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OTTER TAIL POWER COMPANY  
PUBLIC UTILITY CLASSIFICATION SERVICE STUDY  
North Dakota 2018 Test Year

NORTH DAKOTA

LINE NO	ITEM	ALLOC	REFERENCE	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	RATE BASE		Page 2-1 Line 22	1,113,263,610	354,191,795	759,071,815	1
2	TOTAL AVAILABLE FOR RETURN		Page 7-1 Line 43	68,233,817	18,454,393	49,779,424	2
3	RATE OF RETURN EARNED		Page 17-1 Line 11	6.13%	5.21%	6.58%	3
4	RATE OF RETURN REQUESTED				7.97%		4
5	OPERATING INCOME REQUIRED				28,229,086		5
6	TOTAL AVAILABLE FOR RETURN				18,454,393		6
7	OPERATING INCOME DEFICIENCY				9,774,693		7
8	INCREMENTAL TAXES				5,940,627		8
9	REVENUE INCREASE REQUIRED	1,607,756			15,715,320		9
10	PERCENTAGE INCREASE				10.61%		10
11	RETURN ON EQUITY				5.06%		11
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOC	REFERENCE	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	ELECTRIC PLANT IN SERVICE		Page 3-1 Line 52	2,022,557,141	758,395,145	1,264,161,996	1
2	ACCUMULATED DEPRECIATION		Page 4-12 Line 22	(785,351,839)	(304,752,303)	(480,599,536)	2
3							3
4	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS		Page 4-1 Line 28	1,237,205,303	453,642,842	803,562,460	4
5							5
6	NET CAPITALIZED ITEMS - BIG STONE PLANT			0	0	0	6
7							7
8	NET ELECTRIC PLANT IN SERVICE			1,237,205,303	453,642,842	803,562,460	8
9	PLANT HELD FOR FUTURE USE		Page 4-1 Line 47	29,657	13,044	16,613	9
10							10
11	CONSTRUCTION WORK IN PROGRESS		Page 5-1 Line 31	125,054,506	271,748	124,782,758	11
12							12
13	MATERIALS AND SUPPLIES		Page 5-1 Line 39	20,016,737	8,275,549	11,741,188	13
14							14
15	FUEL STOCKS		Page 5-1 Line 46	12,098,676	4,430,805	7,668,871	15
16							16
17	PREPAYMENTS		Page 5-1 Line 49	(38,579,505)	(13,199,141)	(25,380,363)	17
18							18
19	CUSTOMER ADVANCES		Page 5-1 Line 51	(1,013,988)	(365,882)	(648,107)	19
20							20
21	CASH WORKING CAPITAL		Page 5-1 Line 53	12,486,213	3,602,273	8,883,940	21
22							22
23	ACCUMULATED DEFERRED INCOME TAXES		Page 6-1 Line 16	(276,046,989)	(102,479,443)	(173,567,546)	23
24							24
25	UNAMORTIZED BALANCE - SPRINTWOOD		Page 6-1 Line 19	0	0	0	25
26							26
27	UNAMORTIZED RATE CASE EXPENSE		Page 6-1 Line 22	0	0	0	27
28							28
29							29
30							30
31	TOTAL AVERAGE RATE BASE			1,113,263,810	354,131,795	759,071,815	31
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NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	PLANT IN SERVICE						1
2	AC 101 & 106 - Direct MN	Direct MN		3,520,019	0	3,520,019	2
3	AC 101 & 106 - Direct ND	Direct ND		471,573	471,573	0	3
4	AC 101 & 106 - Direct SD	Direct SD		1,146,073	0	1,146,073	4
5	Subtotal AC 101 & 106 - Direct Assigned			5,137,665	471,573	4,666,092	5
6							6
7	PRODUCTION PLANT						7
8	AC 101 & 106 - BASE DEMAND	E1		509,386,465	181,639,306	327,747,159	8
9	PEAK DEMAND	D1		175,806,964	70,042,290	105,764,674	9
10	BASE ENERGY	E2		207,006,166	77,787,414	129,218,751	10
11							11
12	SUBTOTAL AC 101 & 106			897,339,290	329,940,583	567,398,707	12
13							13
14	AC 114 - BASE DEMAND	E1		1,598,081	462,874	835,207	14
15	PEAK DEMAND	D1		290,174	115,607	174,567	15
16	BASE ENERGY	E1		0	0	0	16
17							17
18	SUBTOTAL AC 114			1,598,255	578,480	1,020,774	18
19							19
20	TOTAL PRODUCTION PLANT	P10	310,317,330,335,340,347	899,927,514	330,519,064	569,408,451	20
21							21
22							22
23	TRANSMISSION PLANT						23
24	AC 101 & 106	D2		388,404,278	153,803,850	234,600,428	24
25	AC 101 & 106 (Direct FERC)	D2		126,500,627	0	126,500,627	25
26	AC 114	D2		58,287	23,081	35,206	26
27	TOTAL TRANSMISSION PLANT		330,350,1,335,356,358	514,963,192	153,826,931	361,156,261	27
28							28
29							29
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31	DISTRIBUTION PLANT						31
32	PRIMARY DEMAND	D3	360,362,364,365,367	186,296,581	85,455,191	100,841,391	32
33	SECONDARY DEMAND	D4	365,367,369,1	102,024,443	48,953,034	53,071,409	33
34	PRIMARY CUSTOMER	C2	364,365,367	78,110,165	34,970,609	43,139,556	34
35	SECONDARY CUSTOMER	C3	365,367,369,1,370,2	74,280,016	33,265,375	41,014,641	35
36	STREET LIGHTING	C4	364,365,367,373	13,953,157	6,080,955	7,872,203	36
37	AREA LIGHTING	C5	364,365,367,371,2	8,020,885	4,151,739	3,869,146	37
38	METERS	C6	370	26,594,087	11,862,166	14,731,920	38
39	LOAD MANAGEMENT	C9	370,1	8,713,737	3,794,879	4,918,858	39
40	TOTAL DISTRIBUTION PLANT	P90		497,992,871	228,553,947	269,338,924	40
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43							43
44	GENERAL PLANT						44
45	AC 101 & 106	P10		33,863,326	12,384,738	21,478,588	45
46	TRANSMISSION	D2		13,006,486	6,655,132	6,351,354	46
47	DISTRIBUTION	P90		14,888,514	7,380,245	7,508,269	47
48	CUSTOMER ACCOUNTS	OXC		16,778,850	7,380,245	9,398,604	48
49	CUSTOMER SERVICE & INFO	OXI		3,709,137	1,655,507	2,053,630	49
50	LOAD MANAGEMENT	C9	397,3	317,859	138,429	179,429	50
51	TOTAL GENERAL PLANT	P90	389,388,390,1,390,3,391,6,394,2,397,1,397,2	88,619,779	36,403,979	52,215,800	51
52							52
53							53
54	INTANGIBLE PLANT						54
55		P90	302,303	22,033,785	9,051,224	12,982,561	55
56							56
57	TOTAL PLANT IN SERVICE	EPIS		2,022,557,141	758,395,145	1,264,161,996	57
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO.	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO.
1	ACCUMULATED DEPRECIATION						1
2	PRODUCTION PLANT	E1	108, 115	(235,510,776)	(83,979,157)	(151,531,619)	2
3	BASE DEMAND	D1	108, 115	(75,408,125)	(30,042,142)	(45,366,984)	3
4	PEAK DEMAND	E2	108	(76,667,042)	(28,583,972)	(47,483,070)	4
5	BASE ENERGY						5
6	TOTAL PRODUCTION PLANT			(386,585,943)	(142,605,271)	(244,378,672)	6
7							7
8							8
9	TRANSMISSION PLANT (Incl FERC)	D2	108, 115	(122,102,619)	(48,351,303)	(73,751,316)	9
10	TRANSMISSION PLANT (Excl FERC)	Direct FERC		0	0	(4,419,753)	10
11	TOTAL TRANSMISSION PLANT			(122,102,619)	(48,351,303)	(78,171,069)	11
12							12
13							13
14							14
15	DISTRIBUTION PLANT	P60	108, 115	(214,337,362)	(99,397,400)	(115,949,962)	15
16							16
17	GENERAL PLANT	P90	108	(34,142,419)	(14,025,311)	(20,117,109)	17
18							18
19							19
20	INTANGIBLE PLANT	P90	108	(3,366,743)	(1,363,019)	(1,963,724)	20
21							21
22							22
23	TOTAL ACCUMULATED DEPRECIATION			(765,351,839)	(304,752,303)	(460,599,536)	23
24							24
25	NET PLANT EXCLUDING BSP CAPITALIZED ITEMS			1,257,205,303	453,642,842	803,562,460	25
26							26
27	BSP CAPITALIZED ITEMS	P10		0	0	0	27
28							28
29	TOTAL NET PLANT IN SERVICE	NETPS		1,257,205,303	453,642,842	803,562,460	29
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41	PLANT HELD FOR FUTURE USE	P10	105	28,657	13,044	15,613	41
42	TRANSMISSION PLANT	D2		0	0	0	42
43	TRANSMISSION PLANT	P60		9,038	3,570	5,469	43
44	DISTRIBUTION PLANT	P60		20,619	9,465	11,154	44
45	GENERAL PLANT	P90		0	0	0	45
46	INTANGIBLE PLANT	P90		0	0	0	46
47							47
48	TOTAL PLANT HELD FOR FUTURE USE			28,657	13,044	15,613	48
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	CONST. WORK-IN-PROGRESS - Direct Assigned						1
2	PRODUCTION PLANT - Direct MN	P10		0	0	0	2
3	PRODUCTION PLANT - Direct ND	P10		0	0	0	3
4	PRODUCTION PLANT - Direct SD	P10		0	0	0	4
5	PRODUCTION PLANT - Direct FERC	Direct FERC		0	0	0	5
6	TRANSMISSION PLANT - Direct MN	D2		0	0	0	6
7	TRANSMISSION PLANT - Direct ND	D2		0	0	0	7
8	TRANSMISSION PLANT - Direct SD	D2		0	0	0	8
9	TRANSMISSION PLANT - Direct FERC	Direct FERC		95,776,331	0	95,776,331	9
10	DISTRIBUTION PLANT - Direct MN	P80		0	0	0	10
11	DISTRIBUTION PLANT - Direct ND	P80		0	0	0	11
12	DISTRIBUTION PLANT - Direct SD	P80		0	0	0	12
13	DISTRIBUTION PLANT - Direct FERC	Direct FERC		0	0	0	13
14	GENERAL PLANT - Direct MN	P90		0	0	0	14
15	GENERAL PLANT - Direct ND	P90		0	0	0	15
16	GENERAL PLANT - Direct SD	P90		0	0	0	16
17	GENERAL PLANT - Direct FERC	Direct FERC		0	0	0	17
18	INTANGIBLE PLANT - Direct MN	P90		0	0	0	18
19	INTANGIBLE PLANT - Direct ND	P90		0	0	0	19
20	INTANGIBLE PLANT - Direct SD	P90		0	0	0	20
21	INTANGIBLE PLANT - Direct FERC	Direct FERC		0	0	0	21
22	TOTAL CWIP - Direct Assigned			95,776,331	0	95,776,331	22
23							23
24							24
25	CONST. WORK-IN-PROGRESS - SHORT-TERM			0	0	0	25
26	PRODUCTION PLANT	P10		0	0	0	26
27	TRANSMISSION PLANT	D2		686,250	271,748	414,502	27
28	DISTRIBUTION PLANT	P80		0	0	0	28
29	GENERAL PLANT	P90		0	0	0	29
30	INTANGIBLE PLANT	P90		0	0	0	30
31	TOTAL CWIP - SHORT-TERM			686,250	271,748	414,502	31
32							32
33							33
34							34
35	CONST. WORK-IN-PROGRESS - LONG-TERM			14,041,071	0	14,041,071	35
36	PRODUCTION PLANT (AFUDC Projects)	P10		0	0	0	36
37	TRANSMISSION PLANT (Rolar Projects)	D2		5,855,294	0	5,855,294	37
38	TRANSMISSION PLANT (AFUDC Projects)	D2		0	0	0	38
39	TRANSMISSION PLANT (Rolar Projects)	D2		0	0	0	39
40	DISTRIBUTION PLANT	P80		1,148,148	0	1,148,148	40
41	GENERAL PLANT	P90		1,603,969	0	1,603,969	41
42	INTANGIBLE PLANT	P90		5,942,443	0	5,942,443	42
43	TOTAL CWIP - LONG TERM - AFUDC Projects			28,591,925	0	28,591,925	43
44	TOTAL CWIP - LONG TERM - Rolar Projects			0	0	0	44
45							45
46							46
47	TOTAL CONSTRUCTION WORK-IN-PROGRESS		107	126,554,506	271,748	124,782,758	47
48							48
49							49
50	MATERIALS & SUPPLIES						50
51	PRODUCTION	P10		6,230,432	2,290,815	3,939,617	51
52	TRANSMISSION	D2		5,450,400	3,292,101	2,158,299	52
53	DISTRIBUTION	P80		8,335,905	3,826,435	4,509,470	53
54	TOTAL MATERIALS AND SUPPLIES		154,158.1	20,016,737	8,275,549	11,741,188	54
55							55
56	FUEL STOCKS						56
57	COAL STOCKS	E1		9,319,627	3,323,221	5,996,406	57
58	FUEL OIL STOCKS	D1		2,780,049	1,107,584	1,672,465	58
59	TOTAL FUEL STOCKS		1510	12,099,676	4,430,805	7,668,871	59
60	PREPAYMENTS	NEPS		(8,579,505)	(13,199,141)	(23,380,383)	60
61	CUSTOMER ADVANCES	NEPS		(1,013,888)	(365,882)	(648,107)	61
62	CASH WORKING CAPITAL	OX		12,498,213	3,602,273	8,895,940	62
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	ACCUMULATED DEFERRED INCOME TAXES						1
2	ITEMS SD FLOWS THROUGH						2
3	FEDERAL	NPMR		435,531	171,680	263,851	3
4	MINNESOTA	NPISM		72,069	0	72,069	4
5	NORTH DAKOTA	NPISN		35,772	35,772	0	5
6							6
7	SUBTOTAL			543,371	207,452	335,919	7
8	ALL OTHER						8
9	FEDERAL	NEPS		(182,655,956)	(65,908,541)	(116,747,415)	9
10	FEDERAL (Direct FERC)	Direct FERC		(23,906,899)	0	(23,906,899)	10
11	MINNESOTA	NPISM		(33,249,051)	0	(33,249,051)	11
12	NORTH DAKOTA	NPISN		(36,778,353)	(36,778,353)	0	12
13							13
14	SUBTOTAL			(278,590,359)	(102,686,895)	(175,903,464)	14
15	TOTAL ACCUMULATED DEFERRED INCOME TAXES		180,255,281,283	(278,046,988)	(102,479,443)	(175,567,546)	15
16							16
17							17
18							18
19	UNAMORTIZED BALANCE - SPIRITWOOD PLA	P10		0	0	0	19
20							20
21							21
22	UNAMORTIZED RATE CASE EXPENSES	R10		0	0	0	22
23							23
24							24
25							25
26							26
27	TOTAL AVERAGE RATE BASE			1,113,263,610	354,191,795	759,071,815	27
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NORTH DAKOTA

OTHER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 First Year

LINE NO.	ITEM	ALLOC	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO.
1	OPERATING REVENUES					1
2	SALES OF ELECTRICITY		390,050,953	148,071,951	241,979,002	2
3	OTHER OPERATING REVENUE		58,232,545	10,047,294	48,185,251	3
4						4
5	TOTAL OPERATING REVENUE		448,283,498	158,119,244	290,164,253	5
6						6
7	OPERATING EXPENSES					7
8	PRODUCTION EXPENSES		160,950,946	59,756,799	101,194,148	8
9	DEPRECIATION EXPENSES		35,311,843	13,507,453	21,804,390	9
10	DISTRIBUTION EXPENSES		16,917,384	6,650,921	9,266,463	10
11	CUSTOMER ACCOUNTING EXPENSES		13,919,926	5,379,579	8,540,347	11
12	CUSTOMER SERVICE AND INFORMATION EXPENSES		11,892,611	1,382,509	10,510,102	12
13	SALES EXPENSES		473,627	222,472	251,155	13
14	ADMINISTRATIVE AND GENERAL EXPENSES		49,883,144	19,596,616	30,286,529	14
15	CHARITABLE CONTRIBUTIONS		0	0	0	15
16	DEPRECIATION EXPENSE		56,042,616	21,425,301	34,617,314	16
17	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS		0	0	0	17
18	AMORTIZATION OF SPIRITWOOD AMORTIZATION		0	0	0	18
19	GENERAL TAXES		15,975,197	4,905,891	10,469,306	19
20						20
21	TOTAL OPERATING EXPENSES		359,802,423	134,569,541	225,232,882	21
22						22
23	NET OPERATING INCOME BEFORE INCOME TAXES		88,381,075	23,549,703	64,831,371	23
24						24
25	INCOME TAX EXPENSE		(1,403,336)	(526,207)	(877,129)	25
26	INVESTMENT TAX CREDIT		2,565,680	1,317,983	1,247,697	26
27	DEFERRED INCOME TAXES		20,982,488	4,304,134	16,678,355	27
28						28
29	TOTAL INCOME TAX EXPENSE		22,174,832	5,095,310	17,079,522	29
30						30
31	NET OPERATING INCOME		66,206,242	18,454,393	47,751,850	31
32						32
33	Allowance for Funds Used During Construction - MN Only		2,027,574	0	2,027,574	33
34	Allowance for Funds Used During Construction - SD Only		0	0	0	34
35	Allowance for Funds Used During Construction - SD Only		0	0	0	35
36	TOTAL ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		2,027,574	0	2,027,574	36
37						37
38	TOTAL AVAILABLE FOR RETURN		68,233,817	18,454,393	49,779,424	38
39						39
40	AVERAGE CENTS PER KWH					40
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 1st Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS		TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	OPERATING REVENUES							1
2	SALES OF ELECTRICITY	R10	440,442,444.445	108,115	390,050,953	148,071,951	241,979,002	2
3								3
4								4
5								5
6	OTHER OPERATING REVENUES				198,999	0	198,999	6
7	SALES FOR RESALE							7
8	MUNICIPALITIES & OFF SYSTEM SALES							8
9	NON-ASSOCIATED UTILITIES, CO-OPS & OPA	D2			0	0	0	9
10	BUY-SELL TRANSACTIONS							10
11	BASE DEMAND	E1			0	0	0	11
12	PEAK DEMAND	D1			0	0	0	12
13	BASE ENERGY	E2			15,026	5,646	9,380	13
14	PEAK ENERGY	D1			0	0	0	14
15								15
16								16
17	TOTAL ALL OTHER TRANSACTIONS				15,026	5,646	9,380	17
18								18
19								19
20	TOTAL SALES FOR RESALE				214,025	5,646	208,378	20
21								21
22	OTHER ELECTRIC REVENUES							22
23	LATE FEES	C1	450		705,671	277,669	428,002	23
24	CONNECTION FEES	C1	451		353,894	135,015	218,879	24
25	RENT FROM ELECTRIC PROPERTY - BIG	NEPS	454		568,008	204,957	363,051	25
26	RENT FROM ELECTRIC PROPERTY - COP	NEPS	454		11,875	4,267	7,608	26
27	OTHER MISC ELECTRIC REVENUE - MN	NEPS	456		9,800	3,535	6,264	27
28	OTHER MISC ELECTRIC REVENUE - ND	NEPS	456		2,576,976	929,892	1,647,115	28
29	OTHER MISC ELECTRIC REVENUE - SD	NEPS	456		0	0	0	29
30	OTHER MISC ELECTRIC REVENUE - SD	NEPS	456		0	0	0	30
31	ITA DEFICIENCY PAYMENTS	NEPS	456		1,773,638	639,990	1,133,649	31
32								32
33	MISCELLANEOUS SERVICES	NEPS	456		28,101	10,140	17,961	33
34	WHEELING	NEPS	456		439,772	0	439,772	34
35	LOAD CONTROL AND DISPATCH	NEPS	456		21,716,925	7,836,212	13,880,713	35
36	LOAD CONTROL AND DISPATCH (Direct FERC)	Direct FERC	456		29,831,233	0	29,831,233	36
37	RESIDENTIAL CONSERVATION SERVICES	C1	456		2,676	0	2,676	37
38								38
39	TOTAL OTHER ELECTRIC REVENUES				56,019,520	10,041,647	47,976,873	39
40								40
41	TOTAL OTHER OPERATING REVENUES				56,232,545	10,047,294	46,185,251	41
42								42
43								43
44	TOTAL OPERATING REVENUES				448,282,498	158,119,244	290,164,253	44
45								45
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO.	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO.
1	OPERATING EXPENSES						1
2	PRODUCTION EXPENSES						2
3	PROD EXPENSES EXCLUDING PURCHASED POWER			16,232,658	5,788,291	10,444,367	3
4	BASE DEMAND	E1	500, 502, 505-507, 509-511, 535, 537-543, 546, 548-554, 556-557	4,296,595	1,712,580	2,584,015	4
5	PEAK DEMAND	D1	500, 502, 506-507, 509-511, 535, 537-543, 546, 548-554, 556-557	68,387,362	25,698,160	42,689,201	5
6	BASE ENERGY	E2	501, 512-514, 544-546, 548-554	506,600	202,629	303,971	6
7	PEAK ENERGY	D1	547	1,032,569	0	1,032,569	7
8	BASE DEMAND (Direct MN)			230,821	0	230,821	8
9	PEAK DEMAND (Direct MN)			90,690,624	33,401,653	57,288,965	9
10	TOTAL EXCLUDING PURCHASED POWER			0	0	0	10
11	PURCHASED POWER			0	0	0	11
12	BUY SELL TRANSACTIONS	D2		0	0	0	12
13	ALL OTHER TRANSACTIONS	E1	555	2,439,877	870,019	1,569,858	13
14	BASE DEMAND	D1	555	0	0	0	14
15	PEAK DEMAND	E2	555	67,820,445	25,485,120	42,335,325	15
16	BASE ENERGY	D1		0	0	0	16
17	PEAK ENERGY			0	0	0	17
18	TOTAL ALL OTHER TRANSACTIONS			70,260,322	26,355,139	43,905,183	18
19	TOTAL PURCHASED POWER			70,260,322	26,355,139	43,905,183	19
20	TOTAL PRODUCTION EXPENSES			160,950,986	59,756,799	101,194,187	20
21	TRANSMISSION EXPENSES (Direct MN)			34,110,610	13,507,453	20,603,157	21
22	TRANSMISSION EXPENSES (Direct FERC)	D2	580, 581, 1-581, 2, 581, 4-581, 5, 582-583, 585-588, 588, 1-589, 3, 570-572	1,184,949	0	1,184,949	22
23	TOTAL TRANSMISSION EXPENSES			16,223	0	16,223	23
24	DISTRIBUTION EXPENSES			35,311,843	13,507,453	21,804,390	24
25	PRIMARY DEMAND	D3	580-584, 586-590, 592-594, 598	5,246,930	2,406,793	2,840,136	25
26	SECONDARY DEMAND	D4	580-581, 583-584, 586, 590, 593-595, 598	1,880,361	902,966	977,395	26
27	PRIMARY CUSTOMER	C2	580-581, 583-584, 586-590, 593-594, 598	3,090,357	1,383,560	1,706,777	27
28	SECONDARY CUSTOMER	C3	580-581, 583-584, 586-590, 593-595, 598	2,200,175	985,321	1,214,854	28
29	STREET LIGHTING	C4	580-581, 583-585, 588-590, 593-594, 596, 598	1,662,551	724,560	937,991	29
30	AREA LIGHTING	C5	580-581, 583-584, 586-590, 593-594, 598	143,049	74,046	69,003	30
31	METERS	C6	580-581, 586, 588, 597-598	2,693,960	1,203,654	1,490,306	31
32	LOAD MANAGEMENT	C8		0	0	0	32
33	TOTAL DISTRIBUTION	OxD		16,917,324	7,690,921	9,226,403	33
34	CUSTOMER ACCOUNTING EXPENSES	C7	901, 902	5,346,450	2,289,472	3,056,978	34
35	METER READING	C8	901, 903-905	8,493,476	3,802,108	4,691,368	35
36	OTHER	OxC		13,849,926	6,031,579	7,758,346	36
37	TOTAL CUSTOMER ACCOUNTS			0	0	0	37
38	TOTAL EXPENSES			181,168,312	70,361,312	110,807,000	38
39	TOTAL REVENUES			181,168,312	70,361,312	110,807,000	39
40	TOTAL NET COST			0	0	0	40
41	TOTAL NET COST			0	0	0	41
42	TOTAL NET COST			0	0	0	42
43	TOTAL NET COST			0	0	0	43
44	TOTAL NET COST			0	0	0	44
45	TOTAL NET COST			0	0	0	45
46	TOTAL NET COST			0	0	0	46
47	TOTAL NET COST			0	0	0	47
48	TOTAL NET COST			0	0	0	48
49	TOTAL NET COST			0	0	0	49
50	TOTAL NET COST			0	0	0	50
51	TOTAL NET COST			0	0	0	51
52	TOTAL NET COST			0	0	0	52
53	TOTAL NET COST			0	0	0	53
54	TOTAL NET COST			0	0	0	54
55	TOTAL NET COST			0	0	0	55
56	TOTAL NET COST			0	0	0	56
57	TOTAL NET COST			0	0	0	57
58	TOTAL NET COST			0	0	0	58
59	TOTAL NET COST			0	0	0	59
60	TOTAL NET COST			0	0	0	60
61	TOTAL NET COST			0	0	0	61
62	TOTAL NET COST			0	0	0	62
63	TOTAL NET COST			0	0	0	63
64	TOTAL NET COST			0	0	0	64
65	TOTAL NET COST			0	0	0	65

NORTH DAKOTA

OTHER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	CUSTOMER SERVICE & INFORMATION EXPENSE	C1	908	8,000,238	0	8,000,238	1
2	CONSERVATION & PROMOTIONAL REBATE	C1	907,910	3,097,502	1,382,509	1,714,992	2
3	OTHER						3
4	TOTAL CUSTOMER SERV & INFORMATION	OXI		11,097,740	1,382,509	9,715,231	4
5							5
6							6
7	SALES EXPENSES						7
8	OFF-PEAK DEVELOPMENT	C1	912	423,279	200,000	223,279	8
9	OTHER	C1	912-913, 916	50,347	22,472	27,876	9
10							10
11	TOTAL SALES EXPENSES			473,627	222,472	251,155	11
12							12
13							13
14	ADMINISTRATIVE & GENERAL EXPENSES						14
15	SALARIES, SUPPLIES, PENSIONS & BENEFITS						15
16	PRODUCTION	OXPD		14,469,338	5,283,691	9,215,647	16
17	TRANSMISSION	DZ		5,609,114	2,221,148	3,387,966	17
18	DISTRIBUTION	OXD		9,082,327	4,123,607	4,958,721	18
19	CUSTOMER ACCOUNTS	OXC		7,223,065	3,176,903	4,046,162	19
20	CUSTOMER SERVICE & INFO	C1		1,596,637	712,628	884,009	20
21							21
22	TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENEF		920-922, 926	39,010,481	15,517,977	22,492,504	22
23							23
24	LOAD MANAGEMENT EXPENSES	C9		0	0	0	24
25	OUTSIDE SERVICES	NEPS	923	1,329,645	479,782	849,864	25
26	PROPERTY INSURANCE	NEPS	924	2,226,894	803,540	1,423,354	26
27	INJURIES & DAMAGES	NEPS	925	2,184,840	788,365	1,396,475	27
28	REGULATORY COMMISSION EXPENSE	R10	928	2,229,732	444,526	1,785,206	28
29	GENERAL ADVERTISING	C1	930.1	19,489	8,698	10,790	29
30	MISCELLANEOUS, RENTS, MAINTENANCE	P90	930.2, 931, 935	3,782,064	1,553,628	2,228,436	30
31							31
32	TOTAL ADMINISTRATIVE & GENERAL EXP			49,893,144	19,596,616	30,296,529	32
33							33
34							34
35							35
36							36
37							37
38							38
39							39
40							40
41	CHARITABLE CONTRIBUTIONS	C1	426.1	0	0	0	41
42							42
43							43
44							44
45	TOTAL O & M EXPENSES			288,464,610	108,238,348	180,226,261	45
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NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 1 Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	DEPRECIATION EXPENSE						1
2	PRODUCTION						2
3	BASE DEMAND	E1		14,473,420	5,160,977	9,312,444	3
4	PEAK DEMAND	D1		5,798,852	2,310,289	3,488,563	4
5	BASE ENERGY	E2		8,567,467	3,219,426	5,348,040	5
6							6
7	TOTAL PRODUCTION			28,839,739	10,690,682	18,149,047	7
8							8
9	TRANSMISSION						9
10	TOTAL TRANSMISSION (Direct FERC)	D2		6,852,461	2,713,500	4,138,961	10
11	TOTAL TRANSMISSION	Direct FERC		2,202,087	0	2,202,087	11
12				9,054,548	2,713,500	6,341,048	12
13							13
14	DISTRIBUTION	P00		11,732,197	5,385,437	6,346,760	14
15							15
16							16
17	GENERAL	P00		2,285,866	939,007	1,346,859	17
18							18
19							19
20	INTANGIBLE	P00		4,130,265	1,696,665	2,433,600	20
21							21
22							22
23							23
24	TOTAL DEPRECIATION EXPENSE		400	56,042,616	21,425,301	34,617,314	24
25							25
26							26
27							27
28							28
29							29
30	BIG STONE EXPENSE OFFSETS	P10		0	0	0	30
31							31
32							32
33	SPIRITWOOD AMORTIZATION	P10	406	0	0	0	33
34							34
35							35
36							36
37							37
38							38
39							39
40							40
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	GENERAL TAXES	NEPIS		13,995,996	4,905,891	8,888,075	1
2	GENERAL TAXES (Direct FERC)	Direct FERC	408 1	1,779,231	0	1,779,231	2
3	TOTAL GENERAL TAXES			15,375,197	4,905,891	10,469,306	3
4	NET OPERATING INCOME BEFORE TAX (NOIBT)			88,381,075	23,549,703	64,831,371	4
5	INVESTMENT TAX CREDIT	EPIS		(1,403,336)	(526,207)	(877,129)	5
6	AMORTIZE PRIOR YEARS CREDIT	EPIS		0	0	0	6
7	DEBITS UTILIZED	EPIS		0	0	0	7
8	TOTAL INVESTMENT TAX CREDIT		411 4	(1,403,336)	(526,207)	(877,129)	8
9	DEFERRED INCOME TAXES			0	0	0	9
10	ITEMS SOUTH DAKOTA FLOWS THROUGH			0	0	0	10
11	FEDERAL	NPINR		0	0	0	11
12	MINNESOTA	NPISM		0	0	0	12
13	NORTH DAKOTA	NPISN		0	0	0	13
14	SUBTOTAL			0	0	0	14
15	ALL OTHER			0	0	0	15
16	FEDERAL - transfer from Current Income Taxes - NOL	NEPIS		0	0	0	16
17	FEDERAL (NEPIS)			(403,737)	(145,632)	(258,055)	17
18	FEDERAL			(403,737)	(145,632)	(258,055)	18
19	MINNESOTA - transfer from Current Income Taxes - NOL	NPISM		0	0	0	19
20	MINNESOTA (NPISM)			1,533,418	0	1,533,418	20
21	MINNESOTA			1,533,418	0	1,533,418	21
22	NORTH DAKOTA - transfer from Current Income Taxes - NOL	NPISN		573,268	569,032	4,236	22
23	NORTH DAKOTA (NPISN)			894,033	894,033	0	23
24	NORTH DAKOTA			1,466,000	1,463,065	2,935	24
25	SUBTOTAL			2,955,680	1,317,383	1,278,296	25
26	TOTAL DEFERRED INCOME TAXES		410 1410 2, 411 1-411 2	2,955,680	1,317,383	1,278,296	26
27	CURRENT INCOME TAXES			0	0	0	27
28	FEDERAL - transfer to Deferred Income Taxes - NOL	NEPIS		18,416,239	0	18,416,239	28
29	FEDERAL CURRENT INCOME TAX			18,416,239	0	18,416,239	29
30	FEDERAL INCOME TAXES			0	0	0	30
31	MINNESOTA - transfer to Deferred Income Taxes - NOL	NPISM		2,566,243	0	2,566,243	31
32	MINNESOTA CURRENT INCOME TAX			2,566,243	0	2,566,243	32
33	MINNESOTA INCOME TAXES			0	0	0	33
34	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL	NPISN		(573,268)	(569,032)	(4,236)	34
35	NORTH DAKOTA CURRENT INCOME TAX			573,268	569,032	4,236	35
36	NORTH DAKOTA INCOME TAXES			0	0	0	36
37	TOTAL CURRENT INCOME TAXES		409 1	20,882,469	4,304,134	16,678,355	37
38	TOTAL INCOME TAXES			22,174,832	5,095,310	17,079,522	38
39	NET OPERATING INCOME			66,206,242	18,454,393	47,751,850	39
40	AFDC - MN Only	CMWLT		2,027,574	0	2,027,574	40
41	AFDC - SD Only	CMWLT		0	0	0	41
42	Total AFDC	CMWLT		2,027,574	0	2,027,574	42
43	TOTAL AVAILABLE FOR RETURN	CMWLT	418 1	68,233,817	18,454,393	49,779,424	43
44	RATE OF RETURN ON RATE BASE			6.13%	5.71%	6.58%	44

NORTH DAKOTA

OTTERTAIL POWER COMPANY  
 JURISDICTIONAL COST OF SERVICE STUDY  
 North Dakota 2018 1st Year

LINE NO	ITEM	ALLOC	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE					1
2	NET OPERATING INCOME BEFORE TAX (NOBIT)		88,381,075	23,549,703	64,831,371	2
3	LESS INTEREST COST		28,145,673	9,067,310	19,078,364	3
4	NET INCOME BEFORE TAX		60,235,401	14,482,393	45,753,008	4
5	FEDERAL SCHEDULE M ADJUSTMENTS:					5
6	ADDITIONAL TAX DEPRECIATION	NEPS	10,435,199	3,785,378	6,669,821	6
7	DEPRECIATION SCHEDULE M ITEMS	NEPS	500,000	180,417	319,583	7
8	DIRECTLY ASSIGNED TO JURISDICTION	NEPS	0	0	0	8
9	ACCUMULATED VACATION PAY	NEPS	0	0	0	9
10	CHARGES - OPERATING RESERVES	NEPS	8,183,954	2,956,660	5,227,294	10
11	PROVISIONS - OPERATING RESERVES	NEPS	(2,710,794)	(978,148)	(1,732,646)	11
12	UNBILLED REVENUES	NEPS	0	0	0	12
13	PREFERRED DIVIDENDS PAID CREDIT	NEPS	0	0	0	13
14	OTHER SCHEDULE M ITEMS	NEPS	(11,940,302)	(4,308,471)	(7,631,831)	14
15	SUBTOTAL FEDERAL SCHEDULE M ADJUSTMENTS		4,478,057	1,615,837	2,862,220	15
16	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		55,757,344	12,866,557	42,890,788	16
17	LESS:					17
18	MINNESOTA STATE INCOME TAXES		2,566,249	0	2,566,249	18
19	NORTH DAKOTA STATE INCOME TAXES		573,269	569,032	4,237	19
20	FEDERAL TAXABLE INCOME		52,617,826	12,297,525	40,320,302	20
21	FEDERAL TAX RATE		35.00%	35.00%	35.00%	21
22	FEDERAL INCOME TAX BEFORE CREDITS		18,416,239	4,304,134	14,112,106	22
23	INVESTMENT TAX CREDIT - DEBITS UTILIZED	EPIS	0	0	0	23
24	FEDERAL INCOME TAXES before transfer to Deferred due to NOL		18,416,239	4,304,134	14,112,106	24
25	Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL		0	0	0	25
26	FEDERAL INCOME TAXES		18,416,239	4,304,134	14,112,106	26
27						27
28						28
29						29
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32						32
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOC	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	DEVELOPMENT OF MINNESOTA STATE INCOME TAX EXPENSE					1
2	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		41,262,881	0	41,262,881	2
3	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M					3
4	PAY/SOP ADJUSTMENT					4
5	CHANGE IN EXCESS TAX DEPRECIATION - N					5
6	NEPIS		0	0	0	6
7	CHANGE IN AGRS - ORDINARY LOSS		(15,555,041)	0	(15,555,041)	7
8	NEPIS		0	0	0	8
9	PREFERRED DIVIDENDS PAID CREDIT		0	0	0	9
10	MISCELLANEOUS ADJUSTMENTS TO FED S		478,577	0	478,577	10
11	TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M		(15,076,464)	0	(15,076,464)	11
12	MINNESOTA TAXABLE INCOME		26,186,217	0	26,186,217	12
13	MINNESOTA TAX RATE		9.80%	0.00%	9.80%	13
14	MINNESOTA INCOME TAX		2,566,249	0	2,566,249	14
15	MINNESOTA INCOME TAX		2,566,249	0	2,566,249	15
16	MINNESOTA INCOME TAX		0	0	0	16
17	MINNESOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		0	0	0	17
18	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	18
19	MINNESOTA INCOME TAX		2,566,249	0	2,566,249	19
20	MINNESOTA INCOME TAX		0	0	0	20
21	MINNESOTA INCOME TAX		0	0	0	21
22	MINNESOTA INCOME TAX		0	0	0	22
23	MINNESOTA INCOME TAX		0	0	0	23
24	MINNESOTA INCOME TAX		0	0	0	24
25	MINNESOTA INCOME TAX		0	0	0	25
26	MINNESOTA INCOME TAX		0	0	0	26
27	MINNESOTA INCOME TAX		0	0	0	27
28	MINNESOTA INCOME TAX		0	0	0	28
29	MINNESOTA INCOME TAX		0	0	0	29
30	MINNESOTA INCOME TAX		0	0	0	30
31	DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE					31
32	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		12,866,557	12,866,557	0	32
33	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M					33
34	CHANGE IN EXCESS TAX DEPRECIATION - N		(2,232)	(1,749)	(483)	34
35	NEPIS		0	0	0	35
36	CHANGE IN AGRS - ORDINARY LOSS - ND		0	0	0	36
37	NEPIS		456,363	357,587	98,776	37
38	MISCELLANEOUS ADJUSTMENTS TO FED S		0	0	0	38
39	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		454,131	355,838	98,293	39
40	DEVELOPMENT OF FEDERAL INCOME TAXES					40
41	DEDUCTION OF FEDERAL INCOME TAXES		13,320,887	13,222,394	98,493	41
42	NORTH DAKOTA TAXABLE INCOME		13,320,887	13,172,394	148,493	42
43	NORTH DAKOTA TAX RATE		4.31%	4.31%	4.31%	43
44	NORTH DAKOTA INCOME TAX prior to transfer to Deferred Income Tax due to NOL		573,269	569,032	4,236	44
45	Current Income Tax transfer to Deferred Income Tax due to NOL		(573,269)	(569,032)	(4,236)	45
46	NORTH DAKOTA INCOME TAX		0	0	0	46
47	NORTH DAKOTA INCOME TAX		0	0	0	47
48	NORTH DAKOTA INCOME TAX		0	0	0	48
49	NORTH DAKOTA INCOME TAX		0	0	0	49
50	NORTH DAKOTA INCOME TAX		0	0	0	50
51	NORTH DAKOTA INCOME TAX		0	0	0	51
52	NORTH DAKOTA INCOME TAX		0	0	0	52
53	NORTH DAKOTA INCOME TAX		0	0	0	53
54	NORTH DAKOTA INCOME TAX		0	0	0	54
55	NORTH DAKOTA INCOME TAX		0	0	0	55
56	NORTH DAKOTA INCOME TAX		0	0	0	56
57	NORTH DAKOTA INCOME TAX		0	0	0	57
58	NORTH DAKOTA INCOME TAX		0	0	0	58
59	NORTH DAKOTA INCOME TAX		0	0	0	59
60	NORTH DAKOTA INCOME TAX		0	0	0	60
61	NORTH DAKOTA INCOME TAX		0	0	0	61
62	NORTH DAKOTA INCOME TAX		0	0	0	62
63	NORTH DAKOTA INCOME TAX		0	0	0	63
64	NORTH DAKOTA INCOME TAX		0	0	0	64

NORTH DAKOTA

ALLOCATION FACTORS

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO.	ITEM	FACTOR	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO.
1	MWH CONSUMPTION AT GENERATORS - PAF PERCENTAGE	E1	4,717,027	1,682,012	3,035,015	1
2			100.000000%	35.6583308%	64.3416692%	2
3						3
4	MWH CONSUMPTION AT GENERATORS - TO PERCENTAGE	E2	5,271,408	1,980,855	3,290,553	4
5			100.000000%	37.577342%	62.422658%	5
6						6
7	GENERATION DEMAND FACTOR	D1	740,845	285,156	445,689	7
8			100.000000%	39.840452%	60.159548%	8
9						9
10	TRANSMISSION DEMAND FACTOR	D2	745,364	295,156	450,208	10
11			100.000000%	39.599907%	60.400093%	11
12						12
13	DISTRIBUTION - PRIMARY DEMAND FACTOR	D3	879,600	403,477	476,123	13
14			100.000000%	45.875959%	54.124041%	14
15						15
16	DISTRIBUTION - SECONDARY DEMAND FACTOR	D4	1,188,271	561,014	627,257	16
17			100.000000%	48.020879%	51.979121%	17
18						18
19	CUSTOMER OR METER FACTORS	C1	133,437	59,557	73,880	19
20	TOTAL RETAIL CUSTOMERS		100.000000%	44.633048%	55.366952%	20
21						21
22						22
23	RETAIL SERVICE LOCATIONS	C2	140,167	62,754	77,413	23
24			100.000000%	44.770880%	55.229120%	24
25						25
26	SECONDARY SERVICE LOCATIONS	C3	140,091	62,738	77,353	26
27			100.000000%	44.783748%	55.216252%	27
28						28
29	STREET LIGHTING FACTOR	C4	5,464,004	2,381,379	3,082,625	29
30			100.000000%	43.581239%	56.418761%	30
31						31
32	AREA LIGHTING FACTOR	C5	4,286,865	2,477,820	2,309,045	32
33			100.000000%	51.762897%	48.237103%	33
34						34
35	METER FACTOR	C6	52,603,325	23,503,024	29,100,301	35
36			100.000000%	44.679731%	55.320269%	36
37						37
38	METER READING FACTOR	C7	182,297	77,918	104,379	38
39			100.000000%	42.742338%	57.257662%	39
40						40
41	SYSTEM SERVICE LOCATIONS	C8	140,182	62,757	77,425	41
42			100.000000%	44.765037%	55.234963%	42
43						43
44	LOAD MANAGEMENT FACTOR	C9	42,771	18,627	24,144	44
45			100.000000%	43.559537%	56.440463%	45
46						46
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NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 1st Year

LINE NO.	ITEM	ALLOCATION FACTOR	TOTAL COMPANY	NORTH DAKOTA	OTHER	LINE NO.
1	GROSS PLANT IN SERVICE					1
2	PERCENTAGE					2
3	PRODUCTION PLANT					3
4	PERCENTAGE					4
5	DISTRIBUTION PLANT					5
6	PERCENTAGE					6
7	GENERAL PLANT					7
8	PERCENTAGE					8
9	ELECTRIC PLANT IN SERVICE					9
10	PERCENTAGE					10
11	ELECTRIC PLANT IN SERVICE					11
12	PERCENTAGE					12
13	NET ELECTRIC PLANT IN SERVICE					13
14	PERCENTAGE					14
15	OPERATION AND MAINTENANCE EXPENSE					15
16	PRODUCTION EXPENSE (EXCL ENERGY)					16
17	PERCENTAGE					17
18	DISTRIBUTION EXPENSE					18
19	PERCENTAGE					19
20	CUSTOMER ACCOUNTS EXPENSE					20
21	PERCENTAGE					21
22	CUSTOMER SERVICE & INFORMATION EXPENSE					22
23	PERCENTAGE					23
24	OTHER DEFERRED INCOME TAX FACTOR					24
25	MINNESOTA					25
26	PERCENTAGE					26
27	NORTH DAKOTA					27
28	PERCENTAGE					28
29	EXCLUDING SOUTH DAKOTA					29
30	PERCENTAGE					30
31	LONG TERM CWP RATIO (W/ADJ)					31
32	PERCENTAGE					32
33	REVENUE					33
34	PERCENTAGE					34
35	LABOR AND RELATED EXPENSE					35
36	PERCENTAGE					36
37	TOTAL O & M EXPENSE					37
38	PERCENTAGE					38
39						39
40						40
41						41
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NORTH DAKOTA

OTTERTAIL POWER COMPANY  
 JURISDICTIONAL COST OF SERVICE STUDY  
 North Dakota 2018 Test Year

LINE NO.	ITEM	AMOUNT	AMOUNT AS A PERCENT OF TOTAL	COST OF CAPITAL	RATE OF RETURN	LINE NO.
1	CAPITAL STRUCTURE - RATE OF RETURN					1
2						2
3						3
4	LONG TERM DEBT	508,651,995	47.50%	5.39%	2.56%	4
5	PREFERRED STOCK	0	0.00%	0.00%	0.00%	5
6	COMMON EQUITY	562,251,832	52.50%	10.30%	5.41%	6
7						7
8						8
9						9
10						10
11	TOTAL	1,070,903,826	100.00%		7.97%	11
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13						13
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NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota, 2018 Test Year

LINE NO.	ITEM	ALLOCATION	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO.
1	CASH WORKING CAPITAL CALCULATION-REVENUE LEAD DAYS					1
2	REVENUES					2
3	COMPUTER MAINTAINED BILLINGS		349,972.199	139,483.370	210,308.829	3
4	MANUALLY MAINTAINED BILLINGS		33,290.169	13,895.105	20,005.065	4
5	COSTS OF ENERGY REVENUES	R10	7,871,578	(4,483,840)	12,355,418	5
6	RENT FROM ELECTRIC PROPERTY		190,397	5,646	184,750	6
7	MISCELLANEOUS		2,562,008	9,952	2,571,960	7
8	IT&A DEFICIENCY PAYMENTS		1,773,639	639,896	1,133,743	8
9	WHEELING		439,772	0	439,772	9
10	LOAD CONTROL AND DISPATCH		51,548,158	7,838,212	43,711,946	10
11	RENT FROM ELECTRIC PROPERTY - BIG STONE		11,825	4,267	7,558	11
12	RENT FROM ELECTRIC PROPERTY - COYOTE		9,800	3,536	6,264	12
13	PROFIT ON MATERIALS AND SUPPLIES		28,101	0	28,101	13
14	MISCELLANEOUS SERVICES		2,676	0	2,676	14
15	RESIDENTIAL CONSERVATION SERVICES		0	0	0	15
16	TOTAL REVENUES		448,285,488	158,119,244	290,166,243	16
17	REVENUE LEAD DAYS FROM SERVICE TO COLLECTION					17
18	COMPUTER MAINTAINED BILLINGS					18
19	MANUALLY MAINTAINED BILLINGS					19
20	COSTS OF ENERGY					20
21	RENT FROM ELECTRIC PROPERTY					21
22	MISCELLANEOUS					22
23	IT&A DEFICIENCY PAYMENTS					23
24	WHEELING					24
25	LOAD CONTROL AND DISPATCH					25
26	RENT FROM ELECTRIC PROPERTY - BIG STONE					26
27	RENT FROM ELECTRIC PROPERTY - COYOTE					27
28	PROFIT ON MATERIALS AND SUPPLIES					28
29	MISCELLANEOUS SERVICES					29
30	RESIDENTIAL CONSERVATION SERVICES					30
31	TOTAL REVENUES					31
32	REVENUE LEAD DAYS (REVENUES X REVENUE LEAD DAYS)					32
33	COMPUTER MAINTAINED BILLINGS		15,188,793.454	6,061,390.279	9,127,403.175	33
34	MANUALLY MAINTAINED BILLINGS		1,374,883.984	548,674.817	826,209.167	34
35	COSTS OF ENERGY		899,363.681	(570,108.520)	1,379,472.201	35
36	RENT FROM ELECTRIC PROPERTY		4,386,181	130,206	4,255,975	36
37	MISCELLANEOUS		62,888,044	(18,017,782)	44,870,262	37
38	IT&A DEFICIENCY PAYMENTS		85,844,099	32,170,749	53,673,350	38
39	WHEELING		15,726,231	30,975,409	54,889,601	39
40	LOAD CONTROL AND DISPATCH		14,338,103.603	2,186,630.319	12,151,473.284	40
41	RENT FROM ELECTRIC PROPERTY - BIG STONE		486,581	170,254	316,327	41
42	RENT FROM ELECTRIC PROPERTY - COYOTE		411,529	141,093	270,436	42
43	PROFIT ON MATERIALS AND SUPPLIES		0	0	0	43
44	MISCELLANEOUS SERVICES		1,180,078	404,573	775,505	44
45	RESIDENTIAL CONSERVATION SERVICES		114,265	0	114,265	45
46	TOTAL DOLLAR DAYS		18,956,801,033	6,303,938,834	12,652,862,199	46
47	AVG REVENUE LEAD DAYS (TOTAL REV DOLLAR DAYS / TOTAL REV)		42.3	39.9	43.6	47
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OTTERTAIL POWER COMPANY JURISDICTIONAL COST OF SERVICE STUDY North Dakota 2019 Test Year		NORTH DAKOTA					PAGE 19 - 1	
LINE NO.	ITEM	OPERATING EXPENSE	EXPENSE PER DAY DAYS PER YEAR	EXPENSE LAG DAYS	LEAD DAYS OF OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO.	
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF						1	
2	LEAD LAG FACTORS-MINNESOTA JURISDICTION						2	
3	FUEL - COAL	28,396,748	77,799	15.5	27.2	2,116,383	3	
4	FUEL - OIL	31,457	92	11.2	31.5	2,886	4	
5	PURCHASED POWER	37,542,735	102,857	31.6	11.1	1,143,768	5	
6	LABOR AND ASSOCIATED PAYROLL EXPENS	3,104,415	8,505	15.1	27.8	234,560	6	
7	ALL OTHER O&M EXPENSE	89,476,662	228,703	13.1	29.6	6,770,918	7	
8	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	5,881,450	16,114	299.5	-256.8	(4,137,388)	8	
9	COAL CONVERSION TAXES	303,125	830	33.3	9.4	7,790	9	
10	FEDERAL INCOME TAXES	6,899,636	18,903	0.0	42.7	807,163	10	
11	STATE INCOME TAXES	798,185	2,187	0.0	42.7	93,377	11	
12	INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0	42.7	0	12	
13	INCREMENTAL STATE INCOME TAXES	0	0	0.0	42.7	0	13	
14	BANK BALANCES						14	
15	SPECIAL DEPOSITS						15	
16	WORKING FUNDS						16	
17	TAX COLLECTIONS AVAIL - FICA WITHHOLD	(2,666,680)	(7,307)	0.0		0	17	
18	TAX COLLECTIONS AVAIL - FEDERAL WITHH	(4,340,698)	(11,892)	0.0		0	18	
19	TAX COLLECTIONS AVAIL - STATE WITHHOLD	(1,900,000)	(5,205)	1.9		(9,942)	19	
20	TAX COLLECTIONS AVAIL - STATE WITHHOLD	0	0	69.1		0	20	
21	TAX COLLECTIONS AVAILABLE - STATE SALE	(9,417,230)	(25,801)	12.7		(327,410)	21	
22	TAX COLLECTIONS AVAILABLE - FRANCHISE	(1,649,127)	(4,519)	27.6		(124,520)	22	
23	CASH WORKING CAPITAL REQUIREMENT - MINNESOTA					6,590,201	23	
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OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO.	ITEM	NORTH DAKOTA				OPERATING EXPENSE	EXPENSE PER DAY \$/S/DAYS PER YEAR	EXPENSE LAG/DAYS	EXCESS REVENUE LEAD DAYS OR OVER EXPENSE LAG/DAYS	NET REVENUE LAG/DOLLARS	LINE NO.
		OPERATING EXPENSE	EXPENSE PER DAY \$/S/DAYS PER YEAR	EXPENSE LAG/DAYS	EXCESS REVENUE LEAD DAYS OR OVER EXPENSE LAG/DAYS						
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEADLAG FACTORS-NORTH DAKOTA JURISDICTION										
2	FUEL - COAL	19,990,895	54,770	15.5				24.4	1,335,830	1	
3	FUEL - OIL	21,698	59	11.2				28.7	1,705	2	
4	PURCHASED POWER	26,355,139	72,206	31.6				8.3	600,753	3	
5	LABOR AND ASSOCIATED PAYROLL	2,286,135	6,263	15.1				24.8	155,269	4	
6	ALL OTHER O&M EXPENSE	59,584,481	163,245	13.1				26.8	4,375,901	5	
7	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	4,665,439	12,782	289.5				-259.6	(3,317,756)	6	
8	COAL CONVERSION TAXES	240,452	659	33.3				6.6	4,335	7	
9	FEDERAL INCOME TAXES	4,304,133	11,792	0.0				39.9	470,507	8	
10	STATE INCOME TAXES	0	0	0.0				39.9	0	9	
11	INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0				39.9	0	10	
12	INCREMENTAL STATE INCOME TAXES	0	0	0.0				39.9	0	11	
13	BANK BALANCES								3,536	12	
14	SPECIAL DEPOSITS								2,706	13	
15	WORKING FUNDS								4,497	14	
16	TAX COLLECTIONS AVAIL - FICA WITH	(1,964,003)	(5,381)	0.0				0.0	0	15	
17	TAX COLLECTIONS AVAIL - FEDERAL	(3,196,553)	(8,758)	0.0				0.0	0	16	
18	TAX COLLECTIONS AVAIL - STATE WITH	0	0	1.9				1.9	0	17	
19	TAX COLLECTIONS AVAIL - STATE WITH	(185,000)	(507)	69.1				69.1	(34,988)	18	
20	TAX COLLECTIONS AVAILABLE - STAT	(143)	(0)	23.8				23.8	(9)	19	
21	TAX COLLECTIONS AVAILABLE - FRAN	0	0	0.0				0.0	0	20	
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									3,602,273	60	

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO		ITEM	OPERATING EXPENSE	NORTH DAKOTA EXPENSE PER DAY DAYS PER YEAR	EXPENSE LAG DAYS	EXCESS REVENUE LEAD DAYS OR OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO
1		CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF						1
2		LEAD LAG FACTORS - SOUTH DAKOTA JURISDICTION						2
3		FUEL - COAL	4,772,381	13,075	15.5	48.1	628,778	3
4		FUEL - OIL	5,643	15	11.2	52.4	810	4
5		PURCHASED POWER	6,310,284	17,288	31.6	32.0	553,578	5
6		LABOR AND ASSOCIATED PAYROLL EXPENSE	535,731	1,488	15.1	48.5	71,172	6
7		ALL OTHER O&M EXPENSE	13,920,904	38,139	13.1	50.5	1,928,280	7
8		PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	1,093,961	2,997	299.5	-255.9	(706,921)	8
9		COAL CONVERSION TAXES	56,382	154	33.3	30.3	4,677	9
10		FEDERAL INCOME TAXES	569,837	1,561	0.0	63.6	99,292	10
11		STATE INCOME TAXES	0	0	0.0	63.6	0	11
12		INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0	63.6	0	12
13		INCREMENTAL STATE INCOME TAXES	0	0	0.0	63.6	0	13
14		BANK BALANCES						14
15		SPECIAL DEPOSITS						15
16		WORKING FUNDS						16
17		TAX COLLECTIONS AVAIL - FICA WITHHOLDING						17
18		TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(460,243)	(1,251)	0.0	0.0	829	18
19		TAX COLLECTIONS AVAIL - STATE WITHHOLDING	(749,076)	(2,052)	0.0	0.0	635	19
20		TAX COLLECTIONS AVAIL - STATE WITHHOLDING	0	0	1.9	0.0	1,054	20
21		TAX COLLECTIONS AVAIL - STATE SALE	0	0	68.1	0.0	0	21
22		TAX COLLECTIONS AVAILABLE - FRANCHISE	(1,298,682)	(3,478)	13.7	0.0	(47,479)	22
23		CASH WORKING CAPITAL REQUIREMENT - NORTH DAKOTA	0	0	0.0	0.0	0	23
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OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	OPERATING EXPENSE	NORTH DAKOTA EXPENSE PER DAY \$65 PER YEAR	EXPENSE LAG DAYS	LEAD DAYS OF OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF						
2	LEAD LAG FACTORS - FERC JURISDICTION						
3	FUEL - COAL	39,309	108	15.5	12.5	1,345	1
4	FUEL - OIL	51	0	11.2	16.8	2	2
5	PURCHASED POWER	52,183	143	31.6	-3.6	(512)	3
6	LABOR AND ASSOCIATED PAYROLL EXPENSE	81,943	225	15.1	12.9	2,884	4
7	ALL OTHER O&M EXPENSE	1,973,835	5,408	13.1	14.9	80,607	5
8	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	1,288,737	3,531	299.5	-271.5	(956,483)	6
9	COAL CONVERSION TAXES	66,420	182	33.3	-5.3	(968)	7
10	FEDERAL INCOME TAXES	6,642,633	18,199	0.0	28.0	509,572	8
11	STATE INCOME TAXES	1,768,065	4,844	0.0	28.0	135,632	9
12	INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0	28.0	0	10
13	INCREMENTAL STATE INCOME TAXES	0	0	0.0	28.0	0	11
14	BANK BALANCES						12
15	SPECIAL DEPOSITS						13
16	WORKING FUNDS						14
17	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(70,396)	(193)	0.0		0	15
18	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(114,575)	(314)	0.0		0	16
19	TAX COLLECTIONS AVAIL - STATE WITHHOLDING	0	0	1.9		0	17
20	TAX COLLECTIONS AVAIL - STATE SALE	0	0	68.1		0	18
21	TAX COLLECTIONS AVAILABLE - FRANCHISE	0	0	0.0		0	19
22	TAX COLLECTIONS AVAILABLE - STATE SALE	0	0	0.0		0	20
23	TAX COLLECTIONS AVAILABLE - FRANCHISE	0	0	0.0		0	21
24	TAX COLLECTIONS AVAILABLE - STATE SALE	0	0	0.0		0	22
25	TOTAL CASH WORKING CAPITAL REQUIREMENT - FERC					(226,944)	23
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OTTERTAIL POWER COMPANY JURISDICTIONAL COST OF SERVICE STUDY North Dakota 2018 1st Year		NORTH DAKOTA			PAGE 23 - 1		
LINE NO.	ITEM	OPERATING EXPENSE	EXPENSE PER DAY DAYS PER YEAR	EXPENSE LAG DAYS	EXCESS REVENUE LESS OF OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO.
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF						1
2	LEAD LAG FACTORS - TOTAL CO.						2
3	FUEL - COAL	E2				4,081,316	3
4	FUEL - OIL	E1				5,403	4
5	PURCHASED POWER					2,297,585	5
6	LABOR AND ASSOCIATED PAYROLL EXPENSE	LRE				463,894	6
7	ALL OTHER O&M EXPENSE					13,153,865	7
8	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)					(9,120,560)	8
9	COAL CONVERSION TAXES					15,834	9
10	FEDERAL INCOME TAXES					1,896,533	10
11	STATE INCOME TAXES					229,009	11
12	INCREMENTAL FEDERAL INCOME TAXES					0	12
13	INCREMENTAL STATE INCOME TAXES					0	13
14	BANK BALANCES	NEPIS				9,800	14
15	SPECIAL DEPOSITS	NEPIS				7,500	15
16	WORKING FUNDS	NEPIS				12,462	16
17	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	LRE				0	17
18	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	LRE				0	18
19	TAX COLLECTIONS AVAIL - STATE WITHHOLDING	R10				(9,942)	19
20	TAX COLLECTIONS AVAIL - STATE WITHHOLDING	R10				(34,998)	20
21	TAX COLLECTIONS AVAILABLE - STATE SALE	R10				(374,899)	21
22	TAX COLLECTIONS AVAILABLE - FRANCHISE	R10				(124,520)	22
23	CASH WORKING CAPITAL REQUIREMENT - TOTAL COMPANY					12,488,213	23
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NORTH DAKOTA

LINE NO	ITEM	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	RATE BASE	482,734,109	354,191,795	99,276,537	169,237,929	1,113,268,610	1
2	TOTAL AVAILABLE FOR RETURN	27,843,868	18,454,393	3,892,262	16,976,221	68,233,817	2
3	RATE OF RETURN EARNED	5.77%	5.21%	4.27%	10.03%	6.13%	3
4	RATE OF RETURN REQUESTED	7.97%	7.97%	7.97%	7.97%	7.97%	4
5	OPERATING INCOME REQUIRED	38,473,968	28,229,086	7,434,140	13,488,263	88,727,110	5
6	TOTAL AVAILABLE FOR RETURN	27,843,868	18,454,393	3,892,262	16,976,221	68,233,817	6
7	OPERATING INCOME DEFICIENCY	10,630,041	9,774,693	3,451,878	(3,487,959)	20,489,293	7
8	INCREMENTAL TAXES	7,500,679	5,940,627	1,865,882	3,487,959	18,795,146	8
9	REVENUE INCREASE REQUIRED	18,139,719	15,715,320	5,317,760	0	39,288,439	9
10	PERCENTAGE INCREASE	8.71%	10.81%	15.78%	0.00%	10.07%	10
11	RETURN ON EQUITY						11
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36	REVENUE DEF	18,100,719	15,715,320	5,317,760		39,288,439	36
37	NOI BT	34,906,415	23,549,703	4,394,870	25,530,086	86,381,075	37
38	TOT INC B4 TAX	53,037,134	39,265,023	9,712,850	25,530,086	127,669,514	38
39	RRORREG B4 TAX	10,999	11,059	10,419	15,099	11,477	39
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NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	ELECTRIC PLANT IN SERVICE	955,241,983	758,395,145	177,314,080	131,545,933	2,022,557,141	1
2	ACCUMULATED DEPRECIATION	(883,360,590)	(304,752,303)	(71,003,090)	(6,235,856)	(765,351,839)	2
3	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED IT	571,881,393	453,642,842	106,310,990	125,310,077	1,257,205,303	3
4	NET CAPITALIZED ITEMS - BIG STONE PLANT	0	0	0	0	0	4
5	NET ELECTRIC PLANT IN SERVICE	571,881,393	453,642,842	106,310,990	125,310,077	1,257,205,303	5
6	PLANT HELD FOR FUTURE USE	13,683	13,044	2,816	114	29,657	6
7	CONSTRUCTION WORK IN PROGRESS	15,105,337	271,748	0	95,854,162	125,054,566	7
8	MATERIALS AND SUPPLIES	9,793,721	8,275,549	1,882,533	64,934	20,016,737	8
9	FUEL STOCKS	6,534,970	4,430,805	1,122,600	11,281	12,098,676	9
10	PREPAYMENTS	(16,639,397)	(13,199,141)	(3,094,958)	(3,646,008)	(36,579,505)	10
11	CUSTOMER ADVANCES	(461,246)	(365,882)	(65,793)	(101,068)	(1,013,889)	11
12	CASH WORKING CAPITAL	6,590,201	3,602,273	2,532,883	(226,944)	12,498,213	12
13	ACCUMULATED DEFERRED INCOME TAXES	(110,084,573)	(102,479,443)	(15,454,353)	(46,028,620)	(276,046,889)	13
14	UNAMORTIZED BALANCE - SPIRITWOOD	0	0	0	0	0	14
15	UNAMORTIZED RATE CASE EXPENSE	0	0	0	0	0	15
16	TOTAL AVERAGE RATE BASE	482,734,109	354,191,795	83,276,537	189,237,928	1,113,263,610	16
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\*\*\* NOTE: TOTAL AVERAGE RATE BASE WILL NOT ADD ACROSS BECAUSE CWP IS NOT ALLOCATED TO ALL JURISDICTIONS.

NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO.	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO.
1	PLANT IN SERVICE							1
2	AC 101 & 106 - Direct MN	Direct MN	3,520,019	0	0	0	3,520,019	2
3	AC 101 & 106 - Direct ND	Direct ND	0	471,573	0	0	471,573	3
4	AC 101 & 106 - Direct SD	Direct SD	0	0	1,146,073	0	1,146,073	4
5	Subtotal AC 101 & 106 - Direct Assigned		3,520,019	471,573	1,146,073	0	5,137,665	5
6								6
7	PRODUCTION PLANT							7
8	AC 101 & 106 - BASE DEMAND	E1	280,079,116	181,639,306	47,241,757	428,288	509,388,465	8
9	PEAK DEMAND	D1	86,212,343	70,042,290	16,334,484	217,847	175,806,964	9
10	BASE ENERGY	E2	110,485,784	77,787,414	18,570,012	152,955	207,906,166	10
11								11
12	SUBTOTAL AC 101 & 106		485,307,263	329,540,593	83,292,326	799,088	887,339,260	12
13	AC 114 - BASE DEMAND	E1	713,729	462,574	120,387	1,091	1,298,081	13
14	PEAK DEMAND	D1	147,247	115,607	20,961	369	286,174	14
15	BASE ENERGY	E1	0	0	0	0	0	15
16								16
17	SUBTOTAL AC 114		860,976	578,181	147,347	1,451	1,588,255	17
18								18
19	TOTAL PRODUCTION PLANT	P10	484,168,239	330,519,064	83,439,673	800,539	868,927,514	19
20								20
21								21
22								22
23	TRANSMISSION PLANT							23
24	AC 101 & 106	D2	195,868,819	153,803,650	35,888,424	2,833,185	388,404,278	24
25	AC 101 & 106 (Direct FERC)	Direct FERC	0	0	0	126,520,627	126,520,627	25
26	AC 114	D2	28,388	23,081	5,383	425	56,287	26
27								27
28	TOTAL TRANSMISSION PLANT		195,922,217	153,826,531	35,873,806	128,354,237	514,983,102	28
29								29
30	DISTRIBUTION PLANT							30
31	PRIMARY DEMAND	D3	81,108,788	85,455,191	18,564,213	1,170,390	186,298,584	31
32	SECONDARY DEMAND	D4	42,353,726	48,953,034	10,877,682	0	102,034,443	32
33	PRIMARY CUSTOMER	C2	36,373,802	34,970,603	6,763,525	2,229	78,110,165	33
34	SECONDARY CUSTOMER	C3	34,584,049	33,265,375	6,430,592	0	74,280,016	34
35	STREET LIGHTING	C4	6,320,737	6,080,955	1,551,465	0	13,953,157	35
36	AREA LIGHTING	C5	3,285,355	4,151,739	573,592	0	8,020,685	36
37	METERS	C6	12,261,656	11,882,166	2,450,265	0	26,594,087	37
38	LOAD MANAGEMENT	C9	4,084,981	3,794,879	833,867	0	8,713,737	38
39								39
40	TOTAL DISTRIBUTION PLANT	P90	220,381,104	229,593,547	47,845,201	1,172,619	497,992,871	40
41								41
42								42
43	GENERAL PLANT							43
44	PRODUCTION	P10	18,142,060	12,384,138	3,126,532	29,997	33,683,326	44
45	TRANSMISSION	D2	6,572,171	5,159,133	1,203,343	95,050	13,030,698	45
46	DISTRIBUTION	C2	7,337,168	7,585,142	2,027,119	49,682	21,090,100	46
47	CUSTOMER ACCOUNTS	CXC	1,728,934	1,411,135	1,411,135	294	18,779,859	47
48	CUSTOMER SERVICE & INFO	CXI	1,655,501	1,655,501	30,416	0	3,749,818	48
49	LOAD MANAGEMENT	C9	149,012	138,429	30,416	0	377,859	49
50								50
51	TOTAL GENERAL PLANT	P90	43,859,510	36,403,379	8,181,268	175,022	88,619,719	51
52								52
53								53
54	INTANGIBLE PLANT	P90	10,904,913	9,051,224	2,034,132	40,516	22,033,785	54
55								55
56	TOTAL PLANT IN SERVICE	EPIS	955,241,983	755,395,145	177,374,080	131,545,933	2,022,557,141	56
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 1st Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	ACCUMULATED DEPRECIATION							1
2	PRODUCTION PLANT							2
3	BASE DEMAND	E1	(129,491,841)	(83,979,157)	(21,841,764)	(198,014)	(235,510,776)	3
4	PEAK DEMAND	D1	(38,264,452)	(30,042,142)	(7,006,094)	(93,438)	(75,406,125)	4
5	BASE ENERGY	E2	(40,603,078)	(28,583,972)	(6,823,787)	(58,205)	(76,067,042)	5
6	TOTAL PRODUCTION PLANT		(208,359,371)	(142,605,271)	(35,671,645)	(347,657)	(386,983,543)	6
7								7
8								8
9	TRANSMISSION PLANT	D2	(61,566,694)	(48,351,303)	(11,275,953)	(890,669)	(122,102,619)	9
10	DIST. FERC		0	0	0	(4,418,753)	(4,418,753)	10
11	TOTAL TRANSMISSION PLANT		(61,566,694)	(48,351,303)	(11,275,953)	(3,509,422)	(126,521,328)	11
12								12
13								13
14	DISTRIBUTION PLANT	P00	(94,852,571)	(98,387,400)	(20,892,693)	(504,698)	(214,337,362)	14
15								15
16	GENERAL PLANT	P90	(16,897,692)	(14,025,311)	(3,151,986)	(87,431)	(34,142,419)	16
17								17
18	GENERAL PLANT	P90	(1,866,261)	(1,383,019)	(310,813)	(6,649)	(3,386,743)	18
19								19
20	INTANGIBLE PLANT	P90						20
21								21
22								22
23	TOTAL ACCUMULATED DEPRECIATION		(392,360,590)	(304,752,303)	(71,003,090)	(6,235,956)	(765,351,939)	23
24								24
25	NET PLANT EXCLUDING BSP CAPITALIZED ITEMS		571,881,393	453,642,842	106,370,990	125,310,077	1,257,205,303	25
26								26
27	BSP CAPITALIZED ITEMS	P10	0	0	0	0	0	27
28								28
29	TOTAL NET PLANT IN SERVICE	NEFIS	571,881,393	453,642,842	106,370,990	125,310,077	1,257,205,303	29
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32								32
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41	PLANT HELD FOR FUTURE USE	P10	0	0	0	0	0	41
42	TRANSMISSION PLANT	D2	4,598	3,570	835	68	9,098	42
43	DISTRIBUTION PLANT	P00	9,123	9,468	1,981	49	20,619	43
44	GENERAL PLANT	P90	0	0	0	0	0	44
45	INTANGIBLE PLANT	P90	0	0	0	0	0	45
46	TOTAL PLANT HELD FOR FUTURE USE		13,683	13,044	2,816	114	29,657	46
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	CONSL WORK-IN-PROGRESS - Direct Assigned		0	0	0	0	0	1
2	PRODUCTION PLANT - Direct MN	P10	0	0	0	0	0	2
3	PRODUCTION PLANT - Direct ND	P10	0	0	0	0	0	3
4	PRODUCTION PLANT - Direct SD	P10	0	0	0	0	0	4
5	PRODUCTION PLANT - Direct FERC	Direct FERC	0	0	0	0	0	5
6	TRANSMISSION PLANT - Direct MN	D2	0	0	0	0	0	6
7	TRANSMISSION PLANT - Direct ND	D2	0	0	0	0	0	7
8	TRANSMISSION PLANT - Direct SD	D2	0	0	0	0	0	8
9	TRANSMISSION PLANT - Direct FERC	Direct FERC	0	0	0	95,776,331	95,776,331	9
10	DISTRIBUTION PLANT - Direct MN	P60	0	0	0	0	0	10
11	DISTRIBUTION PLANT - Direct ND	P60	0	0	0	0	0	11
12	DISTRIBUTION PLANT - Direct SD	P60	0	0	0	0	0	12
13	DISTRIBUTION PLANT - Direct FERC	Direct FERC	0	0	0	0	0	13
14	GENERAL PLANT - Direct MN	P90	0	0	0	0	0	14
15	GENERAL PLANT - Direct ND	P90	0	0	0	0	0	15
16	GENERAL PLANT - Direct SD	P90	0	0	0	0	0	16
17	GENERAL PLANT - Direct FERC	Direct FERC	0	0	0	0	0	17
18	INTANGIBLE PLANT - Direct MN	P90	0	0	0	0	0	18
19	INTANGIBLE PLANT - Direct ND	P90	0	0	0	0	0	19
20	INTANGIBLE PLANT - Direct SD	P90	0	0	0	0	0	20
21	INTANGIBLE PLANT - Direct FERC	Direct FERC	0	0	0	0	0	21
22	TOTAL CWP - Direct Assigned		0	0	0	95,776,331	95,776,331	22
23			0	0	0	0	0	23
24			0	0	0	0	0	24
25			0	0	0	0	0	25
26	CONSL WORK-IN-PROGRESS - SHORT TERM		0	0	0	0	0	26
27	PRODUCTION PLANT	P10	346,123	271,748	0	5,006	686,250	27
28	DISTRIBUTION PLANT	P60	0	0	0	0	0	28
29	GENERAL PLANT	P90	0	0	0	0	0	29
30	INTANGIBLE PLANT	P90	0	0	0	0	0	30
31			0	0	0	0	0	31
32	TOTAL CWP - SHORT TERM		346,123	271,748	0	5,006	686,250	32
33			0	0	0	0	0	33
34			0	0	0	0	0	34
35	CONSL WORK-IN-PROGRESS - LONG TERM		0	0	0	0	0	35
36	PRODUCTION PLANT (AFUDC Projects)	P10	7,562,813	0	0	12,504	14,041,071	36
37	PRODUCTION PLANT (Rider Projects)	P10	2,953,225	0	0	42,711	5,855,234	37
38	TRANSMISSION PLANT (AFUDC Projects)	D2	0	0	0	0	0	38
39	TRANSMISSION PLANT (Rider Projects)	D2	508,542	0	0	2,706	1,149,148	39
40	DISTRIBUTION PLANT	P60	793,833	0	0	3,189	1,603,989	40
41	GENERAL PLANT	P90	2,941,021	0	0	11,736	5,942,443	41
42	INTANGIBLE PLANT	P90	0	0	0	0	0	42
43			0	0	0	0	0	43
44	TOTAL CWP - LONG TERM - AFUDC Projects		14,759,234	0	0	72,825	29,591,125	44
45	TOTAL CWP - LONG TERM - Rider Projects		0	0	0	0	0	45
46			0	0	0	0	0	46
47			0	0	0	0	0	47
48	TOTAL CONSTRUCTION WORK-IN-PROGRESS		15,105,357	271,748	0	95,854,182	125,054,506	48
49			0	0	0	0	0	49
50			0	0	0	0	0	50
51	MATERIALS & SUPPLIES		0	0	0	0	0	51
52	PRODUCTION	P10	3,355,751	2,290,615	578,317	5,549	6,230,432	52
53	TRANSMISSION	D2	2,748,009	2,158,299	503,334	38,758	5,450,400	53
54	DISTRIBUTION	P60	3,688,960	3,826,435	800,881	19,628	8,335,905	54
55			0	0	0	0	0	55
56	TOTAL MATERIALS AND SUPPLIES		9,793,721	8,275,549	1,882,533	64,934	20,016,737	56
57			0	0	0	0	0	57
58	FUEL STOCKS		0	0	0	0	0	58
59	COAL STOCKS	E1	5,124,248	3,323,221	864,322	7,896	9,319,627	59
60	FUEL OIL STOCKS	D1	1,410,722	1,107,584	236,296	3,445	2,760,949	60
61			0	0	0	0	0	61
62	TOTAL FUEL STOCKS		6,534,970	4,430,805	1,122,622	11,281	12,089,576	62
63			0	0	0	0	0	63
64			0	0	0	0	0	64
65			0	0	0	0	0	65
66	PREPAYMENTS	NEFIS	(16,639,397)	(13,199,141)	(3,094,956)	(3,646,008)	(36,579,505)	66
67	CUSTOMER ADVANCES	NEFIS	(461,246)	(365,582)	(85,793)	(101,068)	(1,013,989)	67
68			0	0	0	0	0	68
69	CASH WORKING CAPITAL	OX	6,590,201	3,602,273	2,532,883	(226,944)	12,488,213	69
70			0	0	0	0	0	70
71			0	0	0	0	0	71
72			0	0	0	0	0	72
73			0	0	0	0	0	73
74			0	0	0	0	0	74
75			0	0	0	0	0	75
76			0	0	0	0	0	76
77			0	0	0	0	0	77

NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO.	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO.
1	ACCUMULATED DEFERRED INCOME TAXES							1
2	ITEMS SO FLOWS THROUGH							2
3	FEDERAL	NPWR	0	171,680	0	47,423	435,531	3
4	MINNESOTA	NPISW	218,427	0	0	12,953	72,089	4
5	NORTH DAKOTA	NPISN	59,115	35,772	0	0	35,772	5
6			0	0	0	0	0	6
7	SUBTOTAL		275,542	207,452	0	60,377	543,371	7
8	ALL OTHER							8
9	FEDERAL (Direct FERC)	NEPS	0	(65,908,541)	(15,454,353)	(18,205,962)	(82,655,956)	9
10	MINNESOTA	Direct FERC	(63,087,100)	0	0	(23,906,999)	(23,906,999)	10
11	NORTH DAKOTA	NEPS	(27,273,075)	0	0	(3,716,036)	(33,249,051)	11
12		NPISN	0	(36,778,353)	0	0	(36,778,353)	12
13			0	0	0	0	0	13
14	SUBTOTAL		(110,360,175)	(102,686,895)	(15,454,353)	(48,088,928)	(276,590,359)	14
15			0	(102,686,895)				15
16			0	(102,686,895)				16
17	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(110,084,573)	(102,479,443)	(15,454,353)	(48,028,620)	(276,046,989)	17
18			0	0	0	0	0	18
19	UNAMORTIZED BALANCE - SPIRITWOOD P/LA	P10	0	0	0	0	0	19
20			0	0	0	0	0	20
21			0	0	0	0	0	21
22	UNAMORTIZED RATE CASE EXPENSES	R10	0	0	0	0	0	22
23			0	0	0	0	0	23
24			0	0	0	0	0	24
25			0	0	0	0	0	25
26	TOTAL AVERAGE RATE BASE		482,724,129	354,191,795	93,276,357	189,237,929	1,119,230,210	26
27			0	0	0	0	0	27
28			0	0	0	0	0	28
29			0	0	0	0	0	29
30			0	0	0	0	0	30
31			0	0	0	0	0	31
32			0	0	0	0	0	32
33			0	0	0	0	0	33
34			0	0	0	0	0	34
35			0	0	0	0	0	35
36			0	0	0	0	0	36
37			0	0	0	0	0	37
38			0	0	0	0	0	38
39			0	0	0	0	0	39
40			0	0	0	0	0	40
41			0	0	0	0	0	41
42			0	0	0	0	0	42
43			0	0	0	0	0	43
44			0	0	0	0	0	44
45			0	0	0	0	0	45
46			0	0	0	0	0	46
47			0	0	0	0	0	47
48			0	0	0	0	0	48
49			0	0	0	0	0	49
50			0	0	0	0	0	50
51			0	0	0	0	0	51
52			0	0	0	0	0	52
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54			0	0	0	0	0	54
55			0	0	0	0	0	55
56			0	0	0	0	0	56
57			0	0	0	0	0	57
58			0	0	0	0	0	58
59			0	0	0	0	0	59
60			0	0	0	0	0	60
61			0	0	0	0	0	61

NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Year 1 Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	OPERATING REVENUES							1
2	SALES OF ELECTRICITY		208,270,496	148,071,951	33,708,506	0	390,050,953	2
3	OTHER OPERATING REVENUE		12,871,805	10,047,294	2,383,616	33,129,830	58,232,545	3
4	TOTAL OPERATING REVENUE		220,942,301	158,119,244	36,092,122	33,129,830	448,283,498	4
5	OPERATING EXPENSES							5
6	PRODUCTION EXPENSES		86,874,607	59,758,799	14,397,242	122,299	160,950,946	6
7	DISTRIBUTION EXPENSES		18,389,291	13,507,453	3,150,098	265,041	35,311,893	7
8	SALES AND MARKETING EXPENSES		6,563,399	4,890,953	1,821,012	33,052	16,917,384	8
9	ADMINISTRATIVE AND GENERAL EXPENSES		8,998,735	6,597,570	1,274,260	242	13,849,826	9
10	CUSTOMER SERVICE AND INFORMATION EXPENSES		240,981	1,389,508	7,195	0	11,097,437	10
11	CHARITABLE CONTRIBUTIONS		24,124,190	222,472	8,194	0	49,883,144	11
12	DEPRECIATION EXPENSE		27,297,294	19,598,616	4,435,673	1,726,666	56,042,616	12
13	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COST		0	0	0	0	0	13
14	AMORTIZATION OF SPIRITWOOD AMORTIZATION		0	0	0	0	0	14
15	GENERAL TAXES		6,184,575	4,906,891	1,150,342	3,134,389	15,375,197	15
16	TOTAL OPERATING EXPENSES		196,035,886	134,569,541	31,897,252	7,989,743	359,902,423	16
17	NET OPERATING INCOME BEFORE INCOME TAXES		34,906,415	23,549,703	4,394,870	25,530,088	89,381,075	17
18	INCOME TAX EXPENSE		(662,789)	(526,207)	(123,070)	(91,272)	(1,403,336)	18
19	DEFERRED INCOME TAXES		1,074,154	1,317,383	(24,160)	226,464	2,593,588	19
20	INCOME TAXES		7,697,820	4,304,134	569,837	8,416,697	20,982,689	20
21	TOTAL INCOME TAX EXPENSE		8,109,187	5,055,310	412,808	8,558,028	22,174,832	21
22	NET OPERATING INCOME		26,797,228	18,454,393	3,982,262	16,971,057	66,206,242	22
23	Allowance for Funds Used During Construction - MN Only		1,046,640	0	0	5,164	2,027,574	23
24	Allowance for Funds Used During Construction - SD Only		0	0	0	0	0	24
25	TOTAL ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		1,046,640	0	0	5,164	2,027,574	25
26	TOTAL AVAILABLE FOR RETURN		27,843,868	18,454,393	3,982,262	18,976,221	88,233,817	26
27	AVERAGE CENTS PER KWH							27
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\*\*\* NOTE: TOTAL AVAILABLE FOR RETURN WILL NOT ADD ACROSS BECAUSE AFDC IS NOT ALLOCATED TO ALL JURISDICTIONS

NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOC.	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	OPERATING REVENUES							1
2	SALES OF ELECTRICITY	R10	208,270,486	148,071,951	33,708,506	0	390,050,953	2
3	OTHER OPERATING REVENUES		0	0	0	198,999	198,999	3
4	SALES FOR RESALE		0	0	0	0	0	4
5	MUNICIPALITIES & OFF SYSTEM SALES		0	0	0	0	0	5
6	NON-ASSOCIATED UTILITIES, CO-OPS & CPA	D2	0	0	0	0	0	6
7	ALL OTHER TRANSACTIONS		0	0	0	0	0	7
8	BASE DEMAND	E1	0	0	0	0	0	8
9	BASE ENERGY	E2	8,021	5,646	1,348	11	15,026	9
10	PEAK ENERGY	D1	0	0	0	0	0	10
11	TOTAL ALL OTHER TRANSACTIONS		8,021	5,646	1,348	11	15,026	11
12	TOTAL SALES FOR RESALE		8,021	5,646	1,348	198,010	214,025	12
13	OTHER ELECTRIC REVENUES							13
14	LATE FEES	C1	332,503	277,689	95,489	0	705,671	14
15	CONNECTION FEES	C1	189,927	135,015	28,952	0	353,894	15
16	RENT FROM ELECTRIC PROPERTY	NEPS	298,377	204,957	48,059	56,845	588,088	16
17	RENT FROM ELECTRIC PROPERTY - BUS	NEPS	5,379	4,287	1,001	1,179	11,825	17
18	RENT FROM ELECTRIC PROPERTY - COY	NEPS	4,458	3,586	829	977	9,800	18
19	OTHER MISC ELECTRIC REVENUE	NEPS	1,172,223	923,992	218,036	296,856	2,576,976	19
20	OTHER MISC ELECTRIC REVENUE - MN	C1	0	0	0	0	0	20
21	OTHER MISC ELECTRIC REVENUE - ND	C1	0	0	0	0	0	21
22	OTHER MISC ELECTRIC REVENUE - SD	C1	0	0	0	0	0	22
23	ITA DEFICIENCY PAYMENTS	NEPS	806,798	639,990	150,086	176,785	1,773,659	23
24	MISCELLANEOUS SERVICES	NEPS	0	0	0	0	0	24
25	WHEELINGS	NEPS	12,783	10,140	2,378	2,801	28,101	25
26	LOAD CONTROL AND DISPATCH	NEPS	0	0	0	439,772	439,772	26
27	LOAD CONTROL AND DISPATCH (Direct FERC)	Direct FERC	9,878,661	7,836,212	1,837,449	2,164,602	21,716,925	27
28	RESIDENTIAL CONSERVATION SERVICES	C1	2,676	0	0	29,831,233	29,831,233	28
29	TOTAL OTHER ELECTRIC REVENUES		12,662,785	10,041,647	2,382,268	37,930,950	59,018,590	29
30	TOTAL OTHER OPERATING REVENUES		12,671,805	10,047,294	2,393,616	33,129,850	59,232,545	30
31	TOTAL OPERATING REVENUES		220,942,301	158,119,244	36,092,122	33,129,850	448,283,488	31

NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	OPERATING EXPENSES							
2	PRODUCTION EXPENSES							
3	PROD EXPENSES EXCLUDING PURCHASED POWER	E1						
4	BASE DEMAND	D1	8,925,268	5,788,291	1,505,451	13,648	16,232,658	1
5	PEAK DEMAND	D1	2,181,300	1,712,580	399,389	5,326	4,298,595	4
6	BASE ENERGY	E2	36,503,827	25,698,160	6,134,863	50,531	68,387,382	5
7	PEAK ENERGY	D1	258,086	202,629	47,255	630	508,600	7
8	BASE DEMAND (Direct MN)		1,032,569	0	0	0	1,032,569	8
9	PEAK DEMAND (Direct MN)		239,821	0	0	0	239,821	9
10	TOTAL EXCLUDING PURCHASED POWER		48,131,872	33,401,659	8,985,959	70,136	90,890,624	10
11								11
12								12
13	PURCHASED POWER	D2	0	0	0	0	0	13
14	BUY SELL TRANSACTIONS	D2	0	0	0	0	0	14
15	ALL OTHER TRANSACTIONS	E1	1,341,527	870,019	228,279	2,051	2,439,877	15
16	PEAK DEMAND	D1	0	0	0	0	0	16
17	BASE ENERGY	E2	36,201,208	25,485,120	6,084,005	50,112	67,890,445	17
18	PEAK ENERGY	D1	0	0	0	0	0	18
19	TOTAL ALL OTHER TRANSACTIONS		37,542,735	26,355,139	6,310,284	52,163	70,260,322	19
20								20
21	TOTAL PURCHASED POWER		37,542,735	26,355,139	6,310,284	52,163	70,260,322	21
22								22
23	TOTAL PRODUCTION EXPENSES		86,674,607	59,756,798	14,397,242	122,299	160,930,946	23
24								24
25	TRANSMISSION EXPENSES	D2	17,204,342	13,507,453	3,150,058	248,818	34,110,670	25
26	TRANSMISSION EXPENSES (Direct MN)		1,184,949	0	0	0	1,184,949	26
27	TRANSMISSION EXPENSES (Direct FERC)		18,389,291	13,507,453	3,150,058	248,818	35,311,943	27
28	TOTAL TRANSMISSION EXPENSES		18,389,291	13,507,453	3,150,058	248,818	35,311,943	28
29								29
30	JURISDICTION EXPENSES		2,284,323	2,406,793	522,850	32,963	5,246,930	30
31	PRIMARY DEMAND	D3	780,660	902,966	196,795	0	1,880,361	31
32	SECONDARY DEMAND	D4	1,439,096	1,383,590	267,593	88	3,090,357	32
33	PRIMARY CUSTOMER	C2	1,024,380	985,321	190,474	0	2,200,175	33
34	SECONDARY CUSTOMER	C3	753,131	724,560	184,861	0	1,662,551	34
35	SPEL LIGHTING	C4	58,773	74,046	10,230	0	143,049	35
36	METERS	C5	1,242,096	1,203,654	248,210	0	2,693,960	36
37	LOAD MANAGEMENT	C6	0	0	0	0	0	37
38	TOTAL DISTRIBUTION	C8	7,582,399	7,680,921	1,621,012	32,052	16,917,384	38
39								39
40	CUSTOMER ACCOUNTING EXPENSES	C7	2,588,034	2,289,472	478,944	0	5,356,450	40
41	METER READING	C8	3,955,611	3,802,108	735,315	242	8,493,476	41
42	OTHER		6,543,844	6,091,579	1,214,260	242	13,848,926	42
43	TOTAL CUSTOMER ACCOUNTS	OXC	6,543,844	6,091,579	1,214,260	242	13,848,926	43
44								44
45								45
46								46
47								47
48								48
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	CUSTOMER SERVICE & INFORMATION EXPENSE	C1						
2	CONSERVATION & PROMOTIONAL REBATE	C1	7,551,238	0	449,000	0	8,000,238	1
3	OTHER	C1	1,445,487	1,382,509	288,505	0	3,097,502	2
4								3
5	TOTAL CUSTOMER SERV & INFORMATION	DXI	8,996,725	1,382,509	718,505	0	11,097,740	4
6								5
7	SALES EXPENSES							6
8	OFF-PEAK DEVELOPMENT	C1	219,466	200,000	3,813	0	423,279	7
9	OTHER	C1	23,485	22,472	4,381	0	50,347	8
10								9
11	TOTAL SALES EXPENSES		242,951	222,472	8,194	0	473,617	10
12								11
13	ADMINISTRATIVE & GENERAL EXPENSES							12
14	SALARIES, SUPPLIES, PENSIONS & BENEFITS							13
15	OXPD							14
16	PRODUCTION	OXPD	7,857,217	5,283,691	1,345,159	13,272	14,499,338	15
17	TRANSMISSION	D2	2,820,059	2,221,148	517,991	40,915	5,609,114	16
18	DISTRIBUTION	OXD	4,070,714	4,123,607	870,262	17,744	9,082,327	17
19	CUSTOMER ACCOUNTS	OXD	3,412,770	3,176,903	633,265	126	7,223,065	18
20	CUSTOMER SERVICE & INFO	C1	745,090	712,628	138,919	0	1,596,637	19
21								20
22	TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENEF		18,914,850	15,517,977	3,505,597	72,057	38,010,481	21
23								22
24	LOAD MANAGEMENT EXPENSES	C9	0	0	0	0	0	23
25								24
26	OUTSIDE SERVICES	NEPS	604,833	479,782	112,500	132,500	1,329,615	25
27	PROPERTY INSURANCE	NEPS	1,012,976	803,540	188,415	221,962	2,226,894	26
28								27
29	INJURIES & DAMAGES	NEPS	993,847	788,365	184,857	217,771	2,184,840	28
30								29
31	REGULATORY COMMISSION EXPENSE	R10	716,778	444,626	83,452	1,074,876	2,329,732	30
32	GENERAL ADVERTISING	C1	9,095	8,698	1,696	0	19,489	31
33	MISCELLANEOUS, RENTS, MAINTENANCE	P90	1,871,811	1,553,628	349,155	7,469	3,792,064	32
34								33
35	TOTAL ADMINISTRATIVE & GENERAL EXP		24,124,190	19,596,616	4,435,673	1,726,666	49,883,144	34
36								35
37	CHARITABLE CONTRIBUTIONS	C1	0	0	0	0	0	36
38								37
39								38
40								39
41								40
42								41
43								42
44								43
45	TOTAL O & M EXPENSES		152,554,078	106,236,348	25,544,943	2,147,300	286,484,610	44
46								45
47								46
48								47
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 1st Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	DEPRECIATION EXPENSE							1
2	PRODUCTION	E1						2
3	BASE DEMAND	D1	7,857,979	5,160,977	1,342,295	12,169	14,473,420	3
4	PEAK DEMAND	E2	2,942,598	2,310,289	538,780	7,186	5,798,652	4
5	BASE ENERGY		4,573,144	3,219,426	788,566	6,330	8,587,467	5
6	TOTAL PRODUCTION		15,473,721	10,690,692	2,649,642	25,685	28,839,739	6
7								7
8								8
9	TRANSMISSION	D2	3,456,164	2,713,500	632,812	49,985	6,852,461	9
10	TRANSMISSION (Direct FERC)	Direct FERC	0	0	0	2,202,057	2,202,057	10
11	TOTAL TRANSMISSION		3,456,164	2,713,500	632,812	2,252,072	5,054,518	11
12								12
13								13
14	DISTRIBUTION	P90	5,191,951	5,385,437	1,127,183	27,626	11,732,197	14
15								15
16								16
17	GENERAL	P90	1,131,316	939,007	211,028	4,515	2,285,866	17
18								18
19								19
20	INTANGIBLE	P90	2,044,142	1,696,665	381,301	8,157	4,130,265	20
21								21
22								22
23	TOTAL DEPRECIATION EXPENSE		27,297,294	21,425,301	5,001,907	2,319,054	56,042,516	23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31	BIG STONE EXPENSE OFFSETS	P10	0	0	0	0	0	31
32								32
33								33
34	SPIRITWOOD AMORTIZATION	P10	0	0	0	0	0	34
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NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	GENERAL TAXES	NEPIS	6,184,575	4,905,891	1,150,342	1,355,158	13,595,866	1
2	GENERAL TAXES (Direct FERC)	Direct FERC	0	0	0	1,779,231	1,779,231	2
3	TOTAL GENERAL TAXES		6,184,575	4,905,891	1,150,342	3,134,389	15,375,197	3
4	NET OPERATING INCOME BEFORE TAX (NOBIT)		34,966,415	23,549,703	4,394,870	25,530,086	88,381,075	4
5	INVESTMENT TAX CREDIT							5
6	AMORTIZE PRIOR YEARS CREDIT	EPIS	(662,788)	(526,207)	(123,070)	(91,272)	(1,403,336)	6
7	DEBITS UTILIZED	EPIS	0	0	0	0	0	7
8	TOTAL INVESTMENT TAX CREDIT		(662,788)	(526,207)	(123,070)	(91,272)	(1,403,336)	8
9	DEFERRED INCOME TAXES							9
10	ITEMS SOUTH DAKOTA FLOWS THROUGH							10
11	FEDERAL	NPMAR	0	0	0	0	0	11
12	MINNESOTA	NPISM	0	0	0	0	0	12
13	NORTH DAKOTA	NPISN	0	0	0	0	0	13
14	SUBTOTAL		0	0	0	0	0	14
15	ALL OTHER							15
16	FEDERAL - transfer from Current Income Taxes - NOL	NEPIS	0	0	0	0	0	16
17	FEDERAL (NEPIS)		(183,653)	(145,682)	(34,160)	(40,242)	(403,737)	17
18	FEDERAL		(183,653)	(145,682)	(34,160)	(40,242)	(403,737)	18
19	MINNESOTA - transfer from Current Income Taxes - NOL	NPISM	1,257,807	0	0	0	1,533,416	19
20	MINNESOTA (NPISM)		1,257,807	0	0	0	1,533,416	20
21	MINNESOTA		1,257,807	0	0	0	1,533,416	21
22	NORTH DAKOTA - transfer from Current Income Taxes - NOL	NPISN	0	569,032	0	4,236	573,268	22
23	NORTH DAKOTA (NPISN)		0	569,032	0	4,236	573,268	23
24	NORTH DAKOTA		0	569,032	0	4,236	573,268	24
25	SUBTOTAL		0	1,463,065	0	4,236	1,466,000	25
26	TOTAL DEFERRED INCOME TAXES		1,074,154	1,317,383	(34,160)	239,624	2,595,680	26
27	CURRENT INCOME TAXES		1,074,154	1,317,383	(34,160)	239,624	2,595,680	27
28	FEDERAL - transfer to Deferred Income Taxes - NOL		0	0	0	0	0	28
29	FEDERAL CURRENT INCOME TAX		6,899,636	4,304,134	569,837	6,642,633	18,416,239	29
30	FEDERAL INCOME TAXES		6,899,636	4,304,134	569,837	6,642,633	18,416,239	30
31	MINNESOTA - transfer to Deferred Income Taxes - NOL		798,185	0	0	0	2,586,249	31
32	MINNESOTA CURRENT INCOME TAX		798,185	0	0	0	2,586,249	32
33	MINNESOTA INCOME TAXES		798,185	0	0	0	2,586,249	33
34	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL		0	(569,032)	0	(4,236)	(573,268)	34
35	NORTH DAKOTA CURRENT INCOME TAX		0	580,032	0	4,236	573,268	35
36	NORTH DAKOTA INCOME TAXES		0	580,032	0	4,236	573,268	36
37	TOTAL CURRENT INCOME TAXES		7,697,820	4,304,134	569,837	8,410,697	20,982,489	37
38	TOTAL INCOME TAXES		8,109,187	5,095,310	412,608	8,559,020	22,174,832	38
39	NET OPERATING INCOME		26,797,228	18,454,393	3,982,262	18,971,057	66,206,242	39
40	AFDC - Min Only	CWPLT	1,046,640	0	0	5,164	2,027,574	40
41	AFDC - SD Only	CWPLT	0	0	0	0	0	41
42	Total AFDC	CWPLT	1,046,640	0	0	5,164	2,027,574	42
43	TOTAL AVAILABLE FOR RETURN		27,843,868	18,454,393	3,982,262	18,976,221	68,233,817	43
44	RATE OF RETURN ON RATE BASE		5.77%	5.21%	4.27%	10.03%	6.13%	44

ALLOWED ONLY IN MIN + FERC

NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE						1
2	NET OPERATING INCOME BEFORE TAX (NOBIT)	34,906,415	23,549,703	4,394,870	25,530,086	88,381,075	2
3	LESS: INTEREST COST	12,357,893	9,067,310	2,387,879	4,332,491	28,145,673	3
4							4
5	NET INCOME BEFORE TAX	22,548,522	14,482,393	2,006,991	21,197,595	60,235,401	5
6							6
7	FEDERAL SCHEDULE M ADJUSTMENTS:						7
8	ADDITIONAL TAX DEPRECIATION	4,746,795	3,765,378	882,913	1,040,113	10,435,199	8
9	COST TO REMOVE	227,442	180,417	42,305	49,837	500,000	9
10	DIRECTLY ASSIGNED SCHEDULE M ITEMS	0	0	0	0	0	10
11	CHARGES FOR FINANCING RESERVES	3,727,291	2,958,610	683,283	816,720	8,193,904	11
12	UNBILLED REVENUES	(1,233,094)	(978,118)	(226,336)	(270,194)	(2,710,194)	12
13	PREFERRED DIVIDENDS PAID CREDIT	0	0	0	0	0	13
14	OTHER SCHEDULE M ITEMS	(5,431,441)	(4,308,471)	(1,010,258)	(1,189,132)	(11,940,302)	14
15							15
16							16
17							17
18	SUBTOTAL FEDERAL SCHEDULE M ADJUSTMENTS	2,038,992	1,615,837	376,884	445,344	4,478,057	18
19							19
20	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES	20,511,429	12,866,557	1,828,107	20,751,251	55,757,344	20
21							21
22	LESS:						22
23	MINNESOTA STATE INCOME TAXES	798,185	0	0	1,768,065	2,566,249	23
24	NORTH DAKOTA STATE INCOME TAXES	0	569,032	0	4,236	573,269	24
25							25
26	FEDERAL TAXABLE INCOME	19,713,245	12,297,525	1,828,107	18,978,950	52,817,826	26
27	FEDERAL TAX RATE	35.00%	35.00%	35.00%	35.00%	35.00%	27
28							28
29	FEDERAL INCOME TAX BEFORE CREDITS	6,899,636	4,304,134	646,837	6,642,633	18,416,239	29
30	INVESTMENT TAX CREDIT - DEBITS UTILIZED	0	0	0	0	0	30
31	FEDERAL INCOME TAXES before transfer to Deferred due to N	6,899,636	4,304,134	646,837	6,642,633	18,416,239	31
32	Less Current Federal Income Taxes Transferred to Debit	0	0	0	0	0	32
33	FEDERAL INCOME TAXES	6,899,636	4,304,134	646,837	6,642,633	18,416,239	33
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LINE NO.	ITEM	ALLOC.
1	DEVELOPMENT OF MINNESOTA STATE INCOME TAX EXPENSE	
2	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES	
3	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M	
4	PAYSTOP ADJUSTMENT	
5	CHANGE IN EXCESS TAX DEPRECIATION - M	
6	CHANGE IN ACRS - ORDINARY LOSS	
7	PREFERRED DIVIDENDS PAID CREDIT	
8	MISCELLANEOUS ADJUSTMENTS TO FED S	
9	NEPS	
10	NEPS	
11	TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M	
12	MINNESOTA TAXABLE INCOME	
13	MINNESOTA TAX RATE	
14	MINNESOTA INCOME TAX (prior to transfer to Deferred Income)	
15	Minnesota Current Income Tax transfer to Deferred Income Tax	
16	MINNESOTA INCOME TAX	
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31	DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX(E)	
32	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES	
33	NORTH DAKOTA ADJUSTMENTS TO FEDERAL SCHEDULE M	
34	CHANGE IN EXCESS TAX DEPRECIATION - N	
35	CHANGE IN ACRS - ORDINARY LOSS - ND	
36	CHANGE IN INCOME FROM ADR PROPERTY	
37	MISCELLANEOUS ADJUSTMENTS TO FED S	
38	NEPS	
39	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M	
40	MINNESOTA TAXABLE INCOME	
41	MINNESOTA TAX RATE	
42	MINNESOTA INCOME TAX (prior to transfer to Deferred Income)	
43	Minnesota Current Income Tax transfer to Deferred Income Tax	
44	MINNESOTA INCOME TAX	
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LINE NO.	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY
1	20,511,429	0	0	20,751,251	41,262,681
2	0	0	0	0	0
3	(12,759,248)	0	0	(2,795,794)	(28,049,512)
4	0	0	0	0	0
5	0	0	0	0	0
6	0	0	0	0	0
7	0	0	0	0	0
8	0	0	0	0	0
9	392,580	0	0	86,017	478,597
10	0	0	0	0	0
11	(12,365,669)	0	0	(2,795,776)	(27,165,521)
12	8,144,742	0	0	18,044,475	26,189,217
13	9.89%	0.00%	0.00%	9.89%	9.89%
14	798,185	0	0	1,768,065	2,566,249
15	798,185	0	0	1,768,065	2,566,249
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31					
32	0	12,866,557	0	0	12,866,557
33	0	(1,749)	0	(493)	(4,948)
34	0	0	0	0	0
35	0	0	0	0	0
36	0	357,587	0	98,776	456,363
37	0	355,838	0	98,293	454,131
38	0	13,222,394	0	98,293	13,320,687
39	0	0	0	0	0
40	0	0	0	0	0
41	0	13,172,394	0	98,293	13,270,687
42	0.00%	4.31%	0.00%	4.31%	4.31%
43	0	569,032	0	4,236	573,268
44	0	(569,032)	0	(4,236)	(573,268)
45	0	0	0	0	0
46	0	0	0	0	0
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

ALLOCATION

LINE NO	ITEM	FACTOR	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	MWH CONSUMPTION AT GENERATORS - PAF PERCENTAGE	E1	2,993,562	1,892,012	437,467	3,966	4,717,027	1
2			54,98340%	35,65831%	9,27421%	0,08408%	100,00000%	2
3								3
4	MWH CONSUMPTION AT GENERATORS - TO PERCENTAGE	E2	2,813,773	1,990,865	472,885	3,895	5,271,408	4
5			53,37802%	37,57734%	8,97075%	0,07389%	100,00000%	5
6								6
7	GENERATION DEMAND FACTOR	D1	375,938	295,156	88,833	918	740,845	7
8			50,74448%	39,84045%	9,29115%	0,12391%	100,00000%	8
9								9
10	TRANSMISSION DEMAND FACTOR	D2	375,938	295,156	88,833	5,437	745,364	10
11			50,43663%	39,53951%	9,23462%	0,07294%	100,00000%	11
12								12
13	DISTRIBUTION - PRIMARY DEMAND FACTOR	D3	392,946	403,477	87,651	5,526	879,600	13
14			43,53636%	45,87051%	9,86467%	0,62524%	100,00000%	14
15								15
16	DISTRIBUTION - SECONDARY DEMAND FACTOR	D4	484,988	551,014	122,269	0	1,158,271	16
17			41,51331%	48,02088%	10,46581%	0,00000%	100,00000%	17
18								18
19	CUSTOMER OR METER FACTORS	C1	62,270	59,557	11,810	0	133,437	19
20	TOTAL RETAIL CUSTOMERS		46,66622%	44,63305%	8,70074%	0,00000%	100,00000%	20
21								21
22	RETAIL SERVICE LOCATIONS	C2	65,272	62,754	12,137	4	140,167	22
23			46,50731%	44,77088%	8,65696%	0,00285%	100,00000%	23
24								24
25	SECONDARY SERVICE LOCATIONS	C3	65,225	62,738	12,128	0	140,091	25
26			46,55902%	44,76375%	8,65723%	0,00000%	100,00000%	26
27								27
28	STREET LIGHTING FACTOR	C4	2,475,177	2,381,270	607,546	0	5,464,064	28
29			45,29666%	43,58121%	11,11910%	0,00000%	100,00000%	29
30								30
31	AREA LIGHTING FACTOR	C5	1,866,717	2,477,820	342,328	0	4,786,865	31
32			41,08570%	51,76290%	7,15146%	0,00000%	100,00000%	32
33								33
34	METER FACTOR	C6	24,253,657	23,503,024	4,846,644	0	52,603,325	34
35			46,10870%	44,67973%	9,21357%	0,00000%	100,00000%	35
36								36
37	METER READING FACTOR	C7	88,079	77,918	16,300	0	182,297	37
38			48,31821%	42,74234%	8,94145%	0,00000%	100,00000%	38
39								39
40	SYSTEM SERVICE LOCATIONS	C8	65,294	62,757	12,137	4	140,192	40
41			46,57470%	44,76504%	8,65741%	0,00285%	100,00000%	41
42								42
43	LOAD MANAGEMENT FACTOR	C9	20,051	18,627	4,093	0	42,771	43
44			46,87996%	43,55054%	9,56857%	0,00000%	100,00000%	44
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOCATION FACTOR	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY
1	GROSS PLANT IN SERVICE	P10	484,168,239	330,519,064	83,439,673	800,539	896,927,514
7	PERCENTAGE		53.860654%	36.76816%	9.28214%	0.089055%	100.000000%
8	DISTRIBUTION PLANT	P80	220,381,104	228,593,947	47,845,201	1,172,619	497,992,871
9	PERCENTAGE		44.253867%	45.90306%	9.60761%	0.234689%	100.000000%
10	GENERAL PLANT	P90	43,859,510	36,403,979	8,181,268	175,022	86,619,779
11	PERCENTAGE		49.497784%	41.07684%	9.23188%	0.19498%	100.000000%
12	ELECTRIC PLANT IN SERVICE	EPS	955,241,983	758,385,145	177,374,080	151,545,933	2,022,557,141
13	PERCENTAGE		47.229418%	37.48665%	8.76979%	6.50394%	100.000000%
14	NET ELECTRIC PLANT IN SERVICE	NEPS	571,881,383	453,642,842	106,370,990	125,310,077	1,252,205,303
15	PERCENTAGE		45.688306%	36.09343%	8.46981%	9.967352%	100.000000%
16	OPERATION AND MAINTENANCE EXPENSE	OPMD	12,448,095	8,370,890	2,131,119	21,026	22,971,130
17	PERCENTAGE		54.190174%	36.44091%	9.27738%	0.091533%	100.000000%
18	DISTRIBUTION EXPENSE	OXD	7,582,399	7,680,921	1,821,012	33,052	16,917,384
19	PERCENTAGE		44.820164%	45.40253%	9.58193%	0.185370%	100.000000%
20	CUSTOMER ACCOUNTS EXPENSE	OXC	6,543,844	6,091,579	1,214,260	242	13,849,926
21	PERCENTAGE		47.246226%	43.98276%	8.76726%	0.001759%	100.000000%
22	CUSTOMER SERVICE & INFORMATION EXP	OXI	1,445,487	1,389,509	289,565	0	3,097,562
23	PERCENTAGE		46.668217%	44.63059%	8.70014%	0.000000%	100.000000%
24	OTHER DEFERRED INCOME TAX FACTOR	NPISM	571,881,383	0	0	125,310,077	697,191,470
25	MINNESOTA		82,026447%	0.00000%	0.00000%	17.97655%	100.000000%
26	PERCENTAGE		0	453,642,842	0	0	453,642,842
27	NORTH DAKOTA		0.000000%	100.00000%	0.00000%	0.000000%	100.000000%
28	PERCENTAGE		571,881,383	453,642,842	0	125,310,077	1,150,834,312
29	EXCLUDING SOUTH DAKOTA		49,692,655%	39.41861%	0.00000%	10.888629%	100.000000%
30	LONG-TERM OWP RATIO (WAFDC)	CWPLT	14,759,224	0	0	72,825	28,591,925
31	PERCENTAGE		51.620288%	0.00000%	0.00000%	0.254705%	100.000000%
32	REVENUE	R10	208,270,496	148,071,951	33,708,506	0	390,050,953
33	PERCENTAGE		53.395215%	37.96221%	8.64208%	0.000000%	100.000000%
34	LABOR AND RELATED EXPENSE	L18	76,899,596	56,628,088	13,730,637	2,029,894	148,298,004
35	PERCENTAGE		51.669420%	38.05010%	9.91685%	1.36364%	100.000000%
36	TOTAL O & M EXPENSE	OX					
37	PERCENTAGE						
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NORTH DAKOTA

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 JURISDICTIONAL COST OF SERVICE STUDY  
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LINE NO.	ITEM	AMOUNT	A PERCENT OF TOTAL	COST OF CAPITAL	RATE OF RETURN	LINE NO.
1	CAPITAL STRUCTURE - RATE OF RETURN					1
2	LONG TERM DEBT	508,651,995	47.50%	5.39%	2.56%	2
3	PREFERRED STOCK	0	0.00%	0.00%	0.00%	3
4	COMMON EQUITY	562,251,832	52.50%	6.11%	3.21%	4
5	TOTAL	1,070,903,826	100.00%		5.77%	5
6	RATE OF RETURN EARNED - NORTH DAKOTA					6
7		508,651,995	47.50%	5.39%	2.56%	7
8		0	0.00%	0.00%	0.00%	8
9		562,251,832	52.50%	5.05%	2.65%	9
10		1,070,903,826	100.00%		5.21%	10
11	RATE OF RETURN EARNED - SOUTH DAKOTA					11
12		508,651,995	47.50%	5.39%	2.56%	12
13		0	0.00%	0.00%	0.00%	13
14		562,251,832	52.50%	3.26%	1.71%	14
15		1,070,903,826	100.00%		4.27%	15
16	RATE OF RETURN EARNED - FERC					16
17		508,651,995	47.50%	5.39%	2.56%	17
18		0	0.00%	0.00%	0.00%	18
19		562,251,832	52.50%	14.23%	7.47%	19
20		1,070,903,826	100.00%		10.03%	20
21	RATE OF RETURN EARNED - TOTAL COMPANY					21
22		508,651,995	47.50%	5.39%	2.56%	22
23		0	0.00%	0.00%	0.00%	23
24		562,251,832	52.50%	6.80%	3.57%	24
25		1,070,903,826	100.00%		6.13%	25

LINE NO.	ITEM	AMOUNT	A PERCENT OF TOTAL	COST OF CAPITAL	RATE OF RETURN	LINE NO.
1	CAPITAL STRUCTURE - RATE OF RETURN					1
2	LONG TERM DEBT	508,651,995	47.50%	5.39%	2.56%	2
3	PREFERRED STOCK	0	0.00%	0.00%	0.00%	3
4	COMMON EQUITY	562,251,832	52.50%	6.11%	3.21%	4
5	TOTAL	1,070,903,826	100.00%		5.77%	5
6	RATE OF RETURN EARNED - NORTH DAKOTA					6
7		508,651,995	47.50%	5.39%	2.56%	7
8		0	0.00%	0.00%	0.00%	8
9		562,251,832	52.50%	5.05%	2.65%	9
10		1,070,903,826	100.00%		5.21%	10
11	RATE OF RETURN EARNED - SOUTH DAKOTA					11
12		508,651,995	47.50%	5.39%	2.56%	12
13		0	0.00%	0.00%	0.00%	13
14		562,251,832	52.50%	3.26%	1.71%	14
15		1,070,903,826	100.00%		4.27%	15
16	RATE OF RETURN EARNED - FERC					16
17		508,651,995	47.50%	5.39%	2.56%	17
18		0	0.00%	0.00%	0.00%	18
19		562,251,832	52.50%	14.23%	7.47%	19
20		1,070,903,826	100.00%		10.03%	20
21	RATE OF RETURN EARNED - TOTAL COMPANY					21
22		508,651,995	47.50%	5.39%	2.56%	22
23		0	0.00%	0.00%	0.00%	23
24		562,251,832	52.50%	6.80%	3.57%	24
25		1,070,903,826	100.00%		6.13%	25

NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Test Year

LINE NO	ITEM	ALLOCATION	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	GASH WORKING CAPITAL CALCULATION-REVENUE LEAD							1
2	REVENUES							2
3	COMPUTER MAINTAINED BILLINGS							3
4	MANUALLY MAINTAINED BILLINGS							4
5	REVENUES	R10						5
6	SALES FOR RESALE							6
7	RENT FROM ELECTRIC PROPERTY							7
8	MISCELLANEOUS							8
9	ITA DEFICIENCY PAYMENTS							9
10	WHEELING							10
11	LOAD CONTROL AND DISPATCH							11
12	RENT FROM ELECTRIC PROPERTY - BIG STONE							12
13	RENT FROM ELECTRIC PROPERTY - COYOITE							13
14	PROFIT ON MATERIALS AND SUPPLIES							14
15	MISCELLANEOUS SERVICES							15
16	RESIDENTIAL CONSERVATION SERVICES							16
17								17
18								18
19								19
20	TOTAL REVENUES		220,942,301	155,119,244	36,082,122	33,129,830	445,263,498	20
21	REVENUE LEAD DAYS FROM SERVICE TO COLLECTION							21
22	COMPUTER MAINTAINED BILLINGS		43.4	43.4	43.4	43.4	N/A	22
23	MANUALLY MAINTAINED BILLINGS		48.3	41.3	41.3	41.3	N/A	23
24	COST OF ENERGY REVENUES		14.7	13.6	13.6	13.6	N/A	24
25	SALES FOR RESALE		23	21	21	21	N/A	25
26	RENT FROM ELECTRIC PROPERTY		(62.4)	(32.4)	(32.4)	(32.4)	N/A	26
27	MISCELLANEOUS		34.9	34.9	34.9	34.9	N/A	27
28	ITA DEFICIENCY PAYMENTS		48.4	48.4	48.4	48.4	N/A	28
29	WHEELING		35.8	35.8	35.8	35.8	N/A	29
30	LOAD CONTROL AND DISPATCH		27.9	27.9	27.9	27.9	N/A	30
31	RENT FROM ELECTRIC PROPERTY - BIG STONE		42.7	39.9	39.9	39.9	N/A	31
32	RENT FROM ELECTRIC PROPERTY - COYOITE		42.7	63.6	63.6	28.0	N/A	32
33	PROFIT ON MATERIALS AND SUPPLIES		42.7	39.9	39.9	28.0	N/A	33
34	MISCELLANEOUS SERVICES		42.7	63.6	63.6	28.0	N/A	34
35	RESIDENTIAL CONSERVATION SERVICES		42.7	39.9	39.9	28.0	N/A	35
36			42.7	39.9	39.9	28.0	N/A	36
37								37
38								38
39								39
40	REVENUE LEAD DAYS (REVENUES X REVENUE LEAD)		8,220,351,128	6,061,390,279	907,032,047	0	15,188,793,454	40
41	COMPUTER MAINTAINED BILLINGS		744,103,139	545,674,677	82,106,018	0	1,374,883,834	41
42	MANUALLY MAINTAINED BILLINGS		134,490,896	109,200,896	1,243,207,360	1,900,011	809,363,961	42
43	COST OF ENERGY REVENUES		184,896	130,206	130,206	4,171,816	1,300,385	43
44	SALES FOR RESALE		(23,876,633)	(18,940,052)	(4,411,098)	(5,211,825)	(52,439,608)	44
45	RENT FROM ELECTRIC PROPERTY		40,934,633	32,470,765	7,633,804	8,989,422	89,988,014	45
46	MISCELLANEOUS		39,049,026	30,975,499	7,263,191	8,556,394	85,844,099	46
47	ITA DEFICIENCY PAYMENTS		0	0	0	15,729,231	15,729,231	47
48	WHEELING		275,614,646	218,630,319	51,284,831	892,693,807	1,438,193,603	48
49	LOAD CONTROL AND DISPATCH		229,691	170,254	63,634	33,003	496,581	49
50	RENT FROM ELECTRIC PROPERTY - BIG STONE		190,350	141,083	52,735	27,350	411,529	50
51	RENT FROM ELECTRIC PROPERTY - COYOITE		0	0	0	0	0	51
52	PROFIT ON MATERIALS AND SUPPLIES		545,814	404,573	151,214	78,425	1,180,026	52
53	MISCELLANEOUS SERVICES		114,265	0	0	0	114,265	53
54	RESIDENTIAL CONSERVATION SERVICES		114,265	0	0	0	114,265	54
55	TOTAL DOLLAR DAYS		9,431,805,516	6,303,938,834	2,294,364,959	926,791,774	18,946,901,033	55
56								56
57	AVG REVENUE LEAD DAYS (TOTAL REV DOLLAR DAYS / T)		42.7	39.9	63.6	28.0	42.3	57
58								58
59								59
60								60

The North Dakota Class Cost of Service Study can be found in Volume 3, Section E, Schedule 3

