6.6	4,335	\$15,834
8	FEDERAL INCOME TAXES	\$4,304,133	11,792	0.0	39.9	470,507	\$1,886,533
9	STATE INCOME TAXES	\$0	0	0.0	39.9	-	\$229,009
10	INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0	39.9	0	\$0
11	INCREMENTAL STATE INCOME TAXES	0	0	0.0	39.9	0	\$0
12	BANK BALANCES		0	0.0		3,536	\$9,800
13	SPECIAL DEPOSITS		0	0.0		2,706	\$7,500
14	WORKING FUNDS		0	0.0		4,497	\$12,462
15	TAX COLLECTIONS AVAILABLE						
16	FICA WITHHOLDING	(\$1,964,003)	(5,381)	0.0		0	\$0
17	FEDERAL WITHHOLDING	(\$3,196,553)	(8,758)	0.0		0	\$0
18	STATE WITHHOLDING- MN	\$0	0	1.9		0	(\$9,942)
19	STATE WITHHOLDING- ND	(\$185,000)	(507)	69.1		(34,998)	(\$34,998)
20	STATE SALES TAX	(\$143)	(0)	23.8		(9)	(\$374,899)
21	FRANCHISE TAXES	\$0	0	27.6		0	(\$124,520)
22							
23	<b>TOTAL CASH WORKING CAPITAL REQUIREMENT</b>					<b>3,602,273</b>	<b>\$12,498,212</b>

OTTER TAIL POWER COMPANY  
Electric Utility - State of North Dakota  
**RATE BASE SCHEDULES**  
**RATE BASE ADJUSTMENTS**  
2018 Base Year versus 2018 Test Year

Case No. PU-17-  
Exhibit \_\_\_\_ (TAA-1), Schedule B-5  
Page 1 of 1

Line No.	Description	(A) 2018 Base Year	(B) Normalize Plant in Service	(C) Prorate ADIT	(D) Changes in Allocations due to Effect of Test Year Adjustments	(E) 2018 Test Year
<b>Utility Plant in Service:</b>						
1	Production	\$330,519,064			\$1	\$330,519,065
2	Transmission	\$153,826,931			(\$1)	\$153,826,930
3	Distribution	\$228,593,947			(\$0)	\$228,593,947
4	General	\$36,403,979			(\$0)	\$36,403,979
5	Intangible	\$5,778,736	\$3,272,488		(\$0)	\$9,051,224
6	<b>TOTAL Utility Plant in Service</b>	<b>\$755,122,657</b>	<b>\$3,272,488</b>	<b>\$0</b>	<b>(\$1)</b>	<b>\$758,395,144</b>
<b>Accumulated Depreciation</b>						
7	Production	(\$142,605,271)			(\$1)	(\$142,605,272)
8	Transmission	(\$48,351,303)			\$0	(\$48,351,302)
9	Distribution	(\$98,387,400)			\$0	(\$98,387,399)
10	General	(\$14,025,311)			\$0	(\$14,025,311)
11	Intangible	(\$825,917)	(\$557,102)		\$0	(\$1,383,019)
12	<b>TOTAL Accumulated Depreciation</b>	<b>(\$304,195,201)</b>	<b>(\$557,102)</b>	<b>\$0</b>	<b>\$0</b>	<b>(\$304,752,302)</b>
13	<b>NET Utility Plant in Service</b>					
14	Production	\$187,913,793	\$0	\$0	\$1	\$187,913,793
15	Transmission	\$105,475,629	\$0	\$0	(\$1)	\$105,475,628
16	Distribution	\$130,206,548	\$0	\$0	\$0	\$130,206,548
17	General	\$22,378,669	\$0	\$0	(\$0)	\$22,378,668
18	Intangible	\$4,952,819	\$2,715,386	\$0	(\$0)	\$7,668,205
19	<b>NET Utility Plant in Service</b>	<b>\$450,927,457</b>	<b>\$2,715,386</b>	<b>\$0</b>	<b>(\$1)</b>	<b>\$453,642,842</b>
20	Big Stone Plant capitalized items	\$0			\$0	\$0
21	Utility Plant Held for Future Use	\$13,044			\$0	\$13,044
22	Construction Work in Progress	\$271,748			(\$0)	\$271,747
23	Materials and Supplies	\$8,275,549			\$0	\$8,275,549
24	Fuel Stocks	\$4,430,805			\$0	\$4,430,805
25	Prepayments	(\$13,189,483)			(\$9,658)	(\$13,199,141)
26	Customer Advances	(\$365,614)			(\$268)	(\$365,882)
27	Cash Working Capital	\$3,656,607			(\$54,334)	\$3,602,273
28	Accumulated Deferred Income Taxes	(\$103,237,405)		\$806,647	(\$48,685)	(\$102,479,443)
29	<b>Total Average Rate Base</b>	<b>\$350,782,707</b>	<b>\$2,715,386</b>	<b>\$806,647</b>	<b>(\$112,946)</b>	<b>\$354,191,794</b>

Column references to adjustment workpapers:  
(B) W/P 2018 ND TY-01  
(C) W/P 2018 ND TY-06

**OTTER TAIL POWER COMPANY  
Electric Utility - State of North Dakota  
RATE BASE SCHEDULES  
DESCRIPTION OF DETAILS**

**Case No. PU-17-  
Exhibit \_\_\_\_ (TAA-1), Schedule B-6  
Page 1 of 1**

**Summary of Approach used and Assumptions Made to the  
Rate Base Schedules**

The 2018 Test Year is based on Otter Tail's 2018 budget.

A simple average of the beginning and end of year balances is used for all rate base components.

**OTTER TAIL POWER COMPANY**  
**Electric Utility - State of North Dakota**  
**RATE BASE SCHEDULES**  
**RATE BASE JURISDICTIONAL ALLOCATION FACTORS**

The allocation factors on this page were used to determine North Dakota jurisdictional rate base amounts for all of the years presented in these schedules. Accounts not on this page have been directly assigned to jurisdictions.

Descriptions under the Allocation Factor column with a / means the first method was used in historic actual and projected, the method after the / is used in the test year.

The following allocation factors are used to compute North Dakota jurisdictional amounts for Plant-in-Service, Accumulated Depreciation, Accumulated Deferred Income Tax and Construction Work in Progress.

For a full description of each allocation factor, see OTP's *Cost Allocation Procedure Manual for Jurisdictional and Class Cost of Service Studies*, Ms. Gina Ice's direct testimony, Exhibit \_\_\_\_ (GSI-1), Schedule 2.

Line No.	Description	Allocation Basis
	<u>RATE BASE COMPONENT</u>	<u>ALLOCATION FACTOR</u>
1	<u>Electric Plant in Service</u>	
2	Production Plant	
3	Base Demand	kwh Sales Factor (E1)
4	Peak Demand	Generation Demand Factor (D1)
5	Base Energy	kwh Sales Factor (E2)
6	Transmission Plant	Transmission Demand Factor (D2)
7	Distribution Plant	
8	Primary Demand	Distribution Primary Demand Factor (D3)
9	Secondary Demand	Distribution Secondary Demand Factor (D4)
10	Primary Customer	Total Retail Service Locations Factor (C2)
11	Secondary Customer	Total Secondary Retail Service Location Factor (C3)
12	Street Lighting	Streetlight Factor (C4)
13	Area Lighting	Area Light Factor (C5)
14	Meters	Meter Factor (C6)
15	Load Management	Load Management Factor (C9)
16	Rental Equipment	Direct Assignment (North Dakota only)
17	General Plant	
18	Production	Gross Production Plant in Service Ratio (P10)
19	Transmission	Gross Transmission Plant in Service Ratio (P50)
20	Distribution	Gross Distribution Plant in Service Ratio (P60)
21	Customer Accounts	Customer Accounts Expense Ratio (OXC)
22	Customer Service & Info.	Customer Service & Info, Expense Ratio (OXI)
23	Load Management	Load Management Factor (C9)
24	Intangible Plant	
25	Production	Gross Production Plant in Service Ratio (P10)
26	Transmission	Gross Transmission Plant in Service Ratio (P50)
27	Distribution	Gross Distribution Plant in Service Ratio (P60)
28	General	Gross General Plant in Service Ratio (P90)
29	<u>Accumulated Provision for Depreciation</u>	
30	Production Plant	
31	Base Demand	Direct Assignment/kwh Sales Factor (E1)
32	Peak Demand	Direct Assignment/Generation Demand Factor (D1) Base Energy
33	Base Energy	Direct Assignment/kwh Sales Factor (E2)
34	Transmission Plant	Direct Assignment/Transmission Demand Factor (D2)
35	Distribution Plant	Direct Assignment/Gross Distribution Plant in Service Ratio (P60)
36	General Plant	Direct Assignment/Gross General Plant in Service Ratio (P90)
37	Intangible Plant	Gross General Plant in Service Ratio (P90)

OTTER TAIL POWER COMPANY  
 Electric Utility - State of North Dakota  
 RATE BASE SCHEDULES  
 RATE BASE JURISDICTIONAL ALLOCATION FACTORS

Line No.	RATE BASE COMPONENT	ALLOCATION FACTOR
1	<u>Electric Plant Held for Future Use</u>	
2	Production Plant	Gross Production Plant in Service Ratio (P10)
3	Base Demand	kwh Sales Factor (E1)
4	Peak Demand	Generation Demand Factor (D1)
5	Base Energy	kwh Sales Factor (E1)
6	Transmission Plant	Transmission Demand Factor (D2)
7	Distribution Plant	Gross Distribution Plant in Service Ratio (P60)
8	Primary Demand	Distribution Primary Demand Factor (D3)
9	Secondary Demand	Distribution Secondary Demand Factor (D4)
10	Primary Customer	Total Retail Service Locations Factor (C2)
11	Secondary Customer	Total Secondary Retail Service Location Factor (C3)
12	Streetlighting	Streetlight Factor (C4)
13	Area Lighting	Area Light Factor (C5)
14	Meters	Metering Factor (C6)
15	General Plant	Gross General Plant in Service Ratio (P90)
16	Production	Gross Production Plant in Service Ratio (P10)
17	Transmission	Transmission Demand Factor (D2)
18	Distribution	Gross Distribution Plant in Service Ratio (P60)
19	Customer Accounts	Customer Accounts Expense Ratio (OXC)
20	Customer Service & Info.	Customer Service & Info, Expense Ratio (OXI)
21	Intangible Plant	Gross General Plant in Service Ratio (P90)
22	Production	Gross Production Plant in Service Ratio (P10)
23	Transmission	Gross Transmission Plant in Service Ratio (P50)
24	Distribution	Gross Distribution Plant in Service Ratio (P60)
25	General	Gross General Plant in Service Ratio (P90)
26	<u>Unamortized Balance -</u>	
27	<u>Spiritwood Plant</u>	Gross Production Plant in Service Ratio (P10)
28	<u>Construction Work in Progress — Short Term</u>	
29	Production Plant	Gross Production Plant in Service Ratio (P10)
30	Transmission Plant	Transmission Demand Factor (D2)
31	Distribution Plant	Gross Distribution Plant in Service Ratio (P60)
32	General Plant	Gross General Plant in Service Ratio (P90)
33	Intangible Plant	Gross General Plant in Service Ratio (P90)

**OTTER TAIL POWER COMPANY**  
**Electric Utility - State of North Dakota**  
**RATE BASE SCHEDULES**  
**RATE BASE JURISDICTIONAL ALLOCATION FACTORS**

Case No. PU-17-  
 Exhibit \_\_\_\_ (GSI-1), Schedule B-7  
 Page 3 of 5

Line No.	RATE BASE COMPONENT	ALLOCATION FACTOR
1	<u>Construction Work in Progress — Other</u>	
2	Production Plant	Gross Production Plant in Service Ratio (P10)
3	Transmission Plant	Transmission Demand Factor (D2)
4	Distribution Plant	Gross Distribution Plant in Service Ratio (P60)
5	General Plant	Gross General Plant in Service Ratio (P90)
6	Intangible Plant	Gross General Plant in Service Ratio (P90)
7	<u>Materials and Supplies</u>	
8	Diesel Parts and Supplies	Generation Demand Factor (D1)
9	Big Stone and Coyote Plants	
10	Base Demand	kwh Sales Factor (E1)
11	Peak Demand	Generation Demand Factor (D1)
12	Base Energy	kwh Sales Factor (E2)
13	All Other	
14	Transmission	Transmission Demand Factor (D2)
15	Distribution	Gross Distribution Plant in Service Ratio (P60)
16	<u>Fuel Stocks</u>	
17	Coal Stocks	kwh Sales Factor (E1)
18	Fuel Oil Stocks	Generation Demand Factor (D1)
19	<u>Prepayments</u>	Total Net Plant in Service Ratio (NEPIS)
20	<u>Customer Advances</u>	Total Net Plant in Service Ratio (NEPIS)
21	<u>Cash Working Capital</u>	Separately Calculated by Jurisdiction
22	<u>Accumulated Deferred Income Taxes</u>	
23	Items South Dakota flows through:	
24	Federal	Total Net Plant in Service Ratio (NEPIS)
25	excluding South Dakota (NPMNR)	
26	Minnesota	Total Net Plant in Service — MN Ratio (NPISM)
27	North Dakota	Total Net Plant in Service — ND Ratio (NPISN)
28	All Other:	
29	Federal	Total Net Plant in Service Ratio (NEPIS)
30	Minnesota	Total Net Plant in Service — MN Ratio (NPISM)
31	North Dakota	Total Net Plant in Service — ND Ratio (NPISN)

OTTER TAIL POWER COMPANY  
 Electric Utility - State of North Dakota  
 RATE BASE SCHEDULES  
 RATE BASE JURISDICTIONAL ALLOCATION FACTORS  
 Allocators - Demand, Energy and Customer

Line No.	Item	Factor	2018 Base Year			2018 Test Year		
			Total Utility	North Dakota	All Other	Total Utility	North Dakota	All Other
1	MWH Consumption at Generators - Partial	E1	4,717,027	1,682,012	3,035,015	4,717,027	1,682,012	3,035,015
2	Percentage		100.000000%	35.658308%	64.341692%	100.000000%	35.658308%	64.341692%
3	MWH Consumption at Generators - Total	E2	5,271,408	1,980,855	3,290,553	5,271,408	1,980,855	3,290,553
4	Percentage		100.000000%	37.577342%	62.422658%	100.000000%	37.577342%	62.422658%
5	Generation Demand Factor	D1	740,845	295,156	445,689	740,845	295,156	445,689
6	Percentage		100.000000%	39.840452%	60.159548%	100.000000%	39.840452%	60.159548%
7	Transmission Demand Factor	D2	745,364	295,156	450,208	745,364	295,156	450,208
8	Percentage		100.000000%	39.598907%	60.401093%	100.000000%	39.598907%	60.401093%
9	Distribution - Primary Demand Factor	D3	879,600	403,477	476,123	879,600	403,477	476,123
10	Percentage		100.000000%	45.870509%	54.129491%	100.000000%	45.870509%	54.129491%
11	Distribution - Secondary Demand Factor	D4	1,168,271	561,014	607,257	1,168,271	561,014	607,257
12	Percentage		100.000000%	48.020879%	51.979121%	100.000000%	48.020879%	51.979121%
13	Customer or Meter Factors							
14	Total Retail Customers	C1	133,437	59,557	73,880	133,437	59,557	73,880
15	Percentage		100.000000%	44.633048%	55.366952%	100.000000%	44.633048%	55.366952%
16	Retail Service Locations	C2	140,167	62,754	77,413	140,167	62,754	77,413
17	Percentage		100.000000%	44.770880%	55.229120%	100.000000%	44.770880%	55.229120%
18	Secondary Service Locations	C3	140,091	62,738	77,353	140,091	62,738	77,353
19	Percentage		100.000000%	44.783748%	55.216252%	100.000000%	44.783748%	55.216252%
20	Street Lighting Factor	C4	5,464,004	2,381,279	3,082,725	5,464,004	2,381,279	3,082,725
21	Percentage		100.000000%	43.581209%	56.418791%	100.000000%	43.581209%	56.418791%
22	Area Lighting Factor	C5	4,786,865	2,477,820	2,309,045	4,786,865	2,477,820	2,309,045
23	Percentage		100.000000%	51.762897%	48.237103%	100.000000%	51.762897%	48.237103%
24	Meter Factor	C6	52,603,325	23,503,024	29,100,301	52,603,325	23,503,024	29,100,301
25	Percentage		100.000000%	44.679731%	55.320269%	100.000000%	44.679731%	55.320269%
26	Meter Reading Factor	C7	182,297	77,918	104,379	182,297	77,918	104,379
27	Percentage		100.000000%	42.742338%	57.257662%	100.000000%	42.742338%	57.257662%
28	System Service Locations	C8	140,192	62,757	77,435	140,192	62,757	77,435
29	Percentage		100.000000%	44.765037%	55.234963%	100.000000%	44.765037%	55.234963%
30	Load Management Factor	C9	42,771	18,627	24,144	42,771	18,627	24,144
31	Percentage		100.000000%	43.550537%	56.449463%	100.000000%	43.550537%	56.449463%

OTTER TAIL POWER COMPANY  
 Electric Utility - State of North Dakota  
 RATE BASE SCHEDULES  
 RATE BASE JURISDICTIONAL ALLOCATION FACTORS  
 Allocators - General Plant, Operation and Maintenance Expense and Taxes

Line No.	Item	Factor	2018 Base Year			2018 Test Year		
			Total Utility	North Dakota	All Other	Total Utility	North Dakota	All Other
1	Production Plant	P10	898,927,514	330,519,064	568,408,451	898,927,514	330,519,064	568,408,451
2	Percentage		100.000000%	36.768155%	63.231845%	100.000000%	36.768155%	63.231845%
3	Distribution Plant	P60	497,992,871	228,593,947	269,398,924	497,992,871	228,593,947	269,398,924
4	Percentage		100.000000%	45.903056%	54.096944%	100.000000%	45.903056%	54.096944%
5	General Plant	P90	88,619,779	36,403,979	52,215,800	88,619,779	36,403,979	52,215,800
6	Percentage		100.000000%	41.078842%	58.921158%	100.000000%	41.078842%	58.921158%
7	Electric Plant in Service	EPIS	2,014,590,782	755,122,657	1,259,468,125	2,022,557,141	758,395,145	1,264,161,996
8	Percentage		100.000000%	37.482682%	62.517318%	100.000000%	37.496846%	62.503154%
9	Net Electric Plant in Service	NEPIS	1,250,595,122	450,927,457	799,667,665	1,257,205,303	453,642,842	803,562,460
10	Percentage		100.000000%	36.057030%	63.942970%	100.000000%	36.083434%	63.916566%
11	Operation and Maintenance Expense							
12	Production Expense (Excl Energy)	OXPD	22,971,130	8,370,890	14,600,240	22,971,130	8,370,890	14,600,240
13	Percentage		100.000000%	36.440914%	63.559086%	100.000000%	36.440914%	63.559086%
14	Distribution Expense	OXD	16,917,384	7,680,921	9,236,463	16,917,384	7,680,921	9,236,463
15	Percentage		100.000000%	45.402533%	54.597467%	100.000000%	45.402533%	54.597467%
16	Customer Accounts Expense	OXC	13,849,926	6,091,579	7,758,346	13,849,926	6,091,579	7,758,346
17	Percentage		100.000000%	43.982759%	56.017241%	100.000000%	43.982759%	56.017241%
18	Customer Service & Information Expense	OXI	3,097,502	1,382,509	1,714,992	3,097,502	1,382,509	1,714,992
19	Percentage		100.000000%	44.633048%	55.366952%	100.000000%	44.633048%	55.366952%
20	Other Deferred Income Tax Factor							
21	Minnesota	NPISM	693,906,919	0	693,906,919	697,191,470	0	697,191,470
22	Percentage		100.000000%	0.000000%	100.000000%	100.000000%	0.000000%	100.000000%
23	North Dakota	NPISN	450,927,457	450,927,457	0	453,642,842	453,642,842	0
24	Percentage		100.000000%	100.000000%	0.000000%	100.000000%	100.000000%	0.000000%
25	Excluding South Dakota	NPMNR	1,144,834,375	450,927,457	693,906,919	1,150,834,312	453,642,842	697,191,470
26	Percentage		100.000000%	39.388008%	60.611992%	100.000000%	39.418606%	60.581394%
27	Long-Term CWIP Ratio (W/AFDC)	CWIPLT	28,591,925	0	28,591,925	28,591,925	0	28,591,925
28	Percentage		100.000000%	0.000000%	100.000000%	100.000000%	0.000000%	100.000000%
29	Revenue	R10	390,016,076	148,037,074	241,979,002	390,050,953	148,071,951	241,979,002
30	Percentage		100.000000%	37.956659%	62.043341%	100.000000%	37.962207%	62.037793%
31	Labor and Related Expense	LRE	149,347,123	57,145,581	92,201,542	148,829,994	56,629,968	92,200,026
32	Percentage		100.000000%	38.263597%	61.736403%	100.000000%	38.050104%	61.949896%