Other Full Power Company  
 Fixed Assets  
 2018 Test Year

Line No.	Description	Accounts 191	Simple Average 2018 (1)	Accounts 106	Simple Average 2018 (1)	Accounts 114	Simple Average 2018 (1)	Line No.
1	Production:							1
2	Steam	310 - 317	578,272,635	310 - 316	0	310 - 317	1,588,265	2
3	Wind	341 - 347	268,843,960	341 - 347	0	344 - 347	0	3
4	Hydro	330 - 336	7,595,374	330 - 336	0	330 - 336	0	4
5	Other IC	340 - 347	42,527,292	340 - 347	0	340 - 347	0	5
6	Transmission	350 - 359	514,924,993	350 - 359	0	350 - 359	59,287	6
7								7
8	Distribution:							8
9	Land	360	1,306,590	360	0	360	0	9
10	Station Equipment	362	99,097,212	362	0	360	0	10
11	Overhead Lines	364	72,280,821	364	0	362	586	11
12	Overhead Conductors & Devices	365	55,991,494	365	0	362	0	12
13	Underground Conductors & Devices	366	0	366	0	366	0	13
14	Underground Conduit	367	78,066,821	367	0	367	0	14
15	Underground Transformers	368	96,183,040	368	0	368	0	15
16	Line Transformers	369	13,064,368	369	0	369	0	16
17	Services	389.1	41,264,165	389	0	389.1	0	17
18	Underground Services	389.2	2,541,185	389.1	0	389.2	0	18
19	Overhead Services	389.3	8,713,237	389.2	0	389.3	0	19
20	Load Management Switches	370.1	0	370.2	0	370.1	0	20
20A	Interruption Monitors	370.2	0	370.2	0	370.2	0	21
21	Installation on Customers' Premises	371.0	0	371.0	0	371.0	0	22
22	All Other Private Lighting	371.2	4,892,393	371.2	0	371.2	0	23
23	Stratifying & Signal Systems	373	5,590,148	373	0	373	0	24
24								24
25	General:		467,922,285		0			25
26	Land	389	1,521,896	389	0	389	0	26
27	Structures & Improvements	390	21,874,506	390	0	390	0	27
28	General Office Buildings	390.1	5,721,066	390.1	0	390.1	0	28
29	Facilities Service Center Building	390.2	837,878	390.2	0	390.2	0	29
30	Service Center Buildings	390.3	5,543,711	390.3	0	390.3	0	30
31	Office Buildings	391	1,074,136	391	0	391	0	31
32	Office Furniture	391.1	721,258	391.1	0	391.1	0	32
33	Office Equipment	391.2	273,046	391.2	0	391.2	0	33
34	Duplicating Equipment	391.3	0	391.3	0	391.3	0	34
35	Engineering Computers	391.4	0	391.4	0	391.4	0	35
36	Business Computers	391.5	3,143,876	391.5	0	391.5	0	36
37	Computer Related Equipment	391.6	686,976	391.6	0	391.6	0	37
38	Computer Related Equipment	392 & 392.1	33,824,997	392	0	392	0	38
39	Transportation Equipment	393	4,271,441	393	0	393	0	39
40	Tools, Shop & Garage Equipment	394	0	394	0	394	0	40
41	Central Store Tools	394.1	617,570	394.2	0	394.2	0	41
42	Auto Equipment	394.2	0	394.2	0	394.2	0	42
43	Lab Equipment	395	631,320	395	0	395	0	43
44	Power-Operated Equipment	396	3,112,647	396	0	396	0	44
45	Communication Equipment & Communications Towers	397 & 397.4	1,164,377	397.1	0	397.1	0	45
46	Radio Telecommunication Equipment	397.2	4,409,130	397.2	0	397.2	0	46
47	Microwave Equipment	397.3	317,859	397.3	0	397.3	0	47
48	Radio Load Control Equipment	397.3	0	397.3	0	397.3	0	48
49	Miscellaneous Equipment	398	58,119,773	398	0	398	0	49
50								50
		101 (Above)		1,986,976,229.72		1,986,976,229.72		42
		102 (Below)		0		0		43
		103 (Above)		2,012,843,654.61		2,012,843,654.61		44
		104 (Above)		0		0		45
		105 (Above)		0.00		0.00		46
		114 (Above)		1,647,127.80		1,647,127.80		47
		PHFU (1)		29,657.00		29,657.00		48
		(Total Plant in Service (P/S))		2,014,620,439.41		2,014,620,439.41		49
		(7) Actual Year Work Paper A-1		2,014,620,439.41		2,014,620,439.41		50

Line #	Description	Other Tall Power Company Operating Statement 2018 Test Year		Amounts 2018 Test Year
		Accounts	Statement	
1	Steam Power Generation	401-500	(7)	2,241,304
2	Supervision and Engineering	401-501		54,305,385
3	Fuel	401-502		5,065,806
4	Steam Expense	401-505		2,726,371
5	Electrical Expense	401-506		5,675,956
6	Miscellaneous Expense	401-507		376
7	Rent	401-509		6,000
8	Allowance			6,000
9	Steam Power Maintenance:			
10	Supervision and Engineering	402-810		985,523
11	Structure	402-811		953,820
12	Boiler	402-812		8,889,850
13	Electric	402-813		2,214,626
14	Miscellaneous	402-814		1,732,514
15	Hydro:			
16	Supervision and Engineering	401-635		21,209
17	Electric Expense	401-637 & 638		114,453
18	Miscellaneous Expense	401-639		6,901
19	Rent	401-640		2,842
20	Supervision & Engineering	402-541		7,607
21	Structures	402-542		286,776
22	Dams	402-543		1,167,416
23	Electric	402-544		1,167,416
24	Miscellaneous Expense	402-545		1,167,416
25				
26	IC:			
27	Supervision and Engineering	401-546		139,502
27A	Supervision and Engineering; Wind	401-546(W)		61,031
28	Fuel	401-547		508,600
28A	Generation Expense	401-548		478,485
29	Generation Expense-Wind	401-548(W)		2,104,128
29A	Miscellaneous Expense	401-549		20,292
29B	Miscellaneous Expense-Wind	401-549(W)		7,842
29C	Rent	401-550		605,263
30	Rent-Wind	401-550(W)		36,478
31	Supervision and Engineering	402-551		40,327
32	Supervision and Engineering; Wind	402-551(W)		691,878
32A	Generating and Electric	402-553		3,275
32B	Generating and Electric-Wind	402-553(W)		(56,304)
33	Miscellaneous Expense	402-554		69,216
33A	Miscellaneous Expense-Wind	402-554(W)		
34	Other Power Supply Expenses:			
35	Steam Power and Dispatch	401-556		584,423
36	Other Expenses	401-557		239,088
37				
38	Transmission Expenses:			
39	Supervision and Engineering	401-560		461,603
40	Load Dispatching	401-561		4,401,329
41	Station Expense	401-562		356,680
42	Overhead Lines	401-563		320,668
42A	Transmission of Electricity by Others	401-565		21,684,612
43	Miscellaneous Expense	401-566		1,972,101
44	Rent	401-567		34,972
45	Supervision and Engineering	402-568		234,569
45A	Computer Hardware, Software, etc	402-569		953,401
46	Station Equipment	402-570		1,426,787
47	Overhead System	402-571		2,568,723
48	Underground Lines	402-572		
48A	Maintenance of Miscellaneous Plant	402-573		593,255
48B	Day-Ahead & Real-Time and Transmission Market Expense	401-575		233,184
48C	Computer Software	402-576		
49				
50	Distribution Expenses:			
51	Operation, Supervision & Engineering	401-580		282,930
51A	Load Dispatching	401-581		264,990
52	Station Expense	401-582		286,304
53	Line Expenses	401-583		386,897
54	Underground Line Expenses	401-584		1,462,398
55	Overhead Line Expenses	401-585		1,465
56	Shielding & Signal System	401-586		
57	Not Used	401-586.01		
58	Not Used	401-586.02		
59	Not Used	401-586.03		
60	Not Used	401-586.04		
61	Not Used	401-586.05		
62	Not Used	401-586.06		
63	Not Used	401-586.07		
64	Meter Expense:			
65	Other Distribution Expenses	401-586		981,020
66	Miscellaneous Distribution Expense	401-587		291,190
67	Maintenance of Station Equipment	401-588		2,982,571
68	Maintenance of Station Equipment	402-589		265,945
69	Maintenance of Station Equipment	402-590		750,629
70	Maintenance of Overhead Lines	402-593		5,029,639
71	Maintenance of Underground Lines	402-594		1,132,581
72	Maintenance of Line Transformers	402-595		47,846
73	Maintenance of Shielding & Signal	402-596		1,173,607
74	Maintenance of Heters:	402-597		721,512
75	Not Used	402-597.01		
76	Not Used	402-597.02		
77	Not Used	402-597.03		
78	Maintenance of Property in A/C 31	402-598		114,310

401 = 69,970,197.42

402 = 14,776,332.55

401 = 147,562.77

402 = 285,738.32

401 = 4,904,937.65

402 = 784,889.37

Production 401 = 75,072,897.74

Production 402 = 15,857,940.33

401 = 823,511.71

401 = 26,985,200.12

402 = 5,418,642.86

401 = 7,192,733.16

402 = 9,774,650.90

Line #	Description	Other Tall Power Company Amortization 2018 Test Year		Statement Amounts 2018 Test Year
		Accounts	(3)	
1	Customer Accounting:			
2	Customer Service	401-901		210,470
3	Meter Reading Expenses	401-902		5,275,061
4	Customer Records & Collection Expense	401-903		6,955,859
5	Uncollectible Accounts	401-904		900,000
6	Miscellaneous Expenses	401-905		508,548
7	Customer Service and Information Expense:			
8	Supervision	401-907		881,727
9	Customer Assistance Expense	401-908		1,750,802
10	Not Used	401-908.2		
11	Not Used	401-908.3		
12	Not Used	401-908.4		
13	Not Used	401-908.5		
14	Not Used	401-908.6		
15	Not Used	401-908.7		
16	Not Used	401-908.8		
17	Not Used	401-908.9		
18	Conservation Investment Program - SD	401-908.10		448,000
19	Conservation Investment Program - ND	401-908.11		0
20	Conservation Investment Program - MN	401-908.12		7,551,238
21	Not Used	401-908.13		
22	Not Used	401-908.14		
23	Info & Inst'r Advertising Expense	401-909		431,892
24	Miscellaneous Expense	401-910		53,291
25	State Expenses:			
26	Minnesota Economic Development	401-911		28,208
27	North Dakota Economic Development	401-912		219,498
28	South Dakota Economic Development	401-913		68,871
29	Expense - Sales & Demonstrations	401-912.04		3,813
30	Not Used	401-912		
31	Not Used	401-912.1		
32	Not Used	401-912.2		
33	Not Used	401-912.3		
34	Not Used	401-912.4		
35	Not Used	401-912.5		
36	Not Used	401-912.6		
37	Not Used	401-912.7		
38	Not Used	401-912.8		
39	Not Used	401-912.9		
40	Not Used	401-912.10		
41	Not Used	401-912.11		
42	Not Used	401-912.12		
43	Not Used	401-912.13		
44	Not Used	401-912.14		
45	Miscellaneous State Expense	401-915		1,423
46	Not Used	401-916		11,386
47	Not Used	401-916.02		
48	Not Used	401-916.03		
49	Not Used	401-916.04		
50	Not Used	401-916.05		
51	Not Used	401-916.10		
52	Not Used	401-916.11		
53	Not Used	401-916.12		
54	Not Used	401-916.13		
55	Not Used	401-916.20		
56	Not Used	401-916.21		
57	Not Used	401-916.22		
58	Not Used	401-916.23		
59	Not Used	401-916.30		
60	Not Used	401-916.31		
61	Not Used	401-916.32		
62	Not Used	401-916.33		
63	Operating Expenses, Admin & General:			
64	Various Office Supplies & Expense	401-920		21,708,216
65	Various Admin & General Expense	401-921		9,708,239
66	Capitalized Admin & General Expense	401-922		(3,063,359)
67	Outside Service Employed	401-923		1,378,645
68	Property Insurance	401-924		1,623,436
69	Property Insurance-Wind	401-924(W)		603,458
70	Employee Pensions & Benefits	401-925		2,000,000
71	Regulatory Commission Expense	401-928		10,189,001
72	Miscellaneous General Expense	401-929		2,846,950
73	Informational Advertising	401-930		1,554,272
74	Rents	401-930.01		524,088
75	Miscellaneous Expense	401-931		488,270
76	Radio Lead Control Equipment	402-935.06		2,343,600
77				1

401 = 13,849,926.01

401 = 11,097,740.24

Check Totals	Amounts
Total 401 =	187,318,716.00
Total 402 =	33,324,327.30
Total 403 =	70,952,132.30
Total	290,921,883.09
GL Total (2)	290,921,883.09
Difference	0.00

401 = 372,128.51

401 = 49,054,779.40

A/C 930.01 Included in This Account  
 A/C 935.06 Included in This Account

Line #	Description	2018 Excluding Wind - (3)		2018 Wind - (4)		2018 Total		Primary Customer	Secondary Customer	Street Lights	Area Lights	Meters	Load Management
		Peak	Base	Peak	Base	Peak	Base						
1		18.27%	81.73%	23.03%	76.97%	100.00%	100.00%						
2													
3													
4													
5													
6													
7	Ending Balances												
8	Land	1,306,580	0	13,703,480	0	15,010,060	0	0	0	0	0	0	0
9	Station Equipment	96,087,798	0	0	0	96,087,798	0	0	0	0	0	0	0
10	Poles, Towers & Fixtures	46,185,447	0	0	0	46,185,447	0	0	0	0	0	0	0
11	Transformers & Devices	24,146,843	0	0	0	24,146,843	0	0	0	0	0	0	0
12	Underground Conductors	15,568,337	0	4,114,300	0	19,682,637	0	0	0	0	0	0	0
13	Line Transformers	0	0	61,425,536	0	61,425,536	0	0	0	0	0	0	0
14	Services	8,794,392	0	0	0	8,794,392	0	0	0	0	0	0	0
15	Underground Services	0	0	13,986,727	0	13,986,727	0	0	0	0	0	0	0
16	Loss Management Switches	0	0	0	0	0	0	0	0	0	0	0	0
17	Loss Management Monitors	0	0	0	0	0	0	0	0	0	0	0	0
18	Installation on Customers' Premises	0	0	0	0	0	0	0	0	0	0	0	0
19	All Other Private Lighting	0	0	0	0	0	0	0	0	0	0	0	0
20	Streetlighting & Signal Systems	0	0	0	0	0	0	0	0	0	0	0	0
21													
22													
23													
24	Total Ending Balances	186,296,581	102,024,443	78,110,185	74,280,016	260,406,766	13,851,157	8,020,685	26,564,087	8,713,737			
25													
26													
27	Distribution Expenses												
28	Operation, Supervision & Engineering	49,727	30,150	55,692	62,882	105,419	3,521	684	90,174	0	0	0	0
29	Lead Dispatching	41,911	28,338	55,517	59,197	106,714	3,960	912	75,365	0	0	0	0
30	Line Expenses	117,081	130,703	45,477	70,155	187,234	9,725	4,758	3,444	0	0	0	0
31	Underground Line Expenses	190,681	221,702	62,285	363,588	512,269	30,998	3,444	0	0	0	0	0
32	Streetlighting & Signal System	0	0	0	0	0	1,483	0	0	0	0	0	0
33	Meter Expenses	0	0	0	0	0	0	0	0	0	0	0	0
34	Other Distribution Expenses	0	0	0	0	0	0	0	0	0	0	0	0
35	Maintenance Distribution Expenses	526,089	318,370	588,073	291,190	1,114,262	37,180	7,224	846,586	0	0	0	0
36	Rents	170,099	76,081	76,081	685,049	861,140	13,197	6,454	0	0	0	0	0
37	Maintenance, Supervision & Engineering	324,997	95,779	138,205	55,158	523,149	131,058	10,029	0	0	0	0	0
38	Maintenance of Station Equipment	750,629	830,615	1,008,628	272,721	2,369,593	215,890	105,483	0	0	0	0	0
39	Maintenance of Overhead Lines	147,865	171,888	481,749	304,806	953,653	24,005	2,887	0	0	0	0	0
40	Maintenance of Underground Lines	0	0	0	0	0	0	0	0	0	0	0	0
41	Maintenance of Streetlighting & Signal	0	0	0	0	0	0	0	0	0	0	0	0
42	Maintenance of Meters	0	0	0	0	0	0	0	0	0	0	0	0
43	Maintenance of Property in A/C 371	0	0	0	0	0	0	0	0	0	0	0	0
44													
45													
46	Total Distribution Expenses	5,247,000	1,980,232	3,080,152	2,199,924	5,279,076	1,697,957	143,948	2,693,960	0	0	0	0
47													
48													
49													
50													
51	Production	38.15%	14.76%	23.89%	19.00%	21.47%	19.00%	1.000000					
52	Transmission												
53	Customer Accounting												
54	Customer Service												
55	Labor Ratios: 2018 (1)												



Other Tall Power Company  
 Functionalization  
 2018 Test Year

Line #	Description	Amount	Line #
1	<b>Customer Accounting Expenses</b>		1
2	Meter Reading	5,356,450	2
3	Other	8,493,478	3
4			4
5	<b>Total Customer Accounts</b>	13,849,928	5
6			6
7	<b>Customer Service &amp; Info Expense - MN</b>	7,551,238	7
8	- ND	0	8
9	- SD	446,000	9
10	- Other	3,097,502	10
11			11
12	<b>Total Customer Serv &amp; Information Exp</b>	11,094,740	12
13			13
14	<b>Sales Expenses - MN</b>	219,466	14
15	- ND	68,871	15
16	- SD	3,813	16
17	- Other	79,978	17
18			18
19	<b>Total Sales Expenses</b>	372,120	19
20			20
21	<b>Administrative &amp; General Expenses</b>		21
22	<b>Salaries, Supplies, Pensions &amp; Benefits</b>		22
23	Production	14,681,408	23
24	Distribution	9,202,639	24
25	Customer Accounts	7,318,747	25
26	Customer Service & Info	1,817,787	26
27			27
28			28
29	<b>Total A&amp;G Salaries, Supplies, Pensions &amp; Benefits</b>	38,513,988	29
30			30
31	<b>Administrative &amp; General Expenses</b>		31
32	Load Management	0	32
33	Outside Services (A/C 923)	1,328,645	33
34	Property Insurance (A/C 924)	2,228,884	34
35	Injuries & Damages (A/C 925)	2,184,840	35
36			36
37	General Advertising (A/C 930.1)	524,098	37
38	Misc. Rentls, Maintenance	3,782,084	38

Line	(A) 2018 Base Year OTP Total	(B) TY-01 Normalization Plant in Service	(C) TY-02 Rate Case Expense	(D) 2018 Test Year (TY) Adjustments				(E) TY-04 PTC Normalization	(F) TY-05 Economic Development	(G) TY-06 Prorate ADIT	(H) Total Test Year Adjustments	(I) Changes in Allocations Due to Effect of Test Year Adjustments	(J) OTPTotal 2018 Test Year	(K) ND Allocation	(L) OTP ND 2018 Test Year
				TY-03 Plant Outage Normalization	TY-03 Plant Outage Normalization	TY-03 Plant Outage Normalization	TY-03 Plant Outage Normalization								
1															
2															
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Line	(A) OTP Total 2018 Base Year	(B) TY-01 Normalization Plant in Service	(C) 2018 Test Year (TY) Adjustments				(G) TY-06 Prorate ADIT	(H) Total Test Year Adjustments	(I) Changes in Allocations Due to Effect of Test Year Adjustments	(J) OTPTotal 2018 Test Year	(K) ND Allocation	(L) OTP ND 2018 Test Year
			(D) TY-02 Rate Case Expenses	(E) TY-03 Plant Outage Normalization	(F) TY-04 PTC Normalization	(F) TY-05 Economic Development						
69	\$0								\$0		\$0	
70	\$0								\$0		\$0	
71	\$0								\$0		\$0	
72	\$9,038								\$9,038		\$9,038	
73	\$20,619								\$20,619		\$20,619	
74	\$0								\$0		\$0	
75	\$0								\$0		\$0	
76	\$29,657								\$29,657		\$29,657	
77	\$0								\$0		\$0	
78	\$0								\$0		\$0	
79	\$0								\$0		\$0	
80	\$0								\$0		\$0	
81	\$0								\$0		\$0	
82	\$0								\$0		\$0	
83	\$0								\$0		\$0	
84	\$0								\$0		\$0	
85	\$0								\$0		\$0	
86	\$0								\$0		\$0	
87	\$0								\$0		\$0	
88	\$0								\$0		\$0	
89	\$0								\$0		\$0	
90	\$0								\$0		\$0	
91	\$0								\$0		\$0	
92	\$0								\$0		\$0	
93	\$0								\$0		\$0	
94	\$0								\$0		\$0	
95	\$0								\$0		\$0	
96	\$0								\$0		\$0	
97	\$0								\$0		\$0	
98	\$0								\$0		\$0	
99	\$0								\$0		\$0	
100	\$0								\$0		\$0	
101	\$95,776.331								\$95,776.331		\$95,776.331	
102	\$0								\$0		\$0	
103	\$0								\$0		\$0	
104	\$0								\$0		\$0	
105	\$0								\$0		\$0	
106	\$0								\$0		\$0	
107	\$0								\$0		\$0	
108	\$0								\$0		\$0	
109	\$0								\$0		\$0	
110	\$0								\$0		\$0	
111	\$0								\$0		\$0	
112	\$0								\$0		\$0	
113	\$95,776.331								\$95,776.331		\$95,776.331	
114	\$0								\$0		\$0	
115	\$0								\$0		\$0	
116	\$0								\$0		\$0	
117	\$686,250								\$686,250		\$686,250	
118	\$0								\$0		\$0	
119	\$0								\$0		\$0	
120	\$0								\$0		\$0	
121	\$686,250								\$686,250		\$686,250	
122	\$0								\$0		\$0	
123	\$0								\$0		\$0	
124	\$14,041,071								\$14,041,071		\$14,041,071	
125	\$0								\$0		\$0	
126	\$5,855,294								\$5,855,294		\$5,855,294	
127	\$0								\$0		\$0	
128	\$1,148,148								\$1,148,148		\$1,148,148	
129	\$1,603,969								\$1,603,969		\$1,603,969	
130	\$5,942,443								\$5,942,443		\$5,942,443	
131	\$28,591,925								\$28,591,925		\$28,591,925	
132	\$0								\$0		\$0	
133	\$0								\$0		\$0	
134	\$125,054,506								\$125,054,506		\$125,054,506	

Line	(A) OTP Total 2018 Base Year	(B) TY-01 Normalization Plant in Service	(C) TY-02 Rate Case Expenses	(D) 2018 Test Year (TY) Adjustments				(E) TY-04 PTC Normalization	(F) TY-05 Economic Development	(G) TY-06 Prorate ADIT	(H) Total Test Year Adjustments	(I) Changes in Allocations Due to Effect of Test Year Adjustments	(J) OTPTotal 2018 Test Year	(K) ND Allocation	(L) OTP ND 2018 Test Year
				TY-03 Plant Outage Normalization	TY-04 PTC Normalization	TY-05 Economic Development	TY-06 Prorate ADIT								
135	\$0														
136	\$0														
137	\$6,230,432											\$6,230,432	36.8%	\$2,280,815	
138	\$5,450,400											\$5,450,400	39.6%	\$2,158,288	
139	\$8,335,905											\$8,335,905	45.9%	\$3,826,435	
140	\$20,016,737											\$20,016,737	0.0%	\$8,275,548	
141	\$0														
142	\$0														
143	\$8,319,627											\$8,319,627	35.7%	\$3,323,221	
144	\$2,780,049											\$2,780,049	39.8%	\$1,107,584	
145	\$12,099,676											\$12,099,676	0.0%	\$4,430,805	
146	\$0														
147	(\$36,579,505)											(\$36,579,505)	36.1%	(\$13,199,141)	
148	\$0														
149	\$0														
150	(\$1,013,988)											(\$1,013,988)	36.1%	(\$365,882)	
151	\$0											\$0	0.0%	\$0	
152	\$0														
153	\$12,629,896											\$12,629,896	0.0%	\$3,602,273	
154	\$0														
155	\$0														
156	\$0														
157	\$435,531											\$435,531	39.4%	\$171,880	
158	\$72,069											\$72,069	0.0%	\$0	
159	\$35,772											\$35,772	100.0%	\$35,772	
160	\$543,371											\$543,371	0.0%	\$207,452	
161	\$0														
162	(\$184,891,482)											(\$184,891,482)	36.1%	(\$65,908,542)	
163	(\$23,906,999)									2,235,506		(\$23,906,999)	0.0%	\$0	
164	(\$33,249,051)											(\$33,249,051)	0.0%	\$0	
165	(\$36,778,353)											(\$36,778,353)	100.0%	(\$36,778,353)	
166	(\$276,623,685)									2,235,506		(\$276,623,685)	0.0%	(\$102,686,895)	
167	\$0														
168	(\$276,282,435)									2,235,506		(\$276,282,435)	0.0%	(\$102,479,443)	
169	\$0														
170	\$0														
171	\$0														
172	\$0														
173	\$0														
174	\$0														
175	\$0														
176	\$0														
177	\$1,104,549,596	\$6,610,181	\$0	\$0	\$0	\$0	\$0	\$2,235,506	\$0	\$8,845,687	(\$131,673)	\$1,113,263,610	0.0%	\$364,191,795	

Line	(A) 2018 Base Year	(B) Normalization Plant in Service	(C) TY-02 Rate Case Expense	(D) 2018 Test Year (TY) Adjustments	(E) TY-03 Plant Outage Normalization	(F) TY-05 Economic Development	(G) TY-06 Promote ADIT (1)	(H) Total Test Year Adjustments	(I) Changes in Allocations Due to Effect of Test Year Adjustments	(J) OTP Total 2018 Test Year	(K) ND Allocation	(L) OTP ND 2018 Test Year
1	Operating Revenues											
2	Minnesota (Direct MNC1)	\$298,270,486								\$298,270,486		\$148,071,951
3	North Dakota (Direct NDRC1)	\$148,037,074								\$148,037,074		\$74,018,476
4	South Dakota (Direct SDRC1)	\$33,708,506								\$33,708,506		\$16,854,253
5	Other Electric - FERC (Direct FERC1)	\$0					\$34,877	\$34,877		\$34,877	100.000000%	\$34,877
6	Total Retail Sales	\$390,016,076					\$34,877	\$34,877		\$390,050,953		\$195,025,478
7	Other Operating Revenues											
8	Total Other Sales for Retail	\$214,025								\$214,025		\$5,646
9	Other Electric Revenues											
10	Minnesota (Direct MNC1)	\$332,503								\$332,503		\$166,251
11	North Dakota (Direct NDRC1)	\$277,669								\$277,669		\$138,834
12	South Dakota (Direct SDRC1)	\$56,499								\$56,499		\$28,249
13	Other Electric - FERC (Direct FERC1)	\$189,927								\$189,927		\$94,963
14	Total Other Electric Revenues	\$1,155,015								\$1,155,015		\$577,517
15	Subtotal Connection Fees	\$53,884								\$53,884		\$26,942
16	Rent from Electric Property (NEPS)	\$568,008								\$568,008		\$284,004
17	Rent from Electric Property - Convo (NEPS)	\$11,825								\$11,825		\$5,912
18	Other Miscellaneous Electric Revenue (NEPS)	\$9,800								\$9,800		\$4,900
19	Other Miscellaneous Electric Revenue (Direct NDRC1)	\$2,576,976								\$2,576,976		\$1,288,488
20	Other Miscellaneous Electric Revenue (Direct SDRC1)	\$0								\$0		\$0
21	Other Miscellaneous Electric Revenue (Direct FERC1)	\$0								\$0		\$0
22	Subtotal Other Miscellaneous Electric Revenue	\$2,576,976								\$2,576,976		\$1,288,488
23	Integrated Transmission Deficiency Payments (NEPS)	\$1,773,638								\$1,773,638		\$886,819
24	Miscellaneous Service (NEPS)	\$28,101								\$28,101		\$14,050
25	Other Electric - FERC (Direct FERC1)	\$438,772								\$438,772		\$219,386
26	Load Control & Dispatching, MAPP & MISO (NEPS)	\$21,716,925								\$21,716,925		\$10,858,462
27	Load Control & Dispatching, MAPP & MISO (Direct FERC)	\$29,831,233								\$29,831,233		\$14,915,616
28	Subtotal Load Control & Dispatching, MAPP & MISO	\$51,548,158								\$51,548,158		\$25,771,078
29	Loan Pool Interest - Minnesota (Direct MNC1)	\$2,676								\$2,676		\$1,338
30	Loan Pool Interest - North Dakota (Direct NDRC1)	\$0								\$0		\$0
31	Loan Pool Interest - South Dakota (Direct SDRC1)	\$0								\$0		\$0
32	Total Other Electric Revenues	\$58,232,545								\$58,232,545		\$29,116,272
33	Total Other Operating Revenues	\$58,232,545								\$58,232,545		\$29,116,272
34	Total Operating Revenues	\$448,248,621					\$34,877	\$34,877		\$448,283,498		\$224,141,750
35	Production Expenses											
36	Base Demand (E1)	\$16,232,658								\$16,232,658		\$8,116,329
37	Peak Energy (E1)	\$4,298,595								\$4,298,595		\$2,149,297
38	Peak Energy (E2)	\$68,387,382								\$68,387,382		\$34,193,691
39	Peak Energy (E3)	\$536,500								\$536,500		\$268,250
40	Base Demand (E2)	\$1,032,569								\$1,032,569		\$516,284
41	Peak Demand (Direct MN)	\$230,821								\$230,821		\$115,410
42	Total Purchased Power	\$81,616,013								\$81,616,013		\$40,808,001
43	Purchased Power	\$2,439,877								\$2,439,877		\$1,219,938
44	Peak Demand (E1)	\$0								\$0		\$0
45	Peak Demand (E2)	\$67,820,445								\$67,820,445		\$33,910,222
46	Peak Energy (E2)	\$0								\$0		\$0
47	Peak Energy (E3)	\$0								\$0		\$0
48	Total Production Expenses	\$70,260,322								\$70,260,322		\$35,130,160
49	Transmission Expenses (Direct MN)	\$34,110,670								\$34,110,670		\$17,055,335
50	Transmission Expenses (Direct ND)	\$1,184,949								\$1,184,949		\$592,474
51	Transmission Expenses (Direct FERC)	\$16,223								\$16,223		\$8,111
52	Total Transmission Expenses	\$35,311,843								\$35,311,843		\$17,655,919

Line	(A)	(B)	(C)	(D) 2018 Test Year (TY) Adjustments			(G)	(H)	(I)	(J)	(K)	(L)
	OTP Total	TY-01	TY-02	TY-03	TY-04	TY-05	TY-06	Total Test Year	Changes in	OTP Total	ND Allocation	OTP ND
	2018 Base Year	Normalization	Rate Case	Plant Outage	PTC	Economic	Promote ADIT	Adjustments	Allocation Due	2018 Test Year		2018 Test Year
		Plant in Service	Expense	Normarization	Normalization	Development	(1)	Adjustments	to Effect of Test			
									Year			
<b>Distribution Expenses</b>												
76	\$5,246,020	-	-	-	-	-	-	-	-	\$5,246,020	45.570569%	\$2,406,793
77	\$1,680,365	-	-	-	-	-	-	-	-	\$1,680,365	45.570569%	\$776,030
78	\$3,090,357	-	-	-	-	-	-	-	-	\$3,090,357	44.770880%	\$1,385,580
79	\$2,200,175	-	-	-	-	-	-	-	-	\$2,200,175	44.83748%	\$985,321
80	\$1,662,551	-	-	-	-	-	-	-	-	\$1,662,551	43.581209%	\$774,560
81	\$143,049	-	-	-	-	-	-	-	-	\$143,049	51.762897%	\$74,046
82	\$2,693,960	-	-	-	-	-	-	-	-	\$2,693,960	44.679731%	\$1,203,654
83	\$0	-	-	-	-	-	-	-	-	\$0	43.555571%	\$0
84	\$16,917,384	-	-	-	-	-	-	-	-	\$16,917,384		\$7,689,821
85	\$5,356,450	-	-	-	-	-	-	-	-	\$5,356,450	42.742338%	\$2,269,472
86	\$1,459,476	-	-	-	-	-	-	-	-	\$1,459,476	44.765037%	\$682,108
87	\$13,949,926	-	-	-	-	-	-	-	-	\$13,949,926		\$6,091,579
88	\$1,551,238	-	-	-	-	-	-	-	-	\$1,551,238	100.000000%	\$0
89	\$0	-	-	-	-	-	-	-	-	\$0	100.000000%	\$0
90	\$449,000	-	-	-	-	-	-	-	-	\$449,000		\$0
91	\$1,097,502	-	-	-	-	-	-	-	-	\$1,097,502	44.633948%	\$1,382,559
92	\$1,097,740	-	-	-	-	-	-	-	-	\$1,097,740		\$1,382,559
93	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
94	\$0	-	-	-	-	-	-	-	-	\$0	100.000000%	\$0
95	\$0	-	-	-	-	-	-	-	-	\$0	100.000000%	\$0
96	\$0	-	-	-	-	-	-	-	-	\$0	100.000000%	\$0
97	\$0	-	-	-	-	-	-	-	-	\$0	100.000000%	\$0
98	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
99	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
100	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
101	\$0	-	-	-	-	-	-	-	-	\$0	100.000000%	\$0
102	\$0	-	-	-	-	-	-	-	-	\$0	100.000000%	\$0
103	\$0	-	-	-	-	-	-	-	-	\$0	100.000000%	\$0
104	\$0	-	-	-	-	-	-	-	-	\$0	100.000000%	\$0
105	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
106	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
107	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
108	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
109	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
110	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
111	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
112	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
113	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
114	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
115	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
116	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
117	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
118	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
119	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
120	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
121	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
122	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
123	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
124	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
125	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
126	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
127	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
128	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
129	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
130	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
131	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
132	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
133	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
134	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
135	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
136	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
137	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
138	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
139	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
140	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
141	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
142	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
143	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
144	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
145	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
146	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
147	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
148	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
149	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
150	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
151	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
152	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
153	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
154	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
155	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
156	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
157	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
158	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
159	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
160	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
161	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
162	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
163	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
164	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
165	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
166	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
167	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
168	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
169	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
170	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
171	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
172	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
173	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
174	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
175	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
176	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
177	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
178	\$219,466	-	-	-	-	-	-	-	-	\$219,466	100.000000%	\$0
179	\$219,466											

Line	(A) OTP Total 2018 Base Year	(B) TY-01 Normalization Plant in Service	(C) TY-02 Rate Case Expense	(D) 2018 Test Year (TY) Adjustments	(E) TY-03 Plant Outage Normalization	(F) TY-04 Economic Development	(G) TY-05 Promote ADIT (1)	(H) Total Test Year Adjustments	(I) Changes in Allocation Due to Effect of Test Year Adjustments	(J) OTP Total 2018 Test Year	(K) ND Allocation	(L) OTP ND 2018 Test Year
162	\$59,418,897	1,726,044	(517,129)	(925,389)	200,000			483,526		\$59,907,423		\$134,569,541
163	\$68,829,724	(1,726,044)	517,129	925,389	(200,000)		\$4,877	(448,649)		\$68,381,075		\$23,549,703
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OTTER TAIL POWER COMPANY  
TEST YEAR ADJUSTMENTS

TY-01  
ND Share  
Page 1 of 3

Otter Tail Power Company  
Normalized Plant in Service  
2018 Test Year

ADJUSTMENT TO ANNUALIZE DEPRECIATION & OTHER OPERATING EXPENSE ON CURRENT & FUTURE CAPITAL PROJECTS

Line No.	(A)	(B)	(C)	(D)	(E)
	System-Wide	Allocation Factor	Allocation Percentage	ND Test-Year Amount	TAA C-8 Reference
1	1,726,044	P90	41.078800%	709,038	
2	\$1,726,044			\$709,038	Col (B); Line 12
3	0	CWIPLT	0.000000%	-	
4	(\$1,726,044)			(\$709,038)	
5	37.80%				
6	(\$652,471)			(\$268,027)	Col (B); Line 19
7	<u>(\$1,073,574)</u>			<u>(\$441,011)</u>	Col (B); Line 23

OTTER TAIL POWER COMPANY  
TEST YEAR ADJUSTMENTS  
Reference Workpaper for 2018 ND TY-01 and Supporting Information Schedule B-2

ADJUSTMENT TO ANNUALIZE PLANT-IN-SERVICE ON CURRENT AND FUTURE CAPITAL PROJECTS

Line No.		(A) <u>System-Wide</u>	(B) <u>Allocation Factor</u>	(C) <u>Allocation Percentage</u>	(D) <u>ND Test-Year Amount</u>	(E) <u>TAA B-2 Reference</u>
1	<b>Additions &amp; Retirements</b>					
2	Intangible	\$7,966,359	P90	41.078800%	\$3,272,485	Col (E); Line 5
3						
4	<b>Total Plant-in-Service Additions</b>	<u>\$7,966,359</u>			<u>\$3,272,485</u>	Col (E); Line 6
5	<b>Accumulated Depreciation</b>					
6	<b>Additions &amp; Retirements</b>					
7	Intangible	(1,356,178)	P90	41.078800%	(557,102)	Col (E); Line 10
8	<b>Total A/D Additions</b>	<u>(\$1,356,178)</u>			<u>(\$557,102)</u>	Col (E); Line 12
9	<b>L-T Construction Work-in-Progress</b>					
10	<b>Transfers</b>					
11	Intangible	0	P90	41.078800%	0	
12	<b>Total CWIP Transfers</b>	<u>(\$1)</u>			<u>\$0</u>	Col (E); Line 21

OTTER TAIL POWER COMPANY  
TEST YEAR ADJUSTMENTS

(A)	(B)	(C)	(D)	(E)	(F)	
<b>Projects Moved from CWIP @ 12/31/17 to Capitalized Accounts During 2018</b>						
Line No.	Project	Project Description	Function	Amount in CWIP @ 12/31/17	Additional Charges Incurred During 2018	Total Project Costs
1		Customer Information System	Intangible	11,440,163	3,354,502	14,794,665
2						
3				<u>\$11,440,163</u>	<u>\$3,354,502</u>	<u>\$14,794,665</u>

(A)	(B)	(C)	(D)	(E)	(F)	(G)
<b>Test Year Adjustment to CWIP to Transfer Project Costs to Capitalized Accounts</b>						
Line No.	Project	Project Description	Function	Simple Average Avg CWIP @ 12/31/18	NO CWIP to remove ND does not allow LT CWIP	NO AFUDC to Remove ND does not allow
4		Customer Information System	Intangible	13,845,679	0	0
5						
6		<b>Total 2018 Test Year Adjustment to CWIP</b>		<u>\$13,845,679</u>	<u>\$0</u>	<u>\$0</u>

(A)	(B)	(C)	(D)	(E)	(F)	(G)	
<b>Test Year Adjustment to Plant in Service to Transfer Project Costs to Capitalized Accounts</b>							
Line No.	Project	Project Description	Function	Amount Capitalized @ 12/31/18	Simple Average Plant-in-Service @ 12/31/18	Difference	2018 Test Year Plant-in-Service Adjustment
7		Customer Information System	Intangible	14,794,666	6,828,307	7,966,359	7,966,359
8							
9				<u>\$14,794,666</u>	<u>\$6,828,307</u>	<u>\$7,966,359</u>	<u>\$7,966,359</u>
10		<b>Total 2018 Test Year Adjustment to Plant in Service</b>					<u>\$7,966,359</u>

(A)	(B)	(C)	(D)	(E)	(F)	(G)	
<b>Test Year Adjustment to Accumulated Depreciation to Reflect Increase in Plant in Service</b>							
Line No.	Project	Project Description	Function	Annualized Accumulated Depreciation	Simple Average A/D @ 12/31/18	Difference	2018 Test Year A/D Adjustment
11		Customer Information System	Intangible	(2,958,933)	(1,602,755)	(1,356,178)	(1,356,178)
12							
13				<u>(\$2,958,933)</u>	<u>(\$1,602,755)</u>	<u>(\$1,356,178)</u>	<u>(\$1,356,178)</u>
14		<b>Total 2018 Test Year Adjustment to Accumulated Depreciation</b>					<u>(\$1,356,178)</u>

(A)	(B)	(C)	(D)	(E)	(F)	(G)	
<b>Test Year Adjustment Depreciation Expense to Reflect Increase in Plant in Service</b>							
Line No.	Project	Project Description	Function	Depreciation Expense 2018	Annual Depreciation Expense	Difference	2018 Test Year Expense Adjustment
15		Customer Information System	Intangible	1,232,889	2,958,933	1,726,044	1,726,044
16							
17				<u>\$1,232,889</u>	<u>\$2,958,933</u>	<u>\$1,726,044</u>	<u>\$1,726,044</u>
18		<b>Total 2018 Test Year Adjustment to Depreciation Expense</b>					<u>\$1,726,044</u>

OTTER TAIL POWER COMPANY  
TEST YEAR ADJUSTMENTS  
Reference Workpaper for 2018 ND TY-02 and Exhibit\_\_(TAA-1), Schedule 8

ADJUSTMENT FOR AMORTIZED RATE CASE EXPENSES

Line No.	Description	(A)	(B)	(C)	(D)	(E)
		OTP Total	ND Allocator	Allocator %	OTP ND	TAA Schedule 8 Reference
1	2018 Rate Case Expense Adjustment	N/A	Directly Assigned	100.00%	(\$517,129)	Col (C); Line 10
2	Income Tax Impact: ND Tax Rate from Sch C-7 is 37.80%				<u>\$195,485</u>	Col (C); Line 19
3	Net Operating Income Impact				<u><u>\$321,644</u></u>	Col (C); Line 21

Rate Case Expense Amortization

Line No.	(A) Description	(B) Amount
1	Rate Case Expenses	\$775,000
2	External Attorney Fees	\$400,000
3	Administrative Costs, Consultants, etc.	\$200,000
4	PSC Costs	175,000
5	Estimated rate case expenses	<u>\$775,000</u>
6	Regulated revenue	\$452,917,347
7	Unregulated revenue	811,214
8	Total regulated and unregulated revenue	<u>\$453,728,561</u>
9	Percent unregulated	0.18%
10	Less allocation to unregulated activity	<u>\$1,386</u>
11	Total estimated rate case expenses	<u>\$773,614</u>
12	Three Year amortization	\$257,871
13	2018 O&M Budget for FERC 928-ND	<u>\$775,000</u>
14	Amount of Test Year adjustment	<u><b>(\$517,129)</b></u>

OTTER TAIL POWER COMPANY  
TEST YEAR ADJUSTMENTS  
Reference Workpaper for 2018 ND TY-03 and Supporting Information Schedule C-8

TY-03  
ND Share  
Page 1 of 2

ADJUSTMENT FOR PLANT O&M OUTAGE EXPENSES

Line No.	Description	(A) OTP Total	(B) ND Allocator	(C) Allocator %	(D) OTP ND	(E) TAA C-8 Reference
1	2018 Plant Outage Adjustment	(925,389)	E2	37.577342%	(347,737)	Col (D); Line 4
2	Operating Income Impact	925,389			347,737	
3	Income Tax Impact: ND Tax Rate is	37.80%			131,451	Col (D); Line 19
4	Net Operating Income Impact				216,285	Col (D); Line 21

OTTER TAIL POWER COMPANY  
TEST YEAR ADJUSTMENTS

TY-03  
ND Share  
Page 2 of 2

Normalization of Plant O&M Outage Expenses				
Line No.	(A) Description	(B) Total Plant	(C) Partner share of Plant	(D) OTP Total
1	2016 Actual Coyote Outage Costs	\$6,544,092	35%	\$2,290,432
2	2018 Budgeted BSP Outage Costs	\$4,700,000	54%	\$2,533,300
3	Total Plant Outage Costs	\$11,244,092		\$4,823,732
4	Major Plant Outage occurs every 3 years			3
5	Additional outage costs per year for a normalized year			\$1,607,911
6	2018 Budgeted BSP Outage Costs			\$2,533,300
7	Removal of excess outage costs from the 2018 O&M Budget			(\$925,389)

Otter Tail Power Company  
 PTC Normalization Adjustment Workpaper  
 2018 Test Year

Line No.	Description	(A)	(B)	(C)	(D)
		OTP Total	TAA-1 C-8	ND Allocation	OTP ND Adjustment
1	2018 Ashtabula Federal PTC	3,084,000	Col (E); Line 17	37.496846%	1,156,403
2	Adjustment to Production Tax Credits	<u>(3,084,000)</u>	Col (E); Line 20	<u>37.496846%</u>	<u>(1,156,403)</u>

OTTER TAIL POWER COMPANY  
TEST YEAR ADJUSTMENTS  
Reference Workpaper for 2018 TY-05 Adjustment - Economic Development

TY-05  
ND Share  
Page 1 of 1

ADJUSTMENT FOR ECONOMIC DEVELOPMENT

Line No. Description	(A) OTP Total	(B) ND Allocator	(C) Allocator %	(D) OTP ND	(E) TAA C-8 Reference
1 2018 Economic Development Adjustment	\$200,000	Directly Assigned	N/A	<u>\$200,000</u>	Col (F); Line 9

Otter Tail Power Company  
Proration of Accumulated Deferred Income Tax for Test Year  
2018 Base Year - Adjustment TY-06 - ADIT

Line No.	(A)	(B)	(C)	(D)
		12/31/2017	12/31/2018	Simple Average
1				
2	<b>Non-Prorated Accumulated Deferred Income Taxes</b>			
3	Federal (above the line including Wind)	(200,636,641)	(216,960,281)	(208,798,461)
4	Minnesota (above the line)	(32,443,938)	(34,054,163)	(33,249,051)
5	North Dakota (above the line including Wind)	(36,972,082)	(36,584,634)	(36,778,358)
6		<b>(270,052,661)</b>	<b>(287,599,078)</b>	<b>(278,825,870)</b>
7				
8	<b>Prorated Accumulated Deferred Income Taxes</b>			
9	Federal (above the line including Wind)	(200,636,641)	(212,489,268)	(206,562,955)
10	Minnesota (above the line)	(32,443,938)	(34,054,163)	(33,249,051)
11	North Dakota (above the line including Wind)	(36,972,082)	(36,584,634)	(36,778,358)
12		<b>(270,052,661)</b>	<b>(283,128,065)</b>	<b>(276,590,363)</b>
13				
14	<b>Prorate Adjustment made in the Test Year</b>			
15	Federal (above the line including Wind)			2,235,506
16	Minnesota (above the line)			0
17	North Dakota (above the line including Wind)			0
18				<b>2,235,506</b>
19				

NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	REFERENCE	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	RATE BASE				350,782,707	753,766,888	1
2	TOTAL AVAILABLE FOR RETURN		Page 2-1 Line 32	1,104,548,586	19,581,198	51,917,429	2
3			Page 7-1 Line 43	71,498,627			3
4	RATE OF RETURN EARNED			6.47%	5.58%	6.88%	4
5	RATE OF RETURN REQUESTED				7.97%		5
6	OPERATING INCOME REQUIRED				27,957,382		6
7	TOTAL AVAILABLE FOR RETURN				19,581,198		7
8	OPERATING INCOME DEFICIENCY				8,376,184		8
9	INCREMENTAL TAXES				5,090,674		9
10	REVENUE INCREASE REQUIRED				13,466,858		10
11	PERCENTAGE INCREASE				9.10%		11
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OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO.	ITEM	ALLOC	REFERENCE	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	ELECTRIC PLANT IN SERVICE		Page 3-1 Line 52	2,014,560,782	755,122,657	1,259,438,125	1
2	ACCUMULATED DEPRECIATION		Page 4-12 Line 22	(763,995,661)	(304,195,201)	(459,800,460)	2
3	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS			1,250,565,122	450,927,457	799,637,665	3
4	NET CAPITALIZED ITEMS - BIG STONE PLANT		Page 4-1 Line 28	0	0	0	4
5	NET ELECTRIC PLANT IN SERVICE			1,250,565,122	450,927,457	799,637,665	5
6	PLANT HELD FOR FUTURE USE		Page 4-1 Line 47	29,657	13,044	16,613	6
7	CONSTRUCTION WORK IN PROGRESS		Page 5-1 Line 31	125,054,506	271,748	124,782,759	7
8	MATERIALS AND SUPPLIES		Page 5-1 Line 39	20,016,737	8,275,549	11,741,188	8
9	FUEL STOCKS		Page 5-1 Line 46	12,099,676	4,430,805	7,668,871	9
10	PREPAYMENTS		Page 5-1 Line 49	(56,579,505)	(13,189,483)	(43,390,022)	10
11	CUSTOMER ADVANCES		Page 5-1 Line 51	(1,013,988)	(365,614)	(648,374)	11
12	CASH WORKING CAPITAL		Page 5-1 Line 53	12,629,886	3,656,607	8,973,279	12
13	ACCUMULATED DEFERRED INCOME TAXES		Page 6-1 Line 16	(279,262,495)	(103,237,405)	(176,025,090)	13
14	UNAMORTIZED BALANCE - SPIRITWOOD		Page 6-1 Line 19	0	0	0	14
15	UNAMORTIZED RATE CASE EXPENSE		Page 6-1 Line 22	0	0	0	15
16	TOTAL AVERAGE RATE BASE			1,104,549,596	350,782,707	753,766,889	16
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OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	PLANT IN SERVICE						1
2	AC 101 & 106 - Direct MN	Direct MN		3,020,019	0	3,020,019	2
3	AC 101 & 106 - Direct ND	Direct ND		471,573	471,573	0	3
4	AC 101 & 106 - Direct SD	Direct SD		1,146,073	0	1,146,073	4
5	Subtotal AC 101 & 106 - Direct Assigned			3,337,665	471,573	4,809,238	5
6							6
7	PRODUCTION PLANT						7
8	AC 101 & 106 - BASE DEMAND	E1		509,388,465	181,639,306	327,749,159	8
9	PEAK DEMAND	D1		175,806,964	70,042,290	105,764,674	9
10	BASE ENERGY	E2		207,006,166	77,787,414	129,218,751	10
11	SUBTOTAL AC 101 & 106			887,339,295	329,468,553	1,216,807,848	11
12							12
13	AC 114 - BASE DEMAND	E1		1,290,081	462,874	827,207	13
14	PEAK DEMAND	D1		290,174	115,507	174,667	14
15	BASE ENERGY	E1		0	0	0	15
16							16
17	SUBTOTAL AC 114			1,580,255	578,381	2,158,636	17
18							18
19	TOTAL PRODUCTION PLANT	P10		888,927,514	330,046,934	1,218,974,448	19
20			310,317,330,335,340,347				20
21							21
22							22
23	TRANSMISSION PLANT	D2		388,404,278	153,803,850	542,208,128	23
24	AC 101 & 106	Direct FERC		126,520,627	0	126,520,627	24
25	AC 101 & 106 (Direct FERC)	D2		56,287	23,081	79,368	25
26	AC 114						26
27	TOTAL TRANSMISSION PLANT		300,350,1,353,356,358	514,963,192	153,826,931	668,789,123	27
28							28
29							29
30							30
31	DISTRIBUTION PLANT						31
32	PRIMARY DEMAND	D3	360,362,364,365,367	186,296,581	85,455,191	271,751,772	32
33	SECONDARY DEMAND	D4		102,024,443	48,993,034	151,017,477	33
34	PRIMARY CUSTOMER	C2	364,365,367	34,970,609	43,138,506	78,109,115	34
35	SECONDARY CUSTOMER	C3	365,367,369,370,372	74,280,016	33,265,375	107,545,391	35
36	STREET LIGHTING	C4		13,853,157	6,080,955	19,934,112	36
37	AREA LIGHTING	C5		8,020,685	4,151,739	12,172,424	37
38	METERS	C6	370	26,594,087	11,882,166	38,476,253	38
39	LOAD MANAGEMENT	C9		8,713,737	3,794,879	12,508,616	39
40	TOTAL DISTRIBUTION PLANT	P60		407,992,811	228,593,947	636,586,758	40
41							41
42							42
43	GENERAL PLANT						43
44	PRODUCTION	P10		33,683,326	12,384,738	46,068,064	44
45	TRANSMISSION	D2		13,030,498	5,159,935	18,190,433	45
46	DISTRIBUTION	P60		21,099,100	9,685,132	30,784,232	46
47	CUSTOMER ACCOUNTS	OXC		16,719,859	7,380,245	24,100,104	47
48	CUSTOMER SERVICE & INFO	OXI		3,769,137	1,655,501	5,424,638	48
49	LOAD MANAGEMENT	C9	397.3	317,859	138,429	456,288	49
50	TOTAL GENERAL PLANT	P90	388-398,390,1,390,3,391,391,6,394,2,397,1,397,2	88,619,779	36,403,979	125,023,758	50
51							51
52							52
53	INTANGIBLE PLANT	P90	302,303	14,067,426	5,776,736	19,844,162	53
54							54
55							55
56	TOTAL PLANT IN SERVICE	EPIS		2,014,590,762	755,122,657	2,769,713,419	56
57							57
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UTTER TAL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	ACCUMULATED DEPRECIATION						1
2	PRODUCTION PLANT	E1	108, 115	(235,510,776)	(83,979,157)	(151,531,619)	2
3	TRANSMISSION PLANT	D1	108, 115	(72,405,125)	(30,042,142)	(46,363,984)	3
4	PEAK DEMAND	D2	108	(7,067,042)	(28,353,972)	(47,463,070)	4
5	BASE ENERGY	E2					5
6	TOTAL PRODUCTION PLANT			(306,983,943)	(142,655,271)	(244,378,672)	6
7							7
8							8
9	TRANSMISSION PLANT	D2	108, 115	(122,102,619)	(48,351,303)	(73,751,316)	9
10	TRANSMISSION PLANT (Direct FERC)	Direct FERC		(4,418,753)	0	(4,418,753)	10
11	TOTAL TRANSMISSION PLANT			(126,521,372)	(48,351,303)	(174,872,675)	11
12							12
13							13
14	DISTRIBUTION PLANT	P60	108, 115	(274,337,362)	(98,387,400)	(175,949,962)	14
15							15
16							16
17	GENERAL PLANT	P90	108	(34,142,419)	(14,025,311)	(20,117,109)	17
18							18
19							19
20	INTANGIBLE PLANT	P90	108	(7,010,565)	(825,917)	(1,184,648)	20
21							21
22	TOTAL ACCUMULATED DEPRECIATION			(763,995,651)	(304,195,201)	(459,800,450)	22
23							23
24	NET PLANT EXCLUDING BSP CAPITALIZED ITEMS			1,250,595,122	450,927,457	799,667,665	24
25							25
26	BSP CAPITALIZED ITEMS	P10		0	0	0	26
27							27
28	TOTAL NET PLANT IN SERVICE	NETS		1,250,595,122	450,927,457	799,667,665	28
29							29
30							30
31							31
32							32
33							33
34							34
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40							40
41							41
42	PLANT HELD FOR FUTURE USE						42
43	PRODUCTION PLANT	P10		0	0	0	43
44	TRANSMISSION PLANT	D2		9,038	3,579	5,459	44
45	DISTRIBUTION PLANT	P60		20,619	9,465	11,154	45
46	GENERAL PLANT	P90		0	0	0	46
47	INTANGIBLE PLANT	P90		0	0	0	47
48	TOTAL PLANT HELD FOR FUTURE USE		105	29,657	13,044	16,613	48
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OTTER TAIL POWER COMPANY  
 OPERATIONAL COST OF SERVICE STUDY  
 North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	CONSTR.WORK IN PROGRESS - Direct Assigned						1
2	PRODUCTION PLANT - Direct MN	P10					2
3	PRODUCTION PLANT - Direct ND	P10					3
4	PRODUCTION PLANT - Direct SD	P10					4
5	PRODUCTION PLANT - Direct IA	P10					5
6	TRANSMISSION PLANT - Direct MN	Direct FERC					6
7	TRANSMISSION PLANT - Direct ND	Direct FERC					7
8	TRANSMISSION PLANT - Direct SD	D2					8
9	TRANSMISSION PLANT - Direct IA	D2					9
10	DISTRIBUTION PLANT - Direct FERC	Direct FERC		95,776,331		95,776,331	10
11	DISTRIBUTION PLANT - Direct MN	P60					11
12	DISTRIBUTION PLANT - Direct ND	P60					12
13	DISTRIBUTION PLANT - Direct SD	P60					13
14	DISTRIBUTION PLANT - Direct IA	Direct FERC					14
15	GENERAL PLANT - Direct MN	Direct FERC					15
16	GENERAL PLANT - Direct ND	P90					16
17	GENERAL PLANT - Direct SD	P90					17
18	GENERAL PLANT - Direct IA	Direct FERC					18
19	INTANGIBLE PLANT - Direct MN	P90					19
20	INTANGIBLE PLANT - Direct ND	P90					20
21	INTANGIBLE PLANT - Direct SD	Direct FERC					21
22	TOTAL CWP - Direct Assigned			95,776,331		95,776,331	22
23							23
24							24
25							25
26	CONSTR.WORK IN PROGRESS - SHORT TERM						26
27	PRODUCTION PLANT	P10					27
28	TRANSMISSION PLANT	D2		696,250	271,748	414,502	28
29	DISTRIBUTION PLANT	P60					29
30	GENERAL PLANT	P90					30
31	INTANGIBLE PLANT	P90					31
32	TOTAL CWP - SHORT TERM			696,250	271,748	414,502	32
33							33
34							34
35	CONSTR.WORK IN PROGRESS - LONG TERM						35
36	PRODUCTION PLANT (AFUDC Projects)	P10		14,041,071		14,041,071	36
37	TRANSMISSION PLANT (Rider Projects)	D2					37
38	TRANSMISSION PLANT (AFUDC Projects)	D2		5,855,294		5,855,294	38
39	TRANSMISSION PLANT (Rider Projects)	D2					39
40	DISTRIBUTION PLANT	P60		1,148,148		1,148,148	40
41	GENERAL PLANT	P90		1,603,969		1,603,969	41
42	INTANGIBLE PLANT	P90		5,942,443		5,942,443	42
43	TOTAL CWP - LONG TERM AFUDC Projects			28,591,925		28,591,925	43
44	TOTAL CWP - LONG TERM - Rider Projects			0		0	44
45							45
46							46
47							47
48	TOTAL CONSTRUCTION WORK IN PROGRESS		107	125,054,506	271,748	124,782,758	48
49							49
50							50
51	MATERIALS & SUPPLIES						51
52	PRODUCTION	P10		6,230,432	2,290,815	3,939,617	52
53	TRANSMISSION	D2		5,450,400	2,158,299	3,292,101	53
54	DISTRIBUTION	P60		8,335,905	3,826,435	4,509,470	54
55	TOTAL MATERIALS AND SUPPLIES		154, 168.1	20,016,737	8,275,549	11,741,188	55
56							56
57							57
58	FUEL STOCKS	E1		9,319,627	3,323,221	5,996,406	58
59	COAL STOCKS	D1		2,780,049	1,107,584	1,672,465	59
60	FUEL OIL STOCKS	D1					60
61	TOTAL FUEL STOCKS		1510	12,099,676	4,430,805	7,668,871	61
62							62
63							63
64							64
65	PREPAYMENTS	NEPIS	128, 228.3	(96,578,505)	(13,189,463)	(23,390,022)	65
66	CUSTOMER ADVANCES	NEPIS	235, 253	(1,013,868)	(865,614)	(148,254)	66
67	CASH WORKING CAPITAL	OX		12,629,886	3,656,607	8,973,279	67
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OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota, 2018 Base Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	ACCUMULATED DEFERRED INCOME TAXES						1
2	ITEMS SD FOLLOWS THROUGH						2
3	FEDERAL	NPINR		435,531	171,547	263,984	3
4	MINNESOTA	NPISM		72,069	0	72,069	4
5	NORTH DAKOTA	NPISN		35,772	35,772	0	5
6							6
7	SUBTOTAL			543,371	207,318	336,052	7
8	ALL OTHER						8
9	FEDERAL (Direct FERC)	NPIS		(104,891,462)	(66,666,370)	(118,225,093)	9
10	FEDERAL (Indirect FERC)	Direct FERC		(23,906,999)	0	(23,906,999)	10
11	MINNESOTA	NPISM		(33,248,051)	0	(33,248,051)	11
12	NORTH DAKOTA	NPISN		(8,776,353)	(8,776,353)	0	12
13							13
14	SUBTOTAL			(218,822,865)	(103,442,723)	(175,381,142)	14
15							15
16	TOTAL ACCUMULATED DEFERRED INCOME TAXES		190,235,281,283	(218,822,865)	(103,237,435)	(175,045,090)	16
17							17
18							18
19							19
20	UNAMORTIZED BALANCE - SPIRITWOOD PLA	P10		0	0	0	20
21							21
22							22
23	UNAMORTIZED RATE CASE EXPENSES	R10		0	0	0	23
24							24
25							25
26							26
27							27
28							28
29							29
30				1,104,549,596	350,782,707	753,766,889	30
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO.	ITEM	ALLOC	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO.
1	OPERATING REVENUES					1
2	SALES OF ELECTRICITY		380,016,076	148,037,074	241,979,002	2
3	OTHER OPERATING REVENUE		56,232,545	10,040,248	46,192,297	3
4	TOTAL OPERATING REVENUE		448,248,621	158,077,321	290,171,299	4
5						5
6						6
7	OPERATING EXPENSES					7
8	PRODUCTION EXPENSES		161,876,335	60,104,535	101,771,800	8
9	TRANSMISSION EXPENSES		35,311,843	13,507,453	21,804,390	9
10	DISTRIBUTION EXPENSES		16,917,364	7,660,921	9,256,443	10
11	CUSTOMER ACCOUNTING EXPENSES		13,848,906	6,091,579	7,757,327	11
12	CUSTOMER SERVICE AND INFORMATION EXPENSES		11,097,740	1,382,509	9,715,231	12
13	SALES EXPENSES		273,627	22,472	251,155	13
14	ADMINISTRATIVE AND GENERAL EXPENSES		50,400,273	20,112,229	30,288,045	14
15	CHARITABLE CONTRIBUTIONS		0	0	0	15
16	DEPRECIATION EXPENSES		54,316,572	20,716,262	33,600,309	16
17	AMORTIZATION OF INTANGIBLE ASSETS		0	0	0	17
18	AMORTIZATION OF PUMP AND TURBINE PLANT CAPITALIZED COSTS		0	0	0	18
19	SPRINTWOOD AMORTIZATION		0	0	0	19
20	GENERAL TAXES		15,375,197	4,902,302	10,472,895	20
21	TOTAL OPERATING EXPENSES		359,418,897	134,520,262	224,898,635	21
22	NET OPERATING INCOME BEFORE INCOME TAXES		88,829,724	23,557,059	65,272,664	22
23						23
24						24
25						25
26						26
27	INCOME TAX EXPENSE		(4,487,386)	(1,651,974)	(2,835,412)	27
28	INCOME TAX CREDIT		2,246,197	951,875	1,294,322	28
29	DEFERRED INCOME TAXES		2,246,197	4,336,226	16,098,361	29
30	INCOME TAXES		19,358,671	3,972,861	15,385,810	30
31	TOTAL INCOME TAX EXPENSE					31
32	NET OPERATING INCOME		69,471,053	19,584,198	49,886,855	32
33						33
34						34
35						35
36						36
37						37
38						38
39	Allowance for Funds Used During Construction - MK Only		2,027,574	0	2,027,574	39
40	Allowance for Funds Used During Construction - SD Only		0	0	0	40
41	Allowance for Funds Used During Construction - ND Only		0	0	0	41
42	TOTAL ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		2,027,574	0	2,027,574	42
43						43
44	TOTAL AVAILABLE FOR RETURN		71,498,627	19,584,198	51,914,429	44
45						45
46						46
47						47
48						48
49						49
50	AVERAGE CENTS PER KWH					50
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NORTH DAKOTA