## Volume 3

### C. Operating Income Schedules

OTTER TAIL POWER COMPANY  
Electric Utility - State of North Dakota  
**OPERATING INCOME SCHEDULES**  
**JURISDICTIONAL STATEMENT OF OPERATING INCOME**

Case No. PU-17-  
Exhibit \_\_\_(TAA-1), Schedule C-1  
Page 1 of 1

Line No.	Description	( A )	( B )	( C )	( D )
		2018 Base Year		2018 Test Year	
		Total Utility	ND Jurisdiction	Total Utility	ND Jurisdiction
<b><u>OPERATING REVENUES</u></b>					
1	Retail Revenue	\$390,016,076	\$148,037,074	\$390,050,953	\$148,071,951
2	Other Electric Operating Revenue	<u>58,232,545</u>	<u>10,040,248</u>	<u>58,232,545</u>	<u>10,047,294</u>
3	<b>TOTAL OPERATING REVENUE</b>	<b>\$448,248,621</b>	<b>\$158,077,321</b>	<b>\$448,283,498</b>	<b>\$158,119,244</b>
<b><u>OPERATING EXPENSES</u></b>					
4	Production Expenses	\$161,876,335	\$60,104,536	\$160,950,946	\$59,756,799
5	Transmission Expenses	\$35,311,843	\$13,507,453	\$35,311,843	\$13,507,453
6	Distribution Expenses	\$16,917,384	\$7,680,921	\$16,917,384	\$7,680,921
7	Customer Accounting Expenses	\$13,849,926	\$6,091,579	\$13,849,926	\$6,091,579
8	Customer Service and Information Expenses	\$11,097,740	\$1,382,509	\$11,097,740	\$1,382,509
9	Sales Expenses	\$273,627	\$22,472	\$473,627	\$222,472
10	Administration and General Expenses	\$50,400,273	\$20,112,229	\$49,883,144	\$19,596,616
11	Charitable Contributions	\$0	\$0	\$0	\$0
12	Depreciation Expense	\$54,316,572	\$20,716,262	\$56,042,616	\$21,425,301
13	General Taxes	<u>\$15,375,197</u>	<u>\$4,902,302</u>	<u>\$15,375,197</u>	<u>\$4,905,891</u>
14	<b>TOTAL OPERATING EXPENSES</b>	<b>\$359,418,897</b>	<b>\$134,520,262</b>	<b>\$359,902,423</b>	<b>\$134,569,541</b>
15	<b>NET OPERATING INCOME BEFORE INCOME TAXES</b>	<b>\$88,829,724</b>	<b>\$23,557,059</b>	<b>\$88,381,075</b>	<b>\$23,549,703</b>
<b><u>INCOME TAX EXPENSE</u></b>					
17	Investment Tax Credit	(\$4,487,336)	(\$1,681,974)	(\$1,403,336)	(\$526,207)
18	Deferred Income Taxes	\$2,599,820	\$1,321,609	\$2,595,680	\$1,317,383
19	Income Taxes	<u>\$21,246,187</u>	<u>\$4,336,226</u>	<u>\$20,982,489</u>	<u>\$4,304,134</u>
20	<b>TOTAL INCOME TAX EXPENSE</b>	<b>\$19,358,671</b>	<b>\$3,975,861</b>	<b>\$22,174,832</b>	<b>\$5,095,310</b>
21	<b>NET OPERATING INCOME</b>	<b>\$69,471,053</b>	<b>\$19,581,199</b>	<b>\$66,206,242</b>	<b>\$18,454,393</b>
22	Allowance for Funds Used During Construction	<u>\$2,027,574</u>	<u>0</u>	<u>\$2,027,574</u>	<u>0</u>
23	<b>TOTAL AVAILABLE FOR RETURN</b>	<b>\$71,498,627</b>	<b>\$19,581,199</b>	<b>\$68,233,817</b>	<b>\$18,454,393</b>

Note: The 2018 Base Year is based on 2018 budgeted financial information. The 2018 Test Year is the 2018 Base Year with adjustments to arrive at the Test Year.

OTTER TAIL POWER COMPANY  
Electric Utility - State of North Dakota  
OPERATING INCOME SCHEDULES  
STATEMENT OF OPERATING INCOME - JURISDICTIONAL

Case No. PU-17-  
Exhibit \_\_\_(TAA-1), Schedule C-2  
Page 1 of 1

Line No.	Description	(A) 2016 Actual Year		(C) 2017 Current Period		(E) 2018 BaseYear	
		Total Utility	ND Jurisdiction	Total Utility	ND Jurisdiction	Total Utility	ND Jurisdiction
<b>OPERATING REVENUES</b>							
1	Retail Revenue	\$371,354,498	\$143,879,019	\$383,244,888	\$147,985,448	\$390,016,076	\$148,037,074
2	Other Electric Operating Revenue	<u>45,692,945</u>	<u>10,710,945</u>	<u>55,620,633</u>	<u>10,606,241</u>	<u>58,232,545</u>	<u>10,040,248</u>
3	<b>TOTAL OPERATING REVENUE</b>	\$417,047,443	\$154,589,964	\$438,865,521	\$158,591,689	\$448,248,621	\$158,077,321
<b>OPERATING EXPENSES</b>							
4	Production Expenses	\$147,306,489	\$54,725,139	\$157,319,387	\$58,190,102	\$161,876,335	\$60,104,536
5	Transmission Expenses	\$33,612,748	\$12,457,661	\$34,335,451	\$12,985,327	\$35,311,843	\$13,507,453
6	Distribution Expenses	\$16,790,846	\$7,668,210	\$17,135,299	\$7,777,507	\$16,917,384	\$7,680,921
7	Customer Accounting Expenses	\$12,477,390	\$5,456,338	\$13,162,914	\$5,774,856	\$13,849,926	\$6,091,579
8	Customer Service and Information Expenses	\$10,780,801	\$1,177,661	\$10,612,868	\$1,178,049	\$11,097,740	\$1,382,509
9	Sales Expenses	\$212,344	\$16,303	\$228,126	\$15,169	\$273,627	\$22,472
10	Administration and General Expenses	\$41,995,374	\$15,985,354	\$42,580,850	\$16,155,840	\$50,400,273	\$20,112,229
11	Charitable Contributions	\$162,148	\$0	\$0	\$0	\$0	\$0
12	Depreciation Expense	\$51,924,882	\$20,190,484	\$51,043,283	\$19,765,066	\$54,316,572	\$20,716,262
13	General Taxes	<u>\$14,258,363</u>	<u>\$4,931,369</u>	<u>\$14,886,749</u>	<u>\$4,935,669</u>	<u>\$15,375,197</u>	<u>\$4,902,302</u>
14	<b>TOTAL OPERATING EXPENSES</b>	<u>\$329,521,385</u>	<u>\$122,608,519</u>	<u>\$341,304,927</u>	<u>\$126,777,585</u>	<u>\$359,418,897</u>	<u>\$134,520,262</u>
15	<b>NET OPERATING INCOME BEFORE INCOME TAXES</b>	\$87,526,058	\$31,981,445	\$97,560,594	\$31,814,104	\$88,829,724	\$23,557,059
<b>INCOME TAX EXPENSE</b>							
17	Investment Tax Credit	(\$8,831,713)	(\$3,425,500)	(\$8,665,139)	(\$3,296,964)	(\$4,487,336)	(\$1,681,974)
18	Deferred Income Taxes	\$20,358,657	\$8,066,602	\$21,480,488	\$8,666,705	\$2,599,820	\$1,321,609
19	Income Taxes	<u>\$2,475,106</u>	<u>\$0</u>	<u>\$6,279,824</u>	<u>\$0</u>	<u>\$21,246,187</u>	<u>\$4,336,226</u>
20	<b>TOTAL INCOME TAX EXPENSE</b>	<u>\$14,002,050</u>	<u>\$4,641,102</u>	<u>\$19,095,173</u>	<u>\$5,369,741</u>	<u>\$19,358,671</u>	<u>\$3,975,861</u>
21	<b>NET OPERATING INCOME</b>	\$73,524,008	\$27,340,343	\$78,465,421	\$26,444,363	\$69,471,053	\$19,581,199
22	Allowance for Funds Used During Construction	<u>\$1,351,771</u>	<u>0</u>	<u>\$1,615,604</u>	<u>0</u>	<u>\$2,027,574</u>	<u>0</u>
23	<b>TOTAL AVAILABLE FOR RETURN</b>	<u>\$74,875,779</u>	<u>\$27,340,344</u>	<u>\$80,081,025</u>	<u>\$26,444,364</u>	<u>\$71,498,627</u>	<u>\$19,581,199</u>

OTTER TAIL POWER COMPANY  
Electric Utility - State of North Dakota  
**OPERATING INCOME SCHEDULES**  
**STATEMENT OF OPERATING INCOME - 2018 TEST YEAR**

Case No. PU-17-  
Exhibit \_\_\_(TAA-1), Schedule C-3  
Page 1 of 1

Line No.	Description	(A)	(B)	(C)	(D)
		2018 Base Year Total Utility	2018 Base Year ND Jurisdiction	Adjustments	2018 Test Year ND Jurisdiction
<b>2018 Test Year</b>					
<b><u>OPERATING REVENUES</u></b>					
1	Retail Revenue	\$390,016,076	\$148,037,074	\$34,877	\$148,071,951
2	Other Electric Operating Revenue	\$58,232,545	\$10,040,248	7,046	\$10,047,294
3	<b>TOTAL OPERATING REVENUE</b>	\$448,248,621	\$158,077,321	\$41,923	\$158,119,244
<b><u>OPERATING EXPENSES</u></b>					
4	Production Expenses	\$161,876,335	\$60,104,536	(\$347,737)	\$59,756,799
5	Transmission Expenses	\$35,311,843	\$13,507,453	0	\$13,507,453
6	Distribution Expenses	\$16,917,384	\$7,680,921	0	\$7,680,921
7	Customer Accounting Expenses	\$13,849,926	\$6,091,579	0	\$6,091,579
8	Customer Service and Information Expenses	\$11,097,740	\$1,382,509	0	\$1,382,509
9	Sales Expenses	\$273,627	\$22,472	200,000	\$222,472
10	Administration and General Expenses	\$50,400,273	\$20,112,229	-515,613	\$19,596,616
11	Charitable Contributions	\$0	\$0	0	\$0
12	Depreciation Expense	\$54,316,572	\$20,716,262	709,039	\$21,425,301
13	General Taxes	\$15,375,197	\$4,902,302	3,590	\$4,905,891
14	<b>TOTAL OPERATING EXPENSES</b>	\$359,418,897	\$134,520,262	\$49,279	\$134,569,541
15	<b>NET OPERATING INCOME BEFORE INCOME TAXES</b>	\$88,829,724	\$23,557,059	(\$7,356)	\$23,549,703
<b><u>INCOME TAX EXPENSE</u></b>					
17	Investment Tax Credit	(\$4,487,336)	(\$1,681,974)	\$1,155,767	(\$526,207)
18	Deferred Income Taxes	\$2,599,820	\$1,321,609	-4,226	\$1,317,383
19	Income Taxes	\$21,246,187	\$4,336,226	(32,092)	\$4,304,134
20	<b>TOTAL INCOME TAX EXPENSE</b>	\$19,358,671	\$3,975,861	\$1,119,450	\$5,095,310
21	<b>NET OPERATING INCOME</b>	\$69,471,053	\$19,581,199	(\$1,126,806)	\$18,454,393
22	Allowance for Funds Used During Construction	2,027,574	0	0	0
23	<b>TOTAL AVAILABLE FOR RETURN</b>	\$71,498,627	\$19,581,199	(\$1,126,806)	\$18,454,393

OTTER TAIL POWER COMPANY  
Electric Utility - State of North Dakota  
**OPERATING INCOME SCHEDULES**  
**STATEMENT OF OPERATING INCOME - 2018 TEST YEAR**  
**TO OTP'S MOST RECENT GENERAL RATE CASE**

Case No. PU-17-\_\_  
Exhibit \_\_\_\_(TAA-1), Schedule C-4  
Page 1 of 1

Line No.	Description	(A) Results of Most Recent General Rate Case PU-08-862	(B) 2018 Test Year	(C) Change (B) - (A)
<b><u>OPERATING REVENUES</u></b>				
1	Retail	\$118,309,177	\$148,071,951	\$29,762,774
2	Other Operating Revenue	5,304,529	10,047,294	4,742,765
3	<b>TOTAL OPERATING REVENUE</b>	<b>\$123,613,706</b>	<b>\$158,119,244</b>	<b>\$34,505,538</b>
<b><u>OPERATING EXPENSES</u></b>				
5	Production Expenses	\$62,213,340	\$59,756,799	(\$2,456,541)
6	Transmission Expenses	4,467,061	13,507,453	9,040,392
7	Distribution Expenses	6,727,802	7,680,921	953,119
8	Customer Accounting Expenses	4,728,770	6,091,579	1,362,810
9	Customer Service & Information Expenses	1,027,290	1,382,509	355,220
10	Sales Expenses	251,476	222,472	(29,005)
11	Administration & General Expenses	13,526,788	19,596,616	6,069,828
12	Charitable Contributions	114,816	0	(114,816)
13	Depreciation Expense	10,442,094	21,425,301	10,983,207
14	General Taxes	3,964,363	4,905,891	941,528
15	<b>TOTAL OPERATING EXPENSES</b>	<b>\$107,463,801</b>	<b>\$134,569,541</b>	<b>\$27,105,742</b>
16	<b>NET OPERATING INCOME BEFORE INCOME TAXES</b>	<b>\$16,149,905</b>	<b>\$23,549,703</b>	<b>\$7,399,797</b>
<b><u>INCOME TAX EXPENSE</u></b>				
17	Investment Tax Credit	(\$475,573)	(\$526,207)	(\$50,634)
18	Deferred Income Taxes	216,508	1,317,383	1,100,875
19	Income Taxes	4,132,875	4,304,134	171,259
20	<b>TOTAL INCOME TAX EXPENSE</b>	<b>\$3,873,810</b>	<b>\$5,095,310</b>	<b>\$1,221,501</b>
21	<b>NET OPERATING INCOME</b>	<b>\$12,276,096</b>	<b>\$18,454,393</b>	<b>\$6,178,296</b>
22	Allowance for Funds Used During Construction	0	0	0
23	<b>TOTAL AVAILABLE FOR RETURN</b>	<b>\$12,276,096</b>	<b>\$18,454,393</b>	<b>\$6,178,296</b>

OTTER TAIL POWER COMPANY  
Electric Utility - State of North Dakota  
OPERATING INCOME SCHEDULES  
COMPUTATION OF FEDERAL AND STATE INCOME TAXES

Case No. PU-17-  
Exhibit \_\_\_(TAA-1), Schedule C-5  
Page 1 of 1

Line No.	Description	(A)	(B)	(C)	(D)
		2018 Base Year		2018 Test Year	
		Total Utility	ND Jurisdiction	Total Utility	ND Jurisdiction
	<b><u>Income Before Taxes</u></b>				
1	Total Operating Revenues	\$448,248,621	\$158,077,321	\$448,283,498	\$158,119,244
2	less: Total Operating Expenses	(289,727,128)	(108,901,698)	(288,484,610)	(108,238,349)
3	Book Depreciation & Amortization	(54,316,572)	(20,716,262)	(56,042,616)	(21,425,301)
4	Taxes Other Than Income	(15,375,197)	(4,902,302)	(15,375,197)	(4,905,891)
5	Interest Cost	(27,922,595)	(8,980,037)	(28,145,673)	(9,067,310)
6	<b>Total Before Tax Book Income</b>	<b>\$60,907,129</b>	<b>\$14,577,022</b>	<b>\$60,235,401</b>	<b>\$14,482,393</b>
7	<b><u>Tax Additions</u></b>				
8	Additional Tax Depreciation	\$10,435,199	\$3,762,623	\$10,435,199	\$3,765,378
9	Directly Assigned Schedule M Items	-	\$0	-	\$0
10	Provisions - Operating Reserves	8,193,954	2,954,496	8,193,954	2,956,660
11	Other Schedule M Items	500,000	\$180,285	500,000	\$180,417
12	<b>Total Tax Additions</b>	<b>\$19,129,153</b>	<b>\$6,897,404</b>	<b>\$19,129,153</b>	<b>\$6,902,455</b>
13	<b><u>Tax Deductions</u></b>				
14	Additional Tax Depreciation				
15	Cost to Remove				
16	Accrued Vacation Pay				
17	Charges - Operating Reserves	2,710,794	977,432	2,710,794	978,148
18	Preferred Dividends Paid Credit				
19	Other Schedule M Items	11,940,302	4,305,318	11,940,302	4,308,471
20	<b>Total Tax Deductions</b>	<b>\$14,651,096</b>	<b>\$5,282,750</b>	<b>\$14,651,096</b>	<b>\$5,286,619</b>
21	ND Adjustments to Federal Schedule M; ND Jurisdiction		(305,577)		(305,837)
22	<b>State Taxable Income</b>	<b>\$56,429,072</b>	<b>\$13,267,945</b>	<b>\$55,757,344</b>	<b>\$13,172,394</b>
23	State Income Tax Rate	4.31%	4.31%	4.31%	4.31%
24					
25	Current Income Taxes	\$577,410	\$573,151	\$573,269	\$569,032
26	Transfer to Deferred Income Taxes due to NOL	(\$577,410)	(\$573,151)	(\$573,269)	(\$569,032)
27	<b>Total State Income Taxes &amp; ND Incremental Tax Rate Adj (\$1302)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
28	<b>Federal Taxable Income before Adjustments</b>	<b>\$56,429,072</b>	<b>\$12,962,368</b>	<b>\$55,757,344</b>	<b>\$12,866,557</b>
29	Addback of MN Adjustments to Federal Schedule M; MN Jurisdiction	(3,189,879)	(\$573,151)	(3,139,518)	(569,032)
30	<b>Federal Taxable Income</b>	<b>\$53,239,193</b>	<b>\$12,389,217</b>	<b>\$52,617,826</b>	<b>\$12,297,525</b>
31	Federal Income Tax Rate	35.00%	35.00%	35.00%	35.00%
32					
33	<b>Total Federal Income Taxes</b>	<b>\$18,633,717</b>	<b>\$4,336,226</b>	<b>\$18,416,239</b>	<b>\$4,304,134</b>
34					
35	<b>Total State and Federal Income Tax</b>	<b>\$18,633,717</b>	<b>\$4,336,226</b>	<b>\$18,416,239</b>	<b>\$4,304,134</b>

OTTER TAIL POWER COMPANY  
 Electric Utility - State of North Dakota  
 OPERATING INCOME SCHEDULES  
 COMPUTATION OF DEFERRED INCOME TAXES

Case No. PU-17-  
 Exhibit \_\_\_\_ (TAA-1), Schedule C-6  
 Page 1 of 1

Line No.	Description	2018 Base Year		2018 Test Year	
		Total Utility ( A )	ND Jurisdiction ( B )	Total Utility ( C )	ND Jurisdiction ( D )
1	Excess Tax Over Book Depreciation	\$3,355,439	\$ (8,226)	\$3,355,439	\$ (8,226)
2	Excess Tax Over Book Pensions	(5,155,553)	(261,871)	(5,155,553)	(261,871)
3	Capitalized A & G Expenses	-	-	-	-
4	Provisions for Operating Reserves in Excess of Actual Charges	1,790,792	90,961	1,790,792	90,961
5	Transfer of ND current income taxes due to NOL	3,003,556	573,151	2,999,416	569,033
6	Other Capitalized Items	<u>(394,415)</u>	<u>927,594</u>	<u>(394,415)</u>	<u>927,487</u>
7	<b>TOTAL Deferred Income Taxes</b>	<u><u>\$2,599,820</u></u>	<u><u>\$1,321,609</u></u>	<u><u>\$2,595,679</u></u>	<u><u>\$1,317,384</u></u>

**OTTER TAIL POWER COMPANY**  
**Electric Utility - State of North Dakota**  
**OPERATING INCOME SCHEDULES**

**Case No. PU-17-**  
**Exhibit \_\_\_(TAA-1), Schedule C-7**  
**Page 1 of 1**

**DEVELOPMENT OF FEDERAL AND STATE INCOME TAX RATES**

2018 Base Year

2018 Test Year

Let: F=Federal Income Tax = 35.00%  
M=Minnesota State Income Tax Rate = 9.80%  
D=North Dakota State Income Tax Rate = 4.31%  
S=South Dakota Income Tax Rate = 0%  
N=Net Income After Interest Deductions but Before Income Taxes

Jurisdictional:

Only Minnesota and Federal Income Taxes

M= 9.80% (N)  
F= 31.57% (N)  
M+F= 41.37% (N)

Only North Dakota and Federal Income Taxes

D= 4.31% (N)  
F= 33.49% (N)  
D+F= 37.80% (N)

Only South Dakota and Federal Income Taxes

S= 0.00% (N)  
F= 35.00% (N)  
S+F= 35.00% (N)

Composite: Combined Minnesota, North Dakota, South Dakota and Federal Income Taxes.

M + D + S + F = 39.40% (N)

- Notes:
- 1 Investment tax credits and surtax credits are ignored.
  - 2 State income taxes are deductible from federal taxable income.
  - 3 Net income is defined at each jurisdictional level.
  - 4 Composite income tax rates are determined by the Income Tax Department based upon apportionment laws (unitary and nonunitary) for each state involved.

OTTER TAIL POWER COMPANY  
 Electric Utility - State of North Dakota  
 OPERATING INCOME SCHEDULES  
 OPERATING INCOME STATEMENT ADJUSTMENTS SCHEDULE

Line No.	Description	Projected Changes							(H) Changes in Allocations due to Effect of Test Year Adjustments	(I) 2018 Test Year
		(A) 2018 Base Year	(B) Normalize CISOne Project	(C) Rate Case Expense	(D) Normalize Plant Outage	(E) Removal of PTC's	(F) Economic Development	(G) Prorate ADIT for ND Riders		
<b>OPERATING REVENUES</b>										
1	Retail Revenue	\$148,037,074						\$34,877	\$0	\$148,071,951
2	Other Electric Operating Revenue	\$10,040,248							\$7,046	\$10,047,294
3	<b>TOTAL OPERATING REVENUE</b>	\$158,077,321	\$0	\$0	\$0	\$0	\$0	\$34,877	\$7,046	\$158,119,244
<b>OPERATING EXPENSES</b>										
4	Production Expenses	\$60,104,536			(\$347,737)				(\$0)	\$59,756,799
5	Transmission Expenses	\$13,507,453							\$0	\$13,507,453
6	Distribution Expenses	\$7,680,921							\$0	\$7,680,921
7	Customer Accounting Expenses	\$6,091,579							\$0	\$6,091,579
8	Customer Service and Information Expenses	\$1,382,509							\$0	\$1,382,509
9	Sales Expenses	\$22,472					200,000		\$0	\$222,472
10	Administration and General Expenses	\$20,112,229		(517,129)					\$1,516	\$19,596,616
11	Charitable Contributions	\$0							\$0	\$0
12	Depreciation Expense	\$20,716,262	709,039						\$0	\$21,425,301
13	General Taxes	\$4,902,302							\$3,590	\$4,905,891
14	<b>TOTAL OPERATING EXPENSES</b>	\$134,520,262	\$709,039	(\$517,129)	(\$347,737)	\$0	\$200,000	\$0	\$5,106	\$134,569,542
15	<b>NET OPERATING INCOME BEFORE INCOME TAXES</b>	\$23,557,059	(\$709,039)	\$517,129	\$347,737	\$0	(\$200,000)	\$34,877	\$1,940	\$23,549,702
<b>INCOME TAX EXPENSE</b>										
17	Investment Tax Credit	(\$1,681,974)				\$1,156,403			(\$636)	(\$526,207)
18	Deferred Income Taxes	\$1,321,609							(\$4,226)	\$1,317,383
19	Income Taxes	\$4,336,226	(268,027)	195,483	131,450	0	(75,603)	13,184	(\$28,578)	\$4,304,134
20	<b>TOTAL INCOME TAX EXPENSE</b>	\$3,975,861	(\$268,027)	\$195,483	\$131,450	\$1,156,403	(\$75,603)	\$13,184	(\$33,439)	\$5,095,310
21	<b>NET OPERATING INCOME</b>	\$19,581,199	(\$441,012)	\$321,646	\$216,287	(\$1,156,403)	(\$124,397)	\$21,693	\$35,379	\$18,454,392
22	Allowance for Funds Used During Construction	0								0
23	<b>TOTAL AVAILABLE FOR RETURN</b>	\$19,581,199	(\$441,012)	\$321,646	\$216,287	(\$1,156,403)	(\$124,397)	\$21,693	\$35,379	\$18,454,392

Column references to adjustment workpapers:  
 (B) W/P 2018 ND TY-01  
 (C) W/P 2018 ND TY-02  
 (D) W/P 2018 ND TY-03  
 (E) W/P 2018 ND TY-04  
 (F) W/P 2018 ND TY-05  
 (G) W/P 2018 ND TY-06

<b>2018 Test Year</b>	
<b>Item of Operating Income</b>	<b>Narration</b>
Operating Revenues	Revenue for the 2018 Test Year is forecasted revenue. Revenues were then pro formed for known and measurable changes as listed in schedule C-8 for the following adjustments: normalized CIS project, rate case expenses, normalized plant in service, the removal of PTC's, economic development, and the proration of ADIT.
Operating Expenses	Expenses for the Test Year were developed by first using allocated expenses for the period. Jurisdictional Allocation methodologies are discussed in Exhibit__(GSI-1), Schedule 2. These expenses were then pro formed for known and measurable changes as listed in Schedule C-8. Refer to Schedule C-10 (all pages) for more details on how costs were allocated to North Dakota.
Depreciation and Amortization Expense	Depreciation and Amortization Expenses for the Test Year were developed by first using allocated Jurisdictional Allocation methodologies are discussed in Exhibit__(GSI-1), Schedule 2 expenses for the period. These expenses were then pro formed for known and measurable changes as listed in Schedule C-8.
Taxes Other Than Income	Taxes Other Than Income Taxes for the Test Year were developed by using expenses as allocated Jurisdictional Allocation methodologies are discussed in Exhibit__(GSI-1), Schedule 2 for the period. These expenses were then pro formed for known and measurable changes as listed in Schedule C-8.
Federal and State Income Taxes	Current taxes are determined by taking "Operating Income Before Taxes" for the jurisdiction and reducing it by the jurisdictional "Schedule M's" and interest expense (using the interest synchronization method) to arrive at taxable income. Current taxes are then computed using jurisdictional tax rates.

OTTER TAIL POWER COMPANY  
 Electric Utility - State of North Dakota  
 OPERATING INCOME SCHEDULES  
 OPERATING INCOME STATEMENT ALLOCATION FACTORS

The allocation factors on this page were used to determine North Dakota jurisdictional rate base amounts for all of the years presented in these schedules. Accounts not on this page have been directly assigned to jurisdictions. Descriptions under the Allocation Factor column with a / means the first method was used in historic actual and projected, the method after the / is used in the test year.

The following allocation factors are used to compute North Dakota jurisdictional amounts for Expenses as listed below. For a full description of each allocation factor, see OTP's *Cost Allocation Procedure Manual for Jurisdictional and Class Cost of Service Studies*, Ms. Gina Ice's direct testimony, Exhibit \_\_\_(GSI-1), Schedule 2.

Line No.	Description	Allocation Basis
<u>ELEMENT OF OPERATING INCOME</u>		
1	<u>Operating Revenues</u>	
2	Sales of Electricity	Direct Assignment
3	Other Operating Revenues	
4	Asset Based Sales	kwh Sales Factor (E2)
5	Municipalities	Direct Assignment (FERC only)
6	Other Electric Revenue	
7	Residential Conservation Services	Directly assigned to Jurisdiction
8	Forfeited Discounts	Directly assigned to Jurisdiction
9	Connection Fees	Directly assigned to Jurisdiction
10	Wheeling	Direct Assignment (FERC only)
11	Income - Rent	Total Net Plant in Service Ratio (NEPIS)
12	Integrated Transmission Agreements	Total Net Plant in Service Ratio (NEPIS)
13	Load Control and Dispatch (also MISO Trans Rev.)	Total Net Plant in Service Ratio (NEPIS)
14	All Other	Total Net Plant in Service Ratio (NEPIS)
15	Loan Pool Interest	Total Net Plant in Service Ratio (NEPIS)
16	<u>Operating Expenses</u>	
17	Production Expenses	
18	Asset-based Sales	kwh Sales Factor (E2)
19	Production and Purchase Expenses	
20	Base Demand	kwh Sales Factor (E1)
21	Peak Demand	Generation Demand Factor (D1)
22	Base Energy	kwh Sales Factor (E2)
23	Peak Energy	Generation Demand Factor (D1)
24	Transmission Expenses	Transmission Demand Factor (D2)
25	Distribution Expenses	
26	Primary Demand	Distribution Primary Demand Factor (D3)
27	Secondary Demand	Distribution Secondary Demand Factor (D4)
28	Primary Customer	Total Distribution Service Locations Factor (C2)
29	Secondary Customer	Total Secondary Distribution Service Locations Factor (C3)
30	Streetlighting	Streetlight Factor (C4)
31	Area Lighting	Area Light Factor (C5)
32	Meters	Meter Factor (C6)
33	Load Management Expenses	Load Management Factor (C9)
34	Customer Accounts Expenses	
35	Meter Reading	Meter Reading Factor (C7)
36	Other	Total System Service Locations Factor (C8)

OTTER TAIL POWER COMPANY  
Electric Utility - State of North Dakota  
OPERATING INCOME SCHEDULES  
OPERATING INCOME STATEMENT ALLOCATION FACTORS

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Line No.	Description	Allocation Basis
	ELEMENT OF OPERATING INCOME	<u>ALLOCATION FACTOR</u>
1	<u>Operating Expenses - continued</u>	
2	Customer Service & Informational	
3	Expenses	
4	Conservation & Promotional Rebates	Directly assigned to Jurisdiction
5	All Other	Total Customer Factor (C1)
6		
6	Sales Expenses	
7	Off-Peak Development	Directly assigned to Jurisdiction
8	All Other	Total Customer Factor (C1)
9	Administrative and General Expenses	
10	A & G Salaries, Office Supplies &	
11	Exp., & Employee Pensions & Benefits	
12	Production	Production Expense Ratio (Excl. Energy Related) (OXPD)
13		
14	Transmission	Transmission Expense Ratio (D2)
15	Distribution	Distribution Expense Ratio (OXD)
16	Customer Accounts	Customer Accounts Expense Ratio (OXC)
17	Customer Service & Informational	Customer Service & Informational Expense (C1) Ratio (OXI)
18		
19	Load Management Expenses	Load Management Factor (C9)
20	Outside Services	Total Net Plant in Service Ratio (NEPIS)
21	Property Insurance	Total Net Plant in Service Ratio (NEPIS)
22	Injuries and Damages	Total Net Plant in Service Ratio (NEPIS)
23		
24	Regulatory Commission Expenses	Directly assigned to Jurisdiction
25	General Advertising	Total Customer Factor (C1)
26	Miscellaneous General Expenses, Rents and Maintenance of General Plant	General Plant in Service Ratio (P90)
27		
28	Charitable Contributions	Directly assigned to Jurisdiction
29	Depreciation Expenses	
30	Production	
31	Base Demand	kwh Sales Factor (E1)
32	Peak Demand	Generation Demand Factor (D1)
33	Base Energy	kwh Sales Factor (E1)
34	Transmission	Transmission Demand Factor (D2)
35	Distribution	General Plant in Service Ratio (P60)
36	General	General Plant in Service Ratio (P90)
37	Intangible	General Plant in Service Ratio (P90)
38	General Taxes	Total Net Plant in Service Ratio (NEPIS)
39	Other Expense	Directly assigned to Jurisdiction

**OTTER TAIL POWER COMPANY**  
**Electric Utility - State of North Dakota**  
**OPERATING INCOME SCHEDULES**  
**OPERATING INCOME STATEMENT ALLOCATION FACTORS**

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Line No.	Description	Allocation Basis
	<u>ELEMENT OF OPERATING INCOME</u>	<u>ALLOCATION FACTOR</u>
1	<u>Operating Expenses - continued</u>	
2	Investment Tax Credit	
3	Amortization of Prior Years' Credits	Total Gross Plant in Service Ratio (EPIS)
4	Debits Utilized	Federal Income Taxes Before Credits (FITBC)
5		
6	Adjustments	Total Gross Plant in Service Ratio (EPIS)
6		
7	Deferred Income Tax Expense	
8	Items South Dakota flows through:	
	Federal	Total Net Plant in Service Ratio excluding South Dakota (NPMNR)
9		
10	Minnesota	Total Net Plant in Service - MN Ratio (NPISM)
11		
12	North Dakota	Total Net Plant in Service - ND Ratio (NPISN)
13		
14		
15	All Other:	
16	Federal	Total Net Plant in Service Ratio (NEPIS)
17	Minnesota	Total Net Plant in Service - MN Ratio (NPISM)
18		
19	North Dakota	Total Net Plant in Service - ND Ratio (NPISN)
20		
21		
22	Income Taxes	
23	Federal Income Taxes	Separately Calculated by Jurisdiction
24	Minnesota Income Taxes	State Income Tax Factor (ROOM)
25	North Dakota Income Taxes	State Income Tax Factor (ROON)
26		
27	Allowance for Funds Used During Construction	Other Construction Work in Progress Ratio (CWIP Accruing AFDC) (CWIPO)
28		

**OTTER TAIL POWER COMPANY**  
**Electric Utility - State of North Dakota**  
**OPERATING INCOME SCHEDULES**  
**OPERATING INCOME JURISDICTIONAL ALLOCATION FACTORS**  
**Allocators - Demand, Energy and Customer**

Line No.	Item	Factor	2018 Base Year			2018 Test Year		
			Total Utility	North Dakota	All Other	Total Utility	North Dakota	All Other
1	MWH Consumption at Generators - Partial	E1	4,717,027	1,682,012	3,035,015	4,717,027	1,682,012	3,035,015
2	Percentage		100.000000%	35.658308%	64.341692%	100.000000%	35.658308%	64.341692%
3	MWH Consumption at Generators - Total	E2	5,271,408	1,980,855	3,290,553	5,271,408	1,980,855	3,290,553
4	Percentage		100.000000%	37.577342%	62.422658%	100.000000%	37.577342%	62.422658%
5	Generation Demand Factor	D1	740,845	295,156	445,689	740,845	295,156	445,689
6	Percentage		100.000000%	39.840452%	60.159548%	100.000000%	39.840452%	60.159548%
7	Transmission Demand Factor	D2	745,364	295,156	450,208	745,364	295,156	450,208
8	Percentage		100.000000%	39.598907%	60.401093%	100.000000%	39.598907%	60.401093%
9	Distribution - Primary Demand Factor	D3	879,600	403,477	476,123	879,600	403,477	476,123
10	Percentage		100.000000%	45.870509%	54.129491%	100.000000%	45.870509%	54.129491%
11	Distribution - Secondary Demand Factor	D4	1,168,271	561,014	607,257	1,168,271	561,014	607,257
12	Percentage		100.000000%	48.020879%	51.979121%	100.000000%	48.020879%	51.979121%
13	Customer or Meter Factors							
14	Total Retail Customers	C1	133,437	59,557	73,880	133,437	59,557	73,880
15	Percentage		100.000000%	44.633048%	55.366952%	100.000000%	44.633048%	55.366952%
16	Retail Service Locations	C2	140,167	62,754	77,413	140,167	62,754	77,413
17	Percentage		100.000000%	44.770880%	55.229120%	100.000000%	44.770880%	55.229120%
18	Secondary Service Locations	C3	140,091	62,738	77,353	140,091	62,738	77,353
19	Percentage		100.000000%	44.783748%	55.216252%	100.000000%	44.783748%	55.216252%
20	Street Lighting Factor	C4	5,464,004	2,381,279	3,082,725	5,464,004	2,381,279	3,082,725
21	Percentage		100.000000%	43.581209%	56.418791%	100.000000%	43.581209%	56.418791%
22	Area Lighting Factor	C5	4,786,865	2,477,820	2,309,045	4,786,865	2,477,820	2,309,045
23	Percentage		100.000000%	51.762897%	48.237103%	100.000000%	51.762897%	48.237103%
24	Meter Factor	C6	52,603,325	23,503,024	29,100,301	52,603,325	23,503,024	29,100,301
25	Percentage		100.000000%	44.679731%	55.320269%	100.000000%	44.679731%	55.320269%
26	Meter Reading Factor	C7	182,297	77,918	104,379	182,297	77,918	104,379
27	Percentage		100.000000%	42.742338%	57.257662%	100.000000%	42.742338%	57.257662%
28	System Service Locations	C8	140,192	62,757	77,435	140,192	62,757	77,435
29	Percentage		100.000000%	44.765037%	55.234963%	100.000000%	44.765037%	55.234963%
30	Load Management Factor	C9	42,771	18,627	24,144	42,771	18,627	24,144
31	Percentage		100.000000%	43.550537%	56.449463%	100.000000%	43.550537%	56.449463%

**OTTER TAIL POWER COMPANY**  
**Electric Utility - State of North Dakota**  
**OPERATING INCOME SCHEDULES**  
**OPERATING INCOME JURISDICTIONAL ALLOCATION FACTORS**  
**Allocators - General Plant, Operation and Maintenance Expense and Taxes**

Line No.	Item	Factor	2018 Base Year			2018 Test Year		
			Total Utility	North Dakota	All Other	Total Utility	North Dakota	All Other
1	Production Plant	P10	898,927,514	330,519,064	568,408,451	898,927,514	330,519,064	568,408,451
2	Percentage		100.000000%	36.768155%	63.231845%	100.000000%	36.768155%	63.231845%
3	Distribution Plant	P60	497,992,871	228,593,947	269,398,924	497,992,871	228,593,947	269,398,924
4	Percentage		100.000000%	45.903056%	54.096944%	100.000000%	45.903056%	54.096944%
5	General Plant	P90	88,619,779	36,403,979	52,215,800	88,619,779	36,403,979	52,215,800
6	Percentage		100.000000%	41.078842%	58.921158%	100.000000%	41.078842%	58.921158%
7	Electric Plant in Service	EPIS	2,014,590,782	755,122,657	1,259,468,125	2,022,557,141	758,395,145	1,264,161,996
8	Percentage		100.000000%	37.482682%	62.517318%	100.000000%	37.496846%	62.503154%
9	Net Electric Plant in Service	NEPIS	1,250,595,122	450,927,457	799,667,665	1,257,205,303	453,642,842	803,562,460
10	Percentage		100.000000%	36.057030%	63.942970%	100.000000%	36.083434%	63.916566%
11	Operation and Maintenance Expense							
12	Production Expense (Excl Energy)	OXPD	22,971,130	8,370,890	14,600,240	22,971,130	8,370,890	14,600,240
13	Percentage		100.000000%	36.440914%	63.559086%	100.000000%	36.440914%	63.559086%
14	Distribution Expense	OXD	16,917,384	7,680,921	9,236,463	16,917,384	7,680,921	9,236,463
15	Percentage		100.000000%	45.402533%	54.597467%	100.000000%	45.402533%	54.597467%
16	Customer Accounts Expense	OXC	13,849,926	6,091,579	7,758,346	13,849,926	6,091,579	7,758,346
17	Percentage		100.000000%	43.982759%	56.017241%	100.000000%	43.982759%	56.017241%
18	Customer Service & Information Expense	OXI	3,097,502	1,382,509	1,714,992	3,097,502	1,382,509	1,714,992
19	Percentage		100.000000%	44.633048%	55.366952%	100.000000%	44.633048%	55.366952%
20	Other Deferred Income Tax Factor							
21	Minnesota	NPISM	693,906,919	0	693,906,919	697,191,470	0	697,191,470
22	Percentage		100.000000%	0.000000%	100.000000%	100.000000%	0.000000%	100.000000%
23	North Dakota	NPISN	450,927,457	450,927,457	0	453,642,842	453,642,842	0
24	Percentage		100.000000%	100.000000%	0.000000%	100.000000%	100.000000%	0.000000%
25	Excluding South Dakota	NPMNR	1,144,834,375	450,927,457	693,906,919	1,150,834,312	453,642,842	697,191,470
26	Percentage		100.000000%	39.388008%	60.611992%	100.000000%	39.418606%	60.581394%
27	Long-Term CWIP Ratio (W/AFDC)	CWIPLT	28,591,925	0	28,591,925	28,591,925	0	28,591,925
28	Percentage		100.000000%	0.000000%	100.000000%	100.000000%	0.000000%	100.000000%
29	Revenue	R10	390,016,076	148,037,074	241,979,002	390,050,953	148,071,951	241,979,002
30	Percentage		100.000000%	37.956659%	62.043341%	100.000000%	37.962207%	62.037793%
31	Labor and Related Expense	LRE	149,347,123	57,145,581	92,201,542	148,829,994	56,629,968	92,200,026
32	Percentage		100.000000%	38.263597%	61.736403%	100.000000%	38.050104%	61.949896%