OTTERTAL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO.	ITEM	ALLOC	FERC ACCOUNTS	JURISDICTION	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO.
1	OPERATING REVENUES							1
2	SALES OF ELECTRICITY	R10	440,442,444.445	108,115	390,016,076	148,037,074	241,979,002	2
3								3
4								4
5	OTHER OPERATING REVENUES							5
6	SALES FOR RESALE							6
7	MUNICIPALITIES & OFF SYSTEM SALES				188,999	0	188,999	7
8	NON-ASSOCIATED UTILITIES, CO-OPS & OPA							8
9	BUY SELL TRANSACTIONS	D2		DIRECTLY ASSIGNED TO FERC JURISDICTION				9
10	ALL OTHER TRANSACTIONS							10
11	BASE DEMAND	E1						11
12	PEAK DEMAND	D1						12
13	BASE ENERGY	E2	15,026		15,026	5,646	9,380	13
14	PEAK ENERGY	D1						14
15								15
16								16
17	TOTAL ALL OTHER TRANSACTIONS		15,026		15,026	5,646	9,380	17
18								18
19	TOTAL SALES FOR RESALE		214,023		214,023	5,646	208,377	19
20								20
21								21
22	OTHER ELECTRIC REVENUES							22
23	LATE FEES	C1	450	DIRECTLY ASSIGNED TO JURISDICTION	705,671	277,669	428,002	23
24	CONNECTION FEES	C1	451	DIRECTLY ASSIGNED TO JURISDICTION	353,894	135,015	218,879	24
25	RENT FROM ELECTRIC PROPERTY - BIG	NEPS	454		568,008	204,807	363,201	25
26	RENT FROM ELECTRIC PROPERTY - COV	NEPS	454		11,825	4,264	7,562	26
27	OTHER MISC ELECTRIC REVENUE	NEPS	454		9,900	5,534	4,366	27
28	DEFICIENCY PAYMENTS - MN	C1	456	DIRECTLY ASSIGNED TO JURISDICTION	2,576,976	929,181	1,647,795	28
29	DEFICIENCY PAYMENTS - ND	C1	456	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	29
30	DEFICIENCY PAYMENTS - SD	C1	456	DIRECTLY ASSIGNED TO JURISDICTION	0	0	0	30
31	DEFICIENCY PAYMENTS	NEPS	456	DIRECTLY ASSIGNED TO JURISDICTION	1,773,638	639,521	1,134,117	31
32								32
33	MISCELLANEOUS SERVICES	NEPS	456		28,101	10,132	17,969	33
34	WHEELING	NEPS	456		439,772	439,772	0	34
35	LOAD CONTROL AND DISPATCH	NEPS	456		21,716,925	7,830,478	13,886,447	35
36	RESIDENTIAL CONSERVATION SERVICES	Direct FERC C1	456		29,831,233	0	29,831,233	36
37					7,876	0	7,876	37
38								38
39	TOTAL OTHER ELECTRIC REVENUES		98,019,550		98,019,550	10,034,601	47,984,949	39
40								40
41	TOTAL OTHER OPERATING REVENUES		98,232,545		98,232,545	10,040,248	48,192,297	41
42								42
43								43
44	TOTAL OPERATING REVENUES		448,248,621		448,248,621	158,077,321	290,171,299	44
45								45
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48								48
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OTTER TAIL POWER COMPANY  
 PRODUCTION COST OF SERVICE STUDY  
 North Dakota 2010 Base Year

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LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	OPERATING EXPENSES						1
2	PRODUCTION EXPENSES						2
3	PROD EXPENSES EXCLUDING PURCHASED POWER						3
4	E1		500-502, 505-507, 509-511, 535, 537-543, 546, 548-554, 556-557	16,222,658	5,785,291	10,444,367	4
5	E2		500-502, 505-507, 509-511, 535, 537-543, 546, 548-554, 556-557	4,238,395	2,785,015	2,386,015	5
6	E3		500-502, 505-507, 509-511, 535, 537-543, 546, 548-554, 556-557	69,508,600	26,145,807	43,362,793	6
7	D1		501-517-514, 544-546, 548-554, 547	202,629	305,871	305,871	7
8	D2			1,032,569	1,032,569	1,032,569	8
9	D3			230,821	230,821	230,821	9
10	D4			91,616,013	33,745,396	57,866,617	10
11	TOTAL EXCLUDING PURCHASED POWER						11
12							12
13	PURCHASED POWER						13
14	D1						14
15	D2						15
16	D3						16
17	D4						17
18	D5						18
19	D6						19
20	D7						20
21	D8						21
22	TOTAL ALL OTHER TRANSACTIONS						22
23							23
24	TOTAL PURCHASED POWER						24
25							25
26	TOTAL PRODUCTION EXPENSES						26
27							27
28							28
29	TRANSMISSION EXPENSES (Direct MN)	D2	500-561, 561-562, 561-4-561, 562-563, 565-568, 569-1-569, 570-573	34,110,670	13,507,453	20,603,218	29
30	TRANSMISSION EXPENSES (Direct FERC)	Direct FERC		1,184,949	0	1,184,949	30
31	TOTAL TRANSMISSION EXPENSES			16,223	0	16,223	31
32							32
33							33
34							34
35	DISTRIBUTION EXPENSES						35
36	D3		500-564, 568-590, 592-594, 598	5,246,930	2,406,753	2,840,136	36
37	D4		500-561, 563-584, 586-590, 593-595, 598	1,880,361	902,566	977,895	37
38	D5		500-561, 563-584, 586-590, 593-594, 598	3,090,357	1,383,580	1,706,777	38
39	D6		500-561, 563-584, 587-588, 590, 593-595, 598	2,200,175	995,321	1,214,854	39
40	D7		500-561, 563-584, 587-588, 590, 593-594, 596, 598	1,692,551	724,500	967,991	40
41	D8		500-561, 563-584, 587-588, 590, 593-594, 596, 598	1,419,499	694,635	724,864	41
42	D9		500-561, 563-584, 587-588, 590, 593-594, 596, 598	2,893,966	1,203,654	1,690,312	42
43	D10			0	0	0	43
44	TOTAL DISTRIBUTION	OXD		16,917,384	7,680,921	9,236,463	44
45							45
46							46
47							47
48	CUSTOMER ACCOUNTING EXPENSES						48
49	C7		901-902	5,336,450	2,289,472	3,066,978	49
50	C8		901-903-905	8,493,476	3,802,108	4,691,368	50
51	C9						51
52	TOTAL CUSTOMER ACCOUNTS	OXC		13,849,926	6,091,579	7,758,346	52
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO.	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO.
1	CUSTOMER SERVICE & INFORMATIONAL EXPENSE						1
2	CONSERVATION & PROMOTIONAL REBATE	C1	908	8,000,238	0	8,000,238	2
3	OTHER	C1	907,910	3,097,502	1,382,509	1,714,992	3
4	TOTAL CUSTOMER SERV & INFORMATION	OXI		11,097,740	1,382,509	9,715,231	4
5							5
6							6
7	SALES EXPENSES						7
8	OFF PEAK DEVELOPMENT	C1	912	223,279	0	223,279	8
9	OTHER	C1	919,913,916	50,347	22,472	27,816	9
10	TOTAL SALES EXPENSES			273,627	22,472	251,155	10
11							11
12							12
13							13
14	ADMINISTRATIVE & GENERAL EXPENSES						14
15	SALARIES, SUPPLIES, PENSIONS & BENEFITS						15
16	PRODUCTION	OPPD		14,499,338	5,283,691	9,215,647	16
17	TRANSMISSION	OXI		5,699,174	3,387,896	2,311,278	17
18	DISTRIBUTION	OXD		4,123,607	4,123,607	0	18
19	CUSTOMER ACCOUNTS	OXI		7,223,065	3,176,903	4,046,162	19
20	CUSTOMER SERVICE & INFO	C1		1,596,637	715,628	884,009	20
21	TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENE		900,922,926	39,010,481	15,517,977	22,492,504	21
22							22
23	LOAD MANAGEMENT EXPENSES	C3		0	0	0	23
24	OUTSIDE SERVICES	NEPIS	923	1,329,645	479,431	850,215	24
25	PROPERTY INSURANCE	NEPIS	924	2,226,894	802,952	1,423,942	25
26	INJURIES & DAMAGES	NEPIS	925	2,184,840	787,788	1,397,052	26
27	REGULATORY COMMISSION EXPENSE	R10	928	2,846,861	961,755	1,885,106	27
28	GENERAL ADVERTISING	C1	930.1	19,489	8,698	10,790	28
29	MISCELLANEOUS RENTS, MAINTENANCE	P90	930.2, 931, 935	3,782,064	1,553,628	2,228,436	29
30	TOTAL ADMINISTRATIVE & GENERAL EXP			50,400,273	20,112,229	30,288,044	30
31							31
32	CHARITABLE CONTRIBUTIONS	C1	426.1	0	0	0	32
33	TOTAL O & M EXPENSES			288,727,128	108,901,698	180,825,430	33
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NORTH DAKOTA

OTTERTAL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	DEPRECIATION EXPENSE						1
2	PRODUCTION						2
3	BASE DEMAND	E1		14,475,420	5,160,977	9,312,444	3
4	PEAK DEMAND	D1		5,798,952	2,310,289	3,488,663	4
5	BASE ENERGY	E2		8,567,467	3,279,426	5,288,040	5
6	TOTAL PRODUCTION			28,839,739	10,650,632	18,189,047	6
7							7
8							8
9							9
10	TRANSMISSION	D2		6,852,461	2,713,500	4,138,961	10
11	TRANSMISSION (Direct FERC)	Direct FERC		2,202,067	0	2,202,067	11
12	TOTAL TRANSMISSION			9,054,548	2,713,500	6,341,048	12
13							13
14	DISTRIBUTION	P60		11,732,197	5,385,437	6,346,760	14
15							15
16							16
17	GENERAL	P90		2,285,866	939,007	1,346,859	17
18							18
19	INTANGIBLE	P90		2,404,211	987,626	1,416,585	19
20							20
21							21
22							22
23	TOTAL DEPRECIATION EXPENSE		403	54,316,572	20,716,262	33,600,309	23
24							24
25							25
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27							27
28							28
29							29
30							30
31	BIG STONE EXPENSE OFFSETS	P10		0	0	0	31
32							32
33	SPIRITWOOD AMORTIZATION	P10	406	0	0	0	33
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	GENERAL TAXES	NEPIS		13,596,966	4,902,302	8,693,665	1
2	GENERAL TAXES (Chgd FERC)	Direct FERC		1,779,231	0	1,779,231	2
3	TOTAL GENERAL TAXES		408 1	15,376,197	4,902,302	10,473,896	3
4	NET OPERATING INCOME BEFORE TAX (NOBIT)			88,629,724	23,557,059	65,072,664	4
5	INVESTMENT TAX CREDIT			(4,487,336)	(1,661,974)	(2,825,362)	5
6	AMORTIZE PRIOR YEARS CREDIT			0	0	0	6
7	DEBITS UTILIZED			0	0	0	7
8	TOTAL INVESTMENT TAX CREDIT		411 4	(4,487,336)	(1,661,974)	(2,825,362)	8
9	DEFERRED INCOME TAXES			0	0	0	9
10	ITEMS SOUTH DAKOTA FLOWS THROUGH			0	0	0	10
11	FEDERAL			0	0	0	11
12	MINNESOTA			0	0	0	12
13	NORTH DAKOTA			0	0	0	13
14	NP/NSM			0	0	0	14
15	NP/NSM			0	0	0	15
16	NP/NSM			0	0	0	16
17	NP/NSM			0	0	0	17
18	NP/NSM			0	0	0	18
19	SUBTOTAL			0	0	0	19
20	ALL OTHER			0	0	0	20
21	FEDERAL - transfer from Current Income Taxes - NOL			0	0	0	21
22	FEDERAL (NEPIS)			(403,737)	(145,575)	(258,161)	22
23	FEDERAL			(403,737)	(145,575)	(258,161)	23
24	MINNESOTA - transfer from Current Income Taxes - NOL			0	0	0	24
25	MINNESOTA			1,533,416	0	1,533,416	25
26	MINNESOTA			1,533,416	0	1,533,416	26
27	NORTH DAKOTA - transfer from Current Income Taxes - NOL			577,409	673,151	1,250,560	27
28	NORTH DAKOTA (NP/NSM)			894,033	0	894,033	28
29	NORTH DAKOTA			1,471,442	1,467,151	4,298	29
30	SUBTOTAL			2,998,820	1,327,609	4,298	30
31	TOTAL DEFERRED INCOME TAXES		410 1-410 2, 411 1-411 2	2,998,820	1,327,609	4,298	31
32	CURRENT INCOME TAXES			18,633,717	4,336,226	14,297,492	32
33	FEDERAL - transfer to Deferred Income Taxes - NOL			0	0	0	33
34	FEDERAL CURRENT INCOME TAX			18,633,717	4,336,226	14,297,492	34
35	FEDERAL INCOME TAXES			18,633,717	4,336,226	14,297,492	35
36	MINNESOTA - transfer to Deferred Income Taxes - NOL			0	0	0	36
37	MINNESOTA CURRENT INCOME TAX			2,812,469	0	2,812,469	37
38	MINNESOTA INCOME TAXES			2,812,469	0	2,812,469	38
39	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL			(573,409)	(573,151)	(250,258)	39
40	NORTH DAKOTA CURRENT INCOME TAX			577,410	573,151	4,259	40
41	NORTH DAKOTA INCOME TAXES			0	(0)	(4,259)	41
42	TOTAL CURRENT INCOME TAXES		409 1	21,246,187	4,336,226	16,909,961	42
43	TOTAL INCOME TAXES			19,356,671	3,975,861	15,380,810	43
44	NET OPERATING INCOME			69,471,053	19,581,198	49,889,855	44
45	AFDC			2,027,574	0	2,027,574	45
46	AFDC - MN Only			0	0	0	46
47	AFDC - SD Only			0	0	0	47
48	Total AFDC		419 1	2,027,574	0	2,027,574	48
49	TOTAL AVAILABLE FOR RETURN			71,498,627	19,581,198	51,917,429	49
50	RATE OF RETURN ON RATE BASE			6.47%	5.56%	6.89%	50

NORTH DAKOTA

OTTER TAIL POWER COMPANY  
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North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE					1
2	NET OPERATING INCOME BEFORE TAX (NOBIT)		88,629,724	23,457,059	65,272,664	2
3	LESS: INTEREST COST		27,922,595	8,980,037	18,942,557	3
4	NET INCOME BEFORE TAX		60,707,129	14,577,022	46,130,107	4
5	FEDERAL SCHEDULE M ADJUSTMENTS:					5
6	ADDITIONAL TAX DEPRECIATION		10,435,199	3,762,623	6,672,576	6
7	COST TO REMOVE		500,000	180,285	319,715	7
8	DIRECTLY ASSIGNED SCHEDULE M ITEMS		0	0	0	8
9	ACCRUED VACATION PAY		0	0	0	9
10	CHARGES - OPERATING RESERVES		8,193,954	2,954,496	5,239,457	10
11	UNBILLED REVENUES		(2,710,794)	(977,432)	(1,733,362)	11
12	DEFERRED INCOME TAXES PAID CREDIT		0	0	0	12
13	OTHER SCHEDULE M ITEMS		(11,940,302)	(4,305,316)	(7,634,984)	13
14	SUBTOTAL FEDERAL SCHEDULE M ADJUSTMENTS		4,419,057	1,614,654	2,804,403	14
15	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		56,426,072	12,962,368	43,463,704	15
16	LESS:					16
17	MINNESOTA STATE INCOME TAXES		2,612,469	0	2,612,469	17
18	NORTH DAKOTA STATE INCOME TAXES		577,410	573,151	4,259	18
19	FEDERAL TAXABLE INCOME		53,236,193	12,389,217	40,846,976	19
20	FEDERAL TAX RATE		35.00%	35.00%	35.00%	20
21	FEDERAL INCOME TAX BEFORE CREDITS		18,633,717	4,336,226	14,297,492	21
22	INVESTMENT TAX CREDIT - DEBITS UTILIZED		0	0	0	22
23	FEDERAL INCOME TAXES Before transfer to Deferred due to NOL		18,633,717	4,336,226	14,297,492	23
24	Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL		0	0	0	24
25	FEDERAL INCOME TAXES		18,633,717	4,336,226	14,297,492	25
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OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2016 Base Year

NORTH DAKOTA

LINE NO	ITEM	ALLOC	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	DEVELOPMENT OF MINNESOTA STATE INCOME TAX EXPENSE					1
2	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		41,742,601	0	41,742,601	2
3	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M					3
4	CHANGE IN EXCESS TAX DEPRECIATION -					4
5	NEPIS		0	0	0	5
6	CHANGE IN AGRS - ORDINARY LOSS		(15,563,590)	0	(15,563,590)	6
7	NEPIS		0	0	0	7
8	PREFERRED DIVIDENDS PAID/CREDIT		0	0	0	8
9	MISCELLANEOUS ADJUSTMENTS TO FED S		478,840	0	478,840	9
10	NEPIS		0	0	0	10
11	TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M		(15,084,750)	0	(15,084,750)	11
12	MINNESOTA TAXABLE INCOME		26,657,851	0	26,657,851	12
13	MINNESOTA TAX RATE		9.80%	0.00%	9.80%	13
14	MINNESOTA INCOME TAX		2,617,469	0	2,617,469	14
15	MINNESOTA INCOME TAX, prior to transfer to Delivered Income Tax due to NOL		0	0	0	15
16	Tax transfer to Delivered Income Tax due to NOL		0	0	0	16
17	MINNESOTA INCOME TAX		2,617,469	0	2,617,469	17
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19						19
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26						26
27	DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE					27
28	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		12,962,368	12,962,368	0	28
29	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M					29
30	CHANGE IN EXCESS TAX DEPRECIATION -		(2,724)	(1,748)	(976)	30
31	NEPIS		0	0	0	31
32	CHANGE IN AGRS - ORDINARY LOSS - ND		0	0	0	32
33	NEPIS		0	0	0	33
34	CHANGE IN INCOME FROM ADR PROPERTY		456,613	357,325	99,288	34
35	NEPIS		0	0	0	35
36	MISCELLANEOUS ADJUSTMENTS TO FED S		454,360	355,577	98,783	36
37	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		454,360	355,577	98,783	37
38	SUBTOTAL		13,416,748	13,317,945	98,803	38
39	DEDUCTION OF FEDERAL INCOME TAXES		0	0	0	39
40	NORTH DAKOTA TAXABLE INCOME		13,416,748	13,317,945	98,803	40
41	NORTH DAKOTA TAX RATE		4.31%	4.31%	4.31%	41
42	NORTH DAKOTA INCOME TAX		577,410	573,151	4,256	42
43	NORTH DAKOTA INCOME TAX, prior to transfer to Delivered Income Tax due to NOL		0	0	0	43
44	Tax transfer to Delivered Income Tax due to NOL		0	0	0	44
45	NORTH DAKOTA INCOME TAX		577,410	573,151	4,256	45
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North Dakota 2018 Base Year

ALLOCATION FACTORS

LINE NO	ITEM	FACTOR	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	MWH CONSUMPTION AT GENERATORS - P&L PERCENTAGE	E1	4,717,027	1,662,012	3,055,015	1
2			100.000000%	35.658308%	64.341692%	2
3	MWH CONSUMPTION AT GENERATORS - TO PERCENTAGE	E2	5,271,486	1,660,865	3,290,621	3
4			100.000000%	37.577342%	62.422658%	4
5	GENERATION DEMAND FACTOR PERCENTAGE	D1	740,845	295,156	445,689	5
6			100.000000%	39.840452%	60.159548%	6
7	TRANSMISSION DEMAND FACTOR PERCENTAGE	D2	745,364	295,156	450,208	7
8			100.000000%	39.598907%	60.401093%	8
9	DISTRIBUTION - PRIMARY DEMAND FACTOR PERCENTAGE	D3	819,600	403,477	416,123	9
10			100.000000%	49.214411%	50.785589%	10
11	DISTRIBUTION - SECONDARY DEMAND FACTOR PERCENTAGE	D4	1,168,271	661,014	507,257	11
12			100.000000%	56.664011%	43.335989%	12
13	CUSTOMER OR METER FACTORS TOTAL RETAIL CUSTOMERS PERCENTAGE	C1	133,437	59,557	73,880	13
14			100.000000%	44.633648%	55.366352%	14
15	RETAIL SERVICE LOCATIONS PERCENTAGE	C2	140,167	62,754	77,413	15
16			100.000000%	44.770860%	55.229140%	16
17	SECONDARY SERVICE LOCATIONS PERCENTAGE	C3	140,091	62,738	77,353	17
18			100.000000%	44.783745%	55.216255%	18
19	STREET LIGHTING FACTOR PERCENTAGE	C4	5,464,004	2,381,279	3,082,725	19
20			100.000000%	43.581209%	56.418791%	20
21	AREA LIGHTING FACTOR PERCENTAGE	C5	4,786,865	2,477,820	2,309,045	21
22			100.000000%	51.762897%	48.237103%	22
23	METER FACTOR PERCENTAGE	C6	52,603,325	23,603,024	29,000,301	23
24			100.000000%	44.679131%	55.320869%	24
25	METER READING FACTOR PERCENTAGE	C7	182,297	77,918	104,379	25
26			100.000000%	42.742335%	57.257665%	26
27	SYSTEM SERVICE LOCATIONS PERCENTAGE	C8	140,192	62,757	77,435	27
28			100.000000%	44.759377%	55.240623%	28
29	LOAD MANAGEMENT FACTOR PERCENTAGE	C9	42,771	18,627	24,144	29
30			100.000000%	43.550537%	56.449463%	30
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NORTH DAKOTA

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North Dakota 2018 Base Year

LINE NO.	ITEM	ALLOCATION FACTORS	TOTAL COMPANY	NORTH DAKOTA	OTHER	LINE NO.
1	GROSS PLANT IN SERVICE					1
2	PRODUCTION PLANT	P10	698,927,514	330,519,064	568,406,451	2
3	PERCENTAGE		100.000000%	36.768155%	63.231845%	3
4	DISTRIBUTION PLANT	P80	467,662,871	228,563,847	269,386,924	4
5	PERCENTAGE		100.000000%	45.903056%	54.096944%	5
6	GENERAL PLANT	P90	88,619,779	36,403,979	52,215,800	6
7	PERCENTAGE		100.000000%	41.078842%	58.921158%	7
8	ELECTRIC PLANT IN SERVICE	EPIS	2,014,590,762	755,122,657	1,259,468,125	8
9	PERCENTAGE		100.000000%	37.482682%	62.517318%	9
10	NET ELECTRIC PLANT IN SERVICE	NEPIS	1,250,996,122	450,927,457	799,667,665	10
11	PERCENTAGE		100.000000%	36.051030%	63.948970%	11
12	OPERATION AND MAINTENANCE EXPENSE	OXPD	22,971,130	8,370,890	14,600,240	12
13	PERCENTAGE		100.000000%	36.440314%	63.559686%	13
14	DISTRIBUTION EXPENSE	OXD	16,817,384	7,680,921	9,236,463	14
15	PERCENTAGE		100.000000%	45.402533%	54.597467%	15
16	CUSTOMER ACCOUNTS EXPENSE	OXC	13,849,626	6,091,579	7,758,046	16
17	PERCENTAGE		100.000000%	43.982759%	56.017241%	17
18	CUSTOMER SERVICE & INFORMATION EXP	OXI	3,097,562	1,382,509	1,714,892	18
19	PERCENTAGE		100.000000%	44.633046%	55.366954%	19
20	OTHER DEFERRED INCOME TAX FACTOR	NPISM	693,906,919	0	693,906,919	20
21	MINNESOTA	NPISM	100.000000%	0.000000%	100.000000%	21
22	NORTH DAKOTA	NPISM	450,927,457	450,927,457	0	22
23	PERCENTAGE		100.000000%	100.000000%	0.000000%	23
24	EXCLUDING SOUTH DAKOTA	NPMMR	1,144,634,375	450,927,457	693,306,919	24
25	PERCENTAGE		100.000000%	39.388005%	69.611992%	25
26	LONG TERM COMP RATIO (W/AFDC)	CWPLT	28,591,925	0	28,591,925	26
27	PERCENTAGE		100.000000%	0.000000%	100.000000%	27
28	REVENUE	R10	390,016,076	148,037,074	241,979,002	28
29	PERCENTAGE		100.000000%	37.956559%	62.043441%	29
30	LABOR AND RELATED EXPENSE	LRE	149,347,123	57,145,581	92,201,542	30
31	PERCENTAGE		100.000000%	38.263597%	61.736403%	31
32	TOTAL O & M EXPENSE	OX				32
33	PERCENTAGE					33
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
 JURISDICTIONAL COST OF SERVICE STUDY  
 North Dakota 2018 Base Year

LINE NO.	ITEM	AMOUNT	AMOUNT AS A PERCENT OF TOTAL	COST OF CAPITAL	RATE OF RETURN	LINE NO.
1	CAPITAL STRUCTURE - RATE OF RETURN					1
2	LONG-TERM DEBT	508,651,990	47.50%	5.30%	2.56%	2
3	PREFERRED STOCK	0	0.00%	0.00%	0.00%	3
4	COMMON EQUITY	562,251,832	52.50%	10.30%	5.41%	4
5	TOTAL	1,070,903,822	100.00%		7.97%	5
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OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO.	ITEM	ALLOCATION	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO.
1	CASH WORKING CAPITAL CALCULATION - REVENUE LEAD DAYS					1
2	REVENUES					2
3	COMPUTER MAINTAINED BILLINGS		349,840.352	138,631.523	210,308.829	3
4	MANUALLY MAINTAINED BILLINGS		33,281.140	13,262.075	20,005.065	4
5	COST OF ENERGY REVENUES	R10	7,871,578	(4,463,340)	12,335,418	5
6	SALES FOR RESALE		190,597	5,646	184,950	6
7	RENT FROM ELECTRIC PROPERTY		568,008	204,807	363,201	7
8	MISCELLANEOUS		2,576,976	529,181	1,647,795	8
9	ITA DEFICIENCY PAYMENTS		1,773,638	639,521	1,134,117	9
10	LOAD CONTROL AND DISPATCH		438,772	0	438,772	10
11	RENT FROM ELECTRIC PROPERTY - BIG STONE		5,146,196	7,839,478	43,717,680	11
12	RENT FROM ELECTRIC PROPERTY - COYOTE		4,254,485	4,254,485	7,362,000	12
13	PROFIT ON MATERIALS AND SUPPLIES		9,880	3,500	8,380	13
14	MISCELLANEOUS SERVICES		0	10,132	17,988	14
15	RESIDENTIAL CONSERVATION SERVICES		2,676	0	2,676	15
16	TOTAL REVENUES		448,248,621	158,077,321	290,171,299	16
17	BEVENUE LEAD DAYS FROM SERVICE TO COLLECTION					17
18	COMPUTER MAINTAINED BILLINGS					18
19	MANUALLY MAINTAINED BILLINGS					19
20	COST OF ENERGY REVENUES					20
21	SALES FOR RESALE					21
22	RENT FROM ELECTRIC PROPERTY					22
23	MISCELLANEOUS					23
24	ITA DEFICIENCY PAYMENTS					24
25	LOAD CONTROL AND DISPATCH					25
26	RENT FROM ELECTRIC PROPERTY - BIG STONE					26
27	RENT FROM ELECTRIC PROPERTY - COYOTE					27
28	PROFIT ON MATERIALS AND SUPPLIES					28
29	MISCELLANEOUS SERVICES					29
30	RESIDENTIAL CONSERVATION SERVICES					30
31	TOTAL REVENUES					31
32	BEVENUE LEAD DAYS FROM SERVICE TO COLLECTION					32
33	COMPUTER MAINTAINED BILLINGS					33
34	MANUALLY MAINTAINED BILLINGS					34
35	COST OF ENERGY REVENUES					35
36	SALES FOR RESALE					36
37	RENT FROM ELECTRIC PROPERTY					37
38	MISCELLANEOUS					38
39	ITA DEFICIENCY PAYMENTS					39
40	LOAD CONTROL AND DISPATCH					40
41	RENT FROM ELECTRIC PROPERTY - BIG STONE					41
42	RENT FROM ELECTRIC PROPERTY - COYOTE					42
43	PROFIT ON MATERIALS AND SUPPLIES					43
44	MISCELLANEOUS SERVICES					44
45	RESIDENTIAL CONSERVATION SERVICES					45
46	TOTAL REVENUES					46
47	BEVENUE LEAD DAYS FROM SERVICE TO COLLECTION					47
48	COMPUTER MAINTAINED BILLINGS					48
49	MANUALLY MAINTAINED BILLINGS					49
50	COST OF ENERGY REVENUES					50
51	SALES FOR RESALE					51
52	RENT FROM ELECTRIC PROPERTY					52
53	MISCELLANEOUS					53
54	ITA DEFICIENCY PAYMENTS					54
55	LOAD CONTROL AND DISPATCH					55
56	RENT FROM ELECTRIC PROPERTY - BIG STONE					56
57	RENT FROM ELECTRIC PROPERTY - COYOTE					57
58	PROFIT ON MATERIALS AND SUPPLIES					58
59	MISCELLANEOUS SERVICES					59
60	RESIDENTIAL CONSERVATION SERVICES					60
	TOTAL DOLLAR DAYS		18,955,530,038	6,302,238,461	12,653,291,577	
	AVG REVENUE LEAD DAYS (TOTAL REV DOLLAR DAYS / TOTAL REV)		42.3	39.9	43.6	

NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO.	ITEM	OPERATING EXPENSE	EXPENSE PER DAY 365 DAYS PER YEAR	EXPENSE LAG DAYS	LEAD DAYS OF OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO.
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF						1
2	LEAD LAG FACTORS-MINNESOTA JURISDICTION						2
3	FUEL - COAL	28,398,748	77,799	15.5	27.2	2,115,363	3
4	FUEL - OIL	33,457	92	11.2	31.5	2,886	4
5	PURCHASED POWER	37,542,735	102,857	31.6	11.1	1,163,768	5
6	LABOR AND ASSOCIATED PAYROLL EXPENSE	3,093,616	8,476	15.1	27.6	233,843	6
7	ALL OTHER O&M EXPENSE	83,880,200	230,083	13.1	29.6	6,811,761	7
8	PROPERTY TAXES (EXCL. COAL CONVERSION TAXES)	5,878,714	16,106	299.5	-256.8	(4,135,762)	8
9	COAL CONVERSION TAXES	302,984	830	33.3	9.4	7,786	9
10	FEDERAL INCOME TAXES	7,046,529	19,306	0.0	42.7	824,347	10
11	STATE INCOME TAXES	844,408	2,313	0.0	42.7	98,104	11
12	INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0	42.7	0	12
13	INCREMENTAL STATE INCOME TAXES	0	0	0.0	42.7	0	13
14	BANK BALANCES						14
15	SPECIAL DEPOSITS						15
16	WORKING FUNDS						16
17	TAX COLLECTIONS AVAIL - FICA WITHHOLD	(2,657,704)	(7,281)	0.0		0	17
18	TAX COLLECTIONS AVAIL - FEDERAL WITHH	(4,325,600)	(11,851)	0.0		0	18
19	TAX COLLECTIONS AVAIL - STATE WITHHOL	(1,900,000)	(5,209)	1.9		(8,942)	19
20	TAX COLLECTIONS AVAIL - STATE WITHHOL	0	0	69.1		0	20
21	TAX COLLECTIONS AVAILABLE - STATE SALE	(9,417,230)	(26,901)	12.7		(327,410)	21
22	TAX COLLECTIONS AVAILABLE - FRANCHISE	(1,648,127)	(4,518)	27.6		(124,520)	22
23	CASH WORKING CAPITAL REQUIREMENT - MINNESOTA					3,654,438	23
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO.	ITEM	OPERATING EXPENSE	EXPENSE PER DAY DAYS PER YEAR	EXPENSE LAG DAYS	EXCESS REVENUE LEAD DAYS OF OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO.
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-NORTH DAKOTA JURISDICTION						
2	FUEL - COAL	19,990,895	54,770	15.5	24.4	1,336,830	1
3	FUEL - OIL	21,698	59	11.2	28.7	1,705	2
4	FUEL - OIL	26,885,139	72,206	31.6	8.3	600,753	3
5	LABOR AND ASSOCIATED PAYROLL EX	2,298,963	6,299	15.1	24.8	156,141	4
6	LABOR AND ASSOCIATED PAYROLL EX	60,235,003	185,027	13.1	26.8	4,423,675	5
7	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	4,682,025	12,773	299.5	-259.6	(3,315,566)	6
8	COAL CONVERSION TAXES	240,277	658	33.3	6.6	4,332	7
9	FEDERAL INCOME TAXES	4,336,226	11,880	0.0	39.9	474,015	8
10	STATE INCOME TAXES	0	0	0.0	39.9	0	9
11	INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0	39.9	0	10
12	INCREMENTAL STATE INCOME TAXES	0	0	0.0	39.9	0	11
13	BANK BALANCES						12
14	SPECIAL DEPOSITS						13
15	WORKING FUNDS						14
16	TAX COLLECTIONS AVAIL - FICA WITHH-	(1,975,022)	(5,411)	0.0	0	0	15
17	TAX COLLECTIONS AVAIL - FEDERAL W	(3,214,488)	(8,807)	0.0	0	0	16
18	TAX COLLECTIONS AVAIL - STATE WITH	0	0	1.9	0	0	17
19	TAX COLLECTIONS AVAIL - STATE WITH	(185,000)	(507)	65.1	(9)	(34,998)	18
20	TAX COLLECTIONS AVAILABLE - STATE	(143)	(0)	23.8	0	0	19
21	TAX COLLECTIONS AVAILABLE - FRANK	0	0	0.0	0	0	20
22	H WORKING CAPITAL REQUIREMENT - NORTH DAKOTA						21
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
OPERATIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO.	ITEM	OPERATING EXPENSE	EXPENSE PER DAY (DAYS PER YEAR)	EXPENSE LAG DAYS	EXCESS REVENUE OVER EXPENSE LAG DAYS	NET REVENUE LOS DOLLARS	PAGE	21	-1
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD LAG FACTORS - SOUTH DAKOTA JURISDICTION								
2	FUEL - COAL	4,172,381	13,075	15.5	48.1	628,778			
3	FUEL - OIL	5,643	15	11.2	52.4	810			
4	PURCHASED POWER	6,310,284	17,288	31.6	32.0	553,576			
5	LABOR AND ASSOCIATED PAYROLL EXPENSE	533,887	1,463	15.1	48.5	70,924			
6	ALL OTHER O&M EXPENSE	14,005,548	38,371	13.1	50.5	1,937,973			
7	PROPERTY TAXES (EXCL. COAL CONVERSION TAXES)	1,093,434	2,996	299.5	-28.9	(706,636)			
8	COAL CONVERSION TAXES	56,355	154	33.3	30.3	4,675			
9	FEDERAL INCOME TAXES	803,436	1,653	0.0	63.6	105,147			
10	STATE INCOME TAXES	0	0	0.0	63.6	0			
11	INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0	63.6	0			
12	INCREMENTAL STATE INCOME TAXES	0	0	0.0	63.6	0			
13	BANK BALANCES								
14	SPECIAL DEPOSITS								
15	WORKING FUNDS								
16	TAX COLLECTIONS AVAIL - FICA WITHHOLD	(458,641)	(1,257)	0.0	829	829			
17	TAX COLLECTIONS AVAIL - FEDERAL WITHH	(746,471)	(2,045)	0.0	634	634			
18	TAX COLLECTIONS AVAIL - STATE WITHHOL	0	0	1.9	1,054	1,054			
19	TAX COLLECTIONS AVAIL - STATE WITHHOL	0	0	66.1	0	0			
20	TAX COLLECTIONS AVAILABLE - STATE SALE	(1,266,662)	(3,476)	13.7	0	(47,476)			
21	TAX COLLECTIONS AVAILABLE - FRANCHISE	0	0	0.0	0	0			
22	CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA					2,552,284			
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OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO.	ITEM	OPERATING EXPENSE	EXPENSE PER DAY 365 DAYS PER YEAR	EXPENSE LAG DAYS	LEAD DAYS OF OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO.
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION						1
2	FUEL - COAL	38,309	106	15.5	12.5	1,345	2
3	FUEL - OIL	51	0	11.2	16.8	2	3
4	PURCHASED POWER	52,153	143	31.6	3.6	(512)	4
5	LABOR AND ASSOCIATED PAYROLL EXPENSE	81,778	224	15.1	12.9	2,888	5
6	ALL OTHER O&M EXPENSE	1,977,648	5,416	13.1	14.9	80,752	6
7	PROPERTY TAXES (EXCL. COAL CONVERSION TAXES)	1,286,414	3,549	286.5	-271.5	(963,514)	7
8	COAL CONVERSION TAXES	66,764	183	33.3	5.3	(973)	8
9	FEDERAL INCOME TAXES	6,647,527	18,212	0.0	28.0	509,947	9
10	STATE INCOME TAXES	1,760,061	4,844	0.0	28.0	135,632	10
11	INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0	28.0	0	11
12	INCREMENTAL STATE INCOME TAXES	0	0	0.0	28.0	0	12
13	BANK BALANCES					982	13
14	SPECIAL DEPOSITS					751	14
15	WORKING FUNDS					1,246	15
16	TAX COLLECTIONS AVAIL - FICA WITHHOLD	(70,255)	(192)	0.0		0	16
17	TAX COLLECTIONS AVAIL - FEDERAL WITHH	(110,345)	(313)	0.0		0	17
18	TAX COLLECTIONS AVAIL - STATE WITHHOL	0	0	1.9		0	18
19	TAX COLLECTIONS AVAIL - STATE WITHHOL	0	0	681		0	19
20	TAX COLLECTIONS AVAILABLE - STATE SALE	0	0	0.0		0	20
21	TAX COLLECTIONS AVAILABLE - FRANCHISE	0	0	0.0		0	21
22	TOTAL CASH WORKING CAPITAL REQUIREMENT - FERC					(231,440)	22

NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 (Base Year)

LINE NO.	ITEM	OPERATING EXPENSE	EXPENSE PER DAY 365 DAYS PER YEAR	EXPENSE LAST DAYS	EXCESS REVENUE OVER EXPENSE LEAD DAYS OF 42.3 LAST DAYS	NET REVENUE LAST DOLLARS	LINE NO.
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION						1
2	CASH WORKING CAPITAL - TOTAL						2
3	FUEL - COAL	E2				4,081,316	3
4	FUEL - OIL	E1				5,403	4
5	PURCHASED POWER					2,297,585	5
6	LABOR AND ASSOCIATED PAYROLL EXPENSE	LRE				463,756	6
7	ALL OTHER O&M EXPENSE					13,254,171	7
8	PROPERTY TAXES (EXCL. COAL CONVERSION TAXES)					(9,121,479)	8
9	COAL CONVERSION TAXES					15,820	9
10	FEDERAL INCOME TAXES					1,913,456	10
11	STATE INCOME TAXES					234,416	11
12	INCREMENTAL FEDERAL INCOME TAXES					0	12
13	INCREMENTAL STATE INCOME TAXES					0	13
14	BANK BALANCES	NEPS				9,800	14
15	SPECIAL DEPOSITS	NEPS				7,500	15
16	WORKING FUNDS	NEPS				12,462	16
17	TAX COLLECTIONS AVAIL. - FICA WITHHOLD	LRE				0	17
18	TAX COLLECTIONS AVAIL. - FEDERAL WITHH	LRE				0	18
19	TAX COLLECTIONS AVAIL. - STATE WITHHOLD	R10				(9,942)	19
20	TAX COLLECTIONS AVAIL. - STATE WITHHOLD	R10				(34,996)	20
21	TAX COLLECTIONS AVAIL. - STATE SALE	R10				(374,899)	21
22	TAX COLLECTIONS AVAILABLE - FRANCHISE	R10				(124,520)	22
23	CASH WORKING CAPITAL REQUIREMENT - TOTAL COMPANY					12,623,855	23
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO.	ITEM	ALLOC.	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO.
1	RATE BASE		478,584,524	350,782,707	92,503,816	168,853,308	1,104,546,596	1
2	TOTAL AVAILABLE FOR RETURN		29,466,836	19,581,198	4,295,058	17,178,462	71,496,627	2
3	RATE OF RETURN EARNED		6.16%	5.58%	4.64%	10.17%	6.47%	3
4	RATE OF RETURN REQUESTED		7.97%	7.97%	7.97%	7.97%	7.97%	4
5	OPERATING INCOME REQUIRED		38,143,187	27,957,382	7,372,554	13,457,768	88,032,603	5
6	TOTAL AVAILABLE FOR RETURN		29,466,836	19,581,198	4,295,058	17,178,462	71,496,627	6
7	OPERATING INCOME DEFICIENCY		8,676,351	8,376,184	3,077,496	(3,720,694)	16,533,976	7
8	INCREMENTAL TAXES	GRCF =	6,122,132	5,090,674	1,663,514	3,720,694	16,597,014	8
9	REVENUE INCREASE REQUIRED		14,798,483	13,466,858	4,741,010	0	33,130,990	9
10	PERCENTAGE INCREASE		7.11%	9.10%	14.06%	0.00%	8.49%	10
11	RETURN ON EQUITY							11
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31	REVENUE DEF		14,798,483	13,466,858	4,741,010		33,130,990	31
32	NOBT		35,265,156	23,557,059	4,470,903	25,536,606	88,829,724	32
33	TOTAL INC B4 TAX		50,063,639	37,023,917	9,211,913	25,536,606	121,867,114	33
34	ROR REQ B4 TAX		10.45%	10.55%	9.96%	15.12%	11.04%	34
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2016 Base Year

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LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY
1	ELECTRIC PLANT IN SERVICE		95,296,290	755,122,657	176,638,636	131,500,200	2,014,990,792
2	ACCUMULATED DEPRECIATION		(382,669,303)	(304,195,201)	(70,877,860)	(6,233,178)	(763,965,651)
3	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED (1)		568,626,986	450,927,457	105,760,746	125,267,022	1,250,595,122
4	NET CAPITALIZED ITEMS - BIG STONE PLANT		0	0	0	0	0
5	NET ELECTRIC PLANT IN SERVICE		568,626,986	450,927,457	105,760,746	125,267,022	1,250,595,122
6	PLANT HELD FOR FUTURE USE		13,663	13,044	2,816	114	29,657
7	CONSTRUCTION WORK IN PROGRESS		15,105,357	271,748	0	96,854,162	125,054,506
8	MATERIALS AND SUPPLIES		9,793,721	8,275,549	1,862,533	64,934	20,016,737
9	FUEL STOCKS		6,534,970	4,430,805	1,122,620	11,281	12,099,676
10	PREPAYMENTS		(16,631,656)	(13,189,483)	(3,093,468)	(3,664,898)	(36,579,505)
11	CUSTOMER ADVANCES		(461,032)	(365,614)	(85,751)	(101,591)	(1,013,989)
12	CASH WORKING CAPITAL		6,654,436	3,656,607	2,550,284	(231,440)	12,629,866
13	ACCUMULATED DEFERRED INCOME TAXES		(111,034,850)	(103,237,405)	(15,635,963)	(48,374,276)	(278,282,495)
14	UNAMORTIZED BALANCE - SPRINTWOOD		0	0	0	0	0
15	UNAMORTIZED RATE CASE EXPENSE		0	0	0	0	0
16	TOTAL AVERAGE RATE BASE		478,564,524	350,782,707	92,500,816	169,855,308	1,104,549,596
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\*\*\* NOTE: TOTAL AVERAGE RATE BASE WILL NOT ADD ACROSS BECAUSE CWP IS NOT ALLOCATED TO ALL JURISDICTIONS

NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	PLANT IN SERVICE							
2	AC 101 & 106 - Direct MW	Direct MW	3,520,019	0	0	0	3,520,019	1
3	AC 101 & 106 - Direct MW	Direct MW	0	471,573	0	0	471,573	2
4	AC 101 & 106 - Direct SD	Direct SD	0	0	1,146,073	0	1,146,073	3
5	Subtotal AC 101 & 106 - Direct Assigned		3,520,019	471,573	1,146,073	0	5,137,665	5
6								6
7	PRODUCTION PLANT							7
8	AC 101 & 106 - BASE DEMAND	E1	280,078,116	181,639,306	47,241,757	428,286	509,389,465	8
9	PEAK DEMAND	D1	86,212,343	70,642,290	16,334,484	217,847	175,806,964	9
10	BASE ENERGY	E2	110,495,784	77,787,414	18,570,012	152,955	207,006,166	10
11								11
12	SUBTOTAL AC 101 & 106		484,307,263	329,940,583	83,296,336	798,088	897,358,260	12
13	AC 114 - BASE DEMAND	E1	713,729	462,874	120,387	1,001	1,296,081	13
14	PEAK DEMAND	D1	147,240	115,007	26,961	360	290,174	14
15	BASE ENERGY	E1	0	0	0	0	0	15
16								16
17								17
18	SUBTOTAL AC 114		860,976	578,480	147,347	1,441	1,586,255	18
19								19
20	TOTAL PRODUCTION PLANT	P10	484,168,239	330,319,064	83,439,673	800,539	898,927,514	20
21								21
22								22
23	TRANSMISSION PLANT							23
24	AC 101 & 106	D2	195,898,819	153,803,850	35,866,474	2,833,185	388,404,278	24
25	AC 101 & 106 (Direct FERC)	D2	0	0	0	106,500,627	106,500,627	25
26	AC 114	D2	29,398	23,081	5,383	425	58,287	26
27								27
28	TOTAL TRANSMISSION PLANT		195,928,217	153,826,931	35,871,856	2,939,610	394,536,670	28
29								29
30								30
31	DISTRIBUTION PLANT							31
32	PRIMARY DEMAND	D3	81,106,788	85,455,191	18,564,213	1,170,390	185,296,581	32
33	SECONDARY DEMAND	D4	42,353,726	48,993,034	10,677,682	0	102,024,443	33
34	PRIMARY CUSTOMER	C7	36,379,802	34,970,609	6,763,525	2,229	78,110,165	34
35	SECONDARY CUSTOMER	C3	34,584,049	33,865,375	6,430,582	0	74,280,016	35
36	STREET LIGHTING	C4	6,320,737	6,080,955	1,551,485	0	13,953,157	36
37	AREA LIGHTING	C5	3,295,355	4,151,739	573,962	0	8,020,085	37
38	METERS	C6	12,261,656	11,882,166	2,400,265	0	26,544,087	38
39	LOAD MANAGEMENT	C9	4,084,991	3,754,879	833,967	0	8,713,737	39
40								40
41	TOTAL DISTRIBUTION PLANT	P90	220,381,104	228,933,947	47,845,201	1,172,619	467,952,871	41
42								42
43								43
44	GENERAL PLANT							44
45	PRODUCTION	P10	18,140,060	12,384,738	3,106,532	26,997	33,653,326	45
46	TRANSMISSION	D2	6,572,171	5,159,935	1,203,343	96,050	13,036,498	46
47	DISTRIBUTION	P90	9,337,188	9,685,132	2,027,119	49,682	21,069,100	47
48	CUSTOMER ACCOUNTS	OXC	7,828,186	7,380,245	1,471,135	294	16,779,859	48
49	CUSTOMER SERVICE & INFO	OXI	1,730,914	1,655,501	322,722	0	3,709,137	49
50	LOAD MANAGEMENT	C9	148,012	138,429	30,418	0	317,859	50
51								51
52	TOTAL GENERAL PLANT	P90	43,659,510	36,403,979	8,181,268	175,022	88,619,779	52
53								53
54	INTANGIBLE PLANT							54
55		P90	6,962,220	5,778,736	1,298,687	27,783	14,067,426	55
56								56
57								57
58	TOTAL PLANT IN SERVICE	EPIS	951,290,290	755,122,657	176,638,636	131,590,200	2,014,590,782	58
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	ACCUMULATED DEPRECIATION							1
2	HYDRO PLANT							2
3	BASE DEMAND	E1	(128,491,841)	(83,979,157)	(21,841,794)	(198,014)	(235,510,776)	3
4	PEAK DEMAND	D1	(4,418,253)	(2,914,432)	(7,808,694)	(93,438)	(75,408,125)	4
5	BASE ENERGY	E2	(40,860,076)	(29,585,972)	(6,823,817)	(56,269)	(76,361,042)	5
6								6
7	TOTAL PRODUCTION PLANT		(208,359,371)	(114,259,571)	(35,671,643)	(247,657)	(358,933,943)	7
8								8
9	TRANSMISSION PLANT	D2	(61,984,694)	(48,351,303)	(11,275,953)	(890,669)	(122,102,619)	9
10	TRANSMISSION PLANT (Direct FERC)	Direct FERC	0	0	0	0	0	10
11	TOTAL TRANSMISSION PLANT		(61,984,694)	(48,351,303)	(11,275,953)	(890,669)	(122,102,619)	11
12								12
13								13
14	DISTRIBUTION PLANT	P60	(94,852,571)	(98,387,400)	(20,392,693)	(504,698)	(214,337,362)	14
15								15
16								16
17	GENERAL PLANT	P90	(16,897,692)	(14,025,311)	(3,151,986)	(67,431)	(34,142,419)	17
18								18
19								19
20	INTANGIBLE PLANT	P90	(995,064)	(825,917)	(186,819)	(3,971)	(2,010,565)	20
21								21
22								22
23	TOTAL ACCUMULATED DEPRECIATION		(382,688,353)	(394,195,201)	(70,877,892)	(6,233,175)	(763,995,611)	23
24								24
25	NET PLANT EXCLUDING BSP-CAPITALIZED ITEMS		568,609,896	450,927,457	105,760,746	125,297,022	1,250,595,122	25
26								26
27	BSP-CAPITALIZED ITEMS	P10	0	0	0	0	0	27
28								28
29	TOTAL NET PLANT IN SERVICE	NEPS	568,609,896	450,927,457	105,760,746	125,297,022	1,250,595,122	29
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31								31
32								32
33								33
34								34
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40								40
41	PLANT HELD FOR FUTURE USE		0	0	0	0	0	41
42	PRODUCTION PLANT	P10	0	0	0	0	0	42
43	TRANSMISSION PLANT	D2	4,558	3,579	835	66	9,038	43
44	DISTRIBUTION PLANT	P60	9,125	9,465	1,981	49	20,619	44
45	GENERAL PLANT	P90	0	0	0	0	0	45
46	INTANGIBLE PLANT	P90	0	0	0	0	0	46
47								47
48	TOTAL PLANT HELD FOR FUTURE USE		13,683	13,044	2,816	114	29,657	48
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL CROSS-CUTTER SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	CONST WORK-IN-PROGRESS - DIRECT ASSIGN							1
2	PRODUCTION PLANT - Direct MN	P10	0	0	0	0	0	2
3	PRODUCTION PLANT - Direct ND	P10	0	0	0	0	0	3
4	PRODUCTION PLANT - Direct SD	P10	0	0	0	0	0	4
5	PRODUCTION PLANT - Direct FERC	Direct FERC	0	0	0	0	0	5
6	TRANSMISSION PLANT - Direct MN	D2	0	0	0	0	0	6
7	TRANSMISSION PLANT - Direct ND	D2	0	0	0	0	0	7
8	TRANSMISSION PLANT - Direct SD	D2	0	0	0	0	0	8
9	TRANSMISSION PLANT - Direct FERC	Direct FERC	0	0	0	96,776,331	96,776,331	9
10	DISTRIBUTION PLANT - Direct MN	P60	0	0	0	0	0	10
11	DISTRIBUTION PLANT - Direct ND	P60	0	0	0	0	0	11
12	DISTRIBUTION PLANT - Direct SD	P60	0	0	0	0	0	12
13	DISTRIBUTION PLANT - Direct FERC	Direct FERC	0	0	0	0	0	13
14	GENERAL PLANT - Direct MN	P90	0	0	0	0	0	14
15	GENERAL PLANT - Direct ND	P90	0	0	0	0	0	15
16	GENERAL PLANT - Direct SD	P90	0	0	0	0	0	16
17	GENERAL PLANT - Direct FERC	Direct FERC	0	0	0	0	0	17
18	INTANGIBLE PLANT - Direct MN	P80	0	0	0	0	0	18
19	INTANGIBLE PLANT - Direct ND	P80	0	0	0	0	0	19
20	INTANGIBLE PLANT - Direct SD	P80	0	0	0	0	0	20
21	INTANGIBLE PLANT - Direct FERC	Direct FERC	0	0	0	0	0	21
22	TOTAL CWP - Direct Assigned		0	0	0	96,776,331	96,776,331	22
23			0	0	0	0	0	23
24			0	0	0	0	0	24
25			0	0	0	0	0	25
26			0	0	0	0	0	26
27	CONST WORK-IN-PROGRESS - SHORT TERM		0	0	0	0	0	27
28	PRODUCTION PLANT	P10	0	0	0	0	0	28
29	TRANSMISSION PLANT	D2	0	271,748	0	5,006	686,250	29
30	DISTRIBUTION PLANT	P60	346,123	0	0	0	0	30
31	GENERAL PLANT	P90	0	0	0	0	0	31
32	INTANGIBLE PLANT	P80	0	0	0	0	0	32
33	TOTAL CWP - SHORT TERM		346,123	271,748	0	5,006	686,250	33
34			0	0	0	0	0	34
35			0	0	0	0	0	35
36	CONST WORK-IN-PROGRESS - LONG TERM		0	0	0	0	0	36
37	PRODUCTION PLANT (AFUDC Projects)	P10	0	0	0	12,504	14,041,071	37
38	TRANSMISSION PLANT (AFUDC Projects)	D2	0	0	0	42,711	5,855,294	38
39	TRANSMISSION PLANT (Ruler Projects)	D2	0	0	0	0	0	39
40	TRANSMISSION PLANT (Ruler Projects)	D2	0	0	0	2,706	1,149,148	40
41	DISTRIBUTION PLANT	P60	0	0	0	3,168	1,600,969	41
42	GENERAL PLANT	P90	0	0	0	11,736	5,942,443	42
43	INTANGIBLE PLANT	P80	0	0	0	0	0	43
44	TOTAL CWP - LONG TERM - AFUDC Projects		0	0	0	17,285	28,591,925	44
45	TOTAL CWP - LONG TERM - Ruler Projects		0	0	0	0	0	45
46			0	0	0	0	0	46
47			0	0	0	0	0	47
48	TOTAL CONSTRUCTION WORK-IN-PROGRESS		17	271,748	0	96,854,162	125,054,506	48
49			0	0	0	0	0	49
50			0	0	0	0	0	50
51	MATERIALS & SUPPLIES		0	0	0	0	0	51
52	PRODUCTION	P10	0	2,290,815	578,317	5,549	6,230,432	52
53	TRANSMISSION	D2	0	2,156,299	503,334	39,758	5,450,400	53
54	DISTRIBUTION	P60	0	3,926,435	800,881	19,628	8,335,905	54
55			0	0	0	0	0	55
56	TOTAL MATERIALS AND SUPPLIES		0	8,273,549	1,882,533	64,934	20,016,737	56
57			0	0	0	0	0	57
58	FUELS STOCKS		0	0	0	0	0	58
59	COAL STOCKS	E1	0	3,323,221	864,322	7,836	9,319,627	59
60	FUEL OIL STOCKS	D1	0	1,107,584	256,298	3,445	2,780,049	60
61			0	0	0	0	0	61
62	TOTAL FUEL STOCKS		0	4,430,805	1,122,620	11,281	12,099,676	62
63			0	0	0	0	0	63
64			0	0	0	0	0	64
65	PREPAYMENTS	NEPS	0	(13,189,483)	(3,093,468)	(3,664,888)	(6,575,905)	65
66			0	0	0	0	0	66
67	CUSTOMER ADVANCES	NEPS	0	(385,614)	(85,751)	(101,591)	(1,013,986)	67
68			0	0	0	0	0	68
69	CASH WORKING CAPITAL	OX	0	3,656,607	2,550,294	(231,440)	12,629,886	69
70			0	0	0	0	0	70
71			0	0	0	0	0	71
72			0	0	0	0	0	72
73			0	0	0	0	0	73
74			0	0	0	0	0	74
75			0	0	0	0	0	75
76			0	0	0	0	0	76
77			0	0	0	0	0	77