## Volume 3

### D. Rate of Return / Cost of Capital Schedules

OTTER TAIL POWER COMPANY  
 Electric Utility - State of North Dakota  
 RATE OF RETURN / COST OF CAPITAL SCHEDULES  
 Summary Schedule

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**2016 Actual Year**

	(A)	(B)	(C)	(D)	(E)
Line No.	Capitalization	Amount	Percent of Total	Cost of Capital	Weighted Cost of Capital
1	Short term debt	\$31,317,314	3.14%	2.67%	0.08%
2	Long term debt	440,604,420	44.19%	5.60%	2.47%
3	Total debt	\$471,921,734	47.3%	5.41%	2.56%
4	Common equity	\$525,252,099	52.7%	10.75%	5.66%
5	Total Capitalization	\$997,173,833	100.0%		8.22%

**2017 Current Period**

	(A)	(B)	(C)	(D)	(E)
Line No.	Capitalization	Amount	Percent of Total	Cost of Capital	Weighted Cost of Capital
1	Short term debt	\$68,139,381	6.48%	2.69%	0.17%
2	Long term debt	428,519,385	40.75%	5.59%	2.28%
3	Total debt	\$496,658,765	47.2%	5.19%	2.45%
4	Common equity	\$554,985,106	52.8%	10.75%	5.67%
5	Total Capitalization	\$1,051,643,871	100.0%		8.12%

**2018 Base Year**

	(A)	(B)	(C)	(D)	(E)
Line No.	Capitalization	Amount	Percent of Total	Cost of Capital	Weighted Cost of Capital
1	Short term debt	\$15,979,875	1.49%	4.02%	0.06%
2	Long term debt	492,672,120	46.01%	5.43%	2.50%
3	Total debt	\$508,651,995	47.5%	5.39%	2.56%
4	Common equity	\$562,251,832	52.5%	10.30%	5.41%
5	Total Capitalization	\$1,070,903,826	100.0%		7.97%

**2018 Test Year**

	(A)	(B)	(C)	(D)	(E)
Line No.	Capitalization	Amount	Percent of Total	Cost of Capital	Weighted Cost of Capital
1	Short term debt	\$15,979,875	1.49%	4.02%	0.06%
2	Long term debt	492,672,120	46.01%	5.43%	2.50%
3	Total debt	\$508,651,995	47.5%	5.39%	2.56%
4	Common equity	\$562,251,832	52.5%	10.30%	5.41%
5	Total Capitalization	\$1,070,903,826	100.0%		7.97%



**2016 Actual Year**

Description	PRINCIPAL AMOUNTS OUTSTANDING												Average Monthly Balances	
	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16		Dec-16
Line of credit (short-term debt)	\$16,356,965	\$20,155,682	\$27,646,786	\$30,211,755	\$27,516,276	\$24,706,441	\$34,097,585	\$33,774,127	\$33,546,071	\$37,112,712	\$39,187,600	\$36,860,249	\$45,952,837	\$31,317,314
Interest	\$48,881	\$51,560	\$58,038	\$67,211	\$60,329	\$58,913	\$69,442	\$72,372	\$69,968	\$77,461	\$81,469	\$76,793	\$94,086	\$837,642
Embedded Cost of Short-Term Debt													2.67%	

**2017 Current Period**

Description	PRINCIPAL AMOUNTS OUTSTANDING												Average Monthly Balances	
	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17		Dec-17
Line of credit (short-term debt)	\$45,952,837	\$46,462,852	\$51,596,696	\$54,116,839	\$46,398,625	\$45,466,497	\$58,033,859	\$56,591,495	\$91,279,211	\$100,922,890	\$96,536,142	\$93,585,891	\$98,868,111	\$68,139,381
Interest	\$94,086	\$99,254	\$106,493	\$107,055	\$105,443	\$108,409	\$130,888	\$137,776	\$125,671	\$203,547	\$255,061	\$226,663	\$224,511	\$1,830,769
Embedded Cost of Short-Term Debt													2.69%	

**2018 Base Year**

Description	PRINCIPAL AMOUNTS OUTSTANDING												Average Monthly Balances	
	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18		Dec-18
Line of credit (short-term debt)	\$98,868,111	\$97,109,150	\$1,065,735	\$2,062,808	\$0	\$0	\$1,742,979	\$0	\$2,513,778	\$2,392,451	\$0	\$0	\$1,983,358	\$15,979,875
Total interest expense	\$224,511	\$241,963	\$244,334	\$14,203	\$17,863	\$12,788	\$12,949	\$18,120	\$13,478	\$13,373	\$38,785	\$6,735	\$8,184	\$642,775
Embedded Cost of Short-Term Debt													4.02%	

**2018 Test Year**

Description	PRINCIPAL AMOUNTS OUTSTANDING												Average Monthly Balances	
	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18		Dec-18
Line of credit (short-term debt)	\$98,868,111	\$97,109,150	\$1,065,735	\$2,062,808	\$0	\$0	\$1,742,979	\$0	\$2,513,778	\$2,392,451	\$0	\$0	\$1,983,358	\$15,979,875
Interest	\$224,511	\$241,963	\$244,334	\$14,203	\$17,863	\$12,788	\$12,949	\$18,121	\$13,478	\$13,373	\$38,783	\$6,735	\$8,184	\$642,774
Embedded Cost of Short-Term Debt													4.02%	

**OTTER TAIL POWER COMPANY**  
**Electric Utility - State of North Dakota**  
**RATE OF RETURN / COST OF CAPITAL SCHEDULES**  
**Common Equity**

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**2016 Actual Year**

Description	PRINCIPAL AMOUNTS OUTSTANDING												Average Monthly Balances	
	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16		Dec-16
Contributed Capital	\$339,989,466	\$339,989,466	\$339,989,466	\$343,989,466	\$348,989,466	\$355,989,466	\$365,989,466	\$372,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$360,989,466
Current Year Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Common Stock Balance	\$339,989,466	\$339,989,466	\$339,989,466	\$343,989,466	\$348,989,466	\$355,989,466	\$365,989,466	\$372,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$360,989,466
Retained Earnings														
Beginning Balance	\$160,626,243	\$156,858,145	\$162,331,164	\$166,724,947	\$159,938,189	\$162,903,450	\$165,818,272	\$159,596,378	\$164,796,128	\$169,094,833	\$162,455,832	\$166,014,966	\$170,713,632	\$163,682,475
Net Income	5,487,008	5,473,019	4,393,783	2,670,876	2,965,262	2,914,822	3,268,399	5,199,750	4,298,705	3,013,955	3,559,134	4,698,666	7,372,465	4,255,065
Dividends	(9,285,959)	0	0	(9,500,648)	0	0	(9,533,307)	0	0	(9,695,969)	0	0	(9,822,974)	(3,679,912)
Other	30,853	0	0	43,014	0	0	43,014	0	0	43,014	0	0	(94,831)	5,005
End of Month Balance	\$156,858,145	\$162,331,164	\$166,724,947	\$159,938,189	\$162,903,450	\$165,818,272	\$159,596,378	\$164,796,128	\$169,094,833	\$162,455,832	\$166,014,966	\$170,713,632	\$168,168,292	\$164,262,633
Total Electric Common Equity	\$496,847,611	\$502,320,630	\$506,714,413	\$503,927,654	\$511,892,916	\$521,807,738	\$525,585,844	\$537,785,594	\$546,084,298	\$539,445,298	\$543,004,432	\$547,703,098	\$545,157,758	\$525,252,099

**2017 Current Period**

Description	PRINCIPAL AMOUNTS OUTSTANDING												Average Monthly Balances	
	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17		Dec-17
Contributed Capital	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466
Current Year Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Common Stock Balance	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466
Retained Earnings														
Beginning Balance	\$170,713,632	\$168,168,292	\$174,167,810	\$179,166,712	\$173,680,360	\$177,051,841	\$180,680,213	\$173,743,640	\$178,480,656	\$183,266,213	\$177,551,932	\$180,709,722	\$185,797,283	\$177,167,562
Net Income	7,372,465	5,999,517	4,998,902	4,560,889	3,371,040	3,628,372	3,135,284	4,737,016	4,785,557	4,072,750	3,157,790	5,087,561	5,468,393	4,644,272
Dividends	(9,822,974)	0	0	(10,089,181)	0	0	(10,113,797)	0	0	(9,830,045)	0	0	(9,830,045)	(3,822,003)
Other	(94,831)	0	0	41,939	441	0	41,939	0	0	43,014	0	0	43,014	5,809
End of Month Balance	\$168,168,292	\$174,167,810	\$179,166,712	\$173,680,360	\$177,051,841	\$180,680,213	\$173,743,640	\$178,480,656	\$183,266,213	\$177,551,932	\$180,709,722	\$185,797,283	\$181,478,644	\$177,995,640
Total Electric Common Equity	\$545,157,758	\$551,157,276	\$556,156,178	\$550,669,826	\$554,041,307	\$557,669,679	\$550,733,105	\$555,470,122	\$560,255,679	\$554,541,398	\$557,699,188	\$562,786,749	\$558,468,110	\$554,985,106

**2018 Base Year**

Description	PRINCIPAL AMOUNTS OUTSTANDING												Average Monthly Balances	
	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18		Dec-18
Contributed Capital	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466
Current Year Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Common Stock Balance	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466
Retained Earnings														
Beginning Balance	\$185,797,283	\$181,478,644	\$187,131,648	\$190,877,392	\$184,304,664	\$186,499,102	\$188,178,473	\$180,477,235	\$185,197,718	\$189,674,531	\$182,377,991	\$183,091,679	\$187,384,551	\$185,574,685
Net Income	5,468,393	5,653,004	3,745,744	4,117,380	2,194,439	1,679,371	2,988,870	4,720,483	4,476,813	3,393,568	713,688	4,292,872	5,042,695	3,729,794
Dividends	(9,830,045)	0	0	(10,733,122)	0	0	(10,733,122)	0	0	(10,733,122)	0	0	(10,733,122)	(4,058,656)
Other	43,014	0	0	43,014	0	0	43,014	0	0	43,014	0	0	43,014	16,544
End of Month Balance	\$181,478,644	\$187,131,648	\$190,877,392	\$184,304,664	\$186,499,102	\$188,178,473	\$180,477,235	\$185,197,718	\$189,674,531	\$182,377,991	\$183,091,679	\$187,384,551	\$181,737,138	\$185,262,366
Total Electric Common Equity	\$558,468,110	\$564,121,114	\$567,866,858	\$561,294,129	\$563,488,568	\$565,167,939	\$557,466,701	\$562,187,184	\$566,663,997	\$559,367,457	\$560,081,145	\$564,374,017	\$558,726,604	\$562,251,832

**2018 Test Year**

Description	PRINCIPAL AMOUNTS OUTSTANDING												Average Monthly Balances	
	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	Jul-18	Aug-18	Sep-18	Oct-18	Nov-18		Dec-18
Contributed Capital	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466
Current Year Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Common Stock Balance	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466	\$376,989,466
Retained Earnings														
Beginning Balance	\$185,797,283	\$181,478,644	\$187,131,648	\$190,877,392	\$184,304,664	\$186,499,102	\$188,178,473	\$180,477,235	\$185,197,718	\$189,674,531	\$182,377,991	\$183,091,679	\$187,384,551	\$185,574,686
Net Income	5,468,393	5,653,004	3,745,744	4,117,380	2,194,439	1,679,371	2,988,870	4,720,483	4,476,813	3,393,568	713,688	4,292,872	5,042,695	3,729,794
Dividends	(9,830,045)	0	0	(10,733,122)	0	0	(10,733,122)	0	0	(10,733,122)	0	0	(10,733,122)	(4,058,656)
Other	43,014	0	0	43,014	0	0	43,014	0	0	43,014	0	0	43,014	16,544
End of Month Balance	\$181,478,644	\$187,131,648	\$190,877,392	\$184,304,664	\$186,499,102	\$188,178,473	\$180,477,235	\$185,197,718	\$189,674,531	\$182,377,991	\$183,091,679	\$187,384,551	\$181,737,138	\$185,262,366
Total Electric Common Equity	\$558,468,110	\$564,121,114	\$567,866,858	\$561,294,129	\$563,488,568	\$565,167,939	\$557,466,701	\$562,187,184	\$566,663,997	\$559,367,457	\$560,081,145	\$564,374,017	\$558,726,604	\$562,251,832

## Volume 3

### E. Rate Structure and Design Information





2018 Test Year Operating Revenue Detailed Comparison - by Rate Schedule and Billing Units

Line No.	Charge	Units	Billing Units			Present Rate		Proposed Rate		Present Operating Revenues Annual	Proposed Operating Revenues Annual	Increase Annual	Pct Inc. Annual	
			Summer	Winter	Annual	Summer	Winter	Summer	Winter					
64	<b>10.01 Small General Service - Under 20 kW - Metered Service Secondary (Rate 404)</b>													
65	Customer Charge	Bills			109,530	\$13.00	\$13.00	\$24.90	\$24.90	\$ 1,423,887	\$ 2,727,291	\$ 1,303,404		
66	Energy	kWh	26,415,240	60,891,902	87,307,142	\$0.08509	\$0.07762	\$0.07371	\$0.05471	\$ 6,974,102	\$ 5,278,153	\$ (1,695,949)		
67	Water Heating Control Credit 14.01 (Rate 192)	Bills			178	-\$4.00	-\$4.00	-\$8.00	-\$8.00	\$ (712)	\$ (1,424)	\$ (712)		
68	WAPA Bill Credit 14.10				-	\$0.00	\$0.00	\$0.00	\$0.00	\$ (22,280)	\$ (22,248)	\$ 32		
69	TailWinds Program 14.09				779	\$1.30	\$1.30	\$3.73	\$3.73	\$ 1,013	\$ 2,908	\$ 1,895		
70														
71	<b>Total Base Revenue:</b>										\$ 8,376,010	\$ 7,984,679	\$ (391,331)	
72	<b>Adjustments for Riders included in Base Rates</b>													
73	Economic Development Adjustment	kWh			87,307,142	-\$0.00030	\$0.00000			\$ (25,957)	\$ -	\$ 25,957		
74	Environmental Cost Recovery Rider Adjustment	%			8,376,010	6.49%	0.00%			\$ 543,749	\$ -	\$ (543,749)		
75	Renewable Resource Adjustment	kWh			87,307,142	\$0.00511	\$0.00000			\$ 446,050	\$ -	\$ (446,050)		
76	Transmission Rider Adjustment	kWh			87,307,142	\$0.00534	\$0.00188			\$ 466,218	\$ 164,149	\$ (302,070)		
77	COE Adjustment	kWh			87,307,142	-\$0.00321	\$0.02482			\$ (280,161)	\$ 2,167,058	\$ 2,447,219		
78	<b>Total Adjustments:</b>										\$ 1,149,899	\$ 2,331,207	\$ 1,181,308	
79														
80	<b>10.01 Small General Service - Under 20 kW - Metered Service Primary (Rate 405)</b>													
81	Customer Charge	Bills			8	\$13.00	\$13.00	\$45.63	\$45.63	\$ 106	\$ 203	\$ 97		
82	Seasonal Fixed Charge	Bills	567	4,086	4,653	\$0.08471	\$0.07725	\$0.07103	\$0.05203	\$ 364	\$ 253	\$ (111)		
83	Energy	kWh												
84	<b>Total Base Revenue:</b>										\$ 470	\$ 456	\$ (14)	
85	<b>Adjustments for Riders included in Base Rates</b>													
86	Economic Development Adjustment	kWh			4,653	-\$0.00030	\$0.00000			\$ (1)	\$ -	\$ 1		
87	Environmental Cost Recovery Rider Adjustment	%			470	6.49%	0.00%			\$ 30	\$ -	\$ (30)		
88	Renewable Resource Adjustment	kWh			4,653	\$0.00511	\$0.00000			\$ 24	\$ -	\$ (24)		
89	Transmission Rider Adjustment	kWh			4,653	\$0.00534	\$0.00188			\$ 25	\$ 9	\$ (16)		
90	COE Adjustment	kWh			4,653	-\$0.00321	\$0.02482			\$ (15)	\$ 115	\$ 130		
91	<b>Total Adjustments:</b>										\$ 63	\$ 124	\$ 61	
92														
93														
94	<b>10.02 General Service - 20 kW or Greater - Secondary Service (Rate 401)</b>													
95	Customer Charge	Bills			35,324	\$12.00	\$12.00	\$31.90	\$31.90	\$ 423,890	\$ 1,126,842	\$ 702,951		
96	Energy	kWh	89,250,972	223,847,637	313,098,609	\$0.08213	\$0.07492	\$0.07268	\$0.06168	\$ 24,100,711	\$ 20,294,726	\$ (3,805,985)		
97	Demand per kW	kW	-	-	-	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -		
98	Facilities Charge	kW			2,190,307	\$0.52	\$0.52	\$0.98	\$0.98	\$ 1,138,960	\$ 2,140,922	\$ 1,001,962		
99	WAPA Bill Credit 14.10	kWh								\$ (148,217)	\$ (148,217)	\$ -		
100														
101	<b>Total Base Revenue:</b>										\$ 25,515,344	\$ 23,414,272	\$ (2,101,072)	
102	<b>Adjustments for Riders included in Base Rates</b>													
103	Economic Development Adjustment	kWh			313,098,609	-\$0.00030	\$0.00000			\$ (93,085)	\$ -	\$ 93,085		
104	Environmental Cost Recovery Rider Adjustment	%			25,515,344	6.49%	0.00%			\$ 1,656,389	\$ -	\$ (1,656,389)		
105	Renewable Resource Adjustment	kWh			313,098,609	\$0.00511	\$0.00000			\$ 1,599,612	\$ -	\$ (1,599,612)		
106	Transmission Rider Adjustment	kWh			313,098,609	\$0.00534	\$0.00188			\$ 1,671,941	\$ 588,666	\$ (1,083,275)		
107	COE Adjustment	kWh			313,098,609	-\$0.00321	\$0.02482			\$ (1,004,706)	\$ 7,771,448	\$ 8,776,154		
108	<b>Total Adjustments:</b>										\$ 3,830,150	\$ 8,360,114	\$ 4,529,964	
109														
110	<b>10.02 General Service - 20 kW or Greater - Primary Service (Rate 403)</b>													
111	Customer Charge	Bills			40	\$12.00	\$12.00	\$21.30	\$21.30	\$ 483	\$ 858	\$ 375		
112	Energy	kWh	244,376	514,386	758,762	\$0.08176	\$0.07456	\$0.07005	\$0.05905	\$ 58,333	\$ 47,491	\$ (10,842)		
113	Demand per kW	kW	-	-	-	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -		
114	Facilities Charge	kW			2,737	\$0.38	\$0.38	\$0.65	\$0.65	\$ 1,040	\$ 1,793	\$ 752		
115	<b>Total Base Revenue:</b>										\$ 59,856	\$ 50,141	\$ (9,715)	
116	<b>Adjustments for Riders included in Base Rates</b>													
117	Economic Development Adjustment	kWh			758,762	-\$0.00030	\$0.00000			\$ (226)	\$ -	\$ 226		
118	Environmental Cost Recovery Rider Adjustment	%			59,856	6.49%	0.00%			\$ 3,886	\$ -	\$ (3,886)		
119	Renewable Resource Adjustment	kWh			758,762	\$0.00511	\$0.00000			\$ 3,876	\$ -	\$ (3,876)		
120	Transmission Rider Adjustment	kWh			758,762	\$0.00534	\$0.00188			\$ 4,052	\$ 1,427	\$ (2,625)		
121	COE Adjustment	kWh			758,762	-\$0.00321	\$0.02482			\$ (2,435)	\$ 18,833	\$ 21,268		
122	<b>Total Adjustments:</b>										\$ 9,154	\$ 20,260	\$ 11,106	
123														
124	<b>10.03 General Service - Time of Use (Commercial TOU) - (Rates 708, 709, 710)</b>													
125	Customer Charge	Bills			12	\$16.00	\$16.00	\$219.00	\$219.00	\$ 192	\$ 2,628	\$ 2,436		
126	Energy - Declared-Peak	kWh	286	321	607	\$0.20663	\$0.13679	\$0.48071	\$0.18066	\$ 270	\$ 195	\$ (74)		
127	Energy - Intermediate	kWh	25,318	41,592	66,910	\$0.07004	\$0.07098	\$0.03294	\$0.03379	\$ 4,683	\$ 2,239	\$ (2,443)		

2018 Test Year Operating Revenue Detailed Comparison - by Rate Schedule and Billing Units

Line No.	Charge	Units	Billing Units			Present Rate		Proposed Rate		Present Operating Revenues Annual	Proposed Operating Revenues Annual	Increase Annual	Pct Inc. Annual
			Summer	Winter	Annual	Summer	Winter	Summer	Winter				
128	Energy - Off-Peak	kWh	18,078	29,986	48,064	\$0.04149	\$0.04295	\$0.02180	\$0.02363	\$ 2,038	\$ 1,103	\$ (935)	
129	Demand per kW - Declared-Peak	kW	-	-	-	N/A	N/A	N/A	N/A	\$ -	\$ -	\$ -	
130	Demand per kW - Intermediate	kW	88	181	269	\$2.51	\$2.90	\$3.44	\$5.12	\$ 733	\$ 1,229	\$ 497	
131	Demand per kW - Off-Peak	kW	-	-	-	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	
132	Facilities Charge	kW	-	-	-	\$0.52	\$0.52	\$0.98	\$0.98	\$ 412	\$ 787	\$ 375	
133										\$ -	\$ -	\$ -	
134	<b>Total Base Revenue:</b>									\$ 8,328	\$ 8,182	\$ (146)	
135	<i>Adjustments for Riders included in Base Rates</i>					<i>Present</i>	<i>Proposed</i>						
136	Economic Development Adjustment	kWh			115,581	-\$0.00030	\$0.00000			\$ (34)	\$ -	\$ 34	
137	Environmental Cost Recovery Rider Adjustment	%			8,328	6.49%	0.00%			\$ 541	\$ -	\$ (541)	
138	Renewable Resource Adjustment	kWh			115,581	\$0.00511	\$0.00000			\$ 590	\$ -	\$ (590)	
139	Transmission Rider Adjustment	kWh			115,581	\$0.00534	\$0.00188			\$ 617	\$ 217	\$ (400)	
140	COE Adjustment	kWh			115,581	-\$0.00321	\$0.02482			\$ (371)	\$ 2,869	\$ 3,240	
141	<b>Total Adjustments:</b>									\$ 1,343	\$ 3,086	\$ 1,743	
142													
143	<b>Total Base Revenue for the COSS Class:</b>									\$ 33,960,007	\$ 31,457,729	\$ (2,502,278)	
144	<b>Total Adjustments for the COSS Class:</b>									\$ 4,990,608	\$ 10,714,791	\$ 5,724,182	
145	<b>Total for the COSS Class:</b>									\$ 38,950,615	\$ 42,172,520	\$ 3,221,905	8.27%
146													
147													
148	<b>10.04 Large General Service - Secondary Service (Rate 603)</b>												
149	Customer Charge	Bills			3,272	\$40.00	\$40.00	\$215.90	\$215.90	\$ 130,873	\$ 706,387	\$ 575,514	
150	Energy - First 700,000 kWh (changing to All kWh)	kWh	96,654,016	190,461,494	287,115,510	\$0.05115	\$0.05165	\$0.03191	\$0.03268	\$ 14,781,189	\$ 13,741,820	\$ (7,530,159.93)	
151	Energy - Excess kWh	kWh	49,275,147	87,533,453	136,808,600	\$0.04715	\$0.04761			\$ 6,490,791	\$ -	\$ -	
152	Demand per kW	kW	322,537	623,784	946,321	\$7.29	\$5.61	\$11.38	\$6.25	\$ 5,850,722	\$ 7,566,084	\$ 1,715,362	
153	Facilities Charge <1,000 kW	kW	212,293	414,007	626,300	\$0.30	\$0.30	\$0.76	\$0.76	\$ 187,890	\$ 473,465	\$ 285,575	
154	Facilities Charge >=1,000 kW	kW	165,998	340,526	506,524	\$0.15	\$0.15	\$0.56	\$0.56	\$ 75,979	\$ 285,330	\$ 209,351	
155	TailWinds Program 14.09	kWh			240	\$1.30	\$1.30	\$3.73	\$3.73	\$ 312	\$ 896	\$ 584	
156													
157	<b>Total Base Revenue:</b>									\$ 27,517,756	\$ 22,773,982	\$ (4,743,774)	
158	<i>Adjustments for Riders included in Base Rates</i>					<i>Present</i>	<i>Proposed</i>						
159	Economic Development Adjustment	kWh			423,924,110	-\$0.00022	\$0.00000			\$ (92,456)	\$ -	\$ 92,456	
160	Environmental Cost Recovery Rider Adjustment	%			27,517,756	6.49%	0.00%			\$ 1,786,385	\$ -	\$ (1,786,385)	
161	Renewable Resource Adjustment	kWh			423,924,110	\$0.00510	\$0.00000			\$ 2,163,720	\$ -	\$ (2,163,720)	
162	Transmission Rider Adjustment	kWh			423,924,110	\$0.00407	\$0.00143			\$ 1,725,640	\$ 607,573	\$ (1,118,067)	
163	COE Adjustment	kWh			423,924,110	-\$0.00340	\$0.02463			\$ (1,443,142)	\$ 10,439,450	\$ 11,882,593	
164	<b>Total Adjustments:</b>									\$ 4,140,146	\$ 11,047,023	\$ 6,906,877	
165	<b>10.04 Large General Service - Primary Service (Rate 602)</b>												
166	Customer Charge	Bills			113	\$40.00	\$40.00	\$282.00	\$282.00	\$ 4,538	\$ 31,993	\$ 27,455	
167	Energy - First 700,000 kWh (changing to All kWh)	kWh	11,345,397	21,942,716	33,288,113	\$0.05095	\$0.05141	\$0.03339	\$0.03399	\$ 1,706,123	\$ 4,795,891	\$ (2,041,706)	
168	Energy - Excess kWh	kWh	36,328,042	72,321,568	108,649,610	\$0.04695	\$0.04737			\$ 5,131,474	\$ -	\$ -	
169	Demand per kW	kW	97,630	184,354	281,984	\$7.24	\$5.57	\$10.93	\$5.94	\$ 1,733,693	\$ 2,162,918	\$ 429,225	
170	Facilities Charge - All kW	kW	85,885	171,505	257,390	\$0.11	\$0.11	\$0.48	\$0.48	\$ 3,386	\$ 124,401	\$ 121,015	
171	<b>Total Base Revenue:</b>									\$ 8,579,214	\$ 7,115,203	\$ (1,464,011)	
172	<i>Adjustments for Riders included in Base Rates</i>					<i>Present</i>	<i>Proposed</i>						
173	Economic Development Adjustment	kWh			141,937,723	-\$0.00022	\$0.00000			\$ (30,956)	\$ -	\$ 30,956	
174	Environmental Cost Recovery Rider Adjustment	%			8,579,214	6.49%	0.00%			\$ 556,941	\$ -	\$ (556,941)	
175	Renewable Resource Adjustment	kWh			141,937,723	\$0.00510	\$0.00000			\$ 724,454	\$ -	\$ (724,454)	
176	Transmission Rider Adjustment	kWh			141,937,723	\$0.00407	\$0.00143			\$ 577,777	\$ 203,427	\$ (374,350)	
177	COE Adjustment	kWh			141,937,723	-\$0.00340	\$0.02463			\$ (483,191)	\$ 3,495,323	\$ 3,978,514	
178	<b>Total Adjustments:</b>									\$ 1,345,025	\$ 3,698,750	\$ 2,353,725	
179													
180	<b>14.02 Real Time Pricing - Primary Service (Rate 662)</b>												
181	Customer Charge	Bills			12	\$199.00	\$199.00	\$282.00	\$282.00	\$ 2,494	\$ 3,384	\$ 890	
182	Energy - All kWh	kWh	-	-	35,803,845	Real Time Pricing	Real Time Pricing			\$ -	\$ -	\$ -	
183	<b>Total Base Revenue:</b>									\$ 1,245,401	\$ 1,097,069	\$ (148,332)	
184	<i>Adjustments for Riders included in Base Rates</i>					<i>Present</i>	<i>Proposed</i>						
185	Economic Development Adjustment	kWh			35,803,845	-\$0.00022	\$0.00000			\$ (7,806)	\$ -	\$ 7,806	
186	Environmental Cost Recovery Rider Adjustment	%			1,245,401	6.49%	0.00%			\$ 80,848	\$ -	\$ (80,848)	
187	Renewable Resource Adjustment	kWh			35,803,845	\$0.00510	\$0.00000			\$ 182,744	\$ -	\$ (182,744)	
188	Transmission Rider Adjustment	kWh			35,803,845	\$0.00407	\$0.00143			\$ 145,744	\$ 51,314	\$ (94,430)	
189	COE Adjustment	kWh			35,803,845	-\$0.00340	\$0.02463			\$ (121,885)	\$ 881,697	\$ 1,003,582	
190	<b>Total Adjustments:</b>									\$ 279,645	\$ 933,011	\$ 653,366	

2018 Test Year Operating Revenue Detailed Comparison - by Rate Schedule and Billing Units

Line No.	Charge	Units	Billing Units			Present Rate		Proposed Rate		Present Operating Revenues Annual	Proposed Operating Revenues Annual	Increase Annual	Pct Inc. Annual	
			Summer	Winter	Annual	Summer	Winter	Summer	Winter					
191														
192	<b>10.04 Large General Service - Transmission Service (Rate 632)</b>													
193	Customer Charge	Bills	-			\$40.00	\$40.00	\$282.00	\$282.00	\$ -	\$ -	\$ -	-	
194	Energy - First 700,000 kWh (changing to All kWh)	kWh	-			\$0.04974	\$0.04996	\$0.02920	\$0.02945	\$ -	\$ -	\$ -	-	
195	Energy - Excess kWh	kWh	-			\$0.04574	\$0.04592			\$ -	\$ -	\$ -	-	
196	Demand per kW	kW	-			\$5.88	\$4.73	\$8.26	\$5.78	\$ -	\$ -	\$ -	-	
197	Facilities Charge	kW	-			N/A	N/A	N/A	N/A	\$ -	\$ -	\$ -	-	
198	<b>Total Base Revenue:</b>										\$ -	\$ -	\$ -	-
199	<i>Adjustments for Riders included in Base Rates</i>													
200	Economic Development Adjustment	kWh	-			-\$0.00022	\$0.00000			\$ -	\$ -	\$ -	-	
201	Environmental Cost Recovery Rider Adjustment	%	-			6.49%	0.00%			\$ -	\$ -	\$ -	-	
202	Renewable Resource Adjustment	kWh	-			\$0.00510	\$0.00000			\$ -	\$ -	\$ -	-	
203	Transmission Rider Adjustment	kWh	-			\$0.00407	\$0.00143			\$ -	\$ -	\$ -	-	
204	COE Adjustment	kWh	-			-\$0.00340	\$0.02463			\$ -	\$ -	\$ -	-	
205	<b>Total Adjustments:</b>										\$ -	\$ -	\$ -	-
206														
207	<b>10.05 Large General Service Time of Day - Secondary Service (Rates 611, 615, 613)</b>													
208	Customer Charge	Bills	12			\$60.00	\$60.00	\$215.90	\$215.90	\$ 720	\$ 2,591	\$ 1,871	1,871	
209	Facilities Charge <1,000 kW	kW	4,242			\$0.30	\$0.30	\$0.76	\$0.76	\$ 1,273	\$ 3,224	\$ 1,951	1,951	
210	Facilities Charge >=1,000 kW	kW	-			\$0.15	\$0.15	\$0.57	\$0.57	\$ -	\$ -	\$ -	-	
211	Energy - On-Peak	kWh	11,459	18,816	30,275	\$0.08150	\$0.07314	\$0.05596	\$0.04903	\$ 8,238	\$ 1,563	\$ (6,675)	(6,675)	
212	Energy - Shoulder	kWh	18,847	106,291	125,138	\$0.06247	\$0.05949	\$0.04257	\$0.04368	\$ 7,188	\$ 5,445	\$ (1,743)	(1,743)	
213	Energy - Off-Peak	kWh	21,318	278,163	299,481	\$0.03721	\$0.04199	\$0.02818	\$0.03054	\$ 9,331	\$ 9,096	\$ (235)	(235)	
214	Demand per kW - On-Peak	kW	320	908	1,228	\$5.75	\$4.42	\$7.86	\$3.49	\$ 5,244	\$ 5,684	\$ 440	440	
215	Demand per kW - Shoulder	kW	320	1,361	1,681	\$1.59	\$1.22	\$3.44	\$2.49	\$ 2,029	\$ 4,490	\$ 2,460	2,460	
216	Demand per kW - Off-Peak	kW	-	-	-	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	-	
217	<b>Total Base Revenue:</b>										\$ 34,024	\$ 32,093	\$ (1,931)	(1,931)
218	<i>Adjustments for Riders included in Base Rates</i>													
219	Economic Development Adjustment	kWh	454,894			-\$0.00022	\$0.00000			\$ (99)	\$ -	\$ 99	99	
220	Environmental Cost Recovery Rider Adjustment	%	34,024			6.49%	0.00%			\$ 2,209	\$ -	\$ (2,209)	(2,209)	
221	Renewable Resource Adjustment	kWh	454,894			\$0.00510	\$0.00000			\$ 2,322	\$ -	\$ (2,322)	(2,322)	
222	Transmission Rider Adjustment	kW	454,894			\$0.00407	\$0.00143			\$ 1,852	\$ 652	\$ (1,200)	(1,200)	
223	COE Adjustment	kWh	454,894			-\$0.00340	\$0.02463			\$ (1,549)	\$ 11,202	\$ 12,751	12,751	
224	<b>Total Adjustments:</b>										\$ 4,734	\$ 11,854	\$ 7,120	7,120
225														
226	<b>10.05 Large General Service Time of Day - Primary Service (Rates 610, 614, 612)</b>													
227	Customer Charge	Bills	-			\$60.00	\$60.00	\$282.00	\$282.00	\$ -	\$ -	\$ -	-	
228	Facilities Charge - All kW	kW	-			\$0.11	\$0.11	\$0.48	\$0.48	\$ -	\$ -	\$ -	-	
229	Energy - On-Peak	kWh	-	-	-	\$0.08115	\$0.07278	\$0.04529	\$0.03945	\$ -	\$ -	\$ -	-	
230	Energy - Shoulder	kWh	-	-	-	\$0.06221	\$0.05921	\$0.03457	\$0.03527	\$ -	\$ -	\$ -	-	
231	Energy - Off-Peak	kWh	-	-	-	\$0.03709	\$0.04184	\$0.02300	\$0.02475	\$ -	\$ -	\$ -	-	
232	Demand per kW - On-Peak	kW	-	-	-	\$5.71	\$4.39	\$7.56	\$3.42	\$ -	\$ -	\$ -	-	
233	Demand per kW - Shoulder	kW	-	-	-	\$1.57	\$1.21	\$3.36	\$2.53	\$ -	\$ -	\$ -	-	
234	Demand per kW - Off-Peak	kW	-	-	-	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	-	
235	<b>Total Base Revenue:</b>										\$ -	\$ -	\$ -	-
236	<i>Adjustments for Riders included in Base Rates</i>													
237	Economic Development Adjustment	kWh	-			-\$0.00022	\$0.00000			\$ -	\$ -	\$ -	-	
238	Environmental Cost Recovery Rider Adjustment	%	-			6.49%	0.00%			\$ -	\$ -	\$ -	-	
239	Renewable Resource Adjustment	kWh	-			\$0.00510	\$0.00000			\$ -	\$ -	\$ -	-	
240	Transmission Rider Adjustment	kW	-			\$0.00407	\$0.00143			\$ -	\$ -	\$ -	-	
241	COE Adjustment	kWh	-			-\$0.00340	\$0.02463			\$ -	\$ -	\$ -	-	
242	<b>Total Adjustments:</b>										\$ -	\$ -	\$ -	-
243														
244	<b>10.05 Large General Service Time of Day - Transmission Service (Rates 639, 637, 640)</b>													
245	Customer Charge	Bills	-			\$60.00	\$60.00	\$282.00	\$282.00	\$ -	\$ -	\$ -	-	
246	Facilities Charge	kW	-			N/A	N/A	N/A	N/A	\$ -	\$ -	\$ -	-	
247	Energy - On-Peak	kWh	-	-	-	\$0.07900	\$0.07063	\$0.03853	\$0.03328	\$ -	\$ -	\$ -	-	
248	Energy - Shoulder	kWh	-	-	-	\$0.06066	\$0.05752	\$0.02956	\$0.02991	\$ -	\$ -	\$ -	-	
249	Energy - Off-Peak	kWh	-	-	-	\$0.03635	\$0.04070	\$0.02798	\$0.02980	\$ -	\$ -	\$ -	-	
250	Demand per kW - On-Peak	kW	-	-	-	\$4.86	\$3.74	\$5.52	\$3.17	\$ -	\$ -	\$ -	-	
251	Demand per kW - Shoulder	kW	-	-	-	\$1.06	\$0.82	\$2.74	\$2.48	\$ -	\$ -	\$ -	-	
252	Demand per kW - Off-Peak	kW	-	-	-	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	-	
253	<b>Total Base Revenue:</b>										\$ -	\$ -	\$ -	-
254	<i>Adjustments for Riders included in Base Rates</i>													
						<i>Present</i>	<i>Proposed</i>							