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OTTER TAIL POWER COMPANY  
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North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1								1
2								2
3	ACCUMULATED DEFERRED INCOME TAXES							3
4	ITEMS SO FLOWS THROUGH							4
5	FEDERAL	NPWR	216,317	171,547	0	47,687	435,551	5
6	MINNESOTA	NPISM	59,055	0	0	13,013	72,069	6
7	NORTH DAKOTA	NPISN	0	35,772	0	0	35,772	7
8	SUBTOTAL		275,372	207,318	0	60,690	543,371	8
9								9
10	ALL OTHER							10
11	FEDERAL (Direct FERC)	NEPS	(64,064,869)	(65,666,370)	(15,635,963)	(18,524,260)	(104,891,462)	11
12	MINNESOTA	Direct FERC	0	0	0	(23,906,999)	(23,906,999)	12
13	NORTH DAKOTA	NPISM	(27,245,353)	0	0	(6,003,697)	(33,249,051)	13
14	SUBTOTAL	NPISN	(111,310,223)	(36,776,353)	0	0	(148,086,576)	14
15			(111,310,223)	(103,444,733)	(15,635,963)	(48,524,956)	(278,924,865)	15
16			(111,024,620)	(103,237,405)	(15,635,963)	(48,374,276)	(278,282,495)	16
17	TOTAL ACCUMULATED DEFERRED INCOME TAXES	190,733,461,283						17
18								18
19								19
20	UNAMORTIZED BALANCE - SPIRITWOOD PLF	P10	0	0	0	0	0	20
21								21
22	UNAMORTIZED RATE CASE EXPENSES	R10	0	0	0	0	0	22
23								23
24								24
25								25
26								26
27								27
28								28
29								29
30	TOTAL AVERAGE RATE BASE		478,564,524	350,782,707	92,403,816	168,853,306	1,104,545,356	30
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NORTH DAKOTA

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JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	OPERATING REVENUES					0		1
2	SALES OF ELECTRICITY		206,270,496	148,037,074	33,706,506	0	390,016,076	2
3	OTHER OPERATING REVENUE		12,666,199	10,040,248	2,360,529	33,143,610	56,232,545	3
4	TOTAL OPERATING REVENUE		220,936,694	158,077,321	36,067,035	33,143,610	448,246,621	4
5								5
6								6
7	OPERATING EXPENSES							7
8	PRODUCTION EXPENSES		87,168,951	60,104,535	14,480,256	122,963	161,876,335	8
9	TRANSMISSION EXPENSES		18,369,291	13,507,453	3,150,058	265,041	35,311,843	9
10	DISTRIBUTION EXPENSES		7,582,399	7,680,921	1,821,012	33,052	16,911,364	10
11	CUSTOMER ACCOUNTING EXPENSES		6,543,844	6,091,579	1,214,260	242	13,846,926	11
12	CUSTOMER SERVICE AND INFORMATION EXPENSES		8,966,725	1,382,509	716,505	0	11,097,740	12
13	SALES EXPENSES		242,961	22,472	6,194	0	273,627	13
14	ADMINISTRATIVE AND GENERAL EXPENSES		24,122,975	20,112,229	4,435,439	1,729,631	50,400,273	14
15	DEPRECIATION EXPENSES		26,443,044	20,716,262	4,842,650	0	54,316,572	15
16	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COS		0	0	0	0	0	16
17	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COS		0	0	0	0	0	17
18	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COS		0	0	0	0	0	18
19	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COS		0	0	0	0	0	19
20	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COS		6,181,698	4,902,302	1,149,788	3,141,410	15,375,197	20
21	GENERAL TAXES							21
22	TOTAL OPERATING EXPENSES		185,671,459	134,520,262	31,620,132	7,607,004	359,419,897	22
23								23
24								24
25	NET OPERATING INCOME BEFORE INCOME TAXES		35,265,195	23,557,059	4,470,903	25,536,606	88,826,724	25
26								26
27								27
28	INCOME TAX EXPENSE		(2,118,641)	(1,681,074)	(383,446)	(262,973)	(4,487,336)	28
29	INVESTMENT TAX CREDIT		5,079,246	4,921,605	1,441,453	240,683	2,399,620	29
30	DEFERRED INCOME TAXES		7,899,037	4,336,226	683,436	8,415,368	21,246,197	30
31	INCOME TAXES							31
32	TOTAL INCOME TAX EXPENSE		6,844,959	3,975,861	1,757,845	8,363,308	19,346,671	32
33								33
34								34
35								35
36	NET OPERATING INCOME		28,420,196	19,581,198	4,296,058	17,173,297	69,471,053	36
37								37
38								38
39	Allowance for Funds Used During Construction - MC Only		1,046,640	0	0	5,184	2,027,574	39
40	Allowance for Funds Used During Construction - MC Only		0	0	0	0	0	40
41	Allowance for Funds Used During Construction - MC Only		0	0	0	0	0	41
42	TOTAL ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		1,046,640	0	0	5,184	2,027,574	42
43								43
44	TOTAL AVAILABLE FOR RETURN		29,466,836	19,581,198	4,296,058	17,178,482	71,498,627	44
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50	AVERAGE CENTS PER KWH							50
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\*\*\* NOTE: TOTAL AVAILABLE FOR RETURN WILL NOT ADD ACROSS BECAUSE AFUDC IS NOT ALLOCATED TO ALL JURISDICTIONS

NORTH DAKOTA

OTHER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2019 Base Year

LINE NO.	ITEM	ALLOC.	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO.
1	OPERATING REVENUES							1
2	SALES OF ELECTRICITY	R10	206,270,496	148,037,074	33,706,506	0	390,016,076	2
3	SALES FOR RESALE							3
4	OTHER OPERATING REVENUES							4
5	MUNICIPALITIES & OFE SYSTEMS SALES							5
6	NON-ASSOCIATED UTILITIES, CO-OPS & OPA							6
7	BUY SELL TRANSACTIONS	DZ	0	0	0	196,999	196,999	7
8	ALL OTHER TRANSACTIONS							8
9	BASE DEMAND	E1	0	0	0	0	0	9
10	PEAK DEMAND	D1	0	0	0	0	0	10
11	BASE ENERGY	E2	8,071	5,646	1,348	11	15,076	11
12	PEAK ENERGY	D1	0	0	0	0	0	12
13	TOTAL ALL OTHER TRANSACTIONS		8,071	5,646	1,348	11	15,076	13
14	TOTAL SALES FOR RESALE		8,071	5,646	1,348	11	15,076	14
15	OTHER ELECTRIC REVENUES							15
16	LATE FEES	C1	332,503	277,669	96,469	0	706,671	16
17	CONNECTION FEES	C1	189,927	135,015	28,952	0	353,894	17
18	RENT FROM ELECTRIC PROPERTY - BIG	NEPS	258,257	204,807	48,035	0	511,109	18
19	RENT FROM ELECTRIC PROPERTY - COY	NEPS	5,377	4,264	1,000	0	11,641	19
20	OTHER MISC ELECTRIC REVENUE - MN	NEPS	4,456	3,534	829	0	8,819	20
21	OTHER MISC ELECTRIC REVENUE - ND	C1	1,171,678	923,181	217,931	0	2,312,790	21
22	OTHER MISC ELECTRIC REVENUE - SD	C1	0	0	0	0	0	22
23	ITA DEFICIENCY PAYMENTS	C1	886,423	639,521	149,994	0	1,675,938	23
24	MISCELLANEOUS SERVICES	NEPS	12,777	10,132	2,376	0	25,285	24
25	WHEELING	NEPS	0	0	0	0	0	25
26	LOAD CONTROL AND DISPATCH	NEPS	9,874,966	7,830,478	1,836,564	0	19,542,008	26
27	LOAD CONTROL AND DISPATCH (Direct FERC)	Direct FERC	0	0	0	0	0	27
28	RESIDENTIAL CONSERVATION SERVICES	C1	2,676	0	0	0	2,676	28
29	TOTAL OTHER ELECTRIC REVENUES		12,658,138	10,034,651	2,361,181	0	25,053,970	29
30	TOTAL OTHER OPERATING REVENUES		12,666,199	10,040,248	2,362,529	0	25,069,076	30
31	TOTAL OPERATING REVENUES		220,936,654	158,077,321	36,069,035	0	415,083,010	31
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	OPERATING EXPENSES							1
2	PRODUCTION EXPENSES							2
3	PRODUCTION EXPENSES EXCLUDING PURCHASED POWER							3
4	BASE DEMAND	E1	8,925,268	5,785,291	1,905,451	13,648	16,232,658	4
5	BASE DEMAND (Direct MN)	D1	2,181,300	1,712,580	398,389	5,306	4,298,595	5
6	BASE DEMAND (Direct FERC)	D1	36,922,562	26,071,978	6,211,978	51,215	68,378,771	6
7	PEAK ENERGY	D1	2,246,482	202,629	47,258	63	2,496,372	7
8	BASE DEMAND (Direct MN)		1,032,589	0	0	0	1,032,589	8
9	PEAK DEMAND (Direct MN)		230,821	0	0	0	230,821	9
10	TOTAL EXCLUDING PURCHASED POWER		49,625,626	33,749,396	8,169,972	70,820	91,616,013	10
11	PURCHASED POWER							11
12	BUY-SELL TRANSACTIONS	D2	0	0	0	0	0	12
13	BUY-SELL TRANSACTIONS							13
14	BASE DEMAND	E1	1,341,537	870,019	226,278	2,051	2,438,877	14
15	BASE DEMAND (Direct MN)	D1	0	0	0	0	0	15
16	BASE DEMAND (Direct FERC)	D1	36,201,208	25,485,120	6,084,005	50,112	67,800,445	16
17	PEAK ENERGY	D1	37,542,735	26,355,139	6,310,284	52,183	70,260,322	17
18	TOTAL ALL OTHER TRANSACTIONS		37,542,735	26,355,139	6,310,284	52,183	70,260,322	18
19	TOTAL PURCHASED POWER		37,542,735	26,355,139	6,310,284	52,183	70,260,322	19
20	TOTAL PRODUCTION EXPENSES		87,168,361	60,104,535	14,480,256	122,983	161,876,335	20
21	TRANSMISSION EXPENSES							21
22	TRANSMISSION EXPENSES (Direct MN)	D2	17,204,242	13,307,453	3,150,058	248,818	34,110,610	22
23	TRANSMISSION EXPENSES (Direct FERC)	D2	1,184,949	0	0	0	1,184,949	23
24	TOTAL TRANSMISSION EXPENSES		18,389,291	13,307,453	3,150,058	248,818	35,311,843	24
25	DISTRIBUTION EXPENSES							25
26	PRIMARY DEMAND	D3	2,284,323	2,406,793	522,850	32,983	5,246,930	26
27	SECONDARY DEMAND	D4	780,600	502,966	196,795	0	1,880,361	27
28	PRIMARY CUSTOMER	C2	1,439,096	1,383,580	267,583	88	3,090,357	28
29	SECONDARY CUSTOMER	C3	1,024,380	985,321	196,474	0	2,200,175	29
30	STREET LIGHTING	C4	753,131	724,560	184,861	0	1,662,551	30
31	STREET LIGHTING	C5	58,773	14,046	10,200	0	143,049	31
32	METERS	C6	1,242,096	1,203,654	246,270	0	2,692,060	32
33	LOAD MANAGEMENT	C9	0	0	0	0	0	33
34	TOTAL DISTRIBUTION	OXD	7,562,396	7,650,921	1,621,012	33,022	16,917,364	34
35	CUSTOMER ACCOUNTING EXPENSES							35
36	METER READING	C7	2,588,034	2,285,472	478,944	0	5,356,450	36
37	OTHER	C8	3,965,811	3,802,108	736,315	242	8,483,476	37
38	TOTAL CUSTOMER ACCOUNTS	OXC	6,553,844	6,087,579	1,215,259	242	13,840,526	38
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	CUSTOMER SERVICE & INFORMATION EXPENSE							1
2	CONSERVATION & PROMOTIONAL REBATE	C1	7,351,298	0	446,000	0	8,000,238	2
3	OTHER	C1	1,446,487	1,382,509	286,505	0	3,097,502	3
4	TOTAL CUSTOMER SERV & INFORMATION	OHI	8,996,725	1,382,509	718,505	0	11,097,740	4
5								5
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7								7
8	SALES EXPENSES							8
9	OFF-PEAK DEVELOPMENT	C1	219,466	0	3,813	0	223,279	9
10	OTHER	C1	23,495	22,472	4,381	0	50,347	10
11	TOTAL SALES EXPENSES		242,961	22,472	6,194	0	273,627	11
12								12
13								13
14								14
15								15
16	ADMINISTRATIVE & GENERAL EXPENSES							16
17	SALARIES, SUPPLIES, PENSIONS & BENEFITS							17
18	PRODUCTION	OXP0	7,857,217	5,283,691	1,346,159	13,272	14,498,338	18
19	TRANSMISSION	DP	2,628,059	2,221,148	817,882	46,216	5,695,314	19
20	DISTRIBUTION	OXD	4,070,714	4,123,607	803,282	17,744	8,995,337	20
21	CUSTOMER ACCOUNTS	OXD	3,412,770	3,176,903	633,265	126	7,223,065	21
22	CUSTOMER SERVICE & INFO	C1	745,090	712,620	138,919	0	1,596,637	22
23	TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENE		18,918,850	15,517,977	3,955,597	72,057	38,010,481	23
24	LOAD MANAGEMENT EXPENSES	C9	0	0	0	0	0	24
25	OUTSIDE SERVICES	NEPIS	604,552	479,431	112,446	133,217	1,329,646	25
26	PROPERTY INSURANCE	NEPIS	1,017,505	802,952	188,325	223,112	2,226,894	26
27	INJURIES & DAMAGES	NEPIS	993,304	787,788	184,768	218,899	2,184,840	27
28	REGULATORY COMMISSION EXPENSE	R10	716,778	961,755	93,432	1,074,876	2,846,861	28
29	GENERAL ADVERTISING	C1	9,095	8,698	1,686	0	19,489	29
30	MISCELLANEOUS RENTS, MAINTENANCE	P90	1,871,811	1,553,628	348,155	7,469	3,782,064	30
31	TOTAL ADMINISTRATIVE & GENERAL EXP		24,122,975	20,112,229	4,435,439	1,729,631	50,400,273	31
32	CHARITABLE CONTRIBUTIONS	C1	0	0	0	0	0	32
33	TOTAL O & M EXPENSES		153,046,757	108,901,698	26,627,724	2,150,940	289,727,128	33
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2010 Base Year

LINE NO.	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO.
1	DEPRECIATION EXPENSE							
2	PRODUCTION							
3	BASE DEMAND	E1	7,957,919	5,160,977	1,342,295	12,169	14,473,420	1
4	PEAK DEMAND	D1	2,942,998	2,310,289	3,877,930	7,196	5,198,662	2
5	BASE ENERGY	E2	4,373,144	3,219,426	798,966	6,330	8,397,467	3
6								4
7	TOTAL PRODUCTION		15,473,721	10,690,692	2,649,642	25,685	26,839,738	5
8								6
9	TRANSMISSION	D2	3,456,164	2,713,500	632,812	49,985	6,852,461	7
10	TRANSMISSION (Direct FERC)	Direct FERC	0	0	0	2,202,087	2,202,087	8
11	TOTAL TRANSMISSION		3,456,164	2,713,500	632,812	2,252,072	9,054,548	9
12								10
13	DISTRIBUTION	P00	5,191,951	5,385,437	1,127,183	27,626	11,732,197	11
14								12
15	GENERAL	P90	1,131,316	939,007	211,028	4,515	2,285,866	13
16								14
17	INTANGIBLE	P90	1,189,892	997,626	221,955	4,748	2,404,221	15
18								16
19								17
20								18
21								19
22								20
23	TOTAL DEPRECIATION EXPENSE		26,443,644	20,716,262	4,842,620	2,314,645	54,316,572	21
24								22
25								23
26								24
27								25
28								26
29								27
30								28
31	BIG STONE EXPENSE OFFSETS	P10	0	0	0	0	0	29
32								30
33	SPIRITWOOD AMORTIZATION	P10	0	0	0	0	0	31
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	GENERAL TAXES	NEPIS	6,181,698	4,902,302	1,149,788	1,362,179	13,596,966	1
2	GENERAL TAXES (Net FERC)	Net FERC	0	0	0	1,779,231	1,779,231	2
3	TOTAL GENERAL TAXES		6,181,698	4,902,302	1,149,788	3,141,410	15,375,197	3
4								4
5	NET OPERATING INCOME BEFORE TAX (NOBT)		39,263,156	23,357,059	4,470,803	25,538,696	88,269,724	5
6	INVESTMENT TAX CREDIT	EPIS	(2,118,941)	(1,681,974)	(393,448)	(292,973)	(4,487,336)	6
7	AMORTIZE PRIOR YEARS CREDIT	EPIS	0	0	0	0	0	7
8	DEBITS UTILIZED	EPIS	0	0	0	0	0	8
9	TOTAL INVESTMENT TAX CREDIT		(2,118,941)	(1,681,974)	(393,448)	(292,973)	(4,487,336)	9
10								10
11	DEFERRED INCOME TAXES							11
12	ITEMS SOUTH DAKOTA FLOWS THROUGH							12
13	FEDERAL	NPWR	0	0	0	0	0	13
14	MINNESOTA	NPISW	0	0	0	0	0	14
15	NORTH DAKOTA	NPISN	0	0	0	0	0	15
16								16
17	SUBTOTAL		0	0	0	0	0	17
18								18
19	ALLIABLES							19
20	FEDERAL - transfer from Current Income Taxes - NOL		0	0	0	0	0	20
21	FEDERAL (NEPIS)		0	0	0	0	0	21
22	FEDERAL		(183,598)	(145,575)	(34,143)	(40,450)	(403,737)	22
23								23
24	MINNESOTA - transfer from Current Income Taxes - NOL		0	0	0	0	0	24
25	MINNESOTA (NPISW)		1,256,531	0	0	0	1,256,531	25
26	MINNESOTA		1,256,531	0	0	0	1,256,531	26
27	NORTH DAKOTA - transfer from Current Income Taxes - NOL		0	573,151	0	4,258	577,409	27
28	NORTH DAKOTA (NPISN)		0	884,033	0	0	884,033	28
29	NORTH DAKOTA		0	1,467,184	0	4,258	1,471,442	29
30								30
31	SUBTOTAL		1,072,964	1,321,609	(34,143)	240,683	2,598,820	31
32	TOTAL DEFERRED INCOME TAXES		1,072,964	1,321,609	(34,143)	240,683	2,598,820	32
33								33
34	CURRENT INCOME TAXES		0	4,336,226	0	6,647,527	18,633,717	34
35	FEDERAL - transfer to Deferred Income Taxes - NOL		0	0	0	0	0	35
36	FEDERAL (CURRENT INCOME TAX)		7,046,529	4,336,226	603,436	6,647,527	18,633,717	36
37	FEDERAL INCOME TAXES		7,046,529	4,336,226	603,436	6,647,527	18,633,717	37
38	MINNESOTA - transfer to Deferred Income Taxes - NOL		0	0	0	0	0	38
39	MINNESOTA (CURRENT INCOME TAX)		844,408	0	0	1,769,061	2,612,469	39
40	MINNESOTA INCOME TAXES		844,408	0	0	1,769,061	2,612,469	40
41	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL		0	0	0	0	0	41
42	NORTH DAKOTA (CURRENT INCOME TAX)		0	(573,151)	0	(4,258)	(577,410)	42
43	NORTH DAKOTA INCOME TAXES		0	573,151	0	4,258	577,410	43
44	TOTAL CURRENT INCOME TAXES		7,890,937	4,336,226	603,436	8,415,588	21,246,197	44
45	TOTAL INCOME TAXES		8,844,959	3,975,851	175,645	8,363,308	19,358,671	45
46	NET OPERATING INCOME		26,420,195	19,381,198	4,295,058	17,172,297	69,471,053	46
47	AFDC	OWPLT	1,046,640	0	0	5,184	2,027,574	47
48	AFDC - MN Only	OWPLT	0	0	0	0	0	48
49	AFDC - SD Only	OWPLT	0	0	0	0	0	49
50	Total AFDC	OWPLT	1,046,640	0	0	5,184	2,027,574	50
51	TOTAL AVAILABLE FOR RETURN		29,466,836	19,381,198	4,295,058	17,179,482	71,498,627	51
52	RATE OF RETURN ON RATE BASE		5.18%	5.56%	4.64%	10.17%	6.47%	52
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OTTER TAIL POWER COMPANY  
 JURISDICTIONAL COST OF SERVICE STUDY  
 North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE							1
2	NET OPERATING INCOME BEFORE TAX (NOBIT)		35,265,156	23,557,059	4,470,003	25,536,896	88,829,724	2
3	LESS: INTEREST COST		12,251,164	8,950,037	2,360,098	4,322,696	27,922,395	3
4	NET INCOME BEFORE TAX		23,013,992	14,577,022	2,109,885	21,213,910	60,907,139	4
5	FEDERAL SCHEDULE ADJUSTMENTS:							5
6	ADDITIONAL TAX DEPRECIATION		4,744,387	3,762,623	882,487	1,045,592	10,435,169	6
7	COST TO REMOVE		227,336	180,285	42,284	50,095	500,000	7
8	DIRECTLY ASSIGNED SCHEDULE MITIGATIONS		0	0	0	0	0	8
9	ACCRUED VACATION PAY		0	0	0	0	0	9
10	CHARGES - OPERATING RESERVES		3,725,557	2,854,496	682,949	600,952	8,193,954	10
11	PROVISIONS - OPERATING RESERVES		(1,252,521)	(977,432)	(229,247)	(271,594)	(2,710,794)	11
12	UNBILLED REVENUES		0	0	0	0	0	12
13	PREFERRED DIVIDENDS PAID CREDIT		0	0	0	0	0	13
14	OTHER SCHEDULE MITIGATIONS		(5,428,914)	(4,305,316)	(1,009,771)	(1,196,298)	(11,940,392)	14
15	SUBTOTAL FEDERAL SCHEDULE # ADJUSTMENTS		2,028,945	1,814,654	378,702	448,656	4,478,057	15
16	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		20,977,347	12,962,368	1,724,103	20,766,254	56,429,012	16
17	LESS:							17
18	MINNESOTA STATE INCOME TAXES		844,408	0	0	1,788,061	2,612,469	18
19	NORTH DAKOTA STATE INCOME TAXES		0	573,151	0	4,256	577,410	19
20	FEDERAL TAXABLE INCOME		20,132,939	12,389,217	1,724,103	18,962,934	53,239,193	20
21	FEDERAL TAX RATE		35.00%	35.00%	35.00%	35.00%	35.00%	21
22	FEDERAL INCOME TAX BEFORE CREDITS		7,046,529	4,336,226	603,436	6,647,527	18,633,717	22
23	INVESTMENT TAX CREDIT CREDITS UTILIZED		0	0	0	0	0	23
24	FEDERAL INCOME TAXES before transfer to Dakota		7,046,529	4,336,226	603,436	6,647,527	18,633,717	24
25	Less Current Federal Income Taxes Transferred to Dakota		0	0	0	0	0	25
26	FEDERAL INCOME TAXES		7,046,529	4,336,226	603,436	6,647,527	18,633,717	26
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL LOSS OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY
1	DEVELOPMENT OF MINNESOTA STATE INCOME TAX EXEMPT						
2	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		20,977,347	0	0	20,765,254	41,742,601
3	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M						
4	PAYSTOP ADJUSTMENT		0	0	0	0	0
5	CHANGE IN EXCESS TAX DEPRECIATION - NEPS		(12,753,312)	0	0	(2,810,278)	(8,048,512)
6	CHANGE IN ACRS - ORDINARY LOSS - NEPS		0	0	0	0	0
7	PREFERRED DIVIDENDS PAID CREDIT - NEPS		0	0	0	0	0
8	MISCELLANEOUS ADJUSTMENTS TO FEDS - NEPS		392,377	0	0	86,463	862,991
9	TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M		(12,360,935)	0	0	(2,723,815)	(7,186,321)
10	MINNESOTA TAXABLE INCOME		8,616,412	0	0	18,041,438	26,857,851
11	MINNESOTA TAX RATE		9.80%	0.00%	0.00%	9.80%	9.80%
12	MINNESOTA INCOME TAX (prior to transfer to Delivered Income Tax)		844,408	0	0	1,768,061	2,612,469
13	Minnesota Current Income Tax transfer to Delivered Income Tax		0	0	0	0	0
14	MINNESOTA INCOME TAX		844,408	0	0	1,768,061	2,612,469
15	DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX						
16	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		0	12,862,365	0	0	12,862,365
17	NORTH DAKOTA ADJUSTMENTS TO FEDERAL SCHEDULE M						
18	CHANGE IN EXCESS TAX DEPRECIATION - NEPS		0	(1,748)	0	(486)	(4,848)
19	CHANGE IN ACRS - ORDINARY LOSS - NEPS		0	0	0	0	0
20	CHANGE IN INCOME FROM ADR PROPERTY - NEPS		0	357,325	0	96,288	991,000
21	MISCELLANEOUS ADJUSTMENTS TO FEDS - NEPS		0	355,577	0	98,803	996,152
22	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		0	662,102	0	195,091	1,653,430
23	MINNESOTA TAXABLE INCOME		0	13,317,945	0	98,803	13,416,748
24	MINNESOTA TAX RATE		0.00%	4.31%	0.00%	4.31%	4.31%
25	NORTH DAKOTA TAXABLE INCOME		0	573,151	0	4,258	577,410
26	NORTH DAKOTA TAX RATE		0.00%	(573,151)	0	(4,258)	(577,409)
27	NORTH DAKOTA INCOME TAX (prior to transfer to Delivered Income Tax)		0	0	0	0	0
28	North Dakota Current Income Tax transfer to Delivered Income Tax		0	0	0	0	0
29	NORTH DAKOTA INCOME TAX		0	0	0	0	0
30	SUBTOTAL						
31	DEDUCTION OF FEDERAL INCOME TAXES		0	13,317,945	0	0	13,317,945
32	NORTH DAKOTA TAXABLE INCOME		0	13,367,945	0	98,803	13,466,748
33	NORTH DAKOTA TAX RATE		0.00%	4.31%	0.00%	4.31%	4.31%
34	NORTH DAKOTA INCOME TAX (prior to transfer to Delivered Income Tax)		0	573,151	0	4,258	577,410
35	North Dakota Current Income Tax transfer to Delivered Income Tax		0	(573,151)	0	(4,258)	(577,409)
36	NORTH DAKOTA INCOME TAX		0	0	0	0	0
37	TOTAL		198,999	439,172	0	439,172	838,171
38	PERCENTAGE OF TOTAL FEDERAL ADJ INCOME BEFORE TAXES - FERC		100.00%	20,765,254	0.00%	20,765,254	20,765,254
39	PERCENTAGE OF TOTAL FERC ADJ INCOME - STATE TAX CALC		20,765,254	0	0	20,765,254	20,765,254
40	* SEE BELOW						
41	MINNESOTA						
42	NORTH DAKOTA						
43	SOUTH DAKOTA						
44	TOTAL						
45	FERC STATE INCOME TAX FACTOR		198,999	0	0	198,999	198,999
46	MUNICIPAL REVENUE		439,172	0	0	439,172	439,172
47	WHEELING REVENUE		0	0	0	0	0
48	TOTAL		638,171	0	0	638,171	638,171
49	PERCENTAGE OF TOTAL FEDERAL ADJ INCOME BEFORE TAXES - FERC		100.00%	20,765,254	0.00%	20,765,254	20,765,254
50	PERCENTAGE OF TOTAL FERC ADJ INCOME - STATE TAX CALC		20,765,254	0	0	20,765,254	20,765,254
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NORTH DAKOTA

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OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

ALLOCATION

LINE NO	ITEM	FACTOR	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	MWH CONSUMPTION AT GENERATORS - PA	E1	2,593,362	1,652,012	437,467	3,966	4,711,027	1
2	PERCENTAGE		54.98340%	35.65831%	9.2742%	0.0640%	100.00000%	2
3	MWH CONSUMPTION AT GENERATORS - TO	E2	2,813,773	1,960,855	472,865	3,895	5,271,408	3
4	PERCENTAGE		53.7862%	37.37734%	8.9707%	0.0736%	100.00000%	4
5	GENERATION DEMAND FACTOR	D1	374,938	295,156	68,833	918	740,845	5
6	PERCENTAGE		50.7444%	39.8404%	9.2011%	0.1230%	100.00000%	6
7	TRANSMISSION DEMAND FACTOR	D2	375,938	295,156	68,833	5,437	745,364	7
8	PERCENTAGE		50.4388%	39.5989%	9.2348%	0.7294%	100.00000%	8
9	DISTRIBUTION - PRIMARY DEMAND FACTOR	D3	382,346	403,477	87,651	5,526	879,600	9
10	PERCENTAGE		43.5303%	45.8705%	9.9648%	0.6282%	100.00000%	10
11	DISTRIBUTION - SECONDARY DEMAND FACTOR	D4	484,988	551,014	122,289	0	1,158,271	11
12	PERCENTAGE		41.5133%	48.3205%	10.4658%	0.0000%	100.00000%	12
13	CUSTOMER OR METER FACTORS	C1	62,270	59,557	11,610	0	133,437	13
14	TOTAL RETAIL CUSTOMERS		46.6622%	44.6330%	8.7007%	0.0000%	100.00000%	14
15	PERCENTAGE		66.272	62.754	12.137	4	140.167	15
16	RETAIL SERVICE LOCATIONS	C2	46.5673%	44.7708%	8.6396%	0.0026%	100.00000%	16
17	PERCENTAGE		65.225	62.738	12.128	0	140.091	17
18	SECONDARY SERVICE LOCATIONS	C3	46.5390%	44.7837%	8.6572%	0.0000%	100.00000%	18
19	PERCENTAGE		2,475,177	2,381,279	667,548	0	5,464,004	19
20	STREET LIGHTING FACTOR	C4	45.2966%	43.3512%	11.1810%	0.0000%	100.00000%	20
21	PERCENTAGE		1,966,717	2,477,820	342,328	0	4,786,865	21
22	AREA LIGHTING FACTOR	C5	41.08570%	51.7629%	7.1514%	0.0000%	100.00000%	22
23	PERCENTAGE		24,253,657	23,503,024	4,846,644	0	52,603,325	23
24	METER FACTOR	C6	46.10670%	44.67973%	9.21357%	0.0000%	100.00000%	24
25	PERCENTAGE		88,079	77,918	16,300	0	182,297	25
26	METER READING FACTOR	C7	48.31621%	42.74234%	8.94146%	0.0000%	100.00000%	26
27	PERCENTAGE		65,294	62,757	12,137	4	140.162	27
28	SYSTEM SERVICE LOCATIONS	C8	46.57470%	44.76504%	8.6374%	0.0026%	100.00000%	28
29	PERCENTAGE		20,051	18,627	4,093	0	42,771	29
30	LOAD MANAGEMENT FACTOR	C9	46.8799%	43.55054%	9.58657%	0.0000%	100.00000%	30
31	PERCENTAGE							31
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NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO	ITEM	ALLOCATION FACTOR	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	GROSS PLANT IN SERVICE	P10	494,688,239	330,519,064	63,438,673	800,539	898,977,514	1
2	PERCENTAGE		53.8685%	36.765163%	9.28214%	0.089055%	100.000000%	2
3	DISTRIBUTION PLANT	P80	220,381,104	218,833,847	47,845,201	1,172,619	487,892,871	3
4	PERCENTAGE		44.25862%	45.30306%	9.68161%	0.236469%	100.000000%	4
5	GENERAL PLANT	P90	43,859,510	36,403,979	8,181,268	175,022	88,619,779	5
6	PERCENTAGE		49.49184%	41.07584%	9.23188%	0.197488%	100.000000%	6
7	ELECTRIC PLANT IN SERVICE	EPIS	951,299,290	755,122,657	176,636,636	131,530,200	2,014,590,782	7
8	PERCENTAGE		47.22947%	37.48268%	8.79197%	6.528819%	100.000000%	8
9	NET ELECTRIC PLANT IN SERVICE	NEPIS	968,699,896	450,327,457	105,760,746	125,297,022	1,250,995,122	9
10	PERCENTAGE		45.467145%	36.057033%	8.45883%	10.018952%	100.000000%	10
11	OPERATION AND MAINTENANCE EXPENSE	OXPD	12,448,095	8,370,830	2,131,119	71,036	22,971,130	11
12	(EXCL. ENERGY)		54,190,174%	35,440,91%	9,277,38%	0.091533%	100.000000%	12
13	DISTRIBUTION EXPENSE	OXD	7,562,399	7,680,921	1,621,012	33,052	16,917,384	13
14	PERCENTAGE		44.820164%	45.40255%	9.58193%	0.195379%	100.000000%	14
15	CUSTOMER ACCOUNTS EXPENSE	OXK	6,543,844	5,091,579	1,214,260	242	13,849,926	15
16	PERCENTAGE		47.24622%	43.99276%	8.76726%	0.001759%	100.000000%	16
17	CUSTOMER SERVICE & INFORMATION EXP	OXI	1,445,487	1,382,509	265,595	0	3,097,502	17
18	PERCENTAGE		46.866217%	44.653055%	8.70077%	0.000000%	100.000000%	18
19	OTHER DEFERRED INCOME TAX FACTOR	NPISM	568,670,896	0	0	125,297,022	683,967,919	19
20	MINNESOTA		81.84352%	0.00000%	0.00000%	18.65648%	100.000000%	20
21	PERCENTAGE		0	0	0	0	450,927,457	21
22	NORTH DAKOTA		0.00000%	450,927,457	0	0	100.000000%	22
23	PERCENTAGE		0	100.00000%	0.00000%	0.00000%	100.000000%	23
24	EXCLUDING SOUTH DAKOTA	NPIMR	598,609,896	450,327,457	0	125,297,022	1,144,834,375	24
25	PERCENTAGE		49.667437%	39.38601%	0.00000%	10.944555%	100.000000%	25
26	LONG TERM CWP/RATIO (WAFDC)	CWPLT	14,759,234	0	0	72,825	28,591,925	26
27	PERCENTAGE		51.62628%	0.00000%	0	0.254705%	100.000000%	27
28	REVENUE	R10	208,270,496	148,037,074	33,728,596	0	390,016,076	28
29	PERCENTAGE		53.400494%	37.95566%	8.64285%	0.00000%	100.000000%	29
30	LABOR AND RELATED EXPENSE	LRE	76,896,381	57,145,581	13,270,393	2,032,769	149,347,123	30
31	PERCENTAGE		51.488697%	38.263600%	8.86560%	1.361103%	100.000000%	31
32	TOTAL O & M EXPENSE	OX						32
33	PERCENTAGE							33
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
 JURISDICTIONAL COST OF SERVICE STUDY  
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LINE NO.	ITEM	AMOUNT	A PERCENT OF TOTAL	COST OF CAPITAL	RATE OF RETURN	LINE NO.
1	CAPITAL STRUCTURE - RATE OF RETURN					1
2	LONG-TERM DEBT	508,651,995	47.50%	5.39%	2.56%	2
3	PREFERRED STOCK	0	0.00%	0.00%	0.00%	3
4	COMMON EQUITY	562,251,832	52.50%	6.85%	3.69%	4
5	TOTAL	1,070,903,826	100.00%		6.16%	5
6	RATE OF RETURN EARNED - NORTH DAKOTA	508,651,995	47.50%	5.39%	2.56%	6
7		0	0.00%	0.00%	0.00%	7
8		562,251,832	52.50%	5.75%	3.02%	8
9		1,070,903,826	100.00%		5.58%	9
10	RATE OF RETURN EARNED - SOUTH DAKOTA	508,651,995	47.50%	5.39%	2.56%	10
11		0	0.00%	0.00%	0.00%	11
12		562,251,832	52.50%	3.97%	2.08%	12
13		1,070,903,826	100.00%		4.64%	13
14	RATE OF RETURN EARNED - FERC	508,651,995	47.50%	5.39%	2.56%	14
15		0	0.00%	0.00%	0.00%	15
16		562,251,832	52.50%	14.58%	7.61%	16
17		1,070,903,826	100.00%		10.17%	17
18	RATE OF RETURN EARNED - TOTAL COMPANY	508,651,995	47.50%	5.39%	2.56%	18
19		0	0.00%	0.00%	0.00%	19
20		562,251,832	52.50%	7.45%	3.81%	20
21		1,070,903,826	100.00%		6.47%	21

NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Base Year

LINE NO.	ITEM	ALLOCATION	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO.
1	CASH WORKING CAPITAL CALCULATION - REVENUE LEAD							1
2	REVENUES							2
3	COMPUTER MAINTAINED BILLINGS		189,409.012	139,631.523	20,898.817	0	349,940.352	3
4	MANUALLY MAINTAINED BILLINGS		18,017.026	13,282.075	1,986.039	0	33,285.140	4
5	COST OF ENERGY REVENUES	R10	1,366,888	(4,463,840)	10,943.102	23,428	7,871,578	5
6	SALES FOR RESALE		8,021	5,646	48,035	56,909	568,008	6
7	RENT FROM ELECTRIC PROPERTY		298,257	204,807	48,035	258,187	2,576,916	7
8	MISCELLANEOUS		1,171,678	929,181	149,994	177,701	1,773,638	8
9	ITA DEFICIENCY PAYMENTS		806,423	639,521	0	438,772	3,200,090	9
10	LOAD CONTROL AND DISPATCH		9,874,066	7,830,478	1,836,964	0	51,548,138	10
11	RENT FROM ELECTRIC PROPERTY - BIG STONE		1,000	4,238.78	1,825	1,185	11,825	11
12	RENT FROM ELECTRIC PROPERTY - COVOTE		4,456	3,553	820	962	9,800	12
13	PROFIT ON MATERIALS AND SUPPLIES		12,777	10,132	2,376	2,815	28,100	13
14	MISCELLANEOUS SERVICES		2,676	0	0	0	2,676	14
15	RESIDENTIAL CONSERVATION SERVICES		0	0	0	0	0	15
16	TOTAL REVENUES		220,936,654	158,077,321	36,091,035	33,143,610	448,248,621	16
17								17
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20	REVENUE LEAD DAYS FROM SERVICE TO COLLECTION							20
21	COMPUTER MAINTAINED BILLINGS		43.4	43.4	43.4	43.4	N/A	21
22	MANUALLY MAINTAINED BILLINGS		41.3	41.3	41.3	41.3	N/A	22
23	COST OF ENERGY REVENUES		17.7	17.7	17.7	17.7	N/A	23
24	SALES FOR RESALE		9.4	9.4	9.4	9.4	N/A	24
25	RENT FROM ELECTRIC PROPERTY		(82.4)	(82.4)	(82.4)	(82.4)	N/A	25
26	MISCELLANEOUS		34.9	34.9	34.9	34.9	N/A	26
27	ITA DEFICIENCY PAYMENTS		48.4	48.4	48.4	48.4	N/A	27
28	WHEELING		35.8	35.8	35.8	35.8	N/A	28
29	LOAD CONTROL AND DISPATCH		27.9	27.9	27.9	27.9	N/A	29
30	RENT FROM ELECTRIC PROPERTY - BIG STONE		42.7	42.7	42.7	42.7	N/A	30
31	RENT FROM ELECTRIC PROPERTY - COVOTE		42.7	42.7	42.7	42.7	N/A	31
32	PROFIT ON MATERIALS AND SUPPLIES		42.7	42.7	42.7	42.7	N/A	32
33	MISCELLANEOUS SERVICES		42.7	42.7	42.7	42.7	N/A	33
34	RESIDENTIAL CONSERVATION SERVICES		42.7	42.7	42.7	42.7	N/A	34
35								35
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37								37
38	REVENUE LEAD DAYS (REVENUES & REVENUE LEAD)							38
39	COMPUTER MAINTAINED BILLINGS		8,220,351.128	6,060,008.053	907,050.047	0	15,187,411.269	39
40	MANUALLY MAINTAINED BILLINGS		744,103.179	548,549.703	82,108.018	0	13,374,758.878	40
41	COST OF ENERGY REVENUES		134,501.779	(570,108.920)	1,243,207.500	1,900.011	809,500.370	41
42	SALES FOR RESALE		184,955	130,206	31,084	4,048.915	4,385,161	42
43	RENT FROM ELECTRIC PROPERTY		(23,865,529)	(18,926,193)	(4,438,959)	(5,258,529)	(52,489,606)	43
44	MISCELLANEOUS		40,814,981	32,447,005	7,610,136	9,015,862	89,888,014	44
45	ITA DEFICIENCY PAYMENTS		39,030,861	30,952,833	7,258,693	8,600,713	85,844,099	45
46	WHEELING		275,486,432	218,470,338	51,240,140	15,726,231	1,438,193,603	46
47	LOAD CONTROL AND DISPATCH		228,584	170,129	63,603	33,174	496,490	47
48	RENT FROM ELECTRIC PROPERTY - BIG STONE		190,262	140,990	52,710	27,482	411,454	48
49	RENT FROM ELECTRIC PROPERTY - COVOTE		0	0	0	0	0	49
50	PROFIT ON MATERIALS AND SUPPLIES		548,566	404,277	151,141	78,831	1,193,869	50
51	MISCELLANEOUS SERVICES		114,265	0	0	0	114,265	51
52	RESIDENTIAL CONSERVATION SERVICES		0	0	0	0	0	52
53	TOTAL DOLLAR DAYS		9,437,787,440	6,302,238,461	2,284,335,113	827,168,024	18,955,530,038	53
54								54
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56	AVG REVENUE LEAD DAYS (TOTAL REV DOLLAR DAYS / T)		42.7	39.9	63.6	28.0	42.3	56
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Other Tall Power Company  
2018 Base Year

Line No.	Description	Accounts 2018	Simple Average 2018	Accounts 2018	Simple Average 2018	Accounts 2018	Simple Average 2018	Line No.
1	Production:							1
2	Steam	310-317	578,272.635	310-316	0	310-317	1,588,255	2
3	Wind	341-347	268,843.960	344-347	0	344-347	0	3
4	Hydro	330-335	7,595.374	330-335	0	330-335	0	4
5	Other IC	340-347	42,577.292	340-347	0	340-347	0	5
6	Transmission							6
7		350-358	514,924.905	350-358	0	350-358	58,287	7
8	Distribution:							8
9	Land	360	1,306,580	360	0	360	0	9
10	Land	362	69,087.712	362	0	360	0	10
11	Power Line Features	364	5,081,491	364	0	362	586	11
12	Overhead Conductors & Devices	365	50,891,490	366	0			12
13	Underground Conduit	366	0	366	0			13
14	Underground Conductors & Devices	367	78,065,821	367	0			14
15	Line Transformers	368	96,183,040	368	0			15
16	Services	369	13,064,358	369	0			16
17	Lighting	370	25,241,855	369	0			17
18	Meters	371	25,241,855	370	0			18
19	Load Management Services	370	8,713,737	370	0			19
20	Load Management Switches	370.1	0	370.1	0			20
20A	Installation on Customers' Premises	370.2	0	370.2	0			20A
21	All Other Private Lighting	371.0	4,892,393	371.0	0			21
22	Streetlighting & Signal Systems	371.2	5,950,148	371.2	0			22
23		373	47,772,283	373	0			23
24	General:							24
26	Land	389	1,521,896	389	0			26
27	Structures & Improvements	390	21,874,506	390	0			27
28	General Office Buildings	390.1	5,721,066	390.1	0			28
29	Specialty Office Building	390.2	537,678	390.2	0			29
30	Control Buildings	390.3	4,516,762	390.3	0			30
31	Office Furniture	391	1,074,136	391	0			31
32	Office Equipment	391.1	721,258	391.1	0			32
33	Duplicating Equipment	391.2	273,046	391.2	0			33
34	Engineering Computers	391.3	0	391.3	0			34
35	Business Computers	391.4	3,142,876	391.4	0			35
36	Computer Software	391.5	865,076	391.5	0			36
37	Computer Related Equipment	391.6	33,024,997	392	0			37
38	Transportation Equipment	392 & 392.1	0	392	0			38
39	Stove Equipment	393	4,271,441	393	0			39
40	Tools, Shop & Garage Equipment	394	0	394	0			40
41	Auto & Shop Tools	394.1	0	394.1	0			41
42	Milling Stone Tools	394.2	617,570	394.2	0			42
43	Laboratory Equipment	396	633,320	396	0			43
44	Power-Operated Equipment	397	3,112,647	397	0			44
45	Communication Equipment & Communications Towers	397 & 397.4	1,164,377	397.1	0			45
46	Radio Tele-Communication Equipment	397.2	4,409,130	397.2	0			46
47	Microwave Equipment	397.3	37,659	397.3	0			47
48	Other Communication Equipment	398	18,919,773	398	0			48
49	Miscellaneous Equipment							49
50								50

Line #	Description	Other Tall Power Company Functionalization		Overriding Statement	2018 Base Year Amounts
		Accounts	2018 Base Year		
1	Steam Power Generation:				
2	Supervision and Engineering	401-500	(2)		21,209
3	Fuel	401-501			118,453
4	Steam Expense	401-502			6,911
5	Electrical Expense	401-505			2,842
6	Miscellaneous Expense	401-506			266,776
7	Rent	401-507			17,838
8	Allowance	401-509			1,614
9	Steam Power Maintenance:				
10	Supervision and Engineering	402-510			985,523
11	Structure	402-511			8,809,850
12	Boiler	402-512			2,214,626
13	Electric	402-513			1,732,514
14	Miscellaneous	402-514			
15	Hydro:				
16	Supervision and Engineering	401-535			21,209
17	Electric Expense	401-536			118,453
18	Miscellaneous Expense	401-540			6,911
19	Rent	401-540			2,842
20	Supervision & Engineering	402-541			266,776
21	Structure	402-542			17,838
22	Reservoirs - Dams	402-543			1,614
23	Electric	402-544			
24	Miscellaneous Expense	402-545			
25	IC:				
26	Supervision and Engineering	401-546			139,502
27	Supervision and Engineering Wind	401-546(W)			61,031
28	Fuel	401-547			508,600
29	Generation Expense	401-548			478,405
30	Generation Expense-Wind	401-548(W)			2,140,874
31	Miscellaneous Expense	401-549			29,292
32	Miscellaneous Expense-Wind	401-549(W)			7,842
33	Rent	401-550			606,263
34	Supervision and Engineering	401-550(W)			36,478
35	Supervision and Engineering Wind	402-551			40,377
36	Structure	402-551(W)			691,878
37	Generating and Electric	402-553			3,275
38	Generating and Electric-Wind	402-553(W)			(46,304)
39	Miscellaneous Expense	402-554			69,216
40	Miscellaneous Expense-Wind	402-554(W)			
41	Other Power Supply Expense:				
42	System Control and Dispatch	401-556			584,423
43	Other Expense	401-557			230,858
44	Transmission Expense:				
45	Supervision and Engineering	401-560			461,603
46	Load Dispatching	401-561			4,461,320
47	Station Dispatching	401-562			748,620
48	Overhead Line	401-565			320,888
49	Transmission of Electricity by Others	401-566			21,694,612
50	Miscellaneous Expense	401-567			1,972,101
51	Rent	401-567			34,972
52	Supervision and Engineering	402-568			234,599
53	Computer Hardware, Software, etc	402-569			993,401
54	Station Equipment	402-570			1,426,767
55	Overhead System	402-571			2,568,723
56	Underground Line	402-572			
57	Maintenance of Miscellaneous Plant	402-573			
58	Dry-Ahead & Real-Time and Transmission Market Expense	401-575			563,225
59	Computer Software	402-576			233,184
60	Distribution Expense:				
61	Operation, Supervision & Engineering	401-580			292,930
62	Load Dispatching	401-581			204,090
63	Station Expense	401-582			288,304
64	Line Expense	401-583			386,897
65	Underground Line Expense	401-584			1,462,598
66	Strengthening & Signal System	401-586			1,483
67	Not Used	401-586.01			
68	Not Used	401-586.02			
69	Not Used	401-586.03			
70	Not Used	401-586.04			
71	Not Used	401-586.05			
72	Not Used	401-586.06			
73	Not Used	401-586.07			
74	Meter Expense:	401-586			961,020
75	Other Distribution Expense	401-587			201,190
76	Miscellaneous Distribution Expense	401-588			2,987,571
77	Rent	401-589			265,841
78	Maintenance, Supervision & Engineering	402-590			759,225
79	Maintenance of Steam Equipment	402-591			5,029,839
80	Maintenance of Overhead Lines	402-592			1,132,581
81	Maintenance of Underground Lines	402-594			47,846
82	Maintenance of Line Transformers	402-596			1,173,607
83	Maintenance of Strengthening & Signal	402-597			721,512
84	Not Used	402-597.01			
85	Not Used	402-597.02			
86	Maintenance of Property in A/C 371	402-598			114,310

401 = 68,970,937.42

402 = 14,776,332.55

403 = 14,582.77

402 = 286,738.32

401 = 4,904,937.65

402 = 784,889.47

Production 401 = 75,027,897.4

Production 402 = 15,857,940.33

401 = 853,511.71

401 = 29,885,200.12

402 = 5,418,642.86

401 = 7,192,733.16

402 = 9,724,650.50

Other Tall Power Company Functionalization 2018 Base Year		(3) Statement Amounts 2018 Base Year
Line #	Description	Amount
1	Customer Accounting:	
2	Meter Reading Expense	219,470
3	Meter Reading Expense	5,275,051
4	Customer Records & Collection Expense	6,955,869
5	Uncollectible Accounts	900,000
6	Miscellaneous Expense	508,545
7	Customer Service and Information Expense:	
8	Supervisor	861,727
9	Customer Assistance Expense	1,750,602
10	Not Used	
11	Not Used	
12	Not Used	
13	Not Used	
14	Not Used	
15	Not Used	
16	Not Used	
17	Not Used	
18	Conservation Investment Program - SD	449,000
19	Conservation Investment Program - ND	0
20	Conservation Investment Program - MI	7,551,238
21	Not Used	
22	Not Used	
23	Info & Instr Advertising Expense	431,892
24	Miscellaneous Expense	53,291
25	Sales Expense:	
26	Minnesota Economic Development	28,208
27	North Dakota Economic Development	219,465
28	South Dakota Economic Development	68,871
29	Expense - Sales & Demonstrations	3,813
30	Not Used	
31	Not Used	
32	Not Used	
33	Not Used	
34	Not Used	
35	Not Used	
36	Not Used	
37	Not Used	
38	Not Used	
39	Not Used	
40	Not Used	
41	Not Used	
42	Not Used	
43	Not Used	
44	Not Used	
45	Advertising	1,423
46	Miscellaneous Sales Expense	11,590
47	Not Used	
48	Not Used	
49	Not Used	
50	Not Used	
51	Not Used	
52	Not Used	
53	Not Used	
54	Not Used	
55	Not Used	
56	Not Used	
57	Not Used	
58	Not Used	
59	Not Used	
60	Not Used	
61	Not Used	
62	Not Used	
63	Operating Expenses - Admin & General:	
64	Various Admin & General Expenses	21,708,216
65	Capitalized Admin & General Expenses	9,708,239
66	Outside Service Employed	(3,063,358)
67	Property Insurance	1,378,645
68	Property Insurance-Wind	1,673,436
69	Employee Previews & Benefits	693,488
70	Regulatory Commission Expense	2,345,620
71	Miscellaneous General Expense	10,109,901
72	Informational Advertising	2,846,860
73	Rent	1,554,272
74	Miscellaneous Expense	524,098
75	Repairs Used Control Equipment	498,270
76	Repairs Used Control Equipment	2,345,620
77	Repairs Used Control Equipment	0

401 = 13,849,926.81

401 = 11,097,740.24

401 = 372,128.81

401 = 49,064,779.40

Check Totals	Amounts
Total 401 =	187,318,716.80
Total 402 =	33,342,853.70
Total	260,621,893.09
GL Total (2)	260,621,893.09
Difference	0.00

A/C 930.01 Included in This Account  
A/C 935.06 Included in This Account

Other Tall Power Company Interpretation 2018 Base Year		
Line #	Factor	Base
1	Peak	81.73%
2	2018 Excluding Wind (-)	81.73%
3	2018 Wind (-)	76.97%

Line #	Description	Primary Demand	Secondary Demand	Primary Customer	Secondary Customer	Street Lights	Area Lights	Meters	Load Management	100.00%	100.00%
7	<b>Ending Balances</b>										
8	Land	1,306,580									
9	Station Equipment	96,067,798									
10	Poles, Towers & Fixtures	46,185,447									
11	Overhead Conductors & Devices	24,190,740									
12	Underground Conductors & Devices	15,568,337									
13	Underground Transformers	4,114,300									
14	Line Transformers	81,425,536									
15	Service	8,794,392									
16	Underground Service										
17	Load Management Switches										
18	Load Management Monitors										
19	Installation on Customers' Premises										
20	All Other Private Lighting										
21	Streetlighting & Signal Systems										
22											
23	<b>Total Ending Balances</b>	185,295,881	102,024,443	78,110,165	74,280,016	13,953,157	8,020,685	26,594,087	8,713,737		
26	<b>Distribution Expenses</b>										
27	Operation, Supervision & Engineering	49,727	30,150	55,692	62,902	3,521	894	80,174	0		
28	Load Dispatching	41,811	26,338	55,517	59,197	3,860	912	75,355	0		
29	Line Expenses	26,744	138,703	45,477	70,155	8,725	4,756	4,756	0		
30	Underground Line Expenses	117,881	221,702	622,085	383,588	30,988	3,444	3,444	0		
31	Streetlighting & Signal System	190,881				1,483					
32	Meter Expense:										
33	Other Distribution Expenses	525,869	316,370	588,072	281,190	37,189	7,224	961,020	0		
34	Miscellaneous Distribution Expense	110,696	75,061	685,048	685,048	13,197	6,454	846,586	0		
35	Maintenance, Supervision & Engineering	324,937	96,779	138,205	55,158	131,050	10,029				
36	Maintenance of Station Equipment	750,629	830,615	1,008,626	272,721	215,690	105,483				
37	Maintenance of Overhead Lines	2,596,705	171,868	481,749	394,806	24,005	2,867				
38	Maintenance of Underground Lines	147,665	30,556		17,280	1,173,807					
39	Maintenance of Line Insulators										
40	Maintenance of Lighting & Signal										
41	Maintenance of Property in A/C 371										
42											
43											
44											
45											
46	<b>Total Distribution Expenses</b>	5,247,000	1,890,232	3,090,752	2,199,823	1,652,567	143,049	2,653,960	0		
47											
48											
49											
50											
51											
52	Labor Ratios: 2018 (1)	38.15%	14.76%	23.89%	19.05%	4.20%	1.000000				
53											

Other Tall Power Company  
Functionalization  
2018 Base Year

Line #	Plant In Service	Description	Simple Average 2018	Line #
1	Production Plant			1
2	A/C 101 & 106 - Base Demand		513,587,479	2
3	Peak Demand		176,745,815	3
4	Base Energy		207,008,166	4
5				5
6	Subtotal A/C 101 & 106		897,339,260	6
7				7
8	A/C 114 - Base Demand		1,298,081	8
9	Peak Demand		290,174	9
10	Base Energy		0	10
11				11
12	Subtotal A/C 114		1,588,255	12
13				13
14	Total Production Plant		898,927,514	14
15				15
16	Transmission Plant			16
17	A/C 101 & 106		514,924,095	17
18	A/C 114		58,287	18
19				19
20	Total Transmission Plant		514,982,382	20
21				21
22	Distribution Plant - A/C 101, 106 & 114			22
23	Street Lighting		195,208,651	23
24	Primary Customer		102,024,443	24
25	Secondary Customer		78,110,165	25
26	Street Lighting		74,280,016	26
27	Area Lighting		13,863,157	27
28	Meters		8,020,895	28
29	Load Management		26,584,007	29
30			6,713,737	30
31	Total Distribution Plant		487,892,871	31
32				32
33	General Plant			33
34	Production		33,683,326	34
35	Distribution		21,999,100	35
36	Customer Accounts		16,779,859	36
37	Customer Service & Info		3,708,137	37
38	Load Management		317,899	38
39				39
40	Total General Plant		86,519,779	40
41				41
42				42
43				43
44				44
45				45
46				46
47	Operating Expenses			47
48	Production Expenses	Amount		48
49	Production Expenses Excl Purchased Power			49
50	Base Demand	17,265,277		50
51	Peak Demand	4,529,416		51
52	Base Energy	69,400,907		52
53	Peak Energy	58,600		53
54	Total Excluding Purchased Power	91,704,150		54
55				55
56	Transmission Expenses			56
57				57
58				58
59	Distribution Expenses			59
60	Street Lighting	5,247,000		60
61	Primary Customer	1,680,230		61
62	Secondary Customer	3,090,752		62
63	Street Lighting	2,109,824		63
64	Area Lighting	1,682,567		64
65	Meters	143,049		65
66	Load Management	2,693,960		66
67		0		67
68	Total Distribution	16,917,384		68
69				69
70				70

Total Plant 2,000,921,357 Intangible 14,067,426 PHFU 29,657 Total 2,016,660,439 Total From Page 1 2,014,600,439 Difference 0