2018 Test Year Operating Revenue Detailed Comparison - by Rate Schedule and Billing Units

Line No.	Charge	Units	Billing Units			Present Rate		Proposed Rate		Present Operating Revenues Annual	Proposed Operating Revenues Annual	Increase Annual	Pct Inc. Annual
			Summer	Winter	Annual	Summer	Winter	Summer	Winter				
255	Economic Development Adjustment	kWh			140,646	-\$0.00022	\$0.00000			\$ (33)	\$ -	\$ 33	
256	Environmental Cost Recovery Rider Adjustment	%			13,134	6.49%	0.00%			\$ 853	\$ -	\$ (853)	
257	Renewable Resource Adjustment	kWh			140,646	\$0.00510	\$0.00000			\$ 718	\$ -	\$ (718)	
258	Transmission Rider Adjustment	kWh			140,646	\$0.00407	\$0.00143			\$ 573	\$ 202	\$ (371)	
259	COE Adjustment	kWh			140,646	-\$0.00340	\$0.02463			\$ (479)	\$ 3,464	\$ 3,943	
260	<b>Total Adjustments:</b>									\$ 1,631	\$ 3,665	\$ 2,034	
261													
262	<b>Total Base Revenue for the COSS Class:</b>									\$ 37,389,529	\$ 31,031,481	\$ (6,358,048)	
263	<b>Total Adjustments for the COSS Class:</b>									\$ 5,771,181	\$ 15,694,304	\$ 9,923,123	
264	<b>Total for the COSS Class:</b>									\$ 43,160,710	\$ 46,725,785	\$ 3,565,075	8.26%
265													
266													
267	<b>11.01 Standby Service - Option A: Firm - Secondary Service (Rates 947, 948, 949)</b>												
268	Customer Charge	Bills			-	\$199.00	\$199.00	\$242.24	\$242.24				
269	Facilities Charge per month per kW of Contracted Backup	kW			-	\$0.30	\$0.30	\$0.55	\$0.55				
270	Reservation Charge per kW of Contracted Backup	kW			-	\$0.85069	\$0.09697	\$0.65645	\$0.22355				
271	Metered Demand per day per kW On-Peak Backup	kW			-	\$0.49076	\$0.32187	\$0.54794	\$0.43005				
272	Energy - On-Peak	kWh			-	\$0.08150	\$0.07314	\$0.05596	\$0.04903				
273	Energy - Shoulder	kWh			-	\$0.06247	\$0.05949	\$0.04257	\$0.04368				
274	Energy - Off-Peak	kWh			-	\$0.03721	\$0.04199	\$0.02818	\$0.03054				
275													
276	<b>Total:</b>												
277	<b>11.01 Standby Service - Option A: Firm - Primary Service (Rates 944, 945, 946)</b>												
278	Customer Charge	Bills			-	\$199.00	\$199.00	\$304.33	\$304.33				
279	Facilities Charge per month per kW of Backup	kW			-	\$0.11	\$0.11	\$0.45	\$0.45				
280	Reservation Charge per kW of Contracted Backup	kW			-	\$0.84590	\$0.09634	\$0.62837	\$0.21403				
281	Metered Demand per day per kW On-Peak Backup	kW			-	\$0.48683	\$0.31978	\$0.52464	\$0.40800				
282	Energy - On-Peak	kWh			-	\$0.08115	\$0.07278	\$0.04529	\$0.03945				
283	Energy - Shoulder	kWh			-	\$0.06221	\$0.05921	\$0.03457	\$0.03527				
284	Energy - Off-Peak	kWh			-	\$0.03709	\$0.04181	\$0.02300	\$0.02475				
285	Conservation Improvement Program				-								
286	<b>Total:</b>												
287	<b>11.01 Standby Service - Option A: Firm - Transmission Service (Rates 941, 942, 943)</b>												
288	Customer Charge	Bills			12	\$199.00	\$199.00	\$304.33	\$304.33				
289	Facilities Charge per month per kW of Backup	kW	3,755	5,781	9,536	N/A	N/A	N/A	N/A				
290	Reservation Charge per kW of Contracted Backup	kW	3,755	5,781	9,536	\$0.81704	\$0.09254	\$0.58422	\$0.19898				
291	Metered Demand per day per kW On-Peak Backup	kW			-	\$0.35865	\$0.28694	\$0.48812	\$0.37420				
292	Energy - On-Peak	kWh	11,771	24,871	36,642	\$0.07900	\$0.07063	\$0.03853	\$0.03328				
293	Energy - Shoulder	kWh	20,689	23,640	44,329	\$0.06066	\$0.05752	\$0.02956	\$0.02991				
294	Energy - Off-Peak	kWh	21,888	37,787	59,675	\$0.03635	\$0.04070	\$0.02798	\$0.02980				
295	Conservation Improvement Program				-								
296	<b>Total:</b>									\$ 13,134	\$ 13,134		
297	<b>11.01 Standby Service - Option B: Non-Firm - Secondary Service (Rates 956, 957, 958)</b>												
298	Customer Charge	Bills			-	\$199.00	\$199.00	\$242.24	\$242.24				
299	Facilities Charge per month per kW of Backup	kW			-	\$0.30	\$0.30	\$0.55	\$0.55				
300	Energy - On-Peak	kWh			-	N/A	N/A	N/A	N/A				
301	Energy - Shoulder	kWh			-	\$0.06247	\$0.05949	\$0.04257	\$0.04368				
302	Energy - Off-Peak	kWh			-	\$0.03721	\$0.04199	\$0.02818	\$0.03054				
303	Conservation Improvement Program				-								
304	<b>Total:</b>												
305	<b>11.01 Standby Service - Option B: Non-Firm - Primary Service (Rates 953, 954, 955)</b>												
306	Customer Charge	Bills			-	\$199.00	\$199.00	\$304.33	\$304.33				
307	Facilities Charge per month per kW of Backup	kW			-	\$0.11	\$0.11	\$0.45	\$0.45				
308	Energy - On-Peak	kWh			-	N/A	N/A	N/A	N/A				
309	Energy - Shoulder	kWh			-	\$0.06221	\$0.05921	\$0.03457	\$0.03527				
310	Energy - Off-Peak	kWh			-	\$0.03709	\$0.04181	\$0.02300	\$0.02475				
311	Conservation Improvement Program				-								
312	<b>Total:</b>												
313	<b>11.01 Standby Service - Option B: Non-Firm - Transmission Service (Rates 950, 951, 952)</b>												
314	Customer Charge	Bills			-	\$199.00	\$199.00	\$304.33	\$304.33				
315	Facilities Charge per month per kW of Backup	kW			-	N/A	N/A	N/A	N/A				
316	Energy - On-Peak	kWh			-	N/A	N/A	N/A	N/A				
317	Energy - Shoulder	kWh			-	\$0.06066	\$0.05752	\$0.02956	\$0.02991				
318	Energy - Off-Peak	kWh			-	\$0.03635	\$0.04070	\$0.02798	\$0.02980				

2018 Test Year Operating Revenue Detailed Comparison - by Rate Schedule and Billing Units

Line No.	Charge	Units	Billing Units			Present Rate		Proposed Rate		Present Operating Revenues Annual	Proposed Operating Revenues Annual	Increase Annual	Pct Inc. Annual
			Summer	Winter	Annual	Summer	Winter	Summer	Winter				
319	Conservation Improvement Program				-								
320	<b>Total:</b>												
321													
322													
323	<b>11.02 Irrigation Service - Option 1: Non-Time-of-Use (Rate 703)</b>												
324	Customer Charge	Bills			79	\$1.00	\$1.00	\$24.30	\$24.30	\$ 79	\$ 1,925	\$ 1,846	
325	Energy	kWh	272,835	44,562	317,397	\$0.06896	\$0.05145	\$0.05552	\$0.03652	\$ 21,107	\$ 16,775	\$ (4,332)	
326	18% Return of Distribution Facilities				-					\$ 5,158	\$ 5,158	\$ -	
327	<b>Total Base Revenue:</b>									\$ 26,344	\$ 23,859	\$ (2,485)	
328	<i>Adjustments for Riders included in Base Rates</i>					<i>Present</i>	<i>Proposed</i>						
329	Economic Development Adjustment	kWh			317,397	-\$0.00023	\$0.00000			\$ (73)	\$ -	\$ 73	
330	Environmental Cost Recovery Rider Adjustment	%			26,344	6.49%	0.00%			\$ 1,710	\$ -	\$ (1,710)	
331	Renewable Resource Adjustment	kWh			317,397	\$0.00510	\$0.00000			\$ 1,620	\$ -	\$ (1,620)	
332	Transmission Rider Adjustment	kWh			317,397	\$0.00000	\$0.00000			\$ -	\$ -	\$ -	
333	COE Adjustment	kWh			317,397	-\$0.00520	\$0.02283			\$ (1,651)	\$ 7,245	\$ 8,896	
334	<b>Total Adjustments:</b>									\$ 1,606	\$ 7,245	\$ 5,639	
335													
336	<b>11.02 Irrigation Service - Option 2 (Rates 704, 705, 706)</b>												
337	Customer Charge	Bills			164	\$5.00	\$5.00	\$24.30	\$24.30	\$ 814	\$ 3,980	\$ 3,166	
338	Energy - Declared-Peak	kWh	5,043	504	5,547	\$0.14450	\$0.08760	\$0.17685	\$0.14297	\$ 1,546	\$ 964	\$ (582)	
339	Energy - Intermediate	kWh	261,095	24,342	285,437	\$0.05441	\$0.05111	\$0.04155	\$0.04217	\$ 15,083	\$ 11,875	\$ (3,208)	
340	Energy - Off-Peak	kWh	231,192	25,683	256,875	\$0.02642	\$0.02612	\$0.01802	\$0.02015	\$ 6,762	\$ 4,684	\$ (2,079)	
341	Demand per kW - Declared-Peak	kW	-	-	-	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	
342	Demand per kW - Intermediate	kW	-	-	-	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	
343	Demand per kW - Off-Peak	kW	-	-	-	\$0.00	\$0.00	\$0.00	\$0.00	\$ -	\$ -	\$ -	
344	18% Return of Distribution Facilities				-					\$ 5,196	\$ 5,196	\$ -	
345	<b>Total Base Revenue:</b>									\$ 29,401	\$ 26,698	\$ (2,703)	
346	<i>Adjustments for Riders included in Base Rates</i>					<i>Present</i>	<i>Proposed</i>						
347	Economic Development Adjustment	kWh			547,859	-\$0.00023	\$0.00000			\$ (124)	\$ -	\$ 124	
348	Environmental Cost Recovery Rider Adjustment	%			29,401	6.49%	0.00%			\$ 1,908	\$ -	\$ (1,908)	
349	Renewable Resource Adjustment	kWh			547,859	\$0.00510	\$0.00000			\$ 2,796	\$ -	\$ (2,796)	
350	Transmission Rider Adjustment	kWh			547,859	\$0.00000	\$0.00000			\$ -	\$ -	\$ -	
351	COE Adjustment	kWh			547,859	-\$0.00520	\$0.02283			\$ (2,851)	\$ 12,505	\$ 15,356	
352	<b>Total Adjustments:</b>									\$ 1,730	\$ 12,505	\$ 10,776	
353													
354	<b>Total Base Revenue for the COSS Class:</b>									\$ 55,745	\$ 50,557	\$ (5,188)	
355	<b>Total Adjustments for the COSS Class:</b>									\$ 3,336	\$ 19,750	\$ 16,414	
356	<b>Total for the COSS Class:</b>									\$ 59,081	\$ 70,307	\$ 11,226	19.00%
357													
358													
359	<b>11.03 Outdoor Lighting - Metered - Energy Only (Rate 748)</b>												
360	Customer Charge	Bills			1,140	\$2.00	\$2.00	\$2.00	\$2.00	\$ 2,281	\$ 2,281	\$ (0)	
361	Energy	kWh			1,220,905	\$0.06978	\$0.06978	\$0.07047	\$0.07047	\$ 84,559	\$ 86,032	\$ 1,474	
362	<b>Total Base Revenue:</b>									\$ 86,839	\$ 88,313	\$ 1,474	
363	<i>Adjustments for Riders included in Base Rates</i>					<i>Present</i>	<i>Proposed</i>						
364	Economic Development Adjustment	kWh			1,220,905	-\$0.00040	\$0.00000			\$ (484)	\$ -	\$ 484	
365	Environmental Cost Recovery Rider Adjustment	%			86,839	6.49%	0.00%			\$ 5,637	\$ -	\$ (5,637)	
366	Renewable Resource Adjustment	kWh			1,220,905	\$0.00511	\$0.00000			\$ 6,244	\$ -	\$ (6,244)	
367	Transmission Rider Adjustment	kWh			1,220,905	\$0.00306	\$0.00108			\$ 3,735	\$ 1,315	\$ (2,420)	
368	COE Adjustment	kWh			1,220,905	-\$0.00333	\$0.02470			\$ (4,060)	\$ 30,162	\$ 34,222	
369	<b>Total Adjustments:</b>									\$ 11,073	\$ 31,477	\$ 20,404	
370													
371	<b>11.03 Outdoor Lighting - Non-Metered - Energy Only (Rate 749)</b>												
372	Monthly charge for connected KW	kWh			2,533,051	\$0.00	\$0.00	\$0.00	\$0.00				
373	Monthly charge for connected KW	kW			618	\$ 23.84	\$ 23.84	\$24.08	\$24.08	\$ 177,817	\$ 178,494	\$ 677	
374	<b>Total Base Revenue:</b>									\$ 177,817	\$ 178,494	\$ 677	
375													
376	<b>Non Standard Ligting</b>	kwh			793,280	\$0.06978	\$0.06978	\$0.07047	\$0.07047	\$ 41,518	\$ 55,899	\$ 14,381	
377													
378	<i>Adjustments for Riders included in Base Rates</i>					<i>Present</i>	<i>Proposed</i>						
379	Economic Development Adjustment	kWh			3,326,331	-\$0.00040	\$0.00000			\$ (1,318)	\$ -	\$ 1,318	
380	Environmental Cost Recovery Rider Adjustment	%			219,335	6.49%	0.00%			\$ 14,238	\$ -	\$ (14,238)	
381	Renewable Resource Adjustment	kWh			3,326,331	\$0.00511	\$0.00000			\$ 17,012	\$ -	\$ (17,012)	
382	Transmission Rider Adjustment	kWh			3,326,331	\$0.00306	\$0.00108			\$ 10,177	\$ 3,583	\$ (6,594)	

2018 Test Year Operating Revenue Detailed Comparison - by Rate Schedule and Billing Units

Line No.	Charge	Units	Billing Units			Present Rate		Proposed Rate		Present Operating Revenues Annual	Proposed Operating Revenues Annual	Increase Annual	Pct Inc. Annual
			Summer	Winter	Annual	Summer	Winter	Summer	Winter				
383	COE Adjustment	kWh			3,326,331					\$ (11,061)	\$ 82,175	\$ 93,236	
384	<b>Total Adjustments:</b>									\$ 29,048	\$ 85,758	\$ 56,710	
385													
386	<b>11.03 Sign Lighting (Rate 744)</b>												
387	Monthly charge for connected KW	kW			119		\$23.84	\$23.84	\$24.08	\$ 33,148	\$ 34,515	\$ 1,367	
388	Energy	kWh			489,810					\$ -	\$ -	\$ -	
389	<b>Total Base Revenue:</b>									\$ 33,148	\$ 34,515	\$ 1,367	
390	<i>Adjustments for Riders included in Base Rates</i>						<i>Present</i>	<i>Proposed</i>					
391	Economic Development Adjustment	kWh			489,810		-\$0.00040	\$0.00000		\$ (194)	\$ -	\$ 194	
392	Environmental Cost Recovery Rider Adjustment	%			33,148		6.49%	0.00%		\$ 2,152	\$ -	\$ (2,152)	
393	Renewable Resource Adjustment	kWh			489,810		\$0.00511	\$0.00000		\$ 2,505	\$ -	\$ (2,505)	
394	Transmission Rider Adjustment	kWh			489,810		\$0.00306	\$0.00108		\$ 1,499	\$ 528	\$ (971)	
395	COE Adjustment	kWh			489,810		-\$0.00333	\$0.02470		\$ (1,629)	\$ 12,100	\$ 13,729	
396	<b>Total Adjustments:</b>									\$ 4,332	\$ 12,628	\$ 8,296	
397													
398	<b>11.04 Outdoor Lighting - Street &amp; Area Lighting (Rate 741)</b>									\$ 339,322.31	\$ 357,221.86		
399	Type:		kWh/lt	Annual Kwh	Quantity								
400	MV-6	Lts	70	7,286,717	104,096		\$7.01	\$7.01	\$ 7.12	\$ 7.12			
401	MV-6PT	Lts	70	151,859	2,169		\$10.00	\$10.00	\$ 10.16	\$ 10.16			
402	MV-11	Lts	100	9,639	96		\$12.70	\$12.70	\$ 12.90	\$ 12.90			
403	MV-21	Lts	154	70,849	460		\$16.72	\$16.72	\$ 16.99	\$ 16.99			
404	MV-35	Lts	260	-	-		\$24.53	\$24.53	\$ 24.92	\$ 24.92			
405	MV-55	Lts	366	-	-		\$31.36	\$31.36	\$ 31.86	\$ 31.86			
406	MA-8	Lts	41	192,525	4,696		\$8.46	\$8.46	\$ 8.59	\$ 8.59			
407	MA-14	Lts	70	842	12		\$16.10	\$16.10	\$ 16.36	\$ 16.36			
408	MA-20	Lts	98	-	-		\$18.38	\$18.38	\$ 18.67	\$ 18.67			
409	MA-36	Lts	156	32,557	209		\$18.00	\$18.00	\$ 18.29	\$ 18.29			
410	MA-110	Lts	369	132,401	359		\$38.41	\$38.41	\$ 39.02	\$ 39.02			
411	HPS-9	Lts	44	3,743,878	85,088		\$7.52	\$7.52	\$ 7.64	\$ 7.64			
412	HPS-9PT	Lts	44	144,463	3,283		\$9.72	\$9.72	\$ 9.87	\$ 9.87			
413	HPS-14	Lts	64	150,420	2,350		\$11.71	\$11.71	\$ 11.90	\$ 11.90			
414	HPS-14PT	Lts	64	36,488	570		\$12.53	\$12.53	\$ 12.73	\$ 12.73			
415	HPS-19	Lts	83	87,748	1,057		\$13.61	\$13.61	\$ 13.83	\$ 13.83			
416	HPS-23	Lts	102	681,430	6,681		\$15.40	\$15.40	\$ 15.65	\$ 15.65			
417	HPS-44	Lts	156	714,834	4,582		\$19.01	\$19.01	\$ 19.31	\$ 19.31			
418	UHPS23	Lts	102	1,289	13		\$17.99	\$17.99	\$ 18.11	\$ 18.11			
419	UHPS9	Lts	44	2,671	61		\$9.86	\$9.86	\$ 10.10	\$ 10.10			
420	UMV6	Lts	70	1,815	26		\$8.97	\$8.97	\$ 9.58	\$ 9.58			
421	Seasonal Charge				92		\$10.80	\$10.80	\$32.79	\$32.79			
422	<b>Total Base Revenue:</b>			13,442,425						\$ 1,728,486	\$ 1,757,250	\$ 1,757,250	
423													
424													
425													
426													
427	<i>Adjustments for Riders included in Base Rates</i>						<i>Present</i>	<i>Proposed</i>					
428	Economic Development Adjustment	kWh			13,442,425		-\$0.00040	\$0.00000		\$ (5,325)	\$ -	\$ 5,325	
429	Environmental Cost Recovery Rider Adjustment	%			1,728,486		6.49%	0.00%		\$ 112,207	\$ -	\$ (112,207)	
430	Renewable Resource Adjustment	kWh			13,442,425		\$0.00511	\$0.00000		\$ 68,749	\$ -	\$ (68,749)	
431	Transmission Rider Adjustment	kWh			13,442,425		\$0.00306	\$0.00108		\$ 41,127	\$ 14,480	\$ (26,646)	
432	COE Adjustment	kWh			13,442,425		-\$0.00333	\$0.02470		\$ (44,703)	\$ 332,088	\$ 376,791	
433	<b>Total Adjustments:</b>									\$ 172,054	\$ 346,568	\$ 174,514	
434													
435	<b>11.04 Outdoor Lighting - Flood Lighting (Rate 743)</b>												
436	Type:		kWh/lt	Annual Kwh	Quantity								
437	400MV-F	Lts	154	306,361	1,989		\$17.35	\$17.35	\$ 17.63	\$ 17.63			
438	400MA-F	Lts	156	1,082,994	6,942		\$18.49	\$18.49	\$ 18.78	\$ 18.78			
439	400HPS-F	Lts	156	1,813,773	11,627		\$18.90	\$18.90	\$ 19.20	\$ 19.20			
440	1000MV-F	Lts	366	1,652,385	4,515		\$30.44	\$30.44	\$ 30.93	\$ 30.93			
441	1000MA-F	Lts	308	4,623	15		\$32.11	\$32.11	\$ 32.62	\$ 32.62			
442	1M-HPSF	Lts	371	4,801	13		\$37.32	\$37.32	\$ 37.91	\$ 37.91			
443	UIM-MAF	Lts	371	-	-		\$39.44	\$39.44	\$ 21.66	\$ 21.66			
444	UNDERGROUND SERVICE:						\$1.96	\$1.96	\$ 2.46	\$ 2.46			
445													
446	<b>Total Base Revenue:</b>			4,864,937						\$ 530,119	\$ 533,700	\$ 3,581	

2018 Test Year Operating Revenue Detailed Comparison - by Rate Schedule and Billing Units

Line No.	Charge	Units	Billing Units			Present Rate		Proposed Rate		Present Operating Revenues Annual	Proposed Operating Revenues Annual	Increase Annual	Pct Inc. Annual
			Summer	Winter	Annual	Summer	Winter	Summer	Winter				
447	<i>Adjustments for Riders included in Base Rates</i>												
448	Economic Development Adjustment	kWh			4,558,576	-\$0.00040	\$0.00000			\$ (1,806)	\$ -	\$ 1,806	
449	Environmental Cost Recovery Rider Adjustment	%			530,119	6.49%	0.00%			\$ 34,413	\$ -	\$ (34,413)	
450	Renewable Resource Adjustment	kWh			4,558,576	\$0.00511	\$0.00000			\$ 23,313	\$ -	\$ (23,313)	
451	Transmission Rider Adjustment	kWh			4,558,576	\$0.00306	\$0.00108			\$ 13,947	\$ 4,910	\$ (9,036)	
452	COE Adjustment	kWh			4,558,576	-\$0.00333	\$0.02470			\$ (15,160)	\$ 112,617	\$ 127,777	
453	<b>Total Adjustments:</b>									\$ 54,707	\$ 117,528	\$ 62,821	
454													
455	<b>Total Base Revenue for the COSS Class:</b>									\$ 2,597,928	\$ 2,648,173	\$ 50,245	
456	<b>Total Adjustments for the COSS Class:</b>									\$ 271,215	\$ 593,959	\$ 322,744	
457	<b>Total for the COSS Class:</b>									\$ 2,869,143	\$ 3,242,131	\$ 372,988	13.00%
458													
459													
460													
461	<b>11.05 Municipal Pumping - Secondary Service (Rate 872)</b>												
462	Customer Charge	Bills			6,929	\$4.00	\$4.00	\$26.50	\$26.50				
463	Facilities Charge (Changing per Month to per KW)	kW			-	\$4.00	\$4.00	\$0.65	\$0.65				
464	Energy - All kWh	kWh	5,736,571	10,722,486	16,459,057	\$0.06523	\$0.05950	\$0.05159	\$0.03490				
465	<b>Total Base Revenue:</b>									\$ 1,039,969	\$ 928,426	\$ (111,543)	
466	<i>Adjustments for Riders included in Base Rates</i>												
467	Economic Development Adjustment	kWh			16,459,057	-\$0.00022	\$0.00000			\$ (3,667)	\$ -	\$ 3,667	
468	Environmental Cost Recovery Rider Adjustment	%			1,039,969	6.49%	0.00%			\$ 67,512	\$ -	\$ (67,512)	
469	Renewable Resource Adjustment	kWh			16,459,057	\$0.00510	\$0.00000			\$ 84,012	\$ -	\$ (84,012)	
470	Transmission Rider Adjustment	kWh			16,459,057	\$0.00421	\$0.00148			\$ 69,279	\$ 24,392	\$ (44,887)	
471	COE Adjustment	kWh			16,459,057	-\$0.00347	\$0.02456			\$ (57,088)	\$ 404,259	\$ 461,347	
472	<b>Total Adjustments:</b>									\$ 160,049	\$ 428,652	\$ 268,603	
473													
474	<b>11.05 Municipal Pumping -Primary Service (Rate 874)</b>												
475	Customer Charge	Bills			-	\$4.00	\$4.00	\$26.50	\$26.50				
476	Facilities Charge (Changing per Month to per KW)	KW			-	\$2.68	\$2.68	\$0.65	\$0.65				
477	Energy - All kWh	kWh			-	\$0.06494	\$0.05922	\$0.05159	\$0.03490				
478	<b>Total Base Revenue:</b>									\$ -	\$ -	\$ -	
479													
480	<b>11.06 Civil Defense - Fire Sirens (Rate 843)</b>												
481	Customer Charge	Bills			816	\$1.00	\$1.00	\$1.22	\$1.22				
482	Load Charge	HP			5,658	\$0.53193	\$0.53193	\$0.42962	\$0.42962				
483	<b>Total Base Revenue:</b>									\$ 3,727	\$ 3,426	\$ (300)	
484	<i>Adjustments for Riders included in Base Rates</i>												
485	Economic Development Adjustment	kWh			-	-\$0.00022	\$0.00000			\$ -	\$ -	\$ -	
486	Environmental Cost Recovery Rider Adjustment	%			3,727	6.49%	0.00%			\$ 242	\$ -	\$ (242)	
487	Renewable Resource Adjustment	kWh			-	\$0.00510	\$0.00000			\$ -	\$ -	\$ -	
488	Transmission Rider Adjustment	kWh			-	\$0.00421	\$0.00148			\$ -	\$ -	\$ -	
489	COE Adjustment	kWh			-	-\$0.00347	\$0.02456			\$ -	\$ -	\$ -	
490	<b>Total Adjustments:</b>									\$ 242	\$ -	\$ (242)	
491													
492	<b>Total Base Revenue for the COSS Class:</b>									\$ 1,043,696	\$ 931,853	\$ (111,843)	
493	<b>Total Adjustments for the COSS Class:</b>									\$ 160,291	\$ 428,652	\$ 268,361	
494	<b>Total for the COSS Class:</b>									\$ 1,203,986	\$ 1,360,504	\$ 156,518	13.00%
495													
496													
497	<b>14.01 Water Heating - Controlled Service (Rate 191)</b>												
498	Customer Charge	Bills			68,012	\$1.00	\$1.00	\$4.00	\$4.00	\$ 68,012	\$ 272,047	\$ 204,035	
499	Facilities Charges per Month	Bills			68,012	\$1.00	\$1.00	\$2.00	\$2.00	\$ 68,012	\$ 136,023	\$ 68,012	
500	Energy - All kWh	kWh	4,511,887	10,487,484	14,999,371	\$0.05773	\$0.05638	\$0.03317	\$0.02868	\$ 851,756	\$ 450,445	\$ (401,311)	
501	<b>Total Base Revenue:</b>									\$ 987,779	\$ 858,515	\$ (129,264)	
502	<i>Adjustments for Riders included in Base Rates</i>												
503	Economic Development Adjustment	kWh			14,999,371	-\$0.00023	\$0.00000			\$ (3,470)	\$ -	\$ 3,470	
504	Environmental Cost Recovery Rider Adjustment	%			987,779	6.49%	0.00%			\$ 64,123	\$ -	\$ (64,123)	
505	Renewable Resource Adjustment	kWh			14,999,371	\$0.00510	\$0.00000			\$ 76,559	\$ -	\$ (76,559)	
506	Transmission Rider Adjustment	kWh			14,999,371	\$0.00055	\$0.00019			\$ 8,190	\$ 2,884	\$ (5,307)	
507	COE Adjustment	kWh			14,999,371	-\$0.00321	\$0.02482			\$ (48,149)	\$ 372,283	\$ 420,432	
508	<b>Total Adjustments:</b>									\$ 97,254	\$ 375,167	\$ 277,913	
509													
510	<b>Total Base Revenue for the COSS Class:</b>									\$ 987,779	\$ 858,515	\$ (129,264)	

2018 Test Year Operating Revenue Detailed Comparison - by Rate Schedule and Billing Units

Line No.	Charge	Units	Billing Units			Present Rate		Proposed Rate		Present Operating Revenues Annual	Proposed Operating Revenues Annual	Increase Annual	Pct Inc. Annual
			Summer	Winter	Annual	Summer	Winter	Summer	Winter				
511	<b>Total Adjustments for the COSS Class:</b>									\$ 97,254	\$ 375,167	\$ 277,913	
512	<b>Total for the COSS Class:</b>									\$ 1,085,033	\$ 1,233,682	\$ 148,649	13.70%
513													
514	<b>14.02 Real Time Pricing - Secondary Service (Rate 664)</b>												
515	Administrative Charge	Bills			-	\$ 199.00	\$ 199.00	\$ 282.00	\$ 282.00				
516	Consumption Change from CBL	kWh			-								
517	Conservation Improvement Program				-								
518	<b>Total:</b>												
519	<b>14.02 Real Time Pricing - Primary Service (Rate 662)</b>												
520	Administrative Charge	Bills			-	\$ 199.00	\$ 199.00	\$ 282.00	\$ 282.00				
521	Consumption Change from CBL	kWh			-								
522	Conservation Improvement Program				-								
523	<b>Total:</b>												
524	<b>14.02 Real Time Pricing - Transmission Service (Rate 660)</b>												
525	Administrative Charge	Bills			-	\$ 199.00	\$ 199.00	\$ 282.00	\$ 282.00				
526	Consumption Change from CBL	kWh			-								
527	Conservation Improvement Program				-								
528	<b>Total:</b>												
529	<b>14.03 Large General Service Rider</b>												
530	Administrative Charge	Bills			-	\$ 199.00	\$ 199.00	\$ 282.00	\$ 282.00				
531	Fixed Rate Energy Pricing (FREPE) Peak	kWh			-								
532	Fixed Rate Energy Pricing (FREPE) Shoulder	kWh			-								
533	Fixed Rate Energy Pricing (FREPE) Off-Peak	kWh			-								
534	Capacity Purchase	kW			-								
535	Conservation Improvement Program				-								
536	<b>Total:</b>												
537													
538	<b>14.04 Controlled Service - Interruptible Load Rider CT Metering - Option 1 (Rates 170, 165, 881)</b>												
539	Customer Charge	Bills			275	\$ 4.00	\$ 4.00	\$ 20.20	\$ 20.20	\$ 13,189	\$ 66,606	\$ 53,417	
540	Facilities Charge	kW			670,471	\$ 0.08	\$ 0.08	\$ 0.76	\$ 0.76	\$ 53,638	\$ 509,558	\$ 455,920	
541	Energy - All kWh	kWh	8,241,990	57,098,286	65,340,276	\$ 0.03166	\$ 0.03044	\$ 0.01060	\$ 0.01005	\$ 1,999,013	\$ 661,162	\$ (1,337,851)	
542	Penalty kWh	kWh	15,917	99,535	115,452	\$ 0.39448	\$ 0.12726	\$ 0.41350	\$ 0.14322	\$ 22,480	\$ -	\$ (22,480)	
543	Revenue Adjustment:								\$	779			
544	<b>Total Base Revenue:</b>									\$ 2,089,099	\$ 1,237,326	\$ (851,773)	
545	<i>Adjustments for Riders included in Base Rates</i>												
546	Economic Development Adjustment	kWh			65,455,728	-\$ 0.00013	\$ 0.00000		\$	(8,525)	\$ -	\$ 8,525	
547	Environmental Cost Recovery Rider Adjustment	%			2,089,099	6.49%	0.00%		\$	135,619	\$ -	\$ (135,619)	
548	Renewable Resource Adjustment	kWh			65,455,728	\$ 0.00510	\$ 0.00000		\$	333,718	\$ -	\$ (333,718)	
549	Transmission Rider Adjustment	kWh			65,455,728	\$ 0.00081	\$ 0.00028		\$	52,973	\$ 18,651	\$ (34,322)	
550	COE Adjustment	kWh			65,455,728	-\$ 0.00259	\$ 0.02544		\$	(169,429)	\$ 1,665,295	\$ 1,834,724	
551	<b>Total Adjustments:</b>									\$ 344,356	\$ 1,683,946	\$ 1,339,589	
552													
553	<b>14.04 Controlled Service - Interruptible Load Rider CT Metering - Option 2 (Rates 168, 268, 169, 269)</b>												
554	Customer Charge	Bills			45	\$ 5.00	\$ 5.00	\$ 20.20	\$ 20.20	\$ 669	\$ 2,704	\$ 2,035	
555	Facilities Charge	kW			4,480	\$ 0.08	\$ 0.08	\$ 0.76	\$ 0.76	\$ 1,014	\$ 9,637	\$ 8,623	
556	Energy - All kWh	kWh	84,310	1,049,540	1,133,850	\$ 0.03336	\$ 0.03208	\$ 0.01060	\$ 0.01005	\$ 36,482	\$ 11,422	\$ (25,060)	
557	Control Period Demand	kW	74	425	499	\$ 7.29	\$ 5.61	\$ 11.38	\$ 6.25	\$ 2,924	\$ 3,333	\$ 409	
558	<b>Total Base Revenue:</b>									\$ 41,089	\$ 23,763	\$ (17,326)	
559	<i>Adjustments for Riders included in Base Rates</i>												
560	Economic Development Adjustment	kWh			1,133,850	-\$ 0.00013	\$ 0.00000		\$	(148)	\$ -	\$ 148	
561	Environmental Cost Recovery Rider Adjustment	%			41,089	6.49%	0.00%		\$	2,667	\$ -	\$ (2,667)	
562	Renewable Resource Adjustment	kWh			1,133,850	\$ 0.00510	\$ 0.00000		\$	5,781	\$ -	\$ (5,781)	
563	Transmission Rider Adjustment	kWh			1,133,850	\$ 0.00081	\$ 0.00028		\$	918	\$ 323	\$ (595)	
564	COE Adjustment	kWh			1,133,850	-\$ 0.00259	\$ 0.02544		\$	(2,935)	\$ 28,847	\$ 31,782	
565	<b>Total Adjustments:</b>									\$ 6,283	\$ 29,170	\$ 22,887	
566													
567	<b>14.05 Controlled Service - Interruptible Load Rider Self-Contained Metering (Rates 190, 185, 882)</b>												
568	Customer Charge	Bills			-	\$ 2.00	\$ 2.00	\$ 8.50	\$ 8.50	\$ 184,644	\$ 784,736	\$ 600,092	
569	Facilities Charge	Bills			92,322	\$ 5.00	\$ 5.00	\$ 11.70	\$ 11.70	\$ 461,609	\$ 1,080,166	\$ 618,557	
570	Energy - All kWh	kWh	12,458,471	117,741,633	130,200,104	\$ 0.03659	\$ 0.03451	\$ 0.01111	\$ 0.01037	\$ 4,519,031	\$ 1,358,868	\$ (3,160,163)	
571	Penalty kWh	kWh	279	2,262	2,541	\$ 0.38606	\$ 0.12924	\$ 0.41350	\$ 0.16537	\$ 488	\$ -	\$ (488)	
572	<b>Total Base Revenue:</b>									\$ 5,165,773	\$ 3,223,770	\$ (1,942,003)	
573	<i>Adjustments for Riders included in Base Rates</i>												
574	Economic Development Adjustment	kWh			130,200,104	-\$ 0.00013	\$ 0.00000		\$	(16,958)	\$ -	\$ 16,958	

2018 Test Year Operating Revenue Detailed Comparison - by Rate Schedule and Billing Units

Line No.	Charge	Units	Billing Units			Present Rate		Proposed Rate		Present Operating Revenues Annual	Proposed Operating Revenues Annual	Increase Annual	Pct Inc. Annual
			Summer	Winter	Annual	Summer	Winter	Summer	Winter				
575	Environmental Cost Recovery Rider Adjustment	%			5,165,773	6.49%	0.00%			\$ 335,349	\$ -	\$ (335,349)	
576	Renewable Resource Adjustment	kWh			130,200,104	\$0.00510	\$0.00000			\$ 663,810	\$ -	\$ (663,810)	
577	Transmission Rider Adjustment	kWh			130,200,104	\$0.00081	\$0.00028			\$ 105,370	\$ 37,099	\$ (68,271)	
578	COE Adjustment	kWh			130,200,104	-\$0.00259	\$0.02544			\$ (337,018)	\$ 3,312,491	\$ 3,649,509	
579	<b>Total Adjustments:</b>									\$ 750,553	\$ 3,349,591	\$ 2,599,037	
580													
581													
582	<b>Total Base Revenue for the COSS Class:</b>									\$ 7,295,962	\$ 4,484,859	\$ (2,811,103)	
583	<b>Total Adjustments for the COSS Class:</b>									\$ 1,101,193	\$ 5,062,706	\$ 3,961,514	
584	<b>Total for the COSS Class:</b>									\$ 8,397,155	\$ 9,547,565	\$ 1,150,411	13.70%
585													
586													
587													
588	<b>14.06 Controlled Service - Deferred Load Rider (Rates 197, 195, 883)</b>												
589	Customer Charge	Bills			9,515	\$3.00	\$3.00	\$8.80	\$8.80	\$ 28,544	\$ 83,728	\$ 55,185	
590	Facilities Charge	Bills			9,515	\$4.00	\$4.00	\$11.60	\$11.60	\$ 38,058	\$ 110,369	\$ 72,311	
591	Energy - All kWh	kWh	1,115,150	15,873,655	16,988,805	\$0.05154	\$0.05002	\$0.02762	\$0.02516	\$ 851,475	\$ 430,209	\$ (421,266)	
592	Penalty kWh	kWh	37	1,828	1,865	\$0.33802	\$0.11510	\$0.35916	\$0.16537	\$ 316	\$ -	\$ (316)	
593	<b>Total Base Revenue:</b>									\$ 918,394	\$ 624,307	\$ (294,087)	
594	<i>Adjustments for Riders included in Base Rates</i>												
595	Economic Development Adjustment	kWh			16,990,670	-\$0.00016	\$0.00000			\$ (2,758)	\$ -	\$ 2,758	
596	Environmental Cost Recovery Rider Adjustment	%			918,394	6.49%	0.00%			\$ 59,620	\$ -	\$ (59,620)	
597	Renewable Resource Adjustment	kWh			16,990,670	\$0.00510	\$0.00000			\$ 86,658	\$ -	\$ (86,658)	
598	Transmission Rider Adjustment	kWh			16,990,670	\$0.00089	\$0.00031			\$ 15,168	\$ 5,341	\$ (9,828)	
599	COE Adjustment	kWh			16,990,670	-\$0.00241	\$0.02562			\$ (40,940)	\$ 435,309	\$ 476,249	
600	<b>Total Adjustments:</b>									\$ 117,748	\$ 440,650	\$ 322,901	
601													
602	<b>14.07 Fixed Time of Service Rider - Self-Contained Metering (Rates 301, 884)</b>												
603	Customer Charge	Bills	1,346	2,704	4,049	\$1.00	\$1.00	\$6.70	\$6.70	\$ 4,050	\$ 27,132	\$ 23,082	
604	Facilities Charge	Bills	1,346	2,704	4,049	\$3.00	\$3.00	\$6.00	\$6.00	\$ 12,148	\$ 24,297	\$ 12,148	
605	Energy - All kWh	kWh	133,534	6,324,579	6,458,113	\$0.02774	\$0.02937	\$0.01525	\$0.01687	\$ 189,457	\$ 108,701	\$ (80,756)	
606	Penalty kWh	kWh	15,850	341,830	357,680	\$0.09400	\$0.07385	\$0.06736	\$0.04602	\$ 37,213	\$ -	\$ (37,213)	
607	<b>Total Base Revenue:</b>									\$ 242,868	\$ 160,130	\$ (82,739)	
608	<i>Adjustments for Riders included in Base Rates</i>												
609	Economic Development Adjustment	kWh			6,815,793	-\$0.00016	\$0.00000			\$ (1,106)	\$ -	\$ 1,106	
610	Environmental Cost Recovery Rider Adjustment	%			242,868	6.49%	0.00%			\$ 15,766	\$ -	\$ (15,766)	
611	Renewable Resource Adjustment	kWh			6,815,793	\$0.00510	\$0.00000			\$ 34,763	\$ -	\$ (34,763)	
612	Transmission Rider Adjustment	kWh			6,815,793	\$0.00089	\$0.00031			\$ 6,085	\$ 2,142	\$ (3,942)	
613	COE Adjustment	kWh			6,815,793	-\$0.00241	\$0.02562			\$ (16,422)	\$ 174,624	\$ 191,046	
614	<b>Total Adjustments:</b>									\$ 39,086	\$ 176,766	\$ 137,681	
615													
616	<b>14.07 Fixed Time of Service Rider - CT Metering (Rates 302, 885)</b>												
617	Customer Charge	Bills	224	451	674	\$1.50	\$1.50	\$6.70	\$6.70	\$ 1,012	\$ 4,519	\$ 3,507	
618	Facilities Charge	Bills	224	451	674	\$19.00	\$19.00	\$38.00	\$38.00	\$ 12,815	\$ 25,631	\$ 12,815	
619	Energy - All kWh	kWh	138,334	4,855,242	4,993,576	\$0.02774	\$0.02937	\$0.01525	\$0.01687	\$ 146,436	\$ 83,994	\$ (62,442)	
620	Penalty kWh	kWh	21,303	131,829	153,132	\$0.09400	\$0.07385	\$0.06736	\$0.04602	\$ 16,201	\$ -	\$ (16,201)	
621	<b>Total Base Revenue:</b>									\$ 176,464	\$ 114,143	\$ (62,321)	