Other Tall Power Company  
Functionalization  
2018 Base Year

Line #	Description	Amount	Unit
1	Customer Accounting Expenses		
2	Meter Reading	5,356,450	
3	Other	8,483,476	
4			
5			
6	Total Customer Accounts	13,839,926	
7	Customer Service & Info Expense - MN		
8	- ND	7,551,298	
9	- SD	449,000	
10	- Other	3,097,502	
11			
12	Total Customer Serv & Information Exp	11,097,740	
13			
14	Sales Expense - MN		
15	- ND	219,466	
16	- SD	68,871	
17	- Other	3,813	
18		79,278	
19	Total Sales Expenses	372,129	
20			
21	Administrative & General Expenses		
22	Salaries, Supplies, Pensions & Benefits		
23	Production	14,691,406	
24	Marketing	2,000,000	
25	Distribution	9,202,939	
26	Customer Accounts	7,318,747	
27	Customer Service & Info	1,617,787	
28			
29	Total AMG Salaries, Supplies, Pensions & Benefits	36,513,999	
30			
31	Administrative & General Expenses		
32	Load Management	0	
33	Outside Services (A/C 923)	1,329,845	
34	Property Insurance (A/C 924)	2,226,884	
35	Injuries & Damages (A/C 925)	2,184,840	
36			
37	General Advertising (A/C 930.1)	524,098	
38	Misc. Rents, Maintenance	3,752,884	
39			

Line	(A)	(B)	(C)	(D)	(E) 2018 Base Year Adjustments			(G)	(H)	(I)	(J)	(K)	(L)
					(1)	(2)	(3)						
1	Plant in Service												
2	A/C 101 & 106 - Direct MN						3,520,019						\$3,520,019
3	A/C 101 & 106 - Direct ND						471,573						\$471,573
4	A/C 101 & 106 - Direct SD						1,146,073						\$0
5	Subtotal A/C 101 & 106 - Direct Assign						5,137,665						\$5,137,665
6	Production Plant												
7	A/C 101 & 106 - Base Demand (E1)	\$513,587,479					(4,198,014)						\$509,389,465
8	A/C 101 & 106 - Peak Demand (D1)	\$176,745,615					(938,651)						\$175,806,964
9	A/C 101 & 106 - Base Energy (E2)	\$207,006,166											\$207,006,166
10	Subtotal A/C 101 & 106	\$897,339,260											\$897,339,260
11													
12	A/C 114 - Base Demand (E1)	\$1,298,081											\$1,298,081
13	A/C 114 - Peak Demand (D1)	\$290,174											\$290,174
14	A/C 114 - Base Energy (E1)	\$0											\$0
15	Subtotal A/C 114	\$1,588,255											\$1,588,255
16													
17	Total Production Plant	\$898,927,514											\$898,927,514
18	Transmission Plant												
19	A/C 101 & 106 (D2)	\$514,924,905						(126,520,627)					\$388,404,278
20	A/C 101 & 106 (Direct FERC)	\$0						(126,520,627)					\$0
21	A/C 114 (D2)	\$58,287											\$58,287
22	Total Transmission Plant	\$514,983,192											\$514,983,192
23													
24	Distribution Plant												
25	Primary Demand (D3)	\$186,296,581											\$186,296,581
26	Secondary Demand (D4)	\$102,024,443											\$102,024,443
27	Primary Customer (C2)	\$78,110,165											\$78,110,165
28	Secondary Customer (C3)	\$74,280,016											\$74,280,016
29	Streetlighting (C4)	\$13,953,157											\$13,953,157
30	Area Lighting (C5)	\$8,020,685											\$8,020,685
31	Meters (C6)	\$26,594,087											\$26,594,087
32	Load Management (C9)	\$9,713,737											\$9,713,737
33	Total Distribution Plant	\$497,992,871											\$497,992,871
34													
35	General Plant												
36	Production (P10)	\$33,663,326											\$33,663,326
37	Transmission (D2)	\$13,030,486											\$13,030,486
38	Production (P90)	\$4,198,738											\$4,198,738
39	Customer Accounts (OXC)	\$16,779,859											\$16,779,859
40	Customer Service & Info (OXA)	\$3,709,137											\$3,709,137
41	Load Management (C9)	\$317,859											\$317,859
42	Total General Plant	\$88,619,779											\$88,619,779
43													
44	Intangible Plant (P90)	\$14,067,426											\$14,067,426
45													
46	Total Plant in Service	\$2,014,590,782											\$2,014,590,782
47													
48	Accumulated Depreciation												
49	Production Plant												
50	Base Demand (E1)	(\$235,510,776)											(\$235,510,776)
51	Peak Demand (D1)	(\$75,406,125)											(\$75,406,125)
52	Base Energy (E2)	(\$76,067,042)											(\$76,067,042)
53	Total Production Plant	(\$386,983,943)											(\$386,983,943)
54													
55	Transmission Plant (D2)	(\$126,521,372)											(\$126,521,372)
56	Transmission Plant - Direct FERC	\$0							4,418,753				(\$122,102,619)
57	Total Transmission Plant	(\$126,521,372)							(4,418,753)				(\$130,940,125)
58													
59	Distribution Plant (P60)	(\$214,337,362)											(\$214,337,362)
60													
61	General Plant (P90)	(\$34,142,419)											(\$34,142,419)
62													
63	Intangible Plant (P90)	(\$2,010,565)											(\$2,010,565)
64													
65	Total Accumulated Depreciation	(\$783,995,661)											(\$783,995,661)
66													
67	Total Net Plant in Service	\$1,250,595,122											\$1,250,595,122
68													

- (1) - Worksheet B-14
- (2) - Worksheet ND-01
- (3) - Worksheet ND-04
- (4) - Worksheet B-16
- (5) - Worksheet ND-02
- (6) - Worksheet ND-05
- (7) - Worksheet ND-03
- (8) - Worksheet ND-06

Line	(A) OTP Total 2018 Simple Average	(B) Advertising Expenses	(C) Economic Development Costs	(D) Fuel Reagent and Allowance Costs	(E) 2018 Base Year Adjustments				(H) Transmission Recovery Adjustment	(I) Wholesale Margins Asset Based Revenue & Expenses	(J) OTP Total 2018 Base Year	(K) ND Allocations	(L) OTP ND 2018 Base Year
					(1)	(2)	(3)	(4)					
69													
70	\$0									\$0	36.76816%	\$0	
71	\$0,038									\$0,038	39.59891%	\$3,579	
72	\$20,619									\$20,619	45.90306%	\$9,465	
73										\$0	41.07884%	\$0	
74	\$0									\$0	41.07884%	\$0	
75	\$0									\$0	41.07884%	\$0	
76	\$29,657									\$29,657		\$13,044	
77													
78													
79	\$0									\$0	36.05703%	\$0	
80	\$0									\$0	36.05703%	\$0	
81	\$0									\$0	36.05703%	\$0	
82	\$0									\$0	36.05703%	\$0	
83	\$0									\$0	36.05703%	\$0	
84													
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116													
117	\$686,250									\$686,250	36.76816%	\$0	
118											39.59891%	\$271,747	
119											45.90306%	\$0	
120											41.07884%	\$0	
121	\$686,250									\$686,250	41.07884%	\$0	
122													
123													
124	\$14,041,071									\$14,041,071	36.76816%	\$0	
125	\$0									\$0	36.76816%	\$0	
126	\$101,631,625									\$5,855,204	39.59891%	\$0	
127	\$0									\$0	39.59891%	\$0	
128	\$1,149,148									\$1,149,148	45.90306%	\$0	
129	\$1,603,969									\$1,603,969	41.07884%	\$0	
130	\$5,942,443									\$5,942,443	41.07884%	\$0	
131	\$124,366,256									\$28,591,925		\$0	
132	\$0									\$0		\$0	
133													
134	\$125,054,506									\$125,054,506		\$271,747	
135													

- (1) - Worksheet B-14
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- (5) - Worksheet ND-02
- (6) - Worksheet ND-05
- (7) - Worksheet ND-03
- (8) - Worksheet ND-06

Line	(A) OTP Total 2018 Simple Average	(B) Advertising Expenses	(E) 2018 Base Year Adjustments					(H) Transmission Recovery Adjustment	(I) Wholesale Margins Asset Based Revenue & Expenses	(J) OTP Total 2018 Base Year	(K) ND Allocations	(L) OTP ND 2018 Base Year
			(C) Economic Development Costs	(D) Fuel Reagent and Allowance Costs	(4) Incentive Compensation	(F) Jurisdictional AQCS Adjustment	(G) SPP Schedule 9 and 11 Expense					
136												
137	\$6,230,432	-	-	-	-	-	-	-	\$6,230,432	95.76516%	\$2,290,815	
138	\$5,450,400	-	-	-	-	-	-	-	\$5,450,400	39.49918%	\$1,430,285	
139	\$8,335,905	-	-	-	-	-	-	-	\$8,335,905	45.90365%	\$3,826,435	
140	\$20,016,737	-	-	-	-	-	-	-	\$20,016,737		\$8,275,549	
141												
142												
143	\$9,319,627	-	-	-	-	-	-	-	\$9,319,627	35.65831%	\$3,323,221	
144	\$2,780,049	-	-	-	-	-	-	-	\$2,780,049	39.84045%	\$1,107,584	
145	\$12,099,676	-	-	-	-	-	-	-	\$12,099,676		\$4,430,805	
146												
147	(\$36,679,505)	-	-	-	-	-	-	-	(\$36,679,505)	36.05703%	(\$13,188,483)	
148												
149												
150	(\$1,013,988)	-	-	-	-	-	-	-	(\$1,013,988)	36.05703%	(\$365,614)	
151	\$0	-	-	-	-	-	-	-	\$0		\$0	
152												
153	\$12,628,886	-	-	-	-	-	-	-	\$12,628,886		\$3,656,606	
154												
155												
156												
157	\$435,531	-	-	-	-	-	-	-	\$435,531	39.38801%	\$171,547	
158	\$72,069	-	-	-	-	-	-	-	\$72,069		\$0	
159	\$35,772	-	-	-	-	-	-	-	\$35,772	100.00000%	\$35,772	
160	\$543,371	-	-	-	-	-	-	-	\$543,371		\$207,318	
161												
162	(\$208,798,461)	-	-	-	-	-	23,906,999	-	(\$184,891,462)	36.05703%	(\$66,666,370)	
163	\$0	-	-	-	-	-	(23,906,999)	-	(\$23,906,999)		\$0	
164	(\$33,249,051)	-	-	-	-	-	-	-	(\$33,249,051)		\$0	
165	(\$36,778,353)	-	-	-	-	-	-	-	(\$36,778,353)	100.00000%	(\$36,778,353)	
166	(\$278,825,865)	-	-	-	-	-	-	-	(\$278,825,865)		(\$103,444,724)	
167												
168	(\$278,282,495)	-	-	-	-	-	-	-	(\$278,282,495)		(\$103,237,405)	
169												
170												
171	\$0	-	-	-	-	-	-	-	\$0		\$0	
172	\$0	-	-	-	-	-	-	-	\$0		\$0	
173	\$0	-	-	-	-	-	-	-	\$0		\$0	
174	\$0	-	-	-	-	-	-	-	\$0		\$0	
175	\$0	-	-	-	-	-	-	-	\$0		\$0	
176	\$0	-	-	-	-	-	-	-	\$0		\$0	
177	\$1,104,549,596	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,104,549,596		\$350,762,707	

- (1) - Worksheet B-14
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- (5) - Worksheet ND-02
- (6) - Worksheet ND-05
- (7) - Worksheet ND-03
- (8) - Worksheet ND-06

Line	(A) OTP Total 2018 Simple Average	(B) Advertising Expenses	(C) Economic Development Costs	(D) Fuel Reagent and Allowance Costs	(E) Incentive Compensation	(F) SPP Schedule 8 and 11 Expense	(G) Transmission Recovery Adjustment	(H) Wholesale Margins Asset Based Revenue & Expense	(I) Total of Normal Adjustments	(J) OTP Total 2018 Base Year	(K) ND Allocation	(L) OTP ND 2018 Base Year
1	\$208,270,496	-	-	-	-	-	-	-	-	\$208,270,496	-	\$0
2	\$146,037,074	-	-	-	-	-	-	-	-	\$146,037,074	100.0000000%	\$146,037,074
3	\$33,708,506	-	-	-	-	-	-	-	-	\$33,708,506	-	\$0
4	\$0	-	-	-	-	-	-	-	-	\$0	-	\$0
5	\$390,016,076	-	-	-	-	-	-	-	-	\$390,016,076	-	\$148,037,074
6												
7												
8												
9												
10	\$198,999	-	-	-	-	-	-	-	-	\$198,999	39.998907%	\$0
11	\$0	-	-	-	-	-	-	-	-	\$0	-	\$0
12												
13	\$0	-	-	-	-	-	-	-	-	\$0	35.858308%	\$0
14	\$0	-	-	-	-	-	-	-	-	\$0	39.840452%	\$0
15	\$100,174	-	-	-	-	-	-	(85,148)	(85,148)	\$15,026	37.577342%	\$5,646
16	\$0	-	-	-	-	-	-	-	-	\$0	39.840452%	\$0
17												
18	\$299,172	-	-	-	-	-	-	(85,148)	(85,148)	\$214,025	-	\$5,646
19												
20												
21	\$332,503	-	-	-	-	-	-	-	-	\$332,503	-	\$0
22	\$277,669	-	-	-	-	-	-	-	-	\$277,669	100.0000000%	\$277,669
23	\$95,499	-	-	-	-	-	-	-	-	\$95,499	-	\$0
24	\$705,671	-	-	-	-	-	-	-	-	\$705,671	-	\$277,669
25	\$189,927	-	-	-	-	-	-	-	-	\$189,927	-	\$0
26	\$135,015	-	-	-	-	-	-	-	-	\$135,015	100.0000000%	\$135,015
27	\$28,952	-	-	-	-	-	-	-	-	\$28,952	-	\$0
28	\$353,894	-	-	-	-	-	-	-	-	\$353,894	-	\$135,015
29	\$568,008	-	-	-	-	-	-	-	-	\$568,008	36.057030%	\$204,807
30	\$11,825	-	-	-	-	-	-	-	-	\$11,825	36.057030%	\$4,264
31	\$5,800	-	-	-	-	-	-	-	-	\$9,800	36.057030%	\$5,534
32	\$2,576,976	-	-	-	-	-	-	-	-	\$2,576,976	36.057030%	\$929,181
33	\$0	-	-	-	-	-	-	-	-	\$0	-	\$0
34	\$0	-	-	-	-	-	-	-	-	\$0	100.0000000%	\$0
35	\$0	-	-	-	-	-	-	-	-	\$0	-	\$0
36	\$2,576,976	-	-	-	-	-	-	-	-	\$2,576,976	-	\$929,181
37	\$1,773,638	-	-	-	-	-	-	-	-	\$1,773,638	36.057030%	\$639,521
38	\$26,101	-	-	-	-	-	-	-	-	\$26,101	36.057030%	\$10,152
39	\$439,772	-	-	-	-	-	-	-	-	\$439,772	-	\$0
40	\$51,548,158	-	-	-	-	-	(29,831,233)	(29,831,233)	(29,831,233)	\$21,716,925	36.057030%	\$7,830,478
41	\$0	-	-	-	-	-	29,831,233	29,831,233	29,831,233	\$29,831,233	-	\$0
42	\$51,548,158	-	-	-	-	-	-	-	-	\$51,548,158	-	\$7,830,478
43	\$2,676	-	-	-	-	-	-	-	-	\$2,676	-	\$0
44	\$0	-	-	-	-	-	-	-	-	\$0	100.0000000%	\$0
45	\$0	-	-	-	-	-	-	-	-	\$0	-	\$0
46	\$2,676	-	-	-	-	-	-	-	-	\$2,676	-	\$0
47	\$58,018,520	-	-	-	-	-	-	-	-	\$58,018,520	-	\$10,034,801
48												
49	\$58,317,692	-	-	-	-	-	(85,148)	(85,148)	(85,148)	\$58,232,545	-	\$10,040,248
50												
51	\$448,333,768	-	-	-	-	-	(85,148)	(85,148)	(85,148)	\$448,248,621	-	\$158,077,321

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Line	(A) OTP Total 2018 Simple Average	(B) Advertising Expenses	(C) Economic Development Costs	(D) Fuel Reagent and Allowance Costs	(E) Incentive Compensation	(F) SFP Schedule 9 and 11 Expense	(G) Transmission Recovery Adjustment	(H) Wholesale Margins Asset Based Revenue & Expense	(I) Total of Normal Adjustments	(J) OTP Total 2018 Base Year	(K) ND Allocation	(L) OTP ND 2018 Base Year
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- (1) - Workpaper B-14
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- (5) - Workpaper ND-05
- (6) - Workpaper ND-03
- (7) - Workpaper ND-06

Line	(A) OTP Total 2018 Simple Average	(B) Advertising Expenses	(C) Economic Development Costs	(D) Fuel Reagent and Allowance Costs	(E) Incentive Compensation	(F) SPP Schedule 9 and 11 Expense	(G) Transmission Recovery Adjustment	(H) Wholesale Margins Asset Based Revenue & Expense	(I) Total of Normal Adjustments	(J) OTP Total 2018 Base Year	(K) ND Allocation	(L) OTP ND 2018 Base Year
<b>Sales Expenses</b>												
100	\$219,466	-	-	-	-	-	-	-	-	\$219,466	-	\$0
101	\$68,871	(68,871)	-	-	-	-	-	(68,871)	-	\$0	100.000000%	\$0
102	\$3,813	-	-	-	-	-	-	-	-	\$3,813	-	\$0
103	\$51,770	(1,423)	-	-	-	-	-	(1,423)	-	\$50,347	44.633048%	\$22,472
104	\$343,920	(1,423)	(68,871)	-	-	-	-	(70,294)	-	\$273,627	-	\$22,472
105	<b>Total Sales Expenses</b>											
106	\$14,693,408	-	-	-	(192,070)	-	-	(192,070)	-	\$14,499,338	36.440914%	\$5,283,691
107	\$5,683,416	-	-	-	(74,303)	-	-	(74,303)	-	\$5,609,114	39.599907%	\$2,221,148
108	\$9,202,639	-	-	-	(120,312)	-	-	(120,312)	-	\$9,082,327	45.402532%	\$4,123,607
109	\$7,318,747	-	-	-	(95,682)	-	-	(95,682)	-	\$7,223,065	43.982758%	\$3,176,903
110	\$1,617,787	-	-	-	(21,150)	-	-	(21,150)	-	\$1,596,637	44.633048%	\$712,628
111	\$38,513,998	-	-	-	(503,517)	-	-	(503,517)	-	\$38,010,481	-	\$15,517,977
112	\$0	-	-	-	-	-	-	-	-	\$0	43.550537%	\$0
113	\$1,329,645	-	-	-	-	-	-	-	-	\$1,329,645	36.057030%	\$479,431
114	\$2,226,894	-	-	-	-	-	-	-	-	\$2,226,894	36.057030%	\$802,952
115	\$2,184,840	-	-	-	-	-	-	-	-	\$2,184,840	36.057030%	\$787,788
116	\$716,778	-	-	-	-	-	-	-	-	\$716,778	-	\$0
117	\$961,755	-	-	-	-	-	-	-	-	\$961,755	100.000000%	\$961,755
118	\$93,452	-	-	-	-	-	-	-	-	\$93,452	-	\$0
119	\$1,074,876	-	-	-	-	-	-	-	-	\$1,074,876	-	\$0
120	\$2,846,861	-	-	-	-	-	-	-	-	\$2,846,861	-	\$961,755
121	\$524,098	(504,609)	-	-	-	-	-	(504,609)	-	\$19,489	44.633048%	\$8,698
122	\$3,782,064	(504,609)	-	-	-	-	-	(504,609)	-	\$3,782,064	41.078842%	\$1,553,628
123	\$51,408,400	(504,609)	-	-	(503,517)	-	-	(1,008,126)	-	\$50,400,273	-	\$20,112,229
124	<b>Total Regulatory Commission Expense</b>											
125	\$290,893,685	(506,032)	(68,871)	0	(503,517)	-	(88,136)	(1,166,557)	-	\$289,727,128	-	\$108,901,688
126	\$524,098	(504,609)	-	-	-	-	-	(504,609)	-	\$19,489	-	\$8,698
127	\$3,782,064	(504,609)	-	-	-	-	-	(504,609)	-	\$3,782,064	-	\$1,553,628
128	<b>Total Administrative &amp; General Expense</b>											
129	\$0	-	-	-	-	-	-	-	-	\$0	-	\$0
130	\$0	-	-	-	-	-	-	-	-	\$0	100.000000%	\$0
131	\$0	-	-	-	-	-	-	-	-	\$0	-	\$0
132	\$0	-	-	-	-	-	-	-	-	\$0	-	\$0
133	\$0	-	-	-	-	-	-	-	-	\$0	-	\$0
134	<b>Total Charitable Contributions (&amp; Cust Dep Int)</b>											
135	\$290,893,685	(506,032)	(68,871)	0	(503,517)	-	(88,136)	(1,166,557)	-	\$289,727,128	-	\$108,901,688
136	<b>Total O &amp; M Expenses</b>											
137	<b>Depreciation Expense</b>											
138	Production	-	-	-	-	-	-	-	-	-	-	-
139	Base Demand (E1)	\$14,473,420	-	-	-	-	-	-	-	\$14,473,420	35.658309%	\$5,160,977
140	Peak Demand (D1)	\$5,798,852	-	-	-	-	-	-	-	\$5,798,852	39.840452%	\$2,310,289
141	Base Energy (E2)	\$8,567,467	-	-	-	-	-	-	-	\$8,567,467	37.577342%	\$3,219,426
142	Total Production	\$28,839,739	-	-	-	-	-	-	-	\$28,839,739	-	\$10,690,692
143	Transmission (D2)	\$9,054,548	-	-	-	(2,202,087)	-	(2,202,087)	-	\$6,852,461	39.599907%	\$2,713,500
144	Transmission (Direct FERC)	\$0	-	-	-	2,202,087	-	2,202,087	-	\$2,202,087	-	\$0
145	Total Transmission	\$9,054,548	-	-	-	\$0	-	\$0	-	\$9,054,548	-	\$2,713,500
146	Distribution (P66)	\$11,732,197	-	-	-	-	-	-	-	\$11,732,197	45.900306%	\$5,385,437
147	General (P90)	\$2,285,866	-	-	-	-	-	-	-	\$2,285,866	41.078842%	\$939,007
148	Intangible (P90)	\$2,404,221	-	-	-	-	-	-	-	\$2,404,221	41.078842%	\$987,626
149	Total Depreciation Expense	\$54,316,572	-	-	-	-	-	-	-	\$54,316,572	-	\$20,716,262

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Line	(A) OTP Total 2018 Simple Average	(B) Advertising Expenses	(C) Economic Development Costs	(D) Fuel Reagent and Allowance Costs	(E) Incentive Compensation	(F) SPP Schedule 9 and 11 Expense	(G) Transmission Recovery Adjustment	(H) Wholesale Margins Asset Based Revenue & Expense	(I) Total of Normal Adjustments	(J) OTP Total 2018 Base Year	(K) ND Allocation	(L) OTP ND 2018 Base Year
150												
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Line No.	FERC Acct #	Plant Acct #	(C) Description	(D)	(E)	(F)	(G)	(H)	(I)	(J)
				December 2017	January 2018	February 2018	March 2018	April 2018	May 2018	June 2018
<b>INTANGIBLE PLANT</b>										
<b>TOTAL INTANGIBLE PLANT (Feracs 101 &amp; 106, Accts 302-303)</b>				9,264,332	9,264,332	9,264,332	10,158,410	10,216,452	10,277,460	10,325,938
<b>PRODUCTION PLANT</b>										
<b>STEAM GENERATION PLANT</b>										
Total Steam Generation (Feracs 101, 105 & 106, Accts 310-317)				576,719,066	576,719,066	576,719,066	576,817,952	576,921,628	576,930,285	577,009,573
Total Steam Big Stone AGCS (Accts 310-317)				(212,847)	(212,847)	(212,847)	(212,847)	(212,847)	(212,847)	(212,847)
Total Steam Production Plant (Ferac 114, Accts 310-317)				1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255
101			Total Steam Production Plant	\$578,094,474	\$578,094,474	\$578,094,474	\$578,193,360	\$578,297,036	\$578,305,693	\$578,384,981
<b>HYDRO GENERATION PLANT</b>										
Total Hydro Generation Plant				7,353,579	7,353,579	7,353,579	7,353,579	7,353,579	7,353,579	7,353,579
<b>OTHER GENERATION</b>										
Total Internal Combustion				42,110,337	42,110,337	42,110,337	42,110,337	42,110,337	42,110,337	42,140,537
<b>WIND GENERATION</b>										
Total Wind Generation				268,793,098	268,793,098	268,793,098	268,860,147	268,860,147	268,860,147	268,893,872
Total Other Production				310,903,435	310,903,435	310,903,435	310,970,485	310,970,485	310,970,485	311,034,209
<b>TOTAL PRODUCTION PLANT</b>										
Less A/C 114				896,351,488	896,351,488	896,351,488	896,517,423	896,621,099	896,629,758	896,772,769
A/C 101 & 106				1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255
A/C 101 & 106				894,783,233	894,783,233	894,783,233	894,929,189	895,032,845	895,041,502	895,184,514
<b>TRANSMISSION PLANT</b>										
Total Transmission (Feracs 101, 105 & 106 Accts 350-358)				504,809,297	505,084,286	505,442,382	506,843,288	506,858,431	506,910,803	507,967,746
105	350		Plant Held for Future Use	9,038	9,038	9,038	9,038	9,038	9,038	9,038
Total Big Stone Plant Acquisition Adjustment (Ferac 114, Accts 353, 355 & 356)				58,287	58,287	58,287	58,287	58,287	58,287	58,287
Total Transmission Plant				504,876,622	505,161,621	505,509,707	506,910,613	506,925,756	506,978,128	508,035,071
<b>DISTRIBUTION PLANT</b>										
101 & 106	360		Land and Land Rights (Feracs 101 & 106, Acct 360)	1,306,580	1,306,580	1,306,580	1,306,580	1,306,580	1,306,580	1,306,580
101 & 106	362		Station Equipment (Feracs 101 & 106, Acct 362)	89,656,752	89,698,933	89,720,914	90,637,480	90,688,261	90,770,499	92,424,584
101 & 106	364		Poles, Towers, Fixtures (Feracs 101 & 106, Acct 364)	72,151,424	72,161,512	72,168,745	72,175,978	72,182,260	72,188,541	72,202,341
101 & 106	365		Overhead Conductor (Feracs 101 & 106, Acct 365)	50,964,493	50,964,493	50,965,176	50,965,176	50,965,176	51,001,823	51,001,823
101	366		Underground Conduit (Acct 366)	-	-	-	-	-	-	-
101 & 106	367		Underground Conductors (Feracs 101 & 106, Acct 367)	77,780,424	77,780,424	77,780,424	77,780,424	77,780,424	77,794,924	78,091,962
101 & 106	368		Line Transformers (Feracs 101 & 106, Acct 368)	96,183,040	96,183,040	96,183,040	96,183,040	96,183,040	96,183,040	96,183,040
101 & 106	369		Services (Feracs 101 & 106, Acct 369)	13,064,358	13,064,358	13,064,358	13,064,358	13,064,358	13,064,358	13,064,358
101 & 106	369.1		Underground Services (Feracs 101 & 106, Acct 369.1)	41,341,965	41,341,965	41,341,965	41,341,965	41,341,965	41,341,965	41,341,965
101 & 106	370		Meters (Feracs 101 & 106, Acct 370)	26,228,337	26,228,337	26,240,155	26,228,722	26,228,722	26,228,722	26,761,788
101 & 106	370.1		Load Management Switches (Feracs 101 & 106, Acct 370.1)	8,713,737	8,713,737	8,713,737	8,713,737	8,713,737	8,713,737	8,713,737
101	370.2		Interruption Monitors (Acct 370.2)	-	-	-	-	-	-	-
101	371		Installs Customer Premises (Acct 371)	-	-	-	-	-	-	-
101 & 106	371.2		All Other Private Lighting (Feracs 101 & 106, Acct 371.2)	4,882,393	4,882,393	4,882,393	4,882,393	4,882,393	4,882,393	4,882,393
101 & 106	373		Street Lighting (Feracs 101 & 106, Acct 373)	5,580,148	5,580,148	5,580,148	5,580,148	5,580,148	5,580,148	5,580,148
Total Distribution Plant				\$487,853,850	\$487,905,919	\$487,967,834	\$489,281,000	\$489,336,063	\$489,457,721	\$491,554,699
105	360		Plant Held for Future Use	20,619	20,619	20,619	20,619	20,619	20,619	20,619
114	362		Big Stone Plant Acquisition Adjustment	588	588	588	588	588	588	588
Total Distribution Plant				\$487,874,855	\$487,927,124	\$487,988,839	\$489,302,205	\$489,357,269	\$489,478,926	\$491,575,904
<b>GENERAL PLANT</b>										
101 & 106	389		Land	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896
101 & 106	390		Structures & Improvements	20,078,204	20,078,204	20,078,204	21,299,604	21,299,604	21,300,289	21,960,586
101 & 106	390.1		General Office Buildings	5,718,958	5,718,958	5,718,958	5,718,958	5,718,958	5,718,958	5,718,958
101	390.2		Fleet Service Center Building	937,878	937,878	937,878	937,878	937,878	937,878	937,878
101	390.3		Central Stores Buildings	4,038,998	4,038,998	4,038,998	4,038,998	4,038,998	4,038,998	4,038,998
101 & 106	391		Office Furniture	1,087,283	1,087,283	1,087,283	1,080,112	1,080,112	1,080,112	1,072,941
101 & 106	391.1		Office Equipment	721,201	721,201	721,201	721,316	721,316	721,316	721,316
101 & 106	391.2		Duplicating Equipment	273,046	273,046	273,046	273,046	273,046	273,046	273,046
101	391.3		Engineering Computers	-	-	-	-	-	-	-
101	391.4		Business Computers	-	-	-	-	-	-	-
101 & 106	391.5		Computer Systems	3,077,724	3,077,724	3,077,724	3,128,139	3,128,139	3,128,139	3,154,789
101 & 106	391.6		Computer Related Equipment	866,605	866,605	866,605	866,605	866,605	866,605	866,605
101	392 & 392.1		Transportation Equipment	33,456,192	33,456,192	33,494,517	33,494,517	33,494,517	33,636,695	33,718,749
101	393		Stores Equipment	-	-	-	-	-	-	-
101 & 106	394		Tools, Shop & Garage Equipment	4,232,242	4,232,242	4,232,242	4,238,049	4,238,049	4,238,049	4,253,075
101	394.1		Central Stores Tools	-	-	-	-	-	-	-
101	394.2		AMR Equipment	617,570	617,570	617,570	617,570	617,570	617,570	617,570
101	395		Laboratory Equipment	-	-	-	-	-	-	-
101	396		Power-Operated Equipment	631,320	631,320	631,320	631,320	631,320	631,320	631,320
101	397 & 397.4		Communication Equipment & Communications Towers	3,053,205	3,053,205	3,053,205	3,072,290	3,072,290	3,072,290	3,087,426
101	397.10		Radio Tele-Communication Equipment	1,139,623	1,139,623	1,139,623	1,139,623	1,139,623	1,139,623	1,139,623
101	397.2		Microwave Equipment	4,409,130	4,409,130	4,409,130	4,409,130	4,409,130	4,409,130	4,409,130
101	397.3		Radio Load Control Equipment	317,859	317,859	317,859	317,859	317,859	317,859	317,859
101	397.00		Miscellaneous Equipment	-	-	-	-	-	-	-
Total General Plant				86,174,731	86,174,731	86,213,057	87,494,710	87,494,710	87,647,552	88,450,235
105			Total Plant Held for Future Use	29,657	29,657	29,657	29,657	29,657	29,657	29,657
114			Total Big Stone Plant Acquisition Adjustment	1,647,128	1,647,128	1,647,128	1,647,128	1,647,128	1,647,128	1,647,128
Total Electric Plant				1,984,542,029	1,984,879,296	1,985,327,423	1,990,383,361	1,990,615,285	1,991,011,822	1,995,159,917

(A)		(B)		(C)		(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	FERC Acct #	Plant Acct #	Description	July 2018	August 2018	September 2018	October 2018	November 2018	December 2018	13 Month Average		
<b>INTANGIBLE PLANT</b>												
<b>TOTAL INTANGIBLE PLANT (Fercs 101 &amp; 106, Accts 302-303)</b>				18,221,138	18,221,138	18,221,138	18,221,138	18,221,138	18,221,138	18,221,138	18,221,138	18,221,138
<b>PRODUCTION PLANT</b>												
<b>STEAM GENERATION PLANT</b>												
<b>Total Steam Generation (Fercs 101, 105 &amp; 106, Accts 310-317)</b>				577,763,870	578,202,881	578,557,896	578,976,585	579,229,225	580,251,897	\$577,755,319		
Less A/C 114				(212,847)	(212,847)	(212,847)	(212,847)	(212,847)	(212,847)	(\$212,847)		
<b>Total Steam Production Plant (Ferc 114, Accts 310-317)</b>				1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255
101			<b>Total Steam Production Plant</b>	\$579,139,778	\$579,578,289	\$579,933,404	\$580,351,993	\$580,604,633	\$581,827,305	\$579,139,778	\$579,139,778	\$579,139,778
<b>HYDRO GENERATION PLANT</b>												
<b>Total Hydro Generation Plant</b>				7,353,579	7,353,579	7,831,360	7,831,360	7,837,168	7,837,168	7,353,579	7,353,579	7,353,579
<b>OTHER GENERATION</b>												
<b>Total Internal Combustion</b>				42,140,537	42,140,537	42,178,699	42,178,699	42,006,716	42,944,246	42,140,537	42,140,537	42,140,537
<b>WIND GENERATION</b>												
<b>Total Wind Generation</b>				268,893,672	268,893,672	268,994,247	268,994,247	268,994,247	269,094,822	268,893,672	268,893,672	268,893,672
<b>Total Other Production</b>				311,034,209	311,034,209	311,172,947	311,172,947	311,900,963	312,039,068	311,034,209	311,034,209	311,034,209
<b>TOTAL PRODUCTION PLANT</b>				897,527,068	897,966,077	898,937,711	899,356,299	900,342,764	901,503,541	897,796,844	897,796,844	897,796,844
Less A/C 114				(1,588,255)	(1,588,255)	(1,588,255)	(1,588,255)	(1,588,255)	(1,588,255)	1,588,255		
A/C 101 & 106				895,938,811	896,377,823	897,349,456	897,768,045	898,754,510	899,915,286	896,198,589	896,198,589	896,198,589
<b>TRANSMISSION PLANT</b>												
<b>Total Transmission (Fercs 101, 105 &amp; 106 Accts 350-358)</b>				507,990,118	508,127,368	508,190,168	511,857,888	514,596,450	525,040,513	507,990,118	507,990,118	507,990,118
105	350		Plant Held for Future Use	9,038	9,038	9,038	9,038	9,038	9,038	9,038	9,038	9,038
Total Big Stone Plant Acquisition Adjustment (Ferc 114, Accts 353, 355 & 356)				58,287	58,287	58,287	58,287	58,287	58,287	58,287	58,287	58,287
<b>Total Transmission Plant</b>				508,057,444	508,194,693	508,257,494	511,925,214	514,663,775	525,107,838	508,057,444	508,057,444	508,057,444
<b>DISTRIBUTION PLANT</b>												
101 & 106	360		Land and Land Rights (Fercs 101 & 106, Acct 360)	1,306,580	1,306,580	1,306,580	1,306,580	1,306,580	1,306,580	1,306,580	1,306,580	1,306,580
101 & 106	362		Station Equipment (Fercs 101 & 106, Acct 362)	92,452,794	92,480,003	93,898,526	94,163,027	94,332,897	108,517,672	92,452,794	92,452,794	92,452,794
101 & 106	364		Poles, Towers, Structures (Fercs 101 & 106, Acct 364)	72,211,477	72,211,477	72,211,477	72,211,477	72,211,477	72,211,477	72,211,477	72,211,477	72,211,477
101 & 106	365		Overhead Conductor (Fercs 101 & 106, Acct 365)	51,018,494	51,018,494	51,018,494	51,018,494	51,018,494	51,018,494	51,018,494	51,018,494	51,018,494
101	368		Underground Conduit (Acct 368)	-	-	-	-	-	-	-	-	-
101 & 106	367		Underground Conductors (Fercs 101 & 106, Acct 367)	78,098,058	78,102,953	78,279,129	78,280,514	78,280,514	78,351,218	78,098,058	78,098,058	78,098,058
101 & 106	368		Line Transformers (Fercs 101 & 106, Acct 368)	96,183,040	96,183,040	96,183,040	96,183,040	96,183,040	96,183,040	96,183,040	96,183,040	96,183,040
101 & 106	369		Services (Fercs 101 & 106, Acct 369)	13,064,358	13,064,358	13,064,358	13,064,358	13,064,358	13,064,358	13,064,358	13,064,358	13,064,358
101 & 106	369.1		Underground Services (Fercs 101 & 106, Acct 369.1)	41,341,965	41,341,965	41,341,965	41,341,965	41,341,965	41,341,965	41,341,965	41,341,965	41,341,965
101 & 106	370		Meters (Fercs 101 & 106, Acct 370)	26,781,788	26,781,788	26,898,530	26,898,530	26,898,530	26,959,837	26,781,788	26,781,788	26,781,788
101 & 106	370.1		Load Management Switches (Fercs 101 & 106, Acct 370.1)	8,713,737	8,713,737	8,713,737	8,713,737	8,713,737	8,713,737	8,713,737	8,713,737	8,713,737
101	370.2		Interruption Monitors (Acct 370.2)	-	-	-	-	-	-	-	-	-
101	371		Install Customer Premises (Acct 371)	-	-	-	-	-	-	-	-	-
101 & 106	371.2		All Other Private Lighting (Fercs 101 & 106, Acct 371.2)	4,882,393	4,882,393	4,882,393	4,882,393	4,882,393	4,882,393	4,882,393	4,882,393	4,882,393
101 & 106	373		Street Lighting (Fercs 101 & 106, Acct 373)	5,580,148	5,580,148	5,580,148	5,580,148	5,580,148	5,580,148	5,580,148	5,580,148	5,580,148
<b>Total Distribution Plant</b>				\$491,636,017	\$491,668,122	\$493,399,592	\$493,665,469	\$493,835,136	\$508,152,124	\$491,636,017	\$491,636,017	\$491,636,017
<b>GENERAL PLANT</b>												
101 & 106	389		Land	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896	1,521,896
101 & 106	390		Structures & Improvements	21,971,251	21,981,916	22,190,805	22,201,550	22,269,096	23,672,808	21,971,251	21,971,251	21,971,251
101 & 106	390.1		General Office Buildings	5,719,648	5,719,648	5,719,648	5,719,648	5,719,648	5,723,174	5,719,648	5,719,648	5,719,648
101	390.2		Fleet Service Center Building	937,678	937,678	937,678	937,678	937,678	937,678	937,678	937,678	937,678
101	390.3		Central Stores Buildings	4,038,998	4,038,998	4,038,998	4,038,998	4,038,998	4,038,998	4,038,998	4,038,998	4,038,998
101 & 106	391		Office Furniture	1,072,941	1,072,941	1,065,770	1,065,770	1,065,770	1,065,990	1,072,941	1,072,941	1,072,941
101 & 106	391.1		Office Equipment	721,316	721,316	721,316	721,316	721,316	721,316	721,316	721,316	721,316
101 & 106	391.2		Duplicating Equipment	273,046	273,046	273,046	273,046	273,046	273,046	273,046	273,046	273,046
101	391.3		Engineering Computers	-	-	-	-	-	-	-	-	-
101	391.4		Business Computers	-	-	-	-	-	-	-	-	-
101 & 106	391.5		Computer Systems	3,154,769	3,154,769	3,181,399	3,181,399	3,181,399	3,208,029	3,154,769	3,154,769	3,154,769
101 & 106	391.6		Computer Related Equipment	866,605	866,605	866,605	866,605	866,605	867,351	866,605	866,605	866,605
101	392 & 392.1		Transportation Equipment	33,730,746	33,737,899	33,715,101	34,400,592	34,413,770	34,393,803	33,730,746	33,730,746	33,730,746
101	393		Stores Equipment	-	-	-	-	-	-	-	-	-
101 & 106	394		Tools, Shop & Garage Equipment	4,253,075	4,253,075	4,270,388	4,270,388	4,270,388	4,310,640	4,253,075	4,253,075	4,253,075
101	394.1		Central Stores Tools	-	-	-	-	-	-	-	-	-
101	394.2		AMR Equipment	617,570	617,570	617,570	617,570	617,570	617,570	617,570	617,570	617,570
101	395		Laboratory Equipment	-	-	-	-	-	-	-	-	-
101	396		Power-Operated Equipment	631,320	631,320	631,320	631,320	631,320	631,320	631,320	631,320	631,320
101	397 & 397.4		Communication Equipment & Communications Towers	3,067,426	3,067,426	3,122,562	3,122,562	3,146,953	3,172,089	3,067,426	3,067,426	3,067,426
101	397.10		Radio Tele-Communication Equipment	1,139,623	1,139,623	1,139,623	1,144,948	1,144,948	1,189,131	1,139,623	1,139,623	1,139,623
101	397.2		Microwave Equipment	4,409,130	4,409,130	4,409,130	4,409,130	4,409,130	4,409,130	4,409,130	4,409,130	4,409,130
101	397.3		Radio Load Control Equipment	317,859	317,859	317,859	317,859	317,859	317,859	317,859	317,859	317,859
101	397.00		Miscellaneous Equipment	-	-	-	-	-	-	-	-	-
<b>Total General Plant</b>				88,472,897	88,490,715	89,738,793	89,440,274	89,545,380	91,064,626	88,472,897	88,472,897	88,472,897
105			Total Plant Held for Future Use	29,657	29,657	29,657	29,657	29,657	29,657	29,657	29,657	29,657
114			Total Big Stone Plant Acquisition Adjustment	1,647,128	1,647,128	1,647,128	1,647,128	1,647,128	1,647,128	1,647,128	1,647,128	1,647,128
<b>Total Electric Plant</b>				2,003,914,581	2,004,540,745	2,008,554,717	2,012,606,393	2,016,608,205	2,044,698,850	2,003,914,581	2,003,914,581	2,003,914,581

**Otter Tail Power Company  
Accumulated Depreciation - Production  
2018 Test Year**

(A)

(B)

Line No.	13-Month Average Reserve Balances	Total
1	Total Production FERC 108	386,254,368
2		
3	Plus: Hydro Licensing	1,159,036
4	Total Production-Related Accumulated Depr	<b>387,413,404</b>
5	Less: Wind	98,847,014
6		
8	Total Demand	<b>288,566,390</b>
9		
10		
11		
12	Base Demand	235,845,311
13		
14	Peak Demand	75,485,547
15		
16	Base Energy	76,082,546
17		
18	Total Production	<b>387,413,404</b>

	<b>Peak</b>	<b>Base</b>
2018 Excluding Wind	18.27%	81.73%
2018 Wind	23.03%	76.97%

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
											FERC
<b>Ending Accumulated Depreciation:</b>											
1	108	1785	\$ 251,190,055	\$ 252,529,748	\$ 253,869,440	\$ 255,150,210	\$ 256,428,937	\$ 257,757,842	\$ 259,071,640		
2	115	1799	\$ 1,588,255	\$ 1,588,255	\$ 1,588,255	\$ 1,588,255	\$ 1,588,255	\$ 1,588,255	\$ 1,588,255		
3	108	1785	\$ 4,738,671	\$ 4,781,835	\$ 4,824,998	\$ 4,868,161	\$ 4,911,325	\$ 4,954,488	\$ 4,997,652		
4	108	1785	\$ 21,805,558	\$ 21,692,185	\$ 21,778,812	\$ 21,865,439	\$ 21,952,066	\$ 22,038,693	\$ 22,113,149		
5	108	1785	\$ 93,335,550	\$ 94,262,805	\$ 95,190,061	\$ 96,084,366	\$ 97,011,855	\$ 97,939,344	\$ 98,850,358		
6			\$ 372,458,089	\$ 374,854,827	\$ 377,251,566	\$ 379,556,431	\$ 381,892,438	\$ 384,278,622	\$ 386,621,054		
7											
8											
9	108	1785	\$ 122,063,958	\$ 122,813,472	\$ 123,563,125	\$ 124,295,252	\$ 125,047,973	\$ 125,800,712	\$ 126,488,616		
10	115	1799	\$ 58,287	\$ 58,287	\$ 58,287	\$ 58,287	\$ 58,287	\$ 58,287	\$ 58,287		
11			\$ 122,122,245	\$ 122,871,759	\$ 123,621,412	\$ 124,353,539	\$ 125,106,260	\$ 125,858,999	\$ 126,546,903		
12											
13	108	1785	\$ 209,228,468	\$ 210,197,531	\$ 211,149,319	\$ 211,630,519	\$ 212,603,082	\$ 213,565,749	\$ 214,117,530		
14	115	1799	\$ 586	\$ 586	\$ 586	\$ 586	\$ 586	\$ 586	\$ 586		
15			\$ 209,229,054	\$ 210,198,117	\$ 211,149,905	\$ 211,631,105	\$ 212,603,668	\$ 213,566,335	\$ 214,118,116		
16											
17	108	1785	\$ 17,988,400	\$ 18,173,064	\$ 18,357,728	\$ 18,430,590	\$ 18,620,997	\$ 18,807,070	\$ 18,801,203		
18	108	1785	\$ 15,727,965	\$ 15,897,778	\$ 15,989,945	\$ 16,149,956	\$ 16,309,966	\$ 16,256,132	\$ 16,293,461		
19	108	1785	\$ 33,716,366	\$ 34,060,842	\$ 34,347,673	\$ 34,580,545	\$ 34,930,964	\$ 35,063,201	\$ 35,094,664		
20											
21	111	1790	\$ 1,138,078	\$ 1,141,571	\$ 1,145,064	\$ 1,148,557	\$ 1,152,050	\$ 1,155,543	\$ 1,159,036		
22	111	1790	\$ 5,014,266	\$ 5,146,972	\$ 5,279,678	\$ 4,629,488	\$ 4,821,424	\$ 4,928,565	\$ 4,928,565		
23	111	1790	\$ 6,152,343	\$ 6,288,542	\$ 6,424,741	\$ 5,778,044	\$ 5,873,320	\$ 5,976,967	\$ 6,087,601		
24											
25											
26			\$ 743,678,096	\$ 748,274,087	\$ 752,795,297	\$ 755,899,665	\$ 760,411,649	\$ 764,744,124	\$ 768,468,339		
27											
28	<b>Reconcile Power Plant to Ledger:</b>										
29			\$ (5,726,538)	\$ (5,726,538)	\$ (5,726,538)	\$ (5,726,538)	\$ (5,726,538)	\$ (5,726,538)	\$ (5,726,538)		
30			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
31			\$ (692,323)	\$ (832,072)	\$ (971,821)	\$ (1,111,570)	\$ (1,251,349)	\$ (1,391,152)	\$ (1,530,957)		
32			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
33			\$ 737,259,235	\$ 741,715,477	\$ 746,096,938	\$ 749,061,557	\$ 753,433,761	\$ 757,626,434	\$ 761,210,844		
34											
35			\$ (729,459,764)	\$ (733,779,807)	\$ (738,025,069)	\$ (741,636,385)	\$ (745,908,313)	\$ (750,002,339)	\$ (753,476,115)		
36			\$ (6,152,343)	\$ (6,288,542)	\$ (6,424,741)	\$ (5,778,044)	\$ (5,873,320)	\$ (5,976,967)	\$ (6,087,601)		
37			\$ (1,647,128)	\$ (1,647,128)	\$ (1,647,128)	\$ (1,647,128)	\$ (1,647,128)	\$ (1,647,128)	\$ (1,647,128)		
38			\$ (737,259,235)	\$ (741,715,477)	\$ (746,096,938)	\$ (749,061,557)	\$ (753,433,761)	\$ (757,626,434)	\$ (761,210,844)		
39			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
40											
41			\$ (914,608)	\$ (924,597)	\$ (934,587)	\$ (944,577)	\$ (954,566)	\$ (964,556)	\$ (974,546)		
42			\$ (738,173,843)	\$ (742,640,074)	\$ (747,031,525)	\$ (750,006,134)	\$ (754,388,328)	\$ (758,590,990)	\$ (762,185,390)		
43			\$ (738,173,843)	\$ (742,640,074)	\$ (747,031,525)	\$ (750,006,134)	\$ (754,388,328)	\$ (758,590,990)	\$ (762,185,390)		
44			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
45											
46	<b>PRODUCTION A/D BREAKDOWN FOR INPUT SUMMARY</b>										
47			\$ 372,458,089	\$ 374,854,827	\$ 377,251,566	\$ 379,556,431	\$ 381,892,438	\$ 384,278,622	\$ 386,621,054		
48			\$ 1,138,078	\$ 1,141,571	\$ 1,145,064	\$ 1,148,557	\$ 1,152,050	\$ 1,155,543	\$ 1,159,036		
49			\$ 373,596,166	\$ 375,996,398	\$ 378,396,630	\$ 380,704,988	\$ 383,044,488	\$ 385,434,165	\$ 387,780,090		
50											
51			\$ 93,335,550	\$ 94,262,805	\$ 95,190,061	\$ 96,084,366	\$ 97,011,855	\$ 97,939,344	\$ 98,850,358		
52											
53			\$ 280,260,616	\$ 281,733,593	\$ 283,206,569	\$ 284,620,622	\$ 286,032,632	\$ 287,494,821	\$ 288,929,732		
54											
55			\$ 229,057,002	\$ 230,260,865	\$ 231,464,729	\$ 232,620,434	\$ 233,774,471	\$ 234,969,517	\$ 236,142,270		
56			\$ 72,698,792	\$ 73,181,451	\$ 73,664,111	\$ 74,128,417	\$ 74,599,992	\$ 75,080,735	\$ 75,552,700		
57			\$ 71,840,373	\$ 72,554,081	\$ 73,267,790	\$ 73,956,137	\$ 74,670,025	\$ 75,383,913	\$ 76,085,121		
58			\$ 373,596,166	\$ 375,996,398	\$ 378,396,630	\$ 380,704,988	\$ 383,044,488	\$ 385,434,165	\$ 387,780,090		

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	
	FERC	Acct	July	August	September	October	November	December	13 Month Average		
1	<b>Ending Accumulated Depreciation:</b>										
2	108	1785	\$ 260,082,194	\$ 261,264,370	\$ 262,435,239	\$ 263,613,453	\$ 264,850,897	\$ 265,822,482	\$	258,774,347	
3	115	1799	\$ 1,588,255	\$ 1,588,255	\$ 1,588,255	\$ 1,588,255	\$ 1,588,255	\$ 1,588,255	\$	1,588,255	
4	108	1785	\$ 5,040,815	\$ 5,083,979	\$ 5,097,069	\$ 5,142,818	\$ 5,188,346	\$ 5,234,131	\$	4,989,561	
5	108	1785	\$ 22,199,819	\$ 22,286,489	\$ 22,356,895	\$ 22,443,627	\$ 22,156,101	\$ 22,228,667	\$	22,055,192	
6	108	1785	\$ 99,777,964	\$ 100,705,569	\$ 101,583,749	\$ 102,511,705	\$ 103,439,661	\$ 104,318,191	\$	98,847,014	
7	<b>Total Production</b>										
8			\$ 388,689,047	\$ 390,928,662	\$ 393,061,207	\$ 395,299,858	\$ 397,223,259	\$ 399,191,726	\$	386,254,368	
9	<b>Transmission</b>										
10	108	1785	\$ 127,242,948	\$ 127,997,314	\$ 128,719,943	\$ 129,466,968	\$ 130,106,161	\$ 130,862,212	\$	126,497,589	
11	115	1799	\$ 58,287	\$ 58,287	\$ 58,287	\$ 58,287	\$ 58,287	\$ 58,287	\$	58,287	
12	<b>Total Transmission</b>										
13			\$ 127,301,235	\$ 128,055,602	\$ 128,778,231	\$ 129,525,255	\$ 130,164,448	\$ 130,920,499	\$	126,555,876	
14	<b>Distribution</b>										
15	108	1785	\$ 215,086,308	\$ 216,059,227	\$ 216,701,420	\$ 217,878,292	\$ 218,618,518	\$ 219,445,083	\$	214,313,927	
16	115	1799	\$ 586	\$ 586	\$ 586	\$ 586	\$ 586	\$ 586	\$	586	
17	<b>Total Distribution</b>										
18			\$ 215,086,894	\$ 216,059,813	\$ 216,702,006	\$ 217,878,878	\$ 218,619,104	\$ 219,445,669	\$	214,314,513	
19	<b>General Plant (excluding transportation)</b>										
20	108	1785	\$ 18,990,449	\$ 19,179,713	\$ 19,248,231	\$ 19,410,844	\$ 19,524,858	\$ 18,316,044	\$	18,757,630	
21	108	1785	\$ 16,436,589	\$ 16,587,064	\$ 16,782,625	\$ 15,912,746	\$ 16,057,627	\$ 16,252,430	\$	16,203,406	
22	108	1785	\$ 35,427,038	\$ 35,766,777	\$ 36,030,856	\$ 35,323,590	\$ 35,582,485	\$ 34,568,473	\$	34,961,036	
23	<b>Total General Plant</b>										
24			\$ 18,990,449	\$ 19,179,713	\$ 19,248,231	\$ 19,410,844	\$ 19,524,858	\$ 18,316,044	\$	18,757,630	
25	<b>Intangibles - Hydro License</b>										
26	111	1790	\$ 1,162,529	\$ 1,166,022	\$ 1,169,515	\$ 1,173,008	\$ 1,176,501	\$ 1,179,995	\$	1,159,036	
27	111	1790	\$ (1,834,438)	\$ (1,552,451)	\$ (1,270,465)	\$ (988,479)	\$ (706,493)	\$ (993,137)	\$	2,092,400	
28	111	1790	\$ (671,908)	\$ (386,429)	\$ (100,950)	\$ 184,529	\$ 470,008	\$ 186,858	\$	3,251,436	
29	<b>Total Intangibles</b>										
30			\$ (671,908)	\$ (386,429)	\$ (100,950)	\$ 184,529	\$ 470,008	\$ 186,858	\$	3,251,436	
31	<b>Total</b>										
32			\$ 785,832,306	\$ 770,424,425	\$ 774,471,350	\$ 778,012,109	\$ 782,059,304	\$ 784,313,225	\$	785,337,229	
33	<b>Power Plant Depr 1033 Report, Filter Out: GL Account 1786 - Acum Depr - ARO</b>										
34	<b>Reconcile Power Plant to Ledger:</b>										
35			\$ (5,726,538)	\$ (5,726,538)	\$ (5,726,538)	\$ (5,726,538)	\$ (5,726,538)	\$ (5,726,538)	\$	(5,726,538)	
36			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
37			\$ (1,670,783)	\$ (1,810,727)	\$ (1,950,765)	\$ (2,090,872)	\$ (2,231,050)	\$ (2,371,272)	\$	(1,531,285)	
38			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
39			\$ 758,434,984	\$ 762,887,159	\$ 766,794,047	\$ 770,194,699	\$ 774,101,716	\$ 776,215,415	\$	758,079,405	
40	<b>Ledger Total</b>										
41			\$ 758,434,984	\$ 762,887,159	\$ 766,794,047	\$ 770,194,699	\$ 774,101,716	\$ 776,215,415	\$	758,079,405	
42			\$ (757,459,765)	\$ (761,626,460)	\$ (765,247,869)	\$ (768,363,042)	\$ (771,984,580)	\$ (774,381,429)	\$	(753,180,841)	
43			\$ 671,908	\$ 386,429	\$ 100,950	\$ (184,529)	\$ (470,008)	\$ (186,858)	\$	(3,251,436)	
44			\$ (1,647,128)	\$ (1,647,128)	\$ (1,647,128)	\$ (1,647,128)	\$ (1,647,128)	\$ (1,647,128)	\$	(1,647,128)	
45	<b>Total GL Fire</b>										
46			\$ (758,434,984)	\$ (762,887,159)	\$ (766,794,047)	\$ (770,194,699)	\$ (774,101,716)	\$ (776,215,415)	\$	(758,079,405)	
47			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
48	<b>Reconcile Ledger to Financial Statements:</b>										
49			\$ (984,535)	\$ (994,525)	\$ (1,004,515)	\$ (1,014,505)	\$ (1,024,494)	\$ (1,034,484)	\$	(974,546)	
50			\$ (759,419,520)	\$ (763,881,684)	\$ (767,798,562)	\$ (771,209,203)	\$ (775,126,210)	\$ (777,249,898)	\$	(759,053,951)	
51			\$ (759,419,520)	\$ (763,881,684)	\$ (767,798,562)	\$ (771,209,203)	\$ (775,126,210)	\$ (777,249,898)	\$	(759,053,951)	
52			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	-	
53	<b>PRODUCTION A/D BREAKDOWN FOR INPUT SUMMARY</b>										
54			\$ 388,689,047	\$ 390,928,662	\$ 393,061,207	\$ 395,299,858	\$ 397,223,259	\$ 399,191,726	\$	386,254,368	
55			\$ 1,162,529	\$ 1,166,022	\$ 1,169,515	\$ 1,173,008	\$ 1,176,501	\$ 1,179,995	\$	1,159,036	
56			\$ 389,851,576	\$ 392,094,684	\$ 394,230,722	\$ 396,472,866	\$ 398,399,760	\$ 400,371,720	\$	387,413,404	
57			\$ 99,777,964	\$ 100,705,569	\$ 101,583,749	\$ 102,511,705	\$ 103,439,661	\$ 104,318,191	\$	98,847,014	
58	<b>Total Production (Excluding Wind)</b>										
59			\$ 290,073,613	\$ 291,389,115	\$ 292,646,973	\$ 293,961,161	\$ 294,960,100	\$ 296,053,529	\$	288,566,390	
60			\$ 237,077,164	\$ 238,152,324	\$ 239,180,371	\$ 240,254,457	\$ 241,070,890	\$ 241,964,550	\$	235,845,311	
61			\$ 75,975,314	\$ 76,429,284	\$ 76,861,339	\$ 77,315,150	\$ 77,711,364	\$ 78,113,459	\$	75,485,547	
62			\$ 76,799,099	\$ 77,513,077	\$ 78,189,012	\$ 78,903,259	\$ 79,617,507	\$ 80,293,712	\$	76,082,546	
63			\$ 389,851,576	\$ 392,094,684	\$ 394,230,722	\$ 396,472,866	\$ 398,399,760	\$ 400,371,720	\$	387,413,404	