2018 Test Year Operating Revenue Detailed Comparison - by Rate Schedule and Billing Units

Line No.	Charge	Units	Billing Units			Present Rate		Proposed Rate		Present Operating Revenues Annual	Proposed Operating Revenues Annual	Increase Annual	Pct Inc. Annual	
			Summer	Winter	Annual	Summer	Winter	Summer	Winter					
622	<i>Adjustments for Riders included in Base Rates</i>													
623	Economic Development Adjustment	kWh			5,146,708					\$ (835)	\$ -	\$ 835		
624	Environmental Cost Recovery Rider Adjustment	%			176,464					\$ 11,456	\$ -	\$ (11,456)		
625	Renewable Resource Adjustment	kWh			5,146,708					\$ 26,250	\$ -	\$ (26,250)		
626	Transmission Rider Adjustment	kWh			5,146,708					\$ 4,595	\$ 1,618	\$ (2,977)		
627	COE Adjustment	kWh			5,146,708					\$ (12,401)	\$ 131,861	\$ 144,262		
628	<b>Total Adjustments:</b>										\$ 29,064	\$ 133,479	\$ 104,415	
629														
630	<b>14.07 Fixed Time of Service Rider - Primary CT Metering (Rates 303, 886)</b>													
631	Customer Charge	Bills	-			\$3.00	\$3.00	\$6.70	\$6.70					
632	Facilities Charge	Bills	-			\$9.00	\$9.00	\$18.00	\$18.00					
633	Energy - All kWh	kWh	-			\$0.02763	\$0.02926	\$0.01519	\$0.01680					
634	Penalty kWh	kWh	-			\$0.09389	\$0.07374	\$0.06736	\$0.04602					
635														
636														
637														
638	<b>Total Base Revenue for the COSS Class:</b>									\$ 1,337,726	\$ 898,580	\$ (439,146)		
639	<b>Total Adjustments for the COSS Class:</b>									\$ 185,898	\$ 750,895	\$ 564,997		
640	<b>Total for the COSS Class:</b>									\$ 1,523,624	\$ 1,649,475	\$ 125,851	8.26%	
641														
642														
643														
644	<b>Total Base Revenue:</b>									\$ 128,789,562	\$ 116,054,916	\$ (12,734,646)		
645	<b>Total Adjustments:</b>									\$ 19,282,388	\$ 47,732,355	\$ 28,449,967		
646	<b>TOTAL :</b>									\$ 148,071,950	\$ 163,787,271	\$ 15,715,320	10.61%	







LINE NO	ITEM	ALLOC	NORTH DAKOTA	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	<u>ACCUMULATED DEPRECIATION</u>												
2	PRODUCTION PLANT												
3	BASE DEMAND	E1	(83,979,157)	(25,055,267)	(1,635,784)	(22,391,769)	(31,996,430)	0	(992,115)	(914,328)	(355,386)	0	(638,077)
4	PEAK DEMAND	D1	(30,042,142)	(11,066,052)	(642,460)	(8,594,433)	(8,341,500)	0	(288,456)	(276,751)	(22,901)	(734,778)	(74,811)
5	BASE ENERGY	E2	(28,583,972)	(8,004,127)	(470,422)	(6,439,368)	(9,201,452)	(12,814)	(285,312)	(262,946)	(245,269)	(3,221,856)	(440,407)
7	<b>TOTAL PRODUCTION PLANT</b>		<b>(142,605,271)</b>	<b>(44,125,446)</b>	<b>(2,748,667)</b>	<b>(37,425,570)</b>	<b>(49,539,381)</b>	<b>(12,814)</b>	<b>(1,565,883)</b>	<b>(1,454,024)</b>	<b>(623,556)</b>	<b>(3,956,634)</b>	<b>(1,153,296)</b>
10	TRANSMISSION PLANT	D2	(48,351,303)	(17,810,249)	(1,034,007)	(13,832,303)	(13,425,220)	0	(464,255)	(445,416)	(36,859)	(1,182,588)	(120,405)
11	TRANSMISSION PLANT (Direct FERC)	Direct FERC	0	0	0	0	0	0	0	0	0	0	0
12	<b>TOTAL TRANSMISSION PLANT</b>		<b>(48,351,303)</b>	<b>(17,810,249)</b>	<b>(1,034,007)</b>	<b>(13,832,303)</b>	<b>(13,425,220)</b>	<b>0</b>	<b>(464,255)</b>	<b>(445,416)</b>	<b>(36,859)</b>	<b>(1,182,588)</b>	<b>(120,405)</b>
15	DISTRIBUTION PLANT	P60	(98,387,400)	(38,711,011)	(3,297,161)	(20,457,344)	(12,250,072)	(265,607)	(5,211,389)	(779,996)	(2,638,725)	(13,266,201)	(1,509,893)
18	GENERAL PLANT	P90	(14,025,311)	(6,197,231)	(314,462)	(3,337,302)	(2,679,755)	(14,096)	(274,011)	(128,674)	(179,559)	(787,072)	(113,149)
21	INTANGIBLE PLANT	P90	(1,383,019)	(611,101)	(31,009)	(329,087)	(264,247)	(1,390)	(27,020)	(12,688)	(17,706)	(77,612)	(11,157)
24	<b>TOTAL ACCUMULATED DEPRECIATION</b>		<b>(304,752,303)</b>	<b>(107,455,040)</b>	<b>(7,425,306)</b>	<b>(75,381,606)</b>	<b>(78,158,675)</b>	<b>(293,907)</b>	<b>(7,542,558)</b>	<b>(2,820,798)</b>	<b>(3,496,405)</b>	<b>(19,270,108)</b>	<b>(2,907,900)</b>
27	<b>NET PLANT EXCLUDING BSP CAPITALIZED ITEMS</b>		<b>453,642,842</b>	<b>161,334,469</b>	<b>10,880,777</b>	<b>113,244,275</b>	<b>115,764,752</b>	<b>403,812</b>	<b>10,537,216</b>	<b>4,174,837</b>	<b>4,827,336</b>	<b>28,364,629</b>	<b>4,110,741</b>
30	BSP CAPITALIZED ITEMS	P10	0	0	0	0	0	0	0	0	0	0	0
33	<b>TOTAL NET PLANT IN SERVICE</b>	NEPIS	<b>453,642,842</b>	<b>161,334,469</b>	<b>10,880,777</b>	<b>113,244,275</b>	<b>115,764,752</b>	<b>403,812</b>	<b>10,537,216</b>	<b>4,174,837</b>	<b>4,827,336</b>	<b>28,364,629</b>	<b>4,110,741</b>
42	<u>PLANT HELD FOR FUTURE USE</u>												
43	PRODUCTION PLANT	P10	0	0	0	0	0	0	0	0	0	0	0
44	TRANSMISSION PLANT	D2	3,579	1,318	77	1,024	994	0	34	33	3	88	9
45	DISTRIBUTION PLANT	P60	9,465	3,724	317	1,968	1,178	26	501	75	254	1,276	145
46	GENERAL PLANT	P90	0	0	0	0	0	0	0	0	0	0	0
47	INTANGIBLE PLANT	P90	0	0	0	0	0	0	0	0	0	0	0
49	<b>TOTAL PLANT HELD FOR FUTURE USE</b>		<b>13,044</b>	<b>5,042</b>	<b>394</b>	<b>2,992</b>	<b>2,172</b>	<b>26</b>	<b>536</b>	<b>108</b>	<b>257</b>	<b>1,364</b>	<b>154</b>





LINE NO	ITEM	ALLOC	NORTH DAKOTA	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	<b>OPERATING REVENUES</b>												
2	SALES OF ELECTRICITY		148,071,951	48,209,916	2,612,688	38,950,615	43,160,710	59,083	2,869,144	1,203,986	1,085,033	8,397,154	1,523,622
3	OTHER OPERATING REVENUE		10,047,294	3,746,203	237,540	2,482,338	2,460,833	8,816	224,286	92,505	102,755	604,405	87,611
5	<b>TOTAL OPERATING REVENUE</b>		158,119,244	51,956,119	2,850,227	41,432,953	45,621,544	67,899	3,093,430	1,296,492	1,187,788	9,001,558	1,611,233
8	<b>OPERATING EXPENSES</b>												
9	PRODUCTION EXPENSES		59,756,799	17,024,402	1,013,002	13,853,756	19,545,005	22,945	607,938	560,974	468,822	5,815,990	843,965
10	TRANSMISSION EXPENSES		13,507,453	4,975,483	288,861	3,864,202	3,750,479	0	129,695	124,432	10,297	330,369	33,636
11	DISTRIBUTION EXPENSES		7,680,921	2,980,278	219,842	1,627,335	756,839	17,458	848,759	59,951	211,225	854,734	104,501
12	CUSTOMER ACCOUNTING EXPENSES		6,091,579	4,320,008	97,214	1,344,699	29,398	6,588	9,291	56,761	84,965	124,543	18,113
13	CUSTOMER SERVICE AND INFORMATION EXPENSES		1,382,509	1,072,543	21,751	259,152	6,059	812	1,903	12,860	812	5,710	905
14	SALES EXPENSES		222,472	172,592	3,500	41,702	975	131	306	2,069	131	919	146
15	ADMINISTRATIVE AND GENERAL EXPENSES		19,596,616	8,450,844	424,921	4,779,227	3,898,052	16,815	629,952	181,609	223,630	849,508	142,058
16	CHARITABLE CONTRIBUTIONS		0	0	0	0	0	0	0	0	0	0	0
17	DEPRECIATION EXPENSE		21,425,301	7,575,335	500,518	5,285,496	5,571,743	18,631	478,092	198,961	231,474	1,359,814	205,237
18	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COS		0	0	0	0	0	0	0	0	0	0	0
19	SPIRITWOOD AMORTIZATION		0	0	0	0	0	0	0	0	0	0	0
20	GENERAL TAXES		4,905,891	1,744,741	117,669	1,224,673	1,251,930	4,367	113,954	45,149	52,205	306,747	44,455
22	<b>TOTAL OPERATING EXPENSES</b>		134,569,541	48,316,227	2,687,278	32,280,242	34,810,480	87,746	2,819,890	1,242,766	1,283,561	9,648,334	1,393,017
25	<b>NET OPERATING INCOME BEFORE INCOME TAXES</b>		23,549,703	3,639,892	162,949	9,152,711	10,811,063	(19,847)	273,540	53,726	(95,773)	(646,775)	218,217
28	<b>INCOME TAX EXPENSE</b>												
29	INVESTMENT TAX CREDIT		(526,207)	(186,498)	(12,702)	(130,877)	(134,552)	(484)	(12,545)	(4,854)	(5,775)	(33,051)	(4,870)
30	DEFERRED INCOME TAXES		1,317,383	468,517	31,598	328,863	336,182	1,173	30,600	12,124	14,019	82,371	11,938
31	INCOME TAXES		4,304,134	(54,546)	(31,236)	2,170,929	2,704,709	(9,820)	8,465	(15,010)	(70,097)	(439,878)	40,618
33	<b>TOTAL INCOME TAX EXPENSE</b>		5,095,310	227,473	(12,339)	2,368,914	2,906,339	(9,132)	26,520	(7,740)	(61,854)	(390,558)	47,686
37	<b>NET OPERATING INCOME</b>		18,454,393	3,412,418	175,289	6,783,796	7,904,724	(10,715)	247,020	61,466	(33,919)	(256,217)	170,530
40	Allowance for Funds Used During Construction		0	0	0	0	0	0	0	0	0	0	0
41	Allowance for Funds Used During Construction - MN Only		0	0	0	0	0	0	0	0	0	0	0
42	Allowance for Funds Used During Construction - SD Only		0	0	0	0	0	0	0	0	0	0	0
43	<b>TOTAL ALLOWANCE FOR FUNDS USED DURING CONSTR</b>		0	0	0	0	0	0	0	0	0	0	0
46	<b>TOTAL AVAILABLE FOR RETURN</b>		18,454,393	3,412,418	175,289	6,783,796	7,904,724	(10,715)	247,020	61,466	(33,919)	(256,217)	170,530
51	<b>AVERAGE CENTS PER KWH</b>		9.65	10.85	11.11	9.45	10.09	10.58	0.00				









LINE NO	ITEM	ALLOC	NORTH DAKOTA	RESIDENTIAL	FARMS	GENERAL SERVICE	LARGE GENERAL SERVICE	IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED
1	GENERAL TAXES	NEPIS	4,905,891	1,744,741	117,669	1,224,673	1,251,930	4,367	113,954	45,149	52,205	306,747	44,455
2	GENERAL TAXES (Direct FERC)	Direct FERC	0	0	0	0	0	0	0	0	0	0	0
3	<b>TOTAL GENERAL TAXES</b>		4,905,891	1,744,741	117,669	1,224,673	1,251,930	4,367	113,954	45,149	52,205	306,747	44,455
4													
5	NET OPERATING INCOME BEFORE TAX (NOIBT)		23,549,703	3,639,892	162,949	9,152,711	10,811,063	(19,847)	273,540	53,726	(95,773)	(646,775)	218,217
6													
7	<u>INVESTMENT TAX CREDIT</u>												
8	AMORTIZE PRIOR YEARS CREDIT	EPIS	(526,207)	(186,498)	(12,702)	(130,877)	(134,552)	(484)	(12,545)	(4,854)	(5,775)	(33,051)	(4,870)
9	DEBITS UTILIZED	EPIS	0	0	0	0	0	0	0	0	0	0	0
10													
11	<b>TOTAL INVESTMENT TAX CREDIT</b>		(526,207)	(186,498)	(12,702)	(130,877)	(134,552)	(484)	(12,545)	(4,854)	(5,775)	(33,051)	(4,870)
12													
13	<u>DEFERRED INCOME TAXES</u>												
14	ITEMS SOUTH DAKOTA FLOWS THROUGH												
15	FEDERAL	NPMNR	0	0	0	0	0	0	0	0	0	0	0
16	MINNESOTA	NPISM	0	0	0	0	0	0	0	0	0	0	0
17	NORTH DAKOTA	NPISN	0	0	0	0	0	0	0	0	0	0	0
18													
19	<b>SUBTOTAL</b>		0	0	0	0	0	0	0	0	0	0	0
20													
21	<u>ALL OTHER</u>												
22													
23	FEDERAL- transfer from Current Income Taxes - NOL		0	0	0	0	0	0	0	0	0	0	0
24	FEDERAL (NEPIS)	NEPIS	(145,682)	(51,811)	(3,494)	(36,367)	(37,176)	(130)	(3,384)	(1,341)	(1,550)	(9,109)	(1,320)
25	FEDERAL		(145,682)	(51,811)	(3,494)	(36,367)	(37,176)	(130)	(3,384)	(1,341)	(1,550)	(9,109)	(1,320)
26													
27	MINNESOTA- transfer from Current Income Taxes - NOL		0	0	0	0	0	0	0	0	0	0	0
28	MINNESOTA (NPISM)	NPISM	0	0	0	0	0	0	0	0	0	0	0
29	MINNESOTA		0	0	0	0	0	0	0	0	0	0	0
30													
31	NORTH DAKOTA- transfer from Current Income Taxes - NOL		569,032	202,372	13,648	142,049	145,211	507	13,217	5,237	6,055	35,579	5,156
32	NORTH DAKOTA (NPISN)	NPISN	894,033	317,956	21,444	223,180	228,148	796	20,767	8,228	9,514	55,901	8,101
33	NORTH DAKOTA		1,463,065	520,328	35,092	365,230	373,359	1,302	33,984	13,464	15,569	91,480	13,258
34													
35	<b>SUBTOTAL</b>		1,317,383	468,517	31,598	328,863	336,182	1,173	30,600	12,124	14,019	82,371	11,938
36													
37	<b>TOTAL DEFERRED INCOME TAXES</b>		1,317,383	468,517	31,598	328,863	336,182	1,173	30,600	12,124	14,019	82,371	11,938
38													
39													
40	<u>CURRENT INCOME TAXES</u>												
41	FEDERAL- transfer to Deferred Income Taxes - NOL		0	0	0	0	0	0	0	0	0	0	0
42	FEDERAL CURRENT INCOME TAX		4,304,134	(54,546)	(31,236)	2,170,928	2,704,709	(9,820)	8,465	(15,010)	(70,097)	(439,878)	40,618
43	FEDERAL INCOME TAXES		4,304,134	(54,546)	(31,236)	2,170,928	2,704,709	(9,820)	8,465	(15,010)	(70,097)	(439,878)	40,618
44													
45	MINNESOTA- transfer to Deferred Income Taxes - NOL		0	0	0	0	0	0	0	0	0	0	0
46	MINNESOTA CURRENT INCOME TAX		0	0	0	0	0	0	0	0	0	0	0
47	MINNESOTA INCOME TAXES		0	0	0	0	0	0	0	0	0	0	0
48													
49	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL		(569,032)	1,317	3,630	(282,933)	(351,606)	1,248	(1,459)	1,781	8,836	55,519	(5,364)
50	NORTH DAKOTA CURRENT INCOME TAX		569,032	(1,317)	(3,630)	282,933	351,607	(1,248)	1,459	(1,781)	(8,836)	(55,519)	5,364
51	NORTH DAKOTA INCOME TAXES		0	(0)	(0)	0	0	(0)	0	(0)	(0)	(0)	0
52													
53	<b>TOTAL CURRENT INCOME TAXES</b>		4,304,134	(54,546)	(31,236)	2,170,929	2,704,709	(9,820)	8,465	(15,010)	(70,097)	(439,878)	40,618
54													
55	<b>TOTAL INCOME TAXES</b>		5,095,310	227,473	(12,339)	2,368,914	2,906,339	(9,132)	26,520	(7,740)	(61,854)	(390,558)	47,686
56													
57													
58	<b>NET OPERATING INCOME</b>		18,454,393	3,412,418	175,289	6,783,796	7,904,724	(10,715)	247,020	61,466	(33,919)	(256,217)	170,530
59													
60	AFDC	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
61	AFDC - MN Only	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
62	AFDC - SD Only	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
63	<b>Total AFDC</b>	CWIPLT	0	0	0	0	0	0	0	0	0	0	0
64													
65	<b>TOTAL AVAILABLE FOR RETURN</b>		18,454,393	3,412,418	175,289	6,783,796	7,904,724	(10,715)	247,020	61,466	(33,919)	(256,217)	170,530
66													
67	RATE OF RETURN ON RATE BASE		5.21%	2.71%	2.07%	7.67%	8.72%	-3.42%	3.01%	1.88%	-0.90%	-1.16%	5.31%









## Volume 3

### F. Other Supplemental Information

**Insert 2016 Annual Report Here**

**OTTER TAIL POWER COMPANY**  
**Electric Utility - State of North Dakota**  
**DEVELOPMENT OF GROSS REVENUE CONVERSION FACTOR**

**Case No. PU-17-**  
**Exhibit \_\_\_\_ (TAA-1), Schedule F-2**  
**Page 1 of 1**

**Definition:** The incremental amount of gross revenue required to generate an additional dollar of operating income. Gross earnings fees included.

Line_No.	Description				% of Incremental Gross Revenues
1	Federal Income Taxes				33.49%
2	State Income Taxes				<u>4.31%</u>
3	Total Tax Percentage				<u><u>37.80%</u></u>
4	Operating Income %	=	100% - 37.80%	=	62.20%
5	Gross Revenue	=	<u>100.00%</u>	=	<u>1.607756</u>
	Conversion Factor		62.22%		<u><u>1.607756</u></u>