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
		2017 December	2018 January	February	March	April	May	June
1	<b>Short Term Projects:</b>							
2	<i>Production</i>							
3	Actual Balance	0	0	0	0	0	0	0
4	Remove Reimbursable CWIP	0	0	0	0	0	0	0
5	Adjusted Balance	0	0	0	0	0	0	0
6								
7	<i>Transmission</i>							
8	Actual Balance	73,200	134,200	195,200	256,200	372,100	488,000	603,900
9	Remove Reimbursable CWIP	0	0	0	0	0	0	0
10	Adjusted Balance	73,200	134,200	195,200	256,200	372,100	488,000	603,900
11								
12	<i>Distribution</i>							
13	Actual Balance	0	0	0	0	0	0	0
14	Remove Reimbursable CWIP	0	0	0	0	0	0	0
15	Adjusted Balance	0	0	0	0	0	0	0
16								
17	<i>General</i>							
18	Actual Balance	0	310,076	733,218	180,233	399,309	1,421,605	1,676,447
19	Remove Reimbursable CWIP	0	0	0	0	0	0	0
20	Adjusted Balance	0	310,076	733,218	180,233	399,309	1,421,605	1,676,447
21								
18	<i>Intangible</i>							
19	Actual Balance	0	0	0	0	0	0	0
20	Remove Reimbursable CWIP	0	0	0	0	0	0	0
21	Adjusted Balance	0	0	0	0	0	0	0
22								
22	<b>Total Short Term Projects:</b>							
23	Actual Balance	73,200	444,276	928,418	436,433	771,409	1,909,605	2,280,347
24	Remove Reimbursable CWIP	0	0	0	0	0	0	0
25	Adjusted Balance	73,200	444,276	928,418	436,433	771,409	1,909,605	2,280,347
26								
22	<b>Long Term Projects</b>							
23	<i>Production</i>							
24	Actual Balance	10,440,891	11,585,213	12,512,547	12,994,186	13,550,434	14,852,895	15,762,165
25	Remove Reimbursable CWIP	0	0	0	0	0	0	0
26	Adjusted Balance	10,440,891	11,585,213	12,512,547	12,994,186	13,550,434	14,852,895	15,762,165
27								
28	<i>Transmission</i>							
29	Actual Balance	90,991,019	96,756,085	101,100,349	102,785,282	105,244,398	109,120,141	111,107,936
30	Remove Reimbursable CWIP	0	0	0	0	0	0	0
31	Adjusted Balance	90,991,019	96,756,085	101,100,349	102,785,282	105,244,398	109,120,141	111,107,936
32								
33	<i>Distribution</i>							
34	Actual Balance	764,558	1,424,183	2,318,763	2,226,112	3,074,766	4,978,658	5,140,032
35	Remove Reimbursable CWIP	0	0	0	0	0	0	0
36	Adjusted Balance	764,558	1,424,183	2,318,763	2,226,112	3,074,766	4,978,658	5,140,032
37								
38	<i>General</i>							
39	Actual Balance	2,079,094	2,528,428	2,735,243	1,425,348	1,723,396	2,339,980	2,452,156
40	Remove Reimbursable CWIP	0	0	0	0	0	0	0
41	Adjusted Balance	2,079,094	2,528,428	2,735,243	1,425,348	1,723,396	2,339,980	2,452,156
42								
43	<i>Intangible</i>							
40	Actual Balance	11,884,886	12,386,715	13,103,774	13,556,316	14,318,181	14,719,035	15,121,470
41	Remove Reimbursable CWIP	0	0	0	0	0	0	0
42	Adjusted Balance	11,884,886	12,386,715	13,103,774	13,556,316	14,318,181	14,719,035	15,121,470
43								
44	<b>Total Long Term Projects:</b>							
45	Actual Balance	116,160,449	124,680,624	131,770,676	132,987,244	137,911,174	146,010,709	149,583,758
46	Remove Reimbursable CWIP	0	0	0	0	0	0	0
47	Adjusted Balance	116,160,449	124,680,624	131,770,676	132,987,244	137,911,174	146,010,709	149,583,758
48								
48	<b>Total Adjusted CWIP Balance</b>	116,233,649	125,124,900	132,699,095	133,423,678	138,682,583	147,920,313	151,864,105

Line No.	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
		July	August	September	October	November	December	13-Month Average
1	<b>Short Term Projects:</b>							
2	<i>Production</i>							
3	Actual Balance	0	0	0	0	0	0	0
4	Remove Reimbursable CWIP	0	0	0	0	0	0	0
5	Adjusted Balance	0	0	0	0	0	0	0
6								
7	<i>Transmission</i>							
8	Actual Balance	719,800	835,700	951,600	1,067,500	1,183,400	1,299,300	629,238
9	Remove Reimbursable CWIP	0	0	0	0	0	0	0
10	Adjusted Balance	719,800	835,700	951,600	1,067,500	1,183,400	1,299,300	629,238
11								
12	<i>Distribution</i>							
13	Actual Balance	0	0	0	0	215,363	0	16,566
14	Remove Reimbursable CWIP	0	0	0	0	0	0	0
15	Adjusted Balance	0	0	0	0	215,363	0	16,566
16								
17	<i>General</i>							
18	Actual Balance	1,998,233	2,360,391	2,026,060	634,992	486,985	0	940,581
19	Remove Reimbursable CWIP	0	0	0	0	0	0	0
20	Adjusted Balance	1,998,233	2,360,391	2,026,060	634,992	486,985	0	940,581
21								
22	<i>Intangible</i>							
23	Actual Balance	0	0	0	0	0	0	0
24	Remove Reimbursable CWIP	0	0	0	0	0	0	0
25	Adjusted Balance	0	0	0	0	0	0	0
26								
27	<b>Total Short Term Projects:</b>							
28	Actual Balance	2,718,033	3,196,091	2,977,660	1,702,492	1,885,748	1,299,300	1,586,386
29	Remove Reimbursable CWIP	0	0	0	0	0	0	0
30	Adjusted Balance	2,718,033	3,196,091	2,977,660	1,702,492	1,885,748	1,299,300	1,586,386
31								
32	<b>Long Term Projects</b>							
33	<i>Production</i>							
34	Actual Balance	16,153,375	17,305,549	18,057,599	18,910,358	18,827,145	17,641,251	15,276,431
35	Remove Reimbursable CWIP	0	0	0	0	0	0	0
36	Adjusted Balance	16,153,375	17,305,549	18,057,599	18,910,358	18,827,145	17,641,251	15,276,431
37								
38	<i>Transmission</i>							
39	Actual Balance	115,113,054	119,216,424	121,901,307	122,339,972	121,316,944	112,272,232	109,943,473
40	Remove Reimbursable CWIP	0	0	0	0	0	0	0
41	Adjusted Balance	115,113,054	119,216,424	121,901,307	122,339,972	121,316,944	112,272,232	109,943,473
42								
43	<i>Distribution</i>							
44	Actual Balance	6,951,963	9,033,020	10,049,674	12,116,073	13,617,319	1,533,738	5,632,989
45	Remove Reimbursable CWIP	0	0	0	0	0	0	0
46	Adjusted Balance	6,951,963	9,033,020	10,049,674	12,116,073	13,617,319	1,533,738	5,632,989
47								
48	<i>General</i>							
49	Actual Balance	2,807,007	3,312,157	3,507,022	3,765,449	4,061,730	1,128,843	2,605,066
50	Remove Reimbursable CWIP	0	0	0	0	0	0	0
51	Adjusted Balance	2,807,007	3,312,157	3,507,022	3,765,449	4,061,730	1,128,843	2,605,066
52								
53	<i>Intangible</i>							
54	Actual Balance	696,690	733,318	770,103	807,047	844,149	0	7,610,899
55	Remove Reimbursable CWIP	0	0	0	0	0	0	0
56	Adjusted Balance	696,690	733,318	770,103	807,047	844,149	0	7,610,899
57								
58	<b>Total Long Term Projects:</b>							
59	Actual Balance	141,722,090	149,600,469	154,285,705	157,938,900	158,667,286	132,576,063	141,068,858
60	Remove Reimbursable CWIP	0	0	0	0	0	0	0
61	Adjusted Balance	141,722,090	149,600,469	154,285,705	157,938,900	158,667,286	132,576,063	141,068,858
62								
63	<b>Total Adjusted CWIP Balance</b>	<b>144,440,123</b>	<b>152,796,560</b>	<b>157,263,365</b>	<b>159,641,392</b>	<b>160,553,034</b>	<b>133,875,363</b>	<b>142,655,243</b>

Otter Tail Power Company  
Material & Supplies  
2018 Test Year

Line No.	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	
				(1) Production	(2) Transmission	(3) Distribution	(4) Emission Allowance	(5) All Other	Total
1	December	End	2017	6,210,529	5,253,000	8,034,000	19,903	300,000	19,817,432
2	January	End	2018	6,210,529	5,201,500	8,034,000	19,903	300,000	19,765,932
3	February	End	2018	6,210,529	5,201,500	7,982,500	19,903	300,000	19,714,432
4	March	End	2018	6,210,529	5,304,500	8,188,500	19,903	300,000	20,023,432
5	April	End	2018	6,210,529	5,410,590	8,646,335	19,903	300,000	20,587,357
6	May	End	2018	6,210,529	5,463,635	8,328,065	19,903	300,000	20,322,132
7	June	End	2018	6,210,529	5,410,590	8,381,110	19,903	300,000	20,322,132
8	July	End	2018	6,210,529	5,304,500	8,168,930	19,903	300,000	20,003,862
9	August	End	2018	6,210,529	5,304,500	8,168,930	19,903	300,000	20,003,862
10	September	End	2018	6,210,529	5,410,590	8,168,930	19,903	300,000	20,109,952
11	October	End	2018	6,210,529	5,410,590	8,168,930	19,903	300,000	20,109,952
12	November	End	2018	6,210,529	5,410,590	8,275,020	19,903	300,000	20,216,042
13	December	End	2018	6,210,529	5,410,590	8,275,020	19,903	300,000	20,216,042
14	<b>Total</b>			<b>80,736,872</b>	<b>69,496,675</b>	<b>106,820,270</b>	<b>258,742</b>	<b>3,900,000</b>	<b>261,212,559</b>
15	'13 Month Average			<b>6,210,529</b>	<b>5,345,898</b>	<b>8,216,944</b>	<b>19,903</b>	<b>300,000</b>	<b>20,093,274</b>
16	Allocate "All Other" to T & D				118,254	181,746		<b>300,000</b>	
17	<b>Average Total for Input Summary</b>			<b>6,210,529</b>	<b>5,464,152</b>	<b>8,398,690</b>	<b>19,903</b>	<b>0</b>	<b>20,093,274</b>

- (1) Wind, BS, Coyote and Solway
- (2) Energy Delivery
- (3) Cental Stores
- (4) Emission Allowance Inventory
- (5) Fleet Service Center

Otter Tail Power Company  
Prepayments  
2018 Test Year

	(A)	(B)	(C)	(D)	(E)
Line		Prepaid Insurance & Interest Total FERC 1650	Post Retirement Benefits other than Pension (FAS 106)	Post Employment Benefits	FAS 87 Pension Plan
1	December 2017	1,164,188	(62,999,729)	(1,401,725)	32,421,797
2	January 2018	2,502,907	(62,613,855)	(1,435,631)	31,109,339
3	February 2018	2,226,334	(62,227,981)	(1,469,537)	29,792,108
4	March 2018	1,941,519	(61,714,077)	(1,503,444)	28,478,515
5	April 2018	3,542,706	(61,328,203)	(1,537,350)	27,162,708
6	May 2018	3,239,346	(60,942,329)	(1,571,256)	25,846,900
7	June 2018	2,936,552	(60,428,424)	(1,605,162)	24,532,634
8	July 2018	2,667,685	(60,042,551)	(1,639,069)	23,217,844
9	August 2018	2,366,448	(59,656,677)	(1,672,975)	21,901,843
10	September 2018	2,065,900	(59,142,772)	(1,706,881)	20,586,036
11	October 2018	1,799,115	(58,756,898)	(1,740,787)	19,270,184
12	November 2018	1,498,604	(58,371,024)	(1,774,694)	17,953,964
13	December 2018	1,198,096	(58,369,242)	(1,808,600)	16,636,205
14	<b>Total</b>	<b>29,149,400</b>	<b>(786,593,762)</b>	<b>(20,867,110)</b>	<b>318,910,079</b>
15	<b>13 Month Average</b>	<b>2,242,262</b>	<b>(60,507,212)</b>	<b>(1,605,162)</b>	<b>24,531,545</b>
16					
17	<b>Total Prepayments in Rate Base</b>	<b>(\$35,338,569)</b>			

Otter Tail Power Company  
Accumulated Deferred Income Tax  
2018 Test Year  
(OTP Total)

	(A)	(B)	(C)	(D)
		12/31/2017	12/31/2018	Average
1	Accumulated Deferred Income Taxes			
2	Items SD Flows Through			
3	Federal	435,531	435,531	435,531
4	Minnesota	72,069	72,069	72,069
5	North Dakota	35,772	35,772	35,772
6	Subtotal	543,371	543,371	543,371
7				
8	All Other			
9	Federal (above the line including Wind)	(200,636,706)	(216,960,345)	(208,798,526)
10	Minnesota (above the line)	(32,443,938)	(34,054,163)	(33,249,051)
11	North Dakota (above the line including Wind)	(36,972,082)	(36,584,634)	(36,778,358)
12	Subtotal	(270,052,726)	(287,599,143)	(278,825,934)
13	Total Accumulated Deferred Income Taxes	(269,509,355)	(287,055,772)	(278,282,563)

**Otter Tail Power Company  
Customer Advances (Prepaid Electric Revenue)  
2018 Test Year**

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)
	FERC Account 253.0											
Line No.	YEAR	MONTH	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	YTD-BAL
1	2017	12	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
2	2018	1	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
3	2018	2	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
4	2018	3	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
5	2018	4	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
6	2018	5	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
7	2018	6	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
8	2018	7	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
9	2018	8	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
10	2018	9	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
11	2018	10	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
12	2018	11	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
13	2018	12	100	30	0000	2590	3000	0000	000000	25300	00000	(1,013,988)
14	<b>13-Month Average</b>											<b>(1,013,988)</b>
15												

**Otter Tail Power Company**  
**Cash Working Capital - Cost of Energy Adjustment Revenues**  
**2018 Test Year**

Line No.	(A) Year	(B) State	(C) Sum of COE Adj
1	2018	MN	\$1,366,888
2	2018	ND	(\$4,964,982)
3	2018	SD	\$10,945,102
4			\$7,347,008
5		FERC	\$23,428
6		Total	\$7,370,436

Otter Tail Power Company  
Coal & Oil Expense  
2018 Test Year

	(A)	(B)	(C)
Line No.			
1		<b>Lignite/Subituminous</b>	<b>Oil/Nat Gas/TDF</b>
2		<b>Consumed</b>	<b>Consumed</b>
3	Total	53,199,333	1,076,597
4			
5			
6	Total Oil, Natural Gas and Lignite		54,275,930
7			
8			
9	<b>Reconciliation:</b>		
10	A/C 5010.0002 Noncontractual Sales		0
11	A/C 5010.1000 Lignite		21,745,748
12	A/C 5010.2000 Subbituminous		31,453,585
13	A/C 5010.3000 TDF		0
14	A/C 5010.5000 Fuel Oil		1,076,597
15	A/C 5010.6000 RRM		0
16	A/C 5010.7000 Natural Gas		0
17	Total		54,275,930
18			
19	FERC Financial Statement		
20	Production Fuel		54,275,930
21			
22			54,275,930
23	Difference from FERC F/S		0
24	Difference from above		(0)

Otter Tail Power Company  
Coal Conversion Tax  
2018 Test Year  
(OTP Total)

(A)

(B)

(C)

Line No.		Amount	Percentage
1	Property Taxes	\$15,375,197	100.0000%
2			
3	Coal Conversion Taxes	753,590	4.9013%
4			
5	All Other	\$14,621,607	95.0987%
6			

**Otter Tail Power Company  
Cash Balances  
2018 Test Year  
(OTP Total)**

(A)

(B)

Line No.	Minimum Bank Balances:	Amount
1	Dec '17	9,800
2	Jan '18	9,800
3	Feb	9,800
4	Mar	9,800
5	Apr	9,800
6	May	9,800
7	Jun	9,800
8	Jul	9,800
9	Aug	9,800
10	Sep	9,800
11	Oct	9,800
12	Nov	9,800
13	Dec '18	9,800
14		
15	Total	127,400
16		
17	Average	9,800
18		
19		
20	<u>Compensating Balances:</u>	None
21		
22	<u>Minimum Average Daily Bank Balances:</u>	0
23		
24		
25	Total Cash Balances:	9,800
26		

**Otter Tail Power Company  
Cash Balances  
2018 Test Year**

(A)

(B)

Line No.	Minimum Daily Bank Balances:	Amount
1	December 2017	0
2	January	0
3	February	0
4	March	0
5	April	0
6	May	0
7	June	0
8	July	0
9	August	0
10	September	0
11	October	0
12	November	0
13	December	0
14		
15	Total	0
16		
17	Average	0

Otter Tail Power Company  
Minimum Bank Balances  
2018 Test Year  
(OTP Total)

(A) (B) (C) (D)

Minimum Bank Balances

Line No.	Customer Service Centers	Bank	Town	Minimum Balance
1	Fergus Falls			
2	Devils Lake			
3	Morris	Riverwood Bank	Morris	\$ 2,500
4	Oakes	Starion Financial	Oakes	-
5		Sargent County Bank	Forman	-
6		Bremer Bank	Lisbon	-
7	Rugby	Merchants Bank	Rugby	2,500
8		First Security Bank	Canby	
9	Bemidji	First National Bank	Bemidji	500
10	Crookston	Bremer Bank	Crookston	-
11	Garrison	Garrison State Bank	Garrison	1,000
12	Milbank	First Bank & Trust	Milbank	1,000
13				
14	<b>Other Accounts:</b>			
15	Manitoba Hydro Acct	US Bank	Manitoba	300
16				
17	<b>Total</b>			<b>\$ 7,800</b>

Otter Tail Power Company  
Working Funds  
2018 Test Year

(A) (B) (C) (D)

Line No.	Working Funds (Accounts 135.0, 135.1, 135.2, 135.3, 135.4/1075.0000)			Monthly Balances
1	December	End	2017	12,462
2	January	End	2018	12,462
3	February	End	2018	12,462
4	March	End	2018	12,462
5	April	End	2018	12,462
6	May	End	2018	12,462
7	June	End	2018	12,462
8	July	End	2018	12,462
9	August	End	2018	12,462
10	September	End	2018	12,462
11	October	End	2018	12,462
12	November	End	2018	12,462
13	December	End	2018	12,462
14	<b>Total</b>			<b>162,000</b>
15	<b>Average</b>			<b>12,462</b>

**Otter Tail Power Company  
Special Deposits  
2018 Test Year  
(OTP Total)**

(A)                      (B)                      (C)                      (D)

Line No.	Special Deposits (Accounts 132.0, 134.0/1050.0000)			Monthly Balances
1	December	End	2017	6,398,300
2	January	End	2018	6,398,300
3	February	End	2018	6,398,300
4	March	End	2018	6,398,300
5	April	End	2018	6,398,300
6	May	End	2018	6,398,300
7	June	End	2018	6,398,300
8	July	End	2018	6,398,300
9	August	End	2018	6,398,300
10	September	End	2018	6,398,300
11	October	End	2018	6,398,300
12	November	End	2018	6,398,300
13	December	End	2018	6,398,300
14	<b>Total</b>			<b>83,177,901</b>
15	<b>Average</b>			<b>6,398,300</b>

Otter Tail Power Company  
Tax Collections Available  
2018 Test Year  
(OTP Total)

(A)

(B)

Line No.		
1	Employee FICA Withholding	\$ 5,161,622
2		
3	Employee Federal Withholding	\$ 8,400,904
4		
5	Employee State Withholding - Minnesota	\$ 1,896,891
6		
7	Employee State Withholding - North Dakota	\$ 197,161
8		
9		
10	<b><u>Customer Sales Tax:</u></b>	
11	Minnesota	\$ 9,417,230
12	North Dakota	\$ 143
13	South Dakota	\$ 1,268,662
14		
15	<b>Total Sales Tax</b>	<u>\$ 10,686,035</u>
16		
17		
18	<b>Franchise Taxes</b>	\$ 1,649,127

Otter Tail Power Company  
Tax Collections Available  
2018 Test Year  
(OTP Total)

(A) (B) (C)

Line No.	Sales taxes		
	MN	ND	SD
1			
2			
3	\$9,417,230	\$143	\$1,268,662
4			
5			
6	Franchise taxes	1,649,127	

**Otter Tail Power Company  
Fuel Stocks  
2018 Test Year  
(OTP Total)**

(A)                      (B)                      (C)                      (D)                      (E)                      (F)

Line No.				Coal Stocks	Oil & Other** Stocks	Total
1	December	End	2017	9,170,795	2,739,334	11,910,129
2	January	End	2018	9,204,451	2,805,798	12,010,249
3	February	End	2018	9,121,624	2,783,586	11,905,210
4	March	End	2018	8,864,613	2,691,711	11,556,324
5	April	End	2018	8,639,788	2,647,273	11,287,061
6	May	End	2018	8,641,703	2,522,231	11,163,934
7	June	End	2018	8,479,791	2,402,002	10,881,792
8	July	End	2018	8,118,014	2,378,959	10,496,973
9	August	End	2018	8,252,822	2,381,847	10,634,670
10	September	End	2018	8,796,167	2,451,507	11,247,673
11	October	End	2018	9,170,326	2,786,615	11,956,941
12	November	End	2018	9,417,918	2,860,689	12,278,607
13	December	End	2018	9,468,460	2,820,764	12,289,223
14	<b>Total</b>			<b>115,346,471</b>	<b>34,272,315</b>	<b>149,618,786</b>
15	<b>Average</b>			<b>8,872,805</b>	<b>2,636,332</b>	<b>11,509,137</b>

\*\*Propane, Tire Derived Fuel, Renewable Resource Fuel and Natural Gas

**Otter Tail Power Company  
Retail Revenue  
2018 Test Year  
(OTP Total)**

(A)

(B)

Line No.		
1	Minnesota	208,270,496
2		
3	North Dakota	148,037,071
4		
5	South Dakota	33,708,506
6		
7	Total Retail Revenue	<u>390,016,073</u>
8		
9		
10		
11		
12		
13		
14	2018 Base revenue-MN	220,042,492
15	Plus: Unbilled Revenue, incremental change, Stat Report, Page	(112,323)
16	Plus: Incremental Unbilled FCA Receivable Revenue	(4,417,316)
17	Plus: TCR Revenue Accrued and Not Yet Billed	1,141,524
18	Plus: ECR Revenue Accrued and Not Yet Billed	1,596,767
19	Plus: Miscellaneous - MN Fuel Receivable for Unbilled	35,114
20	Less: RRA Revenue Accrued in Prior Year	(1,250,200)
21	Less: CIP/EEP PY Accrued Revenue to Match Expense	(8,765,563)
22	Less: amount of interim rates refunded	-
23	Less: rate case revenue reduction	-
24	MINNESOTA REVENUE FOR COSS	<u>208,270,496</u>
25		
26	2018 Base revenue-ND	150,329,123
27	Plus: Unbilled Revenue, incremental change, Stat Report, Page	(38,465)
28	Plus: Incremental Unbilled FCA Receivable Revenue	(1,318,888)
30	Plus: TCR Revenue Accrued and Not Yet Billed	311,132
31	Plus: ECR Revenue Accrued and Not Yet Billed	(257,270)
29	Less: RRA Revenue Accrued in Prior Year	(988,561)
32	Less: BSPII Revenue Accrued in Prior Year	-
33	NORTH DAKOTA REVENUE FOR COSS	<u>148,037,071</u>
34		
35	2018 Base revenue-SD	33,921,381
36	Plus: Unbilled Revenue, incremental change, Stat Report, Page	(2,427)
37	Plus: Incremental Unbilled FCA Receivable Revenue	(335,151)
38	Plus: TCR Revenue Accrued and Not Yet Billed	103,569
39	Plus: ECR Revenue Accrued and Not Yet Billed	188,373
40	Plus: Accrued SD EEP Revenue	(167,238)
41	SOUTH DAKOTA REVENUE FOR COSS	<u>33,708,506</u>
42		

**Otter Tail Power Company  
Sales For Resale  
2018 Test Year  
(OTP Total)**

(A)

(B)

(C)

Line No.	Total Sales For Resale:	Detail	Totals
1	Requirements Service to Municipals	198,999	
2	Asset Based Wholesale Sales	100,174	
3	<b>Total Sales For Resale</b>		299,172

Otter Tail Power Company  
Other Electric Revenues  
2018 Test Year  
(OTP Total)

(A) (B) (C)

Line No.	(A)	(B)	(C)
	<b>Late Charges (450)</b>		
1	MN	332,503	
2	ND	277,669	
3	SD	95,499	
4	Total Late Charges		705,671
5			
6	<b>Connection Fees (452.1)</b>		
7	MN	189,927	
8	ND	135,015	
9	SD	28,952	
10	Total Connection Fees		353,894
11			
12	Rent From Electric Property (includes Hoot Lake)	568,008	
13	Rent From Electric Property - Big Stone	11,825	
14	Rent From Electric Property - Coyote	9,800	
15	Total Rent		589,633
16			
17	Other Misc. Electric Revenue		2,576,976
18			
19	Integrated Transmission Deficiency Payments (456.3)		1,773,638
20			
21	Wheeling (all FERC)		439,772
22			
23	MISO Tariff Revenue	49,969,748	
24	MAPP Transmission service charge (456.4)	0	
25	MISO Tariff Revenue Schedule 24	703,580	
26	Load Control & Dispatch (456.6)	874,830	
27	Total Load Control & Dispatch, MISO & MAPP		51,548,158
28			
29	Miscellaneous Services (452.0)		28,101
30			
31	<b>Sub-Total Other Electric Revenues</b>		<b>58,015,844</b>
32			
33	<b>Interest income from loan pools &amp; economic development</b>		
34	MN	2,676	
35	ND	0	
36	SD	0	
37	Total interest income		2,676
38			
39	Gain on sale of emission allowances (a/c 411.8)		0
40			
41	<b>Total Other Electric Revenues</b>		<b>58,018,520</b>

Otter Tail Power Company  
Purchased Power  
2018 Test Year  
(OTP Total)

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Type of Power:	Total Purchased Power	Demand Charges	Energy Charges	Base Demand	Base Energy
1	Participation Power:					
2	Shared Customers & NSE	8,560,816	1,236,808	7,324,008	1,236,808	7,324,008
3						
4	All Other	61,699,507	1,203,069	60,496,437	1,203,069	60,496,437
5						
6	Total Purchased Power	70,260,323	2,439,877	67,820,445	2,439,877	67,820,445

**Otter Tail Power Company  
Regulatory Commission Expense  
2018 Test Year  
(OTP Total)**

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.		MN	ND	SD	FERC	Total
1						
2	Rate Case	267,015	0	0		267,015
3						
4	All Other	716,778	961,755	93,452	1,074,876	2,846,861
5						
6						
7	Total	983,793	961,755	93,452	1,074,876	3,113,876

Otter Tail Power Company  
Charitable Contributions  
2018 Test Year  
(OTP Total)

(A)

(B)

Line No.	Account 426.1/5371 Donations:	
1	Minnesota	369,979
2	Allowable Portion of Minnesota Contributions (50%)	184,990
3	Total Company	429,904
4	(Contributions not allowed in North Dakota and South Dakota.)	

**Otter Tail Power Company  
Depreciation Expense-Production  
2018 Test Year  
(OTP Total)**

(A)

(B)

Line No.		Total
1	Production	28,797,822
2		
3	Plus: Hydro Licensing	41,917
4		
5	Total Production	28,839,739
6		
7	Less: Wind Production	11,130,917
8		
9	Total Production, Excluding Wind	17,708,822
10		
11	Base Demand 81.73%	<b>14,473,420</b>
12		
13	Peak Demand - Non Wind 18.27%	<b>5,798,852</b>
14	Peak Demand - Wind 23.03%	
15		
16	Base Energy - Wind 76.97%	<b>8,567,467</b>
17		
18		
19	<b>Total Production</b>	<b>28,839,739</b>

**Otter Tail Power Company**  
**Depreciation and Amortization Expense**  
**2018 Test Year**  
**(OTP Total)**

(A)

(B)

Line No.	Depreciation Expense 12 Mo Ended 12/31/2018	Total
1	Steam (Excluding Un Tr & Ortonville)	16,099,412
2	Hydro	525,754
3	I.C. & Other	1,041,740
4	Wind	11,130,917
5	<b>Total Production</b>	<b>28,797,822</b>
6		
7	Transmission	9,054,548
8	Distribution	11,732,197
9		
10	General (Excluding Transp 392,390.2 & WHSE, 390.3, 393, 394.1 & CAP A&G)	2,291,443
11	Gain on Wahpeton Office	(5,576)
12	Airplane	0
13	(Gain) or Loss on Vehicles	0
14	<b>Total General</b>	<b>2,285,866</b>
15		
16	<b>Subtotal</b>	<b>51,870,434</b>
17		
18	Intangible	
19	Computer Software	2,404,221
20	Hydro Licensing	41,917
21		<b>2,446,138</b>
22		
23	<b>Total Depreciation</b>	<b>54,316,572</b>

Recap of Big Stone Capitalized Costs  
All Jurisdictions  
2018 Test Year  
(OTP Total)

(A)

(B)

Line No.	BU.CC.Acct.Sub.FERC1.FERC2					YTD Bal
1	10.1000.5220.4000.40600.0000					0.00
2						
3						
4	Amortization - Acquisition Adjustment (115) & Big Stone Deferred Charges (186)					
5	Jurisdictional Depreciation Information					
6						
7	Reserves (Ending)					
8	Big Stone Acquisition Adjustment	Minnesota	North Dakota	South Dakota	FERC	Total
9						
10	Steam	837,688.52	613,119.65	129,644.48	7,801.90	1,588,254.65
11	Transmission	29,270.40	23,327.58	4,802.87	886.51	58,287.16
12	Distribution	273.67	255.60	53.61	3.07	585.99
13						
14	Total A/C 115	867,232.59	636,702.83	134,500.96	8,691.48	1,647,127.80
15						
16	Big Stone Deferred Charges Reserve					0.00
17						
18						
19	Amortization (FERC 4060)					
20						
21	Big Stone					
22	Production (BU 010)					
23	406.20 & .30	0	0	0	0	0.00
24	406.11/41	-	0	0	-	0.00
25	Total Production	0.00	0.00	0.00	0.00	0.00
26						
27	Transmission (BU 020)					
28	406.11/41	0.00	0.00	0.00	-	0.00
29						
30						
31	Distribution (BU 030)					
32		0.00	0.00	0.00	-	0.00
33	Total 406	0.00	0.00	0.00	0.00	0.00
34						
35	General Plant	0.00				0.00

RESERVED FOR FUTURE USE

Otter Tail Power Company  
Analysis of Investment Tax Credit  
2018 Test Year  
(OTP Total)

(A) (B) (C) (D) (E) (F)

(Non Utility) - (Below the Line Expense)

Line No.		Account 411.4		Account 411.5		Account 255
		Debit	Credit	Debit	Credit	Net
1	Balance at 12/31/2017	(1) 0	0	0	0	(146,224)
2						
3	2018 CURRENT YEAR ACTIVITY:					
4	Current Year ITC Recapture	(1) 0	0	0	0	
5	Current Year ITC Amortization	(1) 0	(96,509)	0	-	
6						
7	TOTAL 2018 ACTIVITY	0	(96,509)	0	0	96,509
8						
9						
10	Balance at December 31, 2018					(49,715)

RESERVED FOR FUTURE USE

Otter Tail Power  
Schedule M-1  
(Separate Return Basis)  
2018 YE Accrual  
(OTP Total)

Line No.	(A) Item	(B) Federal	(C) MN	(D) ND
1	Net Income Per Books - OTP only	43,018,926	43,018,926	43,018,926
2	Income Tax - A/C (409.1) 5410.1001 - 1004	21,519,704	21,519,704	21,519,704
3	Income Tax - A/C (409.2) 5410.2001 - 2004	3,444,771	3,444,771	3,444,771
4	Income Tax - A/C (410.1 & 411.1) 5410.4101 & 5410.4111	(1,358,278)	(1,358,278)	(1,358,278)
5	Income Tax - A/C (410.2 & 411.2) 5410.4102 & 5410.4112	(2,398,001)	(2,398,001)	(2,398,001)
6	Income Tax - A/C (411.4) 5410.4114	(1,403,336)	(1,403,336)	(1,403,336)
7	Income Tax - A/C (411.5) 5410.4115	0	0	0
8	Net Income Before Tax (Consolidated)	62,823,786	62,823,786	62,823,786
9	Net Income Before Tax (OTP)	62,823,786	62,823,786	62,823,786
10	(Utility NIBT)	0	<== proofcheck	62,823,786
11				
12	<b>Permanent:</b>			
13	P-00100 AFUDC (Equity)	(1,197,302)	(1,197,302)	(1,197,302)
14	P-00110 Meal Allowances - 50% Disallowance	48,000	48,000	48,000
15	P-00120 ESOP Deduction	(1,572,266)	(1,572,266)	(1,572,266)
16	P-00130 Penalties - Added back on Schedule M	0	0	0
17	P-00140 Lobbying Expense (Non-Deductible)	240,000	240,000	240,000
18	P-00150 Restricted Stock Incentive - (Tax Deduction for Dividends)	(10,000)	(10,000)	(10,000)
19	P-00160 None	0	0	0
20	P-00170 Non-Qual. Retire Savings - COLI Non-deductible premiums	25,000	25,000	25,000
21	P-00180 Federally Exempt Interest	(10,000)	N/A	N/A
22	P-00190 Sec. 199 Production	(1,000,000)	0	0
23	P-00200 Medicare Part D Subsidy (Prior to 2013)	0	N/A	0
24	P-00210 Federal Empowerment Zone Tax Credit (M-3 addition)	9,000	N/A	N/A
25	P-00220 Dividend Rec'd Deduction	0	0	0
26	P-00230 Treasury Grant in lieu of PTC - Basis Adj	0	0	0
27	P-00240 Income from ACRS & MACRS Property	455,598	327,589	455,598
28				
29	<b>Property Related Temporary:</b>			
30	M-00100 Capitalized A & G (Books expensed)	0	0	0
31	M-00100 Capitalized A & G Reversing	0	0	0
32	M-00101 Capitalized A & G - 481(a) Reversing	0	0	0
33	M-00110 ADR Repair Allowance	0	0	0
34	M-00110 ADR Repair Allowance - Reversing	0	0	0
35	M-00120 Sec. 174 R&D Deductions	0	0	0
36	M-00120 Sec. 174 R&D - Reversing	0	0	0
37	M-00121 Sec. 174 R&D Deductions BSP II Reversing	0	0	0
38	M-00130 Highway Reimbursements	0	0	0
39	M-00130 Highway Reimbursements - Reversing	0	0	0
40	M-00140 Removal Costs	(500,000)	(500,000)	(500,000)
41	M-00200 AFUDC (Debt) in CWIP	0	0	0
42	M-00200 AFUDC (Debt) in CWIP- Reversing	0	0	0
43	M-00160 Interest Capitalized on Construction (Taxable)	830,272	830,272	830,272
44	M-00160 Interest Capitalized on Construction - Reversing	0	0	0
45	M-00170 CIAC Capitalized Reversing	0	0	0
46	M-00180 Capitalized Overheads Reversing	0	0	0
47	M-00190 Customer Rebates Capitalized - Originating	0	0	0
48	M-00190 Customer Rebates Capitalized - Reversing	0	0	0
49	M-00150 AFUDC on Debt Originating	(830,272)	(830,272)	(830,272)
50	M-00150 AFUDC on Debt Reversing	0	0	0
51	M-00800 Tax Depreciation	(66,811,929)	(94,861,441)	(66,816,777)
52	M-00800 Book Depreciation	56,376,730	56,376,730	56,376,730
53	M-00590 Repairs Deduction - Bases Adjustments - Originating	0	0	0
54	M-00600 Sec 481(a) Cap to Repair Basis Adjustment (PY)	0	0	0
55				
56	<b>Other:</b>			
57	M-00210 Mark to Market Contra Loss Realized	0	0	0
58	M-00210 Mark to Market Contra Gain Realized	0	0	0
59	M-00210 Mark to Market Derivative Non-operating Income	0	0	0
60	M-00210 Mark to Market Derivative Non-operating Expense	0	0	0
61	M-00220 Accrued Vacation Pay	0	0	0
62	M-00220 Accrued Vacation Pay - Reversing	0	0	0
63	M-00230 Amortization of Loss on Reacquired Debt (Pre-HoldCo)Reversing	254,342	254,342	254,342
64	M-00230 Amortization of Loss on Reacquired Debt (Pre-HoldCo)Originating	(1,000,000)	(1,000,000)	(1,000,000)
65	M-00240 Restricted Stock Incentive - Book expense	0	0	0
66	M-00240 Restricted Stock Incentive - (Tax Deduction for Employee Gain)	0	0	0
67	M-00250 Pensions Contributions (FAS 87 & 88)	0	0	0
68	M-00250 Pensions Provision (FAS 87 & 88)	15,785,592	15,785,592	15,785,592
69	M-00271 Conservation Improvement Program - MN & SD - Net (BTL)	6,840,313	6,840,313	6,840,313
70	M-00290 Supplemental Pension Reserve Provision	0	0	0
71	M-00290 Supplemental Pension Reserve Charges	(1,259,548)	(1,259,548)	(1,259,548)
72	M-00300 Post Retirement Benefit Provision (FAS 106)	2,003,919	2,003,919	2,003,919
73	M-00300 Post Retirement Benefit Charges (FAS 106)	(6,634,406)	(6,634,406)	(6,634,406)
74	M-00310 Post Employment Benefits Provision (FAS 112)	706,875	706,875	706,875
75	M-00310 Post Employment Benefits Charges (FAS 112)	(300,000)	(300,000)	(300,000)

Otter Tail Power  
Schedule M-1  
(Separate Return Basis)  
2018 YE Accrual  
(OTP Total)

Line No.	(A) Item	(B) Federal	(C) MN	(D) ND
76	M-00320 Amortization of Asbestos Removal	0	0	0
77	M-00330 Amort - Acq Costs on Big Stone Plant	0	0	0
78	M-00340 Wind Rider Revenue (Billed in CIS)	13,491,384	13,491,384	13,491,384
79	M-00340 Wind Rider Revenue (Total Revenue Booked)	(11,252,623)	(11,252,623)	(11,252,623)
80	M-00350 Transmission Rider Revenue (Billed in CIS)	6,826,156	6,826,156	6,826,156
81	M-00350 Transmission Rider Recovery (Total Revenue Booked)	(8,382,381)	(8,382,381)	(8,382,381)
82	M-00351 Environmental Rider Revenue (Billed in CIS)	9,022,936	9,022,936	9,022,936
83	M-00351 Environmental Rider Revenue (Total Revenue Booked)	(10,550,806)	(10,550,806)	(10,550,806)
84	M-00360 Big Stone II Cost Recovery (Billed in CIS)	0	0	0
85	M-00360 Big Stone II Cost Recovery (Total Revenue Booked)	0	0	0
86	M-00361 BSP II Deferred Costs - Originating	0	0	0
87	M-00361 BSP II Deferred Costs - Reversing	0	0	0
88	M-00362 Big Stone II Discount - Originating	0	0	0
89	M-00362 Big Stone II Discount - Reversing	0	0	0
90	M-00380 MN Rate Case Deferred Expenses (2008)	0	0	0
91	M-00390 ND rate case deferred expense (2009)	0	0	0
92	M-00400 SD rate case deferred expense (2009)-Reversing	0	0	0
93	M-00401 SD rate case deferred expense (2010)-Originating	0	0	0
94	M-00401 SD rate case deferred expense (2010)-Reversing	0	0	0
95	M-00410 MN rate case deferred expense (2010) - Reversing	267,015	267,015	267,015
96	M-00410 MN rate case deferred expense (2010) - Originating	0	0	0
97	M-00420 Charitable Contributions - Originating	0	0	0
98	M-00420 Charitable Contributions - Reversing	0	0	0
99	M-00430 Property Taxes	0	0	0
100	M-00440 Bad Debts Provision	0	0	0
101	M-00440 Bad Debts Charges	0	0	0
102	M-00450 Loan Pool Provision	0	0	0
103	M-00450 Loan Pool Charges	0	0	0
104	M-00460 Injuries & Damages Provision	0	0	0
105	M-00460 Injury & Damages Charges	0	0	0
106	M-00470 Property Repairs (Storm Damages) Provision	0	0	0
107	M-00470 Property Repairs (Storm Damages) Charges	0	0	0
108	M-00480 Workmen's Comp Provision	0	0	0
109	M-00480 Workmen's Comp Charges	0	0	0
110	M-00490 Deferred Settlement (book expense)	0	0	0
111	M-00520 Mapleton Industrial Park - Taxable Loss on Sale	0	0	0
112	M-00530 Unicap Adjustment - Reversing	0	0	0
113	M-00530 Unicap Adjustment - Originating	0	0	0
114	M-00540 ND Schedule 16 and 17 deferral - Originating	0	0	0
115	M-00540 ND Schedule 16 and 17 deferral - Reversing	0	0	0
116	M-00550 Non-Qual. Retire Savings - Employee Contribs (book expense)	0	0	0
117	M-00550 Non-Qual. Retire Savings - Distributions (tax deduction)	0	0	0
118	M-00550 Non-Qual. Retire Savings - COLI - 2009 Reversal	0	0	0
119	M-00560 FIN 48 Interest - Tax Repairs UTP - Originating	0	0	0
120	M-00560 FIN 48 Interest - Tax Repairs UTP - Reversing	0	0	0
121	M-00570 Retirements Method Change (CY & 481(a)) - Originating	0	0	0
122	M-00570 Retirements Method Change (CY & 481(a)) - Reversing	0	0	0
123	M-10016 Prepaid Expenses - Originating	0	0	0
124	M-10016 Prepaid Expenses - Reversing	0	0	0
125	M-00580 Bonus Incentive Provision	0	0	0
126	M-00580 Bonus Incentive Charges	0	0	0
127	M-10001 Total Minnesota Current Tax	0	0	0
128	M-10001 Total North dakota Current Tax	0	0	0
129	M-00911 Federal Deduction - State Tax Accrual - MN	0	0	0
130	M-00912 Federal Deduction - State Tax Accrual - ND	0	0	0
131	M-00915 Federal Deduction - State Taxes Paid (Cash) - MN	0	0	0
132	M-00916 Federal Deduction - State Taxes Paid (Cash) - ND	0	0	0
133	Taxable Income Before Deduction for State Taxes	64,695,384.47	37,518,863.75	65,691,536.71
134	Less: MN Estimated & Extension Tax Paid for Current Year	0	N/A	N/A
135	ND Estimated & Extension Tax Paid for Current Year	0	N/A	N/A
136	Add'l State Taxes Paid/(Recv'd) for Prior Years	0	N/A	N/A
137	Taxable Income	64,695,384	37,518,864	65,691,537
138	Apportionment Factors	100%	51.2978%	38.4901%
139	Apportioned Income	64,695,384	19,246,352	25,284,738
140	ND State Tax Formula Base Adj (-\$50,000 per statute-2010)			(50,000)
141		64,695,384	19,246,352	25,234,738
142	Tax Rate	35.00%	9.80%	4.31%
143	Income Tax Liability Before Tax Credits	22,643,385	1,886,142	1,087,617
144				
145	Less: Federal and North Dakota Wind Energy Tax Credits	0	N/A	0
146	M-00890 Research & Development Tax Credit (OTP only)	0	0	N/A
147	M-00910 Federal Empowerment Zone Tax Credit	(9,000)		
148	M-00640 MN Minimum Fee (\$9,340 per statute)		9,500	
149	M-00760 ND State Tax Formula Base (\$1,302.50 per statute)			1,303

Otter Tail Power  
Schedule M-1  
(Separate Return Basis)  
2018 YE Accrual  
(OTP Total)

Line No.	(A) Item	(B) Federal	(C) MN	(D) ND
150	M-00750 Other Credits - Education Donations	0	0	0
151	Otter Tail Power Tax Liability (Separate Return)	22,634,385	1,895,642	1,088,920
152	Adjustment to reflect zero tax liability due to NOL's	0	0	0
153	Total Current Tax Liability	22,634,385	1,895,642	1,088,920
154				
155	<b>Grand Total Tax Liability (OTP only)</b>		<u>25,618,947</u>	
156			(A) tie to below	
157				
158				
159				
160				
161				
162		<b>Operating &amp; Non-Operating Breakdown</b>		
162	Tax on Operating Income	19,798,825	1,437,586	937,765
163	Tax on Non-Operating Income	2,835,560	458,057	151,154
164	Total Current Tax Liability (OTP only)	22,634,385	1,895,642	1,088,920
165				
166	<b>Grand Total Current Tax Liability (OTC)</b>		<u>25,618,947</u>	
167	<b>(Note: This is not tax expense, due to R/E Items!!)</b>		(A) tie to above	

RESERVED FOR FUTURE USE

**Otter Tail Power Company  
Advertising Expense  
2018 Test Year  
(OTP Total)**

	(A)	(B)
Line No.	<b>Adjustment to remove advertising expense:</b>	
1	Account 913                      Advertising expenses	(1,423)
2	(Sales Expense)	
3		
4		
5	Account 930.1                    General advertising expenses	(504,609)
6	(Administrative & General Expense)	
7		
8	Total	(506,032)
9		
10		
11	Amount excluded in 930.1 above that should be	
12	included with 930.2	0

RESERVED FOR FUTURE USE

**Otter Tail Power Company**  
**Adjustment to Cap Management Performance Incentives and Corporate Bonuses at 25% of Individual's Base Pay**  
**2018 Test Year**  
**(OTP Total)**

	(A)	(B)	(D)	(E)	(F)	(G)
Line No.	Description from JCOSS Input Summary	Labor Ratios	Management Incentives	Corporate Bonuses	Total Adjustment	Input Summary Cell #
	Administrative & General Expenses					
	Salaries, Supplies, Pensions & Benefits					
1	Production	38.15%	(63,703)	(128,366)	(192,070)	G551
2	Transmission	14.76%	(24,644)	(49,659)	(74,303)	G552
3	Distribution	23.89%	(39,904)	(80,408)	(120,312)	G553
4	Customer Accounts	19.00%	(31,735)	(63,948)	(95,682)	G554
5	Customer Service & Info	4.20%	(7,015)	(14,135)	(21,150)	G555
6		100.00%	(167,000)	(336,516)	(503,517)	

RESERVED FOR FUTURE USE

RESERVED FOR FUTURE USE

Otter Tail Power Company  
Wholesale Margins Adjustment  
2018 Test Year

<u>Line No.</u>	<u>Asset-Based Total Asset-Based and ASM</u>	<u>2018 Budget</u>	<u>Budget Year Adjustment</u>
1	Revenue in COSS (F/S)	100,174	(100,174)
2	Expense (adj to PS margin)	<u>103,690</u>	<u>(103,690)</u>
3	Margin	<u>(3,516)</u>	<u>3,516</u>

**Adjustment for Renewable Energy Credits (REC)  
ND & SD  
2018 Test Year**

(A) (B) (C) (D)

Line No.	Summary of Inputs:		
		<b>Amount</b>	<b>100.00%</b>
1	4560	Total REC Sales to remove from MN, ND & SD	0
2	4560	REC Sales to directly assign to ND	0
3	4560	REC Sales to directly assign to SD	0

<b>Federal Production Tax Credits Generated 2018 Test Year</b>	
Langdon Wind Farm	-
Ashtabula Wind Farm	(3,084,000)
<b>Ashtabula and Langdon Combined</b>	<b>(3,084,000)</b>

ND Investment Tax Credits  
2018 Test Year

	Beginning Balance 01/01/2018	Ending Balance 12/31/2018	Yearly Amortization
Landgon	(345,964)	(322,900)	23,064
Ashtabula	11,236,562	10,530,600	(705,962)
Luverne	10,450,818	9,826,889	(623,929)
Total	21,341,417	20,034,589	<u>(1,306,827)</u>

**Otter Tail Power Company  
Base Energy and Peak Demand Split Data  
2018 Test Year  
(OTP Total)**

<b>UCAP Values:</b>	<b>Percentage</b>	<b>MW</b>	
Ashtabula	21.93%	48	
Langdon	21.29%	40.5	
Luverne	25.52%	49.5	
	<hr/>		
	68.75%	138	
 <b>Weighted Average:</b>			
Ashtabula	31.91%	34.78%	7.63%
Langdon	30.97%	29.35%	6.25%
Luverne	37.12%	35.87%	9.15%
	<hr/>		
	100.00%	100.00%	23.03%
 <b>Wind</b>			
Base Energy	76.97%		
Peak Demand	23.03%		

Otter Tail Power Company  
Labor Ratios  
2018 Test Year  
(OTP Total)

(A)

(B)

(C)

Line No.	Function Labor	2018 Test Year	
		Amount	Portion of Total
1	Production	\$18,050,116	38.15%
2			
3	Transmission	\$6,982,743	14.76%
4			
5	Distribution	\$11,306,520	23.89%
6			
7	Customer Accounts	\$8,991,938	19.00%
8			
9	Customer Service & Information, & Sales	\$1,987,641	4.20%
10			
11			
12			
13	Subtotal	47,318,957	100.00%
14			
15	Administrative & General	\$24,637,832	
16			
17	Total Labor Expense	71,956,789	
18			

Allocation Factors  
Minnesota Classes  
2018 Test Year  
(OTP Total)

(A) (B) (C) (D) (E) (F) (G) (H) (I) (J) (K)

Line No.	Allocators	Total	Minnesota	North Dakota	South Dakota	FERC	Class Total	Residential	Farms	General Service	Large General Service
1	D1	740,845	375,938	295,156	68,833	918	375,938	99,396	6,404	63,034	196,776
2	D2	745,364	375,938	295,156	68,833	5,437	375,938	99,396	6,404	63,034	196,776
3	D3	879,600	382,946	403,477	87,651	5,526	382,946	75,432	13,157	70,406	144,414
4	D4	1,168,271	484,988	561,014	122,269	0	484,988	115,722	21,383	101,240	113,410
5	E1	4,717,027	2,593,582	1,682,012	437,467	3,966	2,593,582	474,942	40,582	346,495	1,668,661
6	E2	5,271,408	2,813,773	1,980,855	472,885	3,895	2,813,773	507,544	40,582	371,452	1,668,661
7	C1	133,437	62,270	59,557	11,610	0	62,270	49,231	1,193	10,169	451
8	C2	140,167	65,272	62,754	12,137	4	65,272	50,949	1,374	11,277	338
9	C3	140,091	65,225	62,738	12,128	0	65,225	50,949	1,374	11,259	310
10	C4	5,464,004	2,475,177	2,381,279	607,548	0	2,475,177	0	0	0	0
11	C5	4,786,865	1,966,717	2,477,820	342,328	0	1,966,717	0	0	0	0
12	C6	52,603,325	24,253,657	23,503,024	4,846,644	0	24,253,657	6,858,202	679,354	7,585,920	1,395,610
13	C7	182,297	88,079	77,918	16,300	0	88,079	51,364	1,211	25,067	1,069
14	C8	140,192	65,294	62,757	12,137	4	65,294	50,949	1,374	11,277	360
15	C9	42,771	20,051	18,627	4,093	0	20,051	3,906	39	105	0

Line No.	Allocators	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred				
16	D1	0	2,408	2,826	305	4,266	524				
17	D2	0	2,408	2,826	305	4,266	524				
18	D3	7,025	5,043	3,022	11,241	46,895	6,311				
19	D4	10,182	4,862	4,674	31,103	72,274	10,139				
20	E1	0	21,034	20,762	9,490	0	11,615				
21	E2	5,378	21,034	20,762	22,775	127,707	27,877				
22	C1	230	198	484	56	215	43				
23	C2	546	223	502	19	37	6				
24	C3	546	222	502	19	37	6				
25	C4	0	2,475,177	0	0	0	0				
26	C5	0	1,966,717	0	0	0	0				
27	C6	266,693	87,216	216,362	3,381,680	3,054,636	727,984				
28	C7	345	425	775	3,915	3,155	753				
29	C8	546	223	502	19	37	6				
30	C9	143	0	0	8,011	6,879	967				

Allocation Factors  
North Dakota Classes  
2018 Test Year  
(OTP Total)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Allocators	Total	Minnesota	North Dakota	South Dakota	FERC	Class Total	Residential	Farms	General Service	Large General Service
1	D1	740,845	375,938	295,156	68,833	918	295,156	108,721	6,312	84,438	81,953
2	D2	745,364	375,938	295,156	68,833	5,437	295,156	108,721	6,312	84,438	81,953
3	D3	879,600	382,946	403,477	87,651	5,526	403,477	93,146	17,305	87,448	99,596
4	D4	1,168,271	484,988	561,014	122,269	0	561,014	153,837	28,403	129,181	78,863
5	E1	4,717,027	2,593,582	1,682,012	437,467	3,966	1,682,012	502,071	32,715	448,320	640,817
6	E2	5,271,408	2,813,773	1,980,855	472,885	3,895	1,980,855	554,982	32,554	446,106	637,651
7	C1	133,437	62,270	59,557	11,610	0	59,557	46,204	937	11,164	261
8	C2	140,167	65,272	62,754	12,137	4	62,754	48,212	1,139	12,400	183
9	C3	140,091	65,225	62,738	12,128	0	62,738	48,212	1,139	12,394	173
10	C4	5,464,004	2,475,177	2,381,279	607,548	0	2,381,279	0	0	0	0
11	C5	4,786,865	1,966,717	2,477,820	342,328	0	2,477,820	0	0	0	0
12	C6	52,603,325	24,253,657	23,503,024	4,846,644	0	23,503,024	6,969,736	544,765	8,391,132	567,290
13	C7	182,297	88,079	77,918	16,300	0	77,918	47,618	960	20,197	617
14	C8	140,192	65,294	62,757	12,137	4	62,757	48,212	1,139	12,400	186
15	C9	42,771	20,051	18,627	4,093	0	18,627	4,056	5	21	1

Line No.	Allocators	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred				
16	D1	0	2,834	2,719	225	7,219	735				
17	D2	0	2,834	2,719	225	7,219	735				
18	D3	1,424	5,902	2,877	8,160	78,771	8,849				
19	D4	2,269	5,689	5,142	22,758	121,415	13,456				
20	E1	0	19,888	18,317	7,115	0	12,769				
21	E2	873	19,790	18,226	16,991	223,188	30,494				
22	C1	35	82	554	35	246	39				
23	C2	84	100	578	10	42	7				
24	C3	84	100	578	10	42	7				
25	C4	0	2,381,279	0	0	0	0				
26	C5	0	2,477,820	0	0	0	0				
27	C6	41,786	39,342	247,825	2,451,390	3,668,002	581,756				
28	C7	51	110	740	2,871	4,152	602				
29	C8	84	100	578	10	42	7				
30	C9	24	0	0	5,718	8,031	771				

Allocation Factors  
South Dakota Classes  
2018 Test Year  
(OTP Total)

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)
Line No.	Allocators	Total	Minnesota	North Dakota	South Dakota	FERC	Class Total	Residential	Farms	General Service	Large General Service
1	D1	740,845	375,938	295,156	68,833	918	68,833	22,418	1,500	14,994	27,757
2	D2	745,364	375,938	295,156	68,833	5,437	68,833	22,418	1,500	14,994	27,757
3	D3	879,600	382,946	403,477	87,651	5,526	87,651	18,424	2,705	16,207	34,378
4	D4	1,168,271	484,988	561,014	122,269	0	122,269	31,395	4,122	23,419	36,229
5	E1	4,717,027	2,593,582	1,682,012	437,467	3,966	437,467	101,955	8,356	82,186	230,242
6	E2	5,271,408	2,813,773	1,980,855	472,885	3,895	472,885	107,641	8,356	82,186	230,242
7	C1	133,437	62,270	59,557	11,610	0	11,610	8,805	346	2,181	57
8	C2	140,167	65,272	62,754	12,137	4	12,137	9,109	386	2,401	37
9	C3	140,091	65,225	62,738	12,128	0	12,128	9,109	386	2,396	34
10	C4	5,464,004	2,475,177	2,381,279	607,548	0	607,548	0	0	0	0
11	C5	4,786,865	1,966,717	2,477,820	342,328	0	342,328	0	0	0	0
12	C6	52,603,325	24,253,657	23,503,024	4,846,644	0	4,846,644	1,233,252	191,777	1,655,784	149,871
13	C7	182,297	88,079	77,918	16,300	0	16,300	9,094	348	4,614	210
14	C8	140,192	65,294	62,757	12,137	4	12,137	9,109	386	2,401	37
15	C9	42,771	20,051	18,627	4,093	0	4,093	700	15	10	1

Line No.	Allocators	Irrigation	Outdoor Lighting	OPA	Controlled Water Heating	Controlled Service Interrupt	Controlled Service Deferred				
16	D1	0	544	640	79	727	175				
17	D2	0	544	640	79	727	175				
18	D3	441	1,186	642	2,823	8,523	2,324				
19	D4	631	1,143	843	8,076	12,895	3,515				
20	E1	0	5,002	4,295	2,446	0	2,987				
21	E2	287	5,002	4,295	5,871	21,837	7,169				
22	C1	19	34	114	12	31	12				
23	C2	34	40	119	3	4	3				
24	C3	34	39	119	3	4	3				
25	C4	0	607,548	0	0	0	0				
26	C5	0	342,328	0	0	0	0				
27	C6	18,435	19,434	51,720	888,060	484,719	153,592				
28	C7	19	44	234	1,049	538	150				
29	C8	34	40	119	3	4	3				
30	C9	5	0	0	2,080	1,070	212				

Otter Tail Power Company  
Effective Tax Rates  
2018 Test Year  
(OTP Total)

Line No.	(A)	(B)	(C)	(D)	(E)	(F)
1						
2	Tax Rates:				SD Special Hearing Fund Assessment Rate:	0.0014
3	Federal	35.00%				
4	Minnesota	9.80%				
5	North Dakota	4.31%				
6						
7						
8						
9						
10	<b>==&gt; Minnesota</b>					
11	Income		1,000		1,000	
12	MN Income Tax		98		9.80%	
13						
14			902		98.0	
15	Federal Tax Rate		35.00%			
16						
17	Total Tax		315.70			
18						
19	Effective Tax Rates - MN	41.370%	31.570%		9.80%	
20						
21						
22	Gross Revenue Conversion Factor:		1 / (1 - Total ETR)			1.705611
23						
24						
25						
26	<b>==&gt; North Dakota</b>					
27	Income		1,000		1,000	
28	ND / Federal Income Tax		43.1			
29						
30			956.9		1,000	
31	Federal Tax Rate		35.00%		4.31%	
32						
33	Total Tax		334.9		43.1	
34						
35	Effective Tax Rates - ND	37.802%	33.492%		4.31%	
36						
37						
38	Gross Revenue Conversion Factor:		1 / (1 - Total ETR)			1.607756
39						
40						
41						
42	<b>==&gt; South Dakota</b>					
43	Effective Tax Rates - SD	35.00%	35.00%		(No State Income Tax in South Dakota)	
44						
45						
46						
47	SD Gross Revenue Conversion Factor: (Including Recognition of SD Special Hearing Fund Assessment)					
48	Where "X" = Gross Revenue Deficiency					
49	"Y" = Conversion Factor					
50	0.0014 = SDPUC Special Hearing Fund Assessment					
51	35.00% = Federal Tax Rate					
52						
53						
54	$X = [X - .0015X - [(X - .0015X) * .34]] * Y$					
55	$X = [.9985X - (.9985X * .34)] * Y$					
56	$X = (.9985X - .33949X) * Y$					
57	$X = .65901XY$					
58	$1 = .65901Y$					
59	$Y =$					1.540541
60						
61	<b>==&gt; Total Company</b>					
62	Effective Tax Rates - System	39.4%	32.7%		5.0%	1.7%
63						
64						
65	Gross Revenue Conversion Factor:		1 / (1 - Total ETR)			1.650165

**Otter Tail Corporation  
(Stand Alone)  
Effective Tax Rate  
2018 Test Year  
(OTP Total)**

(A) (B) (C) (D) (E)

Line No.		Federal	Minnesota	North Dakota	Total
1	Income	1,000	1,000	1,000	
2	Tax Expense Deductions				
3	Federal				
4	Minnesota	50.27			
5	North Dakota	16.59			
6	Subtotal	933.14	1,000.00	1,000.00	
7					
8	Apportionment Factor (OTP Separate)	100%	51.2978%	38.4901%	
9					
10	Taxable Income	933.14	512.98	384.90	
11					
12	Tax Rate	35.00%	9.80%	4.31%	
13					
14					
15	Tax	326.60	50.27	16.59	
16					
17	Effective Tax Rate	32.660%	5.027%	1.659%	39.346%
18					
19	Rate to Use: (Insert for Rounding)	32.7%	5.0%	1.7%	39.4%

Other Tall Power Company  
Embedded Cost of Debt Capital  
2018 Test Year  
(OIP Total)

Line No.	Description	Rate of Interest	Principal Amounts Outstanding												Interest Cost Year 2018				
			(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)		(M)	(N)	(O)	(P)
1	Debt Service for 2021	4.830%	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	140,000,000	6,482,000
2	5.960% Unamortized Series A 2017 Senior Notes	5.960%	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	6.150% Unamortized Series B 2022 Senior Notes	6.150%	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	30,000,000	3,845,000	
4	6.170% Unamortized Series C 2022 Senior Notes	6.170%	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	42,000,000	2,875,460	
5	6.2170% Unamortized Series D 2027 Senior Notes	6.2170%	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	50,000,000	3,255,000	
6	4.500% LT Debt Forecasted for 2018	4.500%	0	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	100,000,000	3,255,000	
7	Total Debt Service		242,000,000	342,000,000	342,000,000	342,000,000	342,000,000	342,000,000	342,000,000	342,000,000	342,000,000	342,000,000	342,000,000	342,000,000	342,000,000	342,000,000	342,000,000	18,342,000	
8	Series Bonds	4.880%	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	60,000,000	2,808,000	
9	5.470% 2044 Series 5.47%	5.470%	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	90,000,000	4,823,000	
10	Total Series Bonds		150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	150,000,000	7,631,000	
11	Subtotal Bond Balances		\$412,000,000	\$412,000,000	\$412,000,000	\$412,000,000	\$412,000,000	\$412,000,000	\$412,000,000	\$412,000,000	\$412,000,000	\$412,000,000	\$412,000,000	\$412,000,000	\$412,000,000	\$412,000,000	\$412,000,000	\$20,993,000	
12	Load/Gain on Reacquired Debt		(3,434,337)	(3,380,089)	(4,259,817)	(4,211,795)	(4,154,773)	(4,097,751)	(4,040,729)	(3,983,707)	(3,926,685)	(3,869,663)	(3,812,641)	(3,755,619)	(3,698,597)	(3,641,575)	(3,584,553)	678,719	
13	Total Long-Term Debt Capital		\$408,565,663	\$408,619,911	\$407,740,183	\$407,788,205	\$407,731,183	\$407,692,248	\$407,807,248	\$408,818,233	\$408,873,315	\$408,930,337	\$408,987,359	\$409,044,381	\$409,101,403	\$409,158,425	\$409,215,447	\$409,272,469	\$26,719,119
14	Weighted Long-Term Cost of Debt																	5.43%	
15	Total Short-Term Debt																	642,715	
16	Short-Term Debt																	4.02%	
17	Total Debt Capital																	\$27,414,893	
18	Weighted Cost of Debt																	5.33%	

Line No.	Description	FERC Account 267 (Unamortized Gain on Reacquired Debt)																	
		(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)						
37	Ending Account Balance	3,434,337	3,380,086	4,259,817	4,211,795	4,154,773	4,097,751	4,040,729	3,983,707	3,926,685	3,869,663	3,812,641	3,755,619	3,698,597	3,641,575	3,584,553	3,527,531	3,470,509	3,413,487
38	Expense	(3,434,337)	(3,380,086)	(4,259,817)	(4,211,795)	(4,154,773)	(4,097,751)	(4,040,729)	(3,983,707)	(3,926,685)	(3,869,663)	(3,812,641)	(3,755,619)	(3,698,597)	(3,641,575)	(3,584,553)	(3,527,531)	(3,470,509)	(3,413,487)
39	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
43	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
49	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
50	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
53	Expense	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
54	13 Mo Avg Bal	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285	3,843,285

Other Tall Power Company  
Common Equity  
Average Thirteen Monthly Balances  
2018 Test Year  
(OTF Total)

Line No.	(A) Title	(B) December	(C) January	(D) February	(E) March	(F) April	(G) May	(H) June	(I) July	(J) August	(K) September	(L) October	(M) November	(N) December	(O) Average
1	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
2		0	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Current Year Capital Contributions	0	0	0	0	0	0	0	0	0	0	0	0	0	0
4	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
5	Retained Earnings -														
6	Beginning Balance	187,311,848	182,950,195	188,603,199	192,349,943	185,733,200	187,927,639	189,607,010	181,862,758	186,983,240	191,060,054	183,729,500	184,434,187	188,727,060	186,889,987
7	Net Income	5,468,392	5,653,004	3,745,744	4,117,379	2,184,438	1,679,371	2,868,870	4,720,482	4,476,813	3,393,568	7,13,688	4,292,872	5,042,695	3,729,784
8	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)
9	End of Month Balance	182,850,195	188,603,199	192,349,943	185,733,200	187,927,639	189,607,010	181,862,758	186,983,240	191,060,054	183,729,500	184,434,187	188,727,060	183,096,632	186,881,174
10	Other Comprehensive Income	(1,471,951)	(1,471,951)	(1,471,951)	(1,428,538)	(1,428,538)	(1,428,538)	(1,395,524)	(1,395,524)	(1,395,524)	(1,342,510)	(1,342,510)	(1,342,510)	(1,298,486)	(1,397,793)
11	Total Electric Common Equity	588,488,110	584,121,114	587,866,936	581,284,128	585,499,098	585,167,937	587,466,700	582,167,162	585,953,998	589,387,496	590,081,143	584,374,019	585,726,082	582,437,852

**Adjustment for Economic Development Expenses  
 2018 Test Year**

(A)

(B)

(C)

Line			
1			<b>OTP ND</b>
2		<b>Amount</b>	<b>100.00%</b>
3	Demonstrating & selling expenses(FERC 912)	68,871	(68,871)

Adjustment for AQCS AFUDC  
 2018 Test Year

	2018	
<b>Total AQCS AFUDC:</b>		
AFUDC Debt	830,272	
AFUDC Equity	1,197,302	
<b>Total Company AFUDC per MFS</b>	<b>2,027,574</b>	
Total AFUDC on AQCS	-	
Less: ND portion of AFUDC on AQCS removed	-	
<b>Total AFUDC on AQCS (MN &amp; SD)</b>	<b>-</b>	
<b>Total Company AFUDC without AQCS</b>	<b>2,027,574</b>	
AQCS AFUDC - Directly Assigned to MN	-	
AQCS AFUDC - Directly Assigned to SD	-	
AFUDC without AQCS allocated to all jurisdictions	2,027,574	
<b>Total Company AFUDC</b>	<b>2,027,574</b>	
<b>Rate Base (Plant in Service):</b>	<b>13 MA</b>	<b>Simple Average</b>
Accumulated AQCS AFUDC:		
<b>Accumulated AQCS AFUDC - Directly Assigned to MN</b>	3,520,019	3,520,019
<b>Accumulated AQCS AFUDC - Directly Assigned to ND</b>	471,575	471,575
<b>Accumulated AQCS AFUDC - Directly Assigned to SD</b>	1,146,073	1,146,073
<b>Total 13 MA Accumulated AFUDC</b>	<b>5,137,667</b>	<b>5,137,667</b>
<b>MN:</b>		
Base (excluding Wind) - removed and direct assigned to MN	2,876,912	2,876,912
Peak (excluding Wind) - removed and direct assigned to MN	643,107	643,107
<b>Total direct assigned to MN</b>	<b>3,520,019</b>	<b>3,520,019</b>
<b>ND:</b>		
Base (excluding Wind) - removed and direct assigned to ND	385,418	385,418
Peak (excluding Wind) - removed and direct assigned to ND	86,157	86,157
<b>Total direct assigned to ND</b>	<b>471,575</b>	<b>471,575</b>
<b>SD:</b>		
Base (excluding Wind) - removed and direct assigned to SD	936,685	936,685
Peak (excluding Wind) - removed and direct assigned to SD	209,388	209,388
<b>Total direct assigned to SD</b>	<b>1,146,073</b>	<b>1,146,073</b>
<b>Base Demand Factor</b>	81.73%	
<b>Peak Demand Factor</b>	18.27%	

ND Retail/Non-Retail Transmission Adjustment  
2018 Test Year

RATE BASE: <i>Plant In-Service:</i>	Doc 2018	13 MA	Retail %	Retail Share		Non-Retail Portion COSS Adjustment 13		Retail Share		Non-Retail Portion COSS Adjustment Simple	
				13 MA	13 MA	MA	MA	Simple Average	Simple Average	Simple Average	Avg
Fargo CAPX	81,428,593	81,428,593	73.99%	60,246,573	60,246,573	(21,182,020)	(21,182,020)	60,246,573	60,246,573	(21,182,020)	(21,182,020)
Bemidji CAPX	16,331,201	16,331,201	91.01%	14,862,373	14,862,373	(1,468,828)	(1,468,828)	14,862,373	14,862,373	(1,468,828)	(1,468,828)
Cass Lake	7,039,948	7,039,948	35.00%	2,464,052	2,464,052	(4,575,896)	(4,575,896)	2,464,052	2,464,052	(4,575,896)	(4,575,896)
Rugby	394,399	394,399	100.00%	394,399	394,399	-	-	394,399	394,399	-	-
Casselton-Buffalo	13,509,407	13,509,407	51.28%	6,927,218	6,927,218	(6,582,188)	(6,582,188)	6,927,218	6,927,218	(6,582,188)	(6,582,188)
Brookings CAPX	26,322,129	26,322,129	20.29%	5,340,234	5,340,234	(20,981,896)	(20,981,896)	5,340,234	5,340,234	(20,981,896)	(20,981,896)
BSAT-BSS-Brookings	73,597,018	73,461,643	1.94%	1,425,195	1,425,195	(72,036,487)	(72,036,487)	1,425,195	1,425,195	(72,036,487)	(72,036,487)
BSAT-BSS-Elletdale	-	-	1.94%	-	-	-	-	-	-	-	-
<b>Total Plant In-Service - ADJUSTMENT</b>	<b>218,622,694</b>	<b>218,487,319</b>		<b>91,660,004</b>	<b>91,660,004</b>	<b>(126,827,314)</b>	<b>(126,827,314)</b>	<b>91,660,004</b>	<b>91,660,004</b>	<b>(126,827,314)</b>	<b>(126,827,314)</b>
<b>Accumulated Depreciation:</b>											
Fargo CAPX	(5,590,143)	(4,959,199)	73.99%	(3,669,163)	(3,669,163)	1,290,036	1,290,036	(3,669,163)	(3,669,163)	1,290,036	1,290,036
Bemidji CAPX	(1,488,647)	(1,336,096)	91.01%	(1,215,927)	(1,215,927)	120,168	120,168	(1,215,927)	(1,215,927)	120,168	120,168
Cass Lake	(547,423)	(491,478)	35.00%	(172,022)	(172,022)	319,456	319,456	(172,022)	(172,022)	319,456	319,456
Rugby	(30,104)	(27,027)	100.00%	(27,027)	(27,027)	-	-	(27,027)	(27,027)	-	-
Casselton-Buffalo	(648,511)	(579,634)	51.28%	(297,219)	(297,219)	282,415	282,415	(297,219)	(297,219)	282,415	282,415
Brookings CAPX	(1,908,306)	(1,701,697)	20.29%	(345,240)	(345,240)	1,366,457	1,366,457	(345,240)	(345,240)	1,366,457	1,366,457
BSAT-BSS-Brookings	(1,773,968)	(1,069,940)	1.94%	(20,757)	(20,757)	1,049,183	1,049,183	(20,757)	(20,757)	1,049,183	1,049,183
BSAT-BSS-Elletdale	-	-	1.94%	-	-	-	-	-	-	-	-
<b>Total Accumulated Depreciation - ADJUSTMENT</b>	<b>(11,987,102)</b>	<b>(10,165,071)</b>		<b>(5,747,355)</b>	<b>(5,747,355)</b>	<b>4,417,716</b>	<b>4,417,716</b>	<b>(5,747,355)</b>	<b>(5,747,355)</b>	<b>4,417,716</b>	<b>4,417,716</b>
<b>CWIP:</b>											
Fargo CAPX	-	-	73.99%	-	-	-	-	-	-	-	-
Bemidji CAPX	-	-	91.01%	-	-	-	-	-	-	-	-
Cass Lake	-	-	35.00%	-	-	-	-	-	-	-	-
Rugby	-	-	100.00%	-	-	-	-	-	-	-	-
Casselton-Buffalo	-	-	51.28%	-	-	-	-	-	-	-	-
Brookings CAPX	-	-	20.29%	-	-	-	-	-	-	-	-
BSAT-BSS-Brookings	-	-	1.94%	-	-	-	-	-	-	-	-
BSAT-BSS-Elletdale	-	-	1.94%	-	-	-	-	-	-	-	-
<b>Total CWIP - ADJUSTMENT</b>	<b>108,038,361</b>	<b>101,015,521</b>		<b>1,959,701</b>	<b>1,959,701</b>	<b>(69,055,620)</b>	<b>(69,055,620)</b>	<b>1,959,701</b>	<b>1,959,701</b>	<b>(69,055,620)</b>	<b>(69,055,620)</b>
<b>ADIT:</b>											
Fargo CAPX	(19,030,484)	(18,537,048)	73.99%	(13,715,006)	(13,715,006)	4,822,042	4,822,042	(13,715,006)	(13,715,006)	4,822,042	4,822,042
Bemidji CAPX	(3,979,588)	(3,926,494)	91.01%	(3,573,345)	(3,573,345)	353,149	353,149	(3,573,345)	(3,573,345)	353,149	353,149
Cass Lake	(1,775,916)	(1,741,454)	35.00%	(609,526)	(609,526)	1,331,928	1,331,928	(609,526)	(609,526)	1,331,928	1,331,928
Rugby	(139,011)	(137,497)	100.00%	(137,497)	(137,497)	-	-	(137,497)	(137,497)	-	-
Casselton-Buffalo	(2,194,307)	(2,136,053)	51.28%	(1,095,304)	(1,095,304)	1,040,749	1,040,749	(1,095,304)	(1,095,304)	1,040,749	1,040,749
Brookings CAPX	(5,799,636)	(5,697,947)	20.29%	(1,155,999)	(1,155,999)	4,541,947	4,541,947	(1,155,999)	(1,155,999)	4,541,947	4,541,947
BSAT-BSS-Brookings	(6,837,257)	(6,378,506)	1.94%	(123,743)	(123,743)	6,254,763	6,254,763	(123,743)	(123,743)	6,254,763	6,254,763
BSAT-BSS-Elletdale	(6,091,335)	(5,876,824)	1.94%	(114,010)	(114,010)	5,762,813	5,762,813	(114,010)	(114,010)	5,762,813	5,762,813
<b>Total ADIT - ADJUSTMENT</b>	<b>(45,847,733)</b>	<b>(44,431,821)</b>		<b>(20,524,430)</b>	<b>(20,524,430)</b>	<b>23,997,391</b>	<b>23,997,391</b>	<b>(20,524,430)</b>	<b>(20,524,430)</b>	<b>23,997,391</b>	<b>23,997,391</b>

ND Transmission Recovery Adjustment  
 2018 Test Year

	12 ME	Retail %	Retail Share	Non-Retail Portion COSS Adjustment
<b>NOI:</b>				
<b>Operating Costs:</b>				
Fargo CAPX	24,986	73.99%	18,486	(6,500)
Bemidji CAPX	40,126	91.01%	36,517	(3,609)
Cass Lake	-	35.00%	-	-
Rugby	-	100.00%	-	-
Casselton-Buffalo	-	51.28%	-	-
Brookings CAPX	7,671	20.29%	1,556	(6,115)
BSAT-BSS-Brookings	-	1.94%	-	-
BSAT-BSS-Ellendale	-	1.94%	-	-
<b>Total Operating Costs - ADJUSTMENT</b>	<b>72,783</b>		<b>56,560</b>	<b>(16,223)</b>
<b>Book Depreciation</b>				
Fargo CAPX	1,256,608	73.99%	929,727	(326,882)
Bemidji CAPX	305,102	91.01%	277,661	(27,441)
Cass Lake	111,890	35.00%	39,163	(72,727)
Rugby	6,154	100.00%	6,154	-
Casselton-Buffalo	137,754	51.28%	70,636	(67,118)
Brookings CAPX	413,055	20.29%	83,801	(329,254)
BSAT-BSS-Brookings	1,405,940	1.94%	27,275	(1,378,665)
BSAT-BSS-Ellendale	-	1.94%	-	-
<b>Total Book Depreciation - ADJUSTMENT</b>	<b>3,636,503</b>		<b>1,434,416</b>	<b>(2,202,087)</b>
<b>Property Tax:</b>				
Fargo CAPX	1,522,715	73.99%	1,126,611	(396,104)
Bemidji CAPX	305,393	91.01%	277,926	(27,467)
Cass Lake	131,647	35.00%	46,078	(85,569)
Rugby	3,076	100.00%	3,076	-
Casselton-Buffalo	62,530	51.28%	32,064	(30,467)
Brookings CAPX	492,224	20.29%	99,862	(392,361)
BSAT-BSS-Brookings	392,584	1.94%	7,616	(384,968)
BSAT-BSS-Ellendale	471,441	1.94%	9,146	(462,295)
<b>Total Property Tax - ADJUSTMENT</b>	<b>3,381,611</b>		<b>1,602,379</b>	<b>(1,779,231)</b>
<b>Schedule 26 Revenue:</b>				
<b>Total Schedule 26 Revenue</b>	<b>(17,270,520)</b>			
Fargo CAPX	(11,578,675)	73.99%	(8,566,714)	3,011,961
Bemidji CAPX	(2,527,541)	91.01%	(2,300,214)	227,327
Cass Lake	(1,078,199)	35.00%	(377,380)	700,818
Rugby	(60,101)	100.00%	(60,101)	-
Casselton-Buffalo	(2,019,096)	51.28%	(1,035,322)	983,764
<b>Total Schedule 26 Revenue allocated - ADJUSTMENT</b>	<b>(17,263,612)</b>		<b>(12,339,741)</b>	<b>4,923,870</b>
<b>Schedule 26 True-up:</b>				
<b>Total Schedule 26 True-up</b>				
Fargo CAPX	-	73.99%	-	-
Bemidji CAPX	-	91.01%	-	-
Cass Lake	-	35.00%	-	-
Rugby	-	100.00%	-	-
Casselton-Buffalo	-	51.28%	-	-
<b>Total Schedule 26 True-up allocated - ADJUSTMENT</b>				
<b>Schedule 26a Revenue:</b>				
<b>Total Schedule 26a Revenue</b>	<b>(26,068,379)</b>			
Brookings CAPX	(3,571,448)	20.29%	(724,575)	2,846,873
BSAT-BSS-Brookings	(10,276,630)	1.94%	(199,367)	10,077,264
BSAT-BSS-Ellendale	(12,220,300)	1.94%	(237,074)	11,983,226
<b>Total Schedule 26a Revenue - ADJUSTMENT</b>	<b>(26,068,379)</b>		<b>(1,161,016)</b>	<b>24,907,363</b>
<b>Total Schedule 26 and 26A</b>				<b>28,831,233</b>
<b>Schedule 26a True-up:</b>				
<b>Total Schedule 26a True-up Revenue</b>				
Brookings CAPX	-	20.29%	-	-
BSAT-BSS-Brookings	-	1.94%	-	-
BSAT-BSS-Ellendale	-	1.94%	-	-
<b>Total Schedule 26 True-up - ADJUSTMENT</b>				

Otter Tail Power Company  
Removal of Reagent and Allowances-Direct assign to MN  
2018 Test Year

Line  
No.

1			
2	<b>MN portion of OTP Costs for Reagents plus SO2 Allowances</b>		(1,263,390)
3			
4			
5	Base Demand % Amount	75.02%	(947,795)
6	Peak Demand % Amount	24.98%	(315,595)
7			<u>(1,263,390)</u>

**Otter Tail Power Company**  
**Removal of SPP Schedule 9 and 11 Expenses-Direct assign to MN**  
**2018 Test Year**

Line  
No.

1		
2	<b>MN portion of OTP Costs for SPP 9 and 11 Expenses</b>	<b>(1,184,949)</b>
3		
4		

Otter Tail Power Company  
Wholesale Margins Adjustment  
2018 Base Year

Line No.	Asset-Based <u>Total Asset-Based and ASM</u>	2018 Base Year	85% Base Year Adjustment
1	Revenue in COSS (F/S)	100,174	(85,148)
2	Expense (adj to PS margin)	<u>103,690</u>	<u>(88,137)</u>
3	Margin	(3,516)	2,989

Otter Tail Power Company  
ND Proration of ADIT for Riders  
2018 Test Year

		Rider Revenue without Prorate ADIT	Rider Revenue with Prorate ADIT	Adjustment with Prorate ADIT
1	<b>NOI:</b>			
	<b>Operating Revenue:</b>			
2	Transmission Rider	7,913,279	7,916,168	2,889
3	Environmental Rider	8,357,519	8,360,688	3,169
4	Wind Rider	9,211,884	9,240,703	28,819
5	Total	<b>\$25,482,682</b>	<b>\$25,517,559</b>	<b>\$34,877</b>
6				

NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2019 Interim Test Year

LINE NO	ITEM	ALLOC	REFERENCE	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	RATE BASE		Page 2-1 Line 32	773,981,206	222,127,329	551,453,877	1
2	TOTAL AVAILABLE FOR RETURN		Page 7-1 Line 43	67,375,862	9,741,842	97,634,049	2
3	RATE OF RETURN EARNED			8.71%	4.39%	10.45%	3
4	RATE OF RETURN REQUESTED				7.97%		4
5	OPERATING INCOME REQUIRED				17,703,548		5
6	TOTAL AVAILABLE FOR RETURN				9,741,842		6
7	OPERATING INCOME DEFICIENCY				7,961,706		7
8	INCREMENTAL TAXES	1,607,566			4,838,773		8
9	REVENUE INCREASE REQUIRED				12,800,479		9
10	PERCENTAGE INCREASE				10.44%		10
11	RETURN ON EQUITY				3.49%		11
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	REFERENCE	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	ELECTRIC PLANT IN SERVICE		Page 3-1 Line 52	1,422,111,765	579,263,615	862,848,150	1
2	ACCUMULATED DEPRECIATION		Page 4-12 Line 22	(639,419,296)	(255,695,448)	(362,783,847)	2
3							3
4	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS			782,692,470	272,568,167	510,064,303	4
5	NET CAPITALIZED ITEMS - BIG STONE PLANT		Page 4-1 Line 28	0	0	0	5
6							6
7	NET ELECTRIC PLANT IN SERVICE			782,692,470	272,568,167	510,064,303	7
8							8
9	PLANT HELD FOR FUTURE USE		Page 4-1 Line 47	29,657	13,044	16,613	9
10							10
11	CONSTRUCTION WORK IN PROGRESS		Page 5-1 Line 31	125,064,506	271,748	124,782,758	11
12							12
13	MATERIALS AND SUPPLIES		Page 5-1 Line 39	19,295,037	7,946,645	11,318,392	13
14							14
15	FUEL STOCKS		Page 5-1 Line 46	12,096,676	4,430,805	7,668,871	15
16							16
17	PREPAYMENTS		Page 5-1 Line 48	(86,578,509)	(12,739,580)	(23,839,929)	17
18							18
19	CUSTOMER ADVANCES		Page 5-1 Line 51	(1,013,989)	(353,143)	(660,846)	19
20							20
21	CASH WORKING CAPITAL		Page 5-1 Line 53	13,974,142	3,454,881	10,519,262	21
22							22
23	ACCUMULATED DEFERRED INCOME TAXES		Page 6-1 Line 16	(141,880,789)	(53,465,238)	(88,415,551)	23
24							24
25	UNAMORTIZED BALANCE - SPRINTWOOD		Page 6-1 Line 19	0	0	0	25
26							26
27	UNAMORTIZED RATE CASE EXPENSE		Page 6-1 Line 22	0	0	0	27
28							28
29				0	0	0	29
30				0	0	0	30
31	TOTAL AVERAGE RATE BASE			773,912,206	222,127,329	551,453,877	31
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NORTH DAKOTA

OTTERTAL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	PLANT IN SERVICE						
2	AC 101 & 106 - Direct MN	Direct MN		3,520,019	0	3,520,019	1
3	AC 101 & 106 - Direct ND	Direct ND		471,573	471,573	0	2
4	AC 101 & 106 - Direct SD	Direct SD		1,146,073	0	1,146,073	3
5	Subtotal AC 101 & 106 - Direct Assigned			5,137,665	471,573	4,666,092	4
6	PRODUCTION PLANT						5
7	AC 101 & 106 - BASE DEMAND	E1		316,022,810	134,083,371	241,939,440	6
8	AC 101 & 106 - PEAK DEMAND	D1		47,798,244	19,043,037	28,755,207	7
9	AC 101 & 106 - BASE ENERGY	E2		32,751	12,307	20,444	8
10	SUBTOTAL AC 101 & 106			428,981,470	153,810,287	275,181,183	9
11	AC 114 - BASE DEMAND	E1		1,298,081	462,874	835,207	10
12	AC 114 - PEAK DEMAND	D1		290,174	115,607	174,567	11
13	AC 114 - BASE ENERGY	E1		0	0	0	12
14	SUBTOTAL AC 114			1,588,255	578,480	1,009,774	13
15	TOTAL PRODUCTION PLANT	P10	310-317, 330-335, 340-347	430,579,725	154,188,767	276,390,957	14
16	TRANSMISSION PLANT						15
17	AC 101 & 106	D2		264,273,051	104,648,241	159,624,810	16
18	AC 101 & 106 (Direct FERC)	D2		126,820,627	23,081	126,520,627	17
19	AC 114			58,287	0	58,287	18
20	TOTAL TRANSMISSION PLANT		350-350.1, 353-356, 358	390,851,965	104,872,322	285,979,643	19
21	DISTRIBUTION PLANT						20
22	PRIMARY DEMAND	D3	360, 362, 364-365, 367	186,298,591	85,455,191	100,843,391	21
23	SECONDARY DEMAND	D4	365, 367-369, 1	102,024,443	48,893,034	53,031,409	22
24	PRIMARY CUSTOMER	C2	364, 365, 367	78,110,165	34,970,609	43,139,556	23
25	SECONDARY CUSTOMER	C3	365, 367, 369, 1, 370, 2	74,280,016	33,265,375	41,014,641	24
26	STREET LIGHTING	C4	364-365, 367, 373	13,853,157	6,080,955	7,772,203	25
27	AREA LIGHTING	C5	364-385, 387, 371, 2	8,020,685	4,151,739	3,868,946	26
28	METERS	C6	370	26,594,087	11,882,166	14,711,920	27
29	LOAD MANAGEMENT	C8	370, 1	8,713,737	3,794,879	4,918,858	28
30	TOTAL DISTRIBUTION PLANT	P90		487,892,871	228,593,947	259,298,924	29
31	GENERAL PLANT						30
32	PRODUCTION	P10		13,863,326	12,061,856	21,621,170	31
33	TRANSMISSION	D2		13,000,498	5,159,835	7,870,563	32
34	DISTRIBUTION	P90		21,098,100	9,685,132	11,413,868	33
35	CUSTOMER ACCOUNTS	OAC		16,779,859	7,380,245	9,399,614	34
36	CUSTOMER SERVICE & INFO	OAI		3,708,137	1,655,501	2,053,636	35
37	LOAD MANAGEMENT	O9	397, 3	317,859	138,429	179,429	36
38	TOTAL GENERAL PLANT	P90	388-398, 390, 1, 390, 2, 391, 1, 391, 6, 394, 2, 397, 1, 397, 2	88,619,178	36,091,097	52,528,081	37
39	INTANGIBLE PLANT						38
40	TOTAL PLANT IN SERVICE			14,067,426	5,727,462	8,339,964	39
41				1,422,111,765	529,263,615	892,848,150	40
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NORTH DAKOTA

OTTERTAL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	ACCUMULATED DEPRECIATION						1
2	PRODUCTION PLANT	E1	108, 115	(223,576,017)	(79,723,424)	(143,852,591)	2
3	TRANSMISSION PLANT	D1	108, 115	(46,128,160)	(18,016,711)	(28,111,450)	3
4	PEAK DEMAND	E2	108	13,384	5,826	7,558	4
5	BASE ENERGY						5
6	TOTAL PRODUCTION PLANT			(270,288,673)	(98,334,309)	(171,954,364)	6
7							7
8							8
9	TRANSMISSION PLANT	D2	108, 115	(114,281,520)	(45,254,235)	(69,027,285)	9
10	TRANSMISSION PLANT (Direct FERC)	Direct FERC		0	(4,418,753)	(4,418,753)	10
11	TOTAL TRANSMISSION PLANT			(118,700,271)	(45,254,235)	(73,446,037)	11
12							12
13							13
14	DISTRIBUTION PLANT	P80	108, 115	(214,537,362)	(98,387,400)	(115,949,962)	14
15							15
16							16
17	GENERAL PLANT	P90	108	(34,142,419)	(13,900,914)	(20,241,505)	17
18							18
19							19
20	INTANGIBLE PLANT	P90	108	(2,010,565)	(818,591)	(1,191,973)	20
21							21
22	TOTAL ACCUMULATED DEPRECIATION			(639,479,292)	(255,695,446)	(383,783,847)	22
23							23
24	NET PLANT EXCLUDING BSP CAPITALIZED ITEMS			792,832,410	272,568,167	510,064,303	24
25							25
26	BSP CAPITALIZED ITEMS	P10		0	0	0	26
27							27
28	TOTAL NET PLANT IN SERVICE	NETS		792,832,410	272,568,167	510,064,303	28
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33							33
34							34
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42	PLANT HELD FOR FUTURE USE	P10		0	0	0	42
43	PRODUCTION PLANT	D2		9,038	3,579	5,459	43
44	TRANSMISSION PLANT	P90		20,619	9,465	11,154	44
45	DISTRIBUTION PLANT	P90		0	0	0	45
46	GENERAL PLANT	P90		0	0	0	46
47	INTANGIBLE PLANT	P90		0	0	0	47
48	TOTAL PLANT HELD FOR FUTURE USE		105	29,657	13,044	16,613	48
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NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2016 Interim Test Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS		TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	CONSL WORK-IN-PROGRESS - Direct Assigned							1
2	PRODUCTION PLANT - Direct MN	P10			0	0	0	2
3	PRODUCTION PLANT - Direct ND	P10			0	0	0	3
4	PRODUCTION PLANT - Direct SD	P10			0	0	0	4
5	PRODUCTION PLANT - Direct FERC	Direct FERC			0	0	0	5
6	TRANSMISSION PLANT - Direct MN	DZ			0	0	0	6
7	TRANSMISSION PLANT - Direct ND	DZ			0	0	0	7
8	TRANSMISSION PLANT - Direct SD	DZ			0	0	0	8
9	TRANSMISSION PLANT - Direct FERC	Direct FERC			95,776,331	0	95,776,331	9
10	DISTRIBUTION PLANT - Direct MN	P90			0	0	0	10
11	DISTRIBUTION PLANT - Direct ND	P90			0	0	0	11
12	DISTRIBUTION PLANT - Direct SD	P90			0	0	0	12
13	DISTRIBUTION PLANT - Direct FERC	Direct FERC			0	0	0	13
14	GENERAL PLANT - Direct MN	P90			0	0	0	14
15	GENERAL PLANT - Direct ND	P90			0	0	0	15
16	GENERAL PLANT - Direct SD	P90			0	0	0	16
17	GENERAL PLANT - Direct FERC	Direct FERC			0	0	0	17
18	INTANGIBLE PLANT - Direct MN	P90			0	0	0	18
19	INTANGIBLE PLANT - Direct ND	P90			0	0	0	19
20	INTANGIBLE PLANT - Direct SD	P90			0	0	0	20
21	INTANGIBLE PLANT - Direct FERC	Direct FERC			0	0	0	21
22	TOTAL CWP - Direct Assigned				95,776,331	0	95,776,331	22
23								23
24								24
25	CONSL WORK-IN-PROGRESS - SHORT TERM							25
26	PRODUCTION PLANT	P10			0	0	0	26
27	TRANSMISSION PLANT	DZ			686,250	271,748	414,502	27
28	DISTRIBUTION PLANT	P90			0	0	0	28
29	GENERAL PLANT	P90			0	0	0	29
30	INTANGIBLE PLANT	P90			0	0	0	30
31	TOTAL CWP - SHORT TERM				686,250	271,748	414,502	31
32								32
33								33
34	CONSL WORK-IN-PROGRESS - LONG TERM							34
35	PRODUCTION PLANT (AFUDC Projects)	P10			14,041,071	0	14,041,071	35
36	PRODUCTION PLANT (Rolar Projects)	DZ			0	0	0	36
37	TRANSMISSION PLANT (AFUDC Projects)	DZ			5,855,294	0	5,855,294	37
38	TRANSMISSION PLANT (Rolar Projects)	DZ			0	0	0	38
39	DISTRIBUTION PLANT (AFUDC Projects)	P90			1,149,148	0	1,149,148	39
40	DISTRIBUTION PLANT (Rolar Projects)	P90			1,603,989	0	1,603,989	40
41	GENERAL PLANT	P90			5,942,443	0	5,942,443	41
42	INTANGIBLE PLANT	P90			0	0	0	42
43	TOTAL CWP - LONG TERM - AFUDC Projects				28,591,825	0	28,591,825	43
44	TOTAL CWP - LONG TERM - Rolar Projects				0	0	0	44
45								45
46								46
47	TOTAL CONSTRUCTION WORK-IN-PROGRESS		107		125,054,506	271,748	124,782,759	47
48								48
49								49
50	MATERIALS & SUPPLIES							50
51	PRODUCTION	P10			5,478,732	1,961,911	3,516,822	51
52	TRANSMISSION	DZ			5,450,400	2,158,299	3,292,101	52
53	DISTRIBUTION	P90			6,335,905	3,825,435	2,510,470	53
54								54
55	TOTAL MATERIALS AND SUPPLIES		154,158.1		19,265,037	7,946,645	11,318,392	55
56								56
57	FUEL STOCKS	E1			9,319,627	3,323,221	5,996,406	57
58	COAL STOCKS	D1			2,780,049	1,107,584	1,672,465	58
59	FUEL OIL STOCKS							59
60	TOTAL FUEL STOCKS		1510		12,099,676	4,430,805	7,668,871	60
61								61
62	PREPAYMENTS	NEPS	128,228.3		(6,576,505)	(12,739,580)	(23,316,085)	62
63	CUSTOMER ADVANCES	NEPS	235,253		(1,013,988)	(353,143)	(660,848)	63
64	CASH WORKING CAPITAL	OX			13,974,142	3,454,881	10,519,262	64
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NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Incentive Test Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	ACCUMULATED DEFERRED INCOME TAXES						1
2	ITEMS 30-FELLOWS THROUGH	NPMR		435,531	164,922	270,609	2
3	FEDERAL	NPISM		72,069	0	72,069	3
4	MINNESOTA	NPISM		35,172	35,172	0	4
5	NORTH DAKOTA	NPISM					5
6							6
7	SUBTOTAL			543,371	200,683	342,678	7
8							8
9	ALL OTHER						9
10	FEDERAL	NEPS		(48,489,753)	(16,887,573)	(1,602,180)	10
11	FEDERAL (Direct FERC)	Direct FERC		(23,906,969)	0	(23,906,969)	11
12	MINNESOTA	NPISM		(33,249,051)	0	(33,249,051)	12
13	NORTH DAKOTA	NPISM		(36,778,358)	(36,778,358)	0	13
14							14
15	SUBTOTAL			(142,424,169)	(53,665,931)	(88,758,239)	15
16	TOTAL ACCUMULATED DEFERRED INCOME TAXES		190,255,281,283	(141,880,789)	(53,465,238)	(88,415,551)	16
17							17
18							18
19							19
20	UNAMORTIZED BALANCE - SPRITWOOD PLANT	P10		0	0	0	20
21							21
22							22
23	UNAMORTIZED RATE CASE EXPENSES	R10		0	0	0	23
24							24
25							25
26							26
27							27
28	TOTAL AVERAGE RATE BASE			773,981,206	222,127,329	551,453,877	28
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OTTER TAIL POWER COMPANY  
 JURISDICTIONAL COST OF SERVICE STUDY  
 North Dakota 2018 Interim Test Year

NORTH DAKOTA

LINE NO.	ITEM	ALLOC	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO.
1	OPERATING REVENUES					1
2	SALES OF ELECTRICITY		359,885,140	122,588,268	237,275,872	2
3	OTHER OPERATING REVENUE		59,232,545	9,712,037	49,520,508	3
4						4
5	TOTAL OPERATING REVENUE		419,117,685	132,301,305	286,796,380	5
6						6
7	OPERATING EXPENSES					7
8	PRODUCTION EXPENSES		157,419,523	58,417,943	99,001,580	8
9	TRANSMISSION EXPENSES		20,090,150	11,043,334	19,046,816	9
10	DISTRIBUTION EXPENSES		16,917,384	7,880,921	9,236,463	10
11	CUSTOMER ACCOUNTING EXPENSES		13,648,026	6,091,579	7,756,446	11
12	CUSTOMER SERVICE AND INFORMATION EXPENSES		11,097,740	1,382,509	9,715,231	12
13	SALES EXPENSES		273,027	22,472	251,155	13
14	ADMINISTRATIVE AND GENERAL EXPENSES		49,279,686	19,282,795	29,996,891	14
15	DEBTABLE CONTRIBUTIONS		0	0	0	15
16	CHARITABLE CONTRIBUTIONS		0	0	0	16
17	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS		35,016,724	13,387,842	21,628,882	17
18	SPRINTWOOD AMORTIZATION		0	0	0	18
19	GENERAL TAXES		13,982,863	3,936,734	9,146,149	19
20						20
21	TOTAL OPERATING EXPENSES		326,026,842	121,245,929	204,780,713	21
22						22
23	NET OPERATING INCOME BEFORE INCOME TAXES		92,071,042	11,055,375	81,015,667	23
24						24
25						25
26						26
27	INCOME TAX EXPENSE		(3,180,509)	(1,183,682)	(1,996,827)	27
28	DEFERRED INCOME TAXES		2,240,989	955,161	1,275,728	28
29	INCOME TAXES		27,862,345	1,532,034	26,130,281	29
30						30
31	TOTAL INCOME TAX EXPENSE		26,122,725	1,313,533	25,409,192	31
32						32
33	NET OPERATING INCOME		65,948,317	9,741,842	56,206,475	33
34						34
35						35
36						36
37	Allowance for Funds Used During Construction		2,027,574	0	2,027,574	37
38	Allowance for Funds Used During Construction - MN Only		0	0	0	38
39	Allowance for Funds Used During Construction - SD Only		0	0	0	39
40	TOTAL ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		2,027,574	0	2,027,574	40
41						41
42						42
43	TOTAL AVAILABLE FOR RETURN		67,375,882	9,741,842	57,634,040	43
44						44
45						45
46						46
47						47
48						48
49						49
50						50
51	AVERAGE CENTS PER KWH					51
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS		TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	OPERATING REVENUES							1
2	SALES OF ELECTRICITY	R10	440,442,444.445	108,115	389,865,140	122,588,268	237,275,872	2
3	OTHER OPERATING REVENUES							3
4	SALES FOR RESALE							4
5	MUNICIPALITIES & OFF SYSTEM SALES							5
6	NON-ASSOCIATED UTILITIES, CO-OPS & OPA							6
7	BUY SELL TRANSACTIONS	DZ			198,999	0	198,999	7
8	ALL OTHER TRANSACTIONS							8
9	BASE DEMAND	E1			0	0	0	9
10	PEAK DEMAND	D1			0	0	0	10
11	BASE ENERGY	D1			15,026	5,646	9,380	11
12	PEAK ENERGY	D1			0	0	0	12
13	TOTAL ALL OTHER TRANSACTIONS				15,026	5,646	9,380	13
14	TOTAL SALES FOR RESALE				214,026	5,646	208,378	14
15	OTHER ELECTRIC REVENUES							15
16	LATE FEES							16
17	CONNECTION FEES							17
18	RENT FROM ELECTRIC PROPERTY - BIG STONE	C1	450		706,671	277,669	428,002	18
19	RENT FROM ELECTRIC PROPERTY - COYOTE	C1	451		353,884	135,015	218,879	19
20	RENT FROM ELECTRIC PROPERTY - MN	NEPS	454		588,006	197,821	370,187	20
21	OTHER MISC ELECTRIC REVENUE - MN	NEPS	454		11,825	4,118	7,707	21
22	OTHER MISC ELECTRIC REVENUE - SD	NEPS	456		9,800	3,413	6,387	22
23	ITA DEFICIENCY PAYMENTS	C1	456		2,376,876	897,486	1,679,400	23
24	MISCELLANEOUS SERVICES	NEPS	456		1,773,638	617,707	1,155,932	24
25	WHEELINGS	NEPS	456		28,101	9,787	18,314	25
26	LOAD CONTROL AND DISPATCH	NEPS	456		438,772	438,772	0	26
27	RESIDENTIAL CONSERVATION SERVICES	Direct FERC C1	456		21,716,825	7,563,374	14,153,550	27
28	TOTAL OTHER ELECTRIC REVENUES				26,831,233	26,831,233	0	28
29	TOTAL OTHER OPERATING REVENUES				2,676	2,676	0	29
30	TOTAL OPERATING REVENUES				59,018,520	9,706,390	49,312,130	30
31					58,232,245	9,712,037	48,520,208	31
32					418,807,684	132,301,305	286,796,380	32
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
REGULATORY COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	OPERATING EXPENSES						
2	PRODUCTION EXPENSES						
3	PROD EXPENSES EXCLUDING PURCHASED POWER						
4	PEAK DEMAND	E1	500, 500, 500, 507, 508, 511, 538, 537, 543, 548, 548, 548, 548, 557	15,816,424	5,630,889	10,176,556	1
5	PEAK ENERGY	D1	500, 500, 500, 507, 508, 511, 538, 537, 543, 548, 548, 548, 557	9,823,170	3,383,170	6,440,000	2
6	BASE DEMAND	E2	501, 512, 514, 544, 546, 548, 554	66,148,362	24,455,796	41,692,566	3
7	PEAK ENERGY	D1	547	508,800	202,629	305,971	4
8	BASE DEMAND (Direct MN)			1,032,569	0	1,032,569	5
9	PEAK DEMAND (Direct MN)			230,821	0	230,821	6
10	TOTAL EXCLUDING PURCHASED POWER			87,159,201	32,082,803	55,096,397	7
11							8
12							9
13	PURCHASED POWER						10
14	BUY SELL TRANSACTIONS	D2		0	0	0	11
15	ALL OTHER TRANSACTIONS						12
16	BASE DEMAND	E1	555	2,438,877	870,019	1,568,858	13
17	PEAK DEMAND	D1		0	0	0	14
18	BASE ENERGY	E2	555	67,820,445	25,485,120	42,335,325	15
19	PEAK ENERGY	D1		0	0	0	16
20	TOTAL ALL OTHER TRANSACTIONS			70,260,322	26,355,139	43,905,183	17
21							18
22	TOTAL PURCHASED POWER			70,260,322	26,355,139	43,905,183	19
23							20
24	TOTAL PRODUCTION EXPENSES			157,419,523	58,437,943	99,001,580	21
25							22
26	TRANSMISSION EXPENSES	D2	560, 561, 561, 562, 561, 561, 4, 561, 6, 562, 563, 565, 568, 568, 1, 569, 3, 570, 573	27,897,977	11,043,334	16,844,643	23
27	TRANSMISSION EXPENSES (Direct MN)			1,184,949	0	1,184,949	24
28	TRANSMISSION EXPENSES (Direct FERC)	Direct FERC		16,223	16,223	16,223	25
29	TOTAL TRANSMISSION EXPENSES			29,086,150	11,043,334	18,042,816	26
30							27
31	DISTRIBUTION EXPENSES						28
32	PRIMARY DEMAND	D1	560, 564, 568, 568, 562, 564, 568	5,246,839	2,406,793	2,840,136	29
33	SECONDARY DEMAND	D4	560, 561, 563, 564, 568, 560, 569, 569, 569, 568	1,890,361	902,966	977,395	30
34	PRIMARY CUSTOMER	C1	560, 561, 563, 564, 568, 560, 569, 569, 569, 568	3,060,357	1,383,580	1,706,777	31
35	SECONDARY CUSTOMER	C2	560, 561, 563, 564, 568, 560, 569, 569, 569, 568	2,200,175	985,321	1,214,854	32
36	METER READING	C4	560, 561, 563, 564, 568, 560, 569, 569, 569, 568	1,692,501	724,000	970,991	33
37	ABREIGHTING	C5	560, 561, 563, 564, 568, 560, 569, 569, 569, 568	2,883,986	1,203,654	1,680,332	34
38	METERS	C6	560, 561, 563, 564, 568, 560, 569, 569, 569, 568	0	0	0	35
39	LOAD MANAGEMENT						36
40	TOTAL DISTRIBUTION	OXD		16,917,364	7,680,921	9,236,443	37
41							38
42	CUSTOMER ACCOUNTING EXPENSES						39
43	METER READING	C7	901, 902	5,356,450	2,289,472	3,066,978	40
44	OTHER	C8	901, 902, 905	8,493,476	3,802,108	4,691,368	41
45	TOTAL CUSTOMER ACCOUNTS	OAC		13,849,926	6,091,579	7,758,346	42
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
 JURISDICTIONAL COST OF SERVICE STUDY  
 North Dakota 2018 Interim Year 100

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	CUSTOMER SERVICE & INFORMATION EXPENSE	C1	908	8,000,238	0	8,000,238	1
2	CONSERVATION & PROMOTIONAL REBATES	C1	907-910	3,097,502	1,382,509	1,714,992	2
3	OTHER						3
4	TOTAL CUSTOMER SERV & INFORMATION EXP	OXI		11,097,740	1,382,509	9,715,231	4
5							5
6							6
7	SALES EXPENSES						7
8	OFF-PEAK DEVELOPMENT	C1	912	223,279	0	223,279	8
9	OTHER	C1	919,813, 916	50,347	22,472	27,875	9
10	TOTAL SALES EXPENSES			273,627	22,472	251,155	10
11							11
12							12
13							13
14							14
15	ADMINISTRATIVE & GENERAL EXPENSES						15
16	SALARIES, SUPPLIES, PENSIONS & BENEFITS	OXP	920-922, 926	14,498,338	5,265,949	9,232,389	16
17	TRANSMISSION	OXP		3,694,114	2,721,146	972,968	17
18	DISTRIBUTION	OXP		4,995,141	3,176,903	1,818,238	18
19	CUSTOMER ACCOUNTS	OXC		7,233,865	3,176,903	4,056,962	19
20	CUSTOMER SERVICE & INFO	C1		1,596,637	712,628	884,009	20
21	TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENEFITS			38,010,481	15,500,234	22,510,247	21
22							22
23	LOAD MANAGEMENT EXPENSES	C3		0	0	0	23
24							24
25	OUTSIDE SERVICES	NEPS	923	1,329,645	483,077	846,568	25
26	PROPERTY INSURANCE	NEPS	924	1,623,438	565,396	1,058,040	26
27	INJURIES & DAMAGES	NEPS	925	2,184,840	760,916	1,423,924	27
28	REGULATORY COMMISSION EXPENSE	R10	928	2,329,732	444,626	1,885,106	28
29	GENERAL ADVERTISING	C1	930.1	19,489	8,698	10,790	29
30	MISCELLANEOUS, RENTS, MAINTENANCE	P90	930.2, 931, 935	3,782,064	1,539,848	2,242,216	30
31	TOTAL ADMINISTRATIVE & GENERAL EXP			49,279,696	19,282,795	29,996,901	31
32	CHARITABLE CONTRIBUTIONS	C1	426.1	0	0	0	32
33							33
34							34
35							35
36							36
37	TOTAL O & M EXPENSES			277,927,035	103,921,553	174,005,482	37
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2016 Interim Test Year

LINE NO.	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO.
1	DEPRECIATION EXPENSE						1
2	PRODUCTION						2
3	BASE DEMAND	E1		10,181,475	3,630,542	6,550,933	3
4	PEAK DEMAND	D1		1,106,866	441,753	667,052	4
5	BASE ENERGY	E2		0	0	0	5
6	TOTAL PRODUCTION			11,288,290	4,072,295	7,217,988	6
7							7
8							8
9							9
10	TRANSMISSION	D2		5,102,072	2,020,365	3,081,707	10
11	TRANSMISSION (Direct FERC)	Direct FERC		2,202,067	0	2,202,067	11
12	TOTAL TRANSMISSION			7,304,139	2,020,365	5,283,774	12
13							13
14	DISTRIBUTION	P60		11,732,197	5,365,437	6,366,760	14
15							15
16							16
17							17
18	GENERAL	P90		2,265,866	930,679	1,335,187	18
19							19
20	INTANGIBLE	P00		2,404,221	978,866	1,425,354	20
21							21
22							22
23	TOTAL DEPRECIATION EXPENSE		403	35,016,724	13,987,642	21,029,082	23
24							24
25							25
26							26
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28							28
29							29
30							30
31							31
32	BIG STONE EXPENSE OFFSETS	P10		0	0	0	32
33							33
34	SPIRITWOOD AMORTIZATION	P10	406	0	0	0	34
35							35
36							36
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NORTH DAKOTA

OTTERTAL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	FERC ACCOUNTS	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	GENERAL TAXES	NEPS		11,300,652	3,896,734	7,386,618	1
2	GENERAL TAXES (Deduct FERC)	Deduct FERC		1,779,231	0	1,779,231	2
3	TOTAL GENERAL TAXES		408.1	13,082,883	3,896,734	9,146,149	3
4	NET OPERATING INCOME BEFORE TAX (NOBT)			92,071,042	11,055,375	81,015,667	4
5	INVESTMENT TAX CREDIT			(3,180,509)	(1,183,682)	(1,996,827)	5
6	AMORTIZE PRIOR YEARS CREDIT	EPIS		0	0	0	6
7	DEBITS UTILIZED	EPIS		0	0	0	7
8	TOTAL INVESTMENT TAX CREDIT		411.4	(3,180,509)	(1,183,682)	(1,996,827)	8
9	DEFERRED INCOME TAXES			0	0	0	9
10	ITEMS SOUTH DAKOTA FLOWS THROUGH			0	0	0	10
11	FEDERAL DEFERRALS	NPWR		0	0	0	11
12	MINNESOTA	NPISM		0	0	0	12
13	NORTH DAKOTA	NPISN		0	0	0	13
14	SUBTOTAL			0	0	0	14
15	ALL OTHER			0	0	0	15
16	FEDERAL - Transfer from Current Income Taxes - NOL	NEPS		(403,127)	(140,610)	(263,127)	16
17	FEDERAL (NEPS)			(403,127)	(140,610)	(263,127)	17
18	FEDERAL			0	0	0	18
19	MINNESOTA - Transfer from Current Income Taxes - NOL	NPISM		1,533,415	0	1,533,415	19
20	MINNESOTA (NPISM)			1,533,415	0	1,533,415	20
21	MINNESOTA			0	0	0	21
22	NORTH DAKOTA - Transfer from Current Income Taxes - NOL	NPISN		218,478	6,741	6,741	22
23	NORTH DAKOTA (NPISN)			694,033	0	694,033	23
24	NORTH DAKOTA			1,111,210	1,105,770	5,439	24
25	SUBTOTAL			2,240,889	965,161	1,275,728	25
26	TOTAL DEFERRED INCOME TAXES		410.1-410.2, 411.1-411.2	2,240,889	965,161	1,275,728	26
27	CURRENT INCOME TAXES			0	0	0	27
28	FEDERAL - Transfer from Current Income Taxes - NOL			22,883,332	1,532,054	21,351,278	28
29	FEDERAL (CURRENT INCOME TAX)			22,883,332	1,532,054	21,351,278	29
30	FEDERAL INCOME TAXES		SEPARATELY CALCULATED BY JURISDICTION	0	0	0	30
31	MINNESOTA - Transfer to Deferred Income Taxes - NOL			4,778,895	0	4,778,895	31
32	MINNESOTA CURRENT INCOME TAX		SEPARATELY CALCULATED BY JURISDICTION	0	0	0	32
33	MINNESOTA INCOME TAXES			4,778,895	0	4,778,895	33
34	NORTH DAKOTA - Transfer to Deferred Income Taxes - NOL			(218,478)	(211,737)	(6,741)	34
35	NORTH DAKOTA CURRENT INCOME TAX			218,595	211,737	6,858	35
36	NORTH DAKOTA INCOME TAXES		SEPARATELY CALCULATED BY JURISDICTION	117	(0)	117	36
37	TOTAL CURRENT INCOME TAXES		408.1	27,692,345	1,532,054	26,130,291	37
38	TOTAL INCOME TAXES			26,722,725	1,313,533	25,409,192	38
39	NET OPERATING INCOME			65,348,317	9,741,842	55,606,475	39
40	AFDC			2,027,574	0	2,027,574	40
41	AFDC - MN Only	OWPPLT		0	0	0	41
42	AFDC - SD Only	OWPPLT		0	0	0	42
43	Total AFDC	OWPPLT		2,027,574	0	2,027,574	43
44	TOTAL AVAILABLE FOR RETURN		418.1	67,375,892	9,741,842	57,634,050	44
45	RATE OF RETURN ON RATE BASE			8.71%	4.39%	10.45%	45

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OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO.	ITEM	ALLOC	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO.
1	DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE					1
2	NET OPERATING INCOME BEFORE TAX (NOBIT)		92,071,042	11,055,375	81,015,667	2
3	LESS: INTEREST COST		19,463,306	5,686,460	13,776,847	3
4	NET INCOME BEFORE TAX		72,607,736	5,368,916	67,238,820	4
5	FEDERAL SCHEDULE M ADJUSTMENTS:					5
6	ADDITIONAL TAX DEPRECIATION		10,438,199	3,634,277	6,803,922	6
7	COST TO REMOVE		500,000	174,135	325,865	7
8	DIRECTLY ASSIGNED SCHEDULE M ITEMS		0	0	0	8
9	ACCUMULATED VACATION PAY RESERVES		8,163,964	2,853,716	5,310,248	9
10	PROVISIONS - OPERATING RESERVES		(2,707,949)	(944,031)	(1,763,918)	10
11	UNBILLED REVENUES		0	0	0	11
12	PREFERRED DIVIDENDS PAID CREDIT		0	0	0	12
13	OTHER SCHEDULE M ITEMS		(14,179,063)	(4,938,156)	(9,240,907)	13
14	SUBTOTAL FEDERAL SCHEDULE M ADJUSTMENTS		2,239,296	779,862	1,459,434	14
15	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		70,378,440	4,589,034	65,789,406	15
16	LESS:					16
17	MINNESOTA STATE INCOME TAXES		4,778,895	0	4,778,895	17
18	NORTH DAKOTA STATE INCOME TAXES		218,595	211,737	6,858	18
19	FEDERAL TAXABLE INCOME		65,380,950	4,377,297	61,003,653	19
20	FEDERAL TAX RATE		35.00%	35.00%	35.00%	20
21	FEDERAL INCOME TAX BEFORE CREDITS		22,883,332	1,532,054	21,351,278	21
22	INVESTMENT TAX CREDIT - DEBITS UTILIZED		0	0	0	22
23	FEDERAL INCOME TAXES before transfer to Deferred due to NOL		22,883,332	1,532,054	21,351,278	23
24	Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL		0	0	0	24
25	FEDERAL INCOME TAXES		22,883,332	1,532,054	21,351,278	25
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OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 (Interim) Test Year

NORTH DAKOTA

LINE NO	ITEM	ALLOC	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	DEVELOPMENT OF MINNESOTA STATE INCOME TAX EXPENSE					1
2	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		64,300,118	0	64,300,118	2
3	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M					3
4	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M		0	0	0	4
5	CHANGE IN EXCESS TAX DEPRECIATION - MN		(16,028,040)	0	(16,028,040)	5
6	CHANGE IN AGRS - ORDINARY LOSS		0	0	0	6
7	PREFERRED DIVIDENDS PAID CREDIT		0	0	0	7
8	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M		483,161	0	483,161	8
9	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M		0	0	0	9
10	TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M		(15,535,879)	0	(15,535,879)	10
11	MINNESOTA TAXABLE INCOME		48,764,239	0	48,764,239	11
12	MINNESOTA TAX RATE		9.80%	0.00%	9.80%	12
13	MINNESOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		4,778,895	0	4,778,895	13
14	MINNESOTA INCOME TAX (transfer to Deferred Income Tax due to NOL)		0	0	0	14
15	MINNESOTA INCOME TAX		4,778,895	0	4,778,895	15
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27	DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE		4,589,034	4,589,034	0	27
28	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES					28
29	NORTH DAKOTA ADJUSTMENTS TO FEDERAL SCHEDULE M		(2,457)	(1,698)	(759)	29
30	CHANGE IN EXCESS TAX DEPRECIATION - ND		0	0	0	30
31	CHANGE IN AGRS - ORDINARY LOSS - ND		592,310	345,137	247,173	31
32	CHANGE IN INCOME FROM ADP PROPERTY - ND		0	0	0	32
33	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M		499,853	343,448	156,405	33
34	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M		0	0	0	34
35	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		599,853	343,448	156,405	35
36	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		599,853	343,448	156,405	36
37	SUBTOTAL		5,088,887	4,932,482	156,405	37
38	DEDUCTION OF FEDERAL INCOME TAXES		0	0	0	38
39	NORTH DAKOTA TAXABLE INCOME		5,088,887	4,932,482	156,405	39
40	NORTH DAKOTA TAX RATE		4.31%	4.31%	4.31%	40
41	NORTH DAKOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		218,596	211,737	6,859	41
42	NORTH DAKOTA INCOME TAX (transfer to Deferred Income Tax due to NOL)		(218,428)	(211,737)	(6,689)	42
43	NORTH DAKOTA INCOME TAX		168	140	170	43
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2016 Interim Test Year

ALLOCATION FACTORS

LINE NO	ITEM	FACTOR	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	MWH CONSUMPTION AT GENERATORS - PARTIAL PERCENTAGE	E1	4,717,027	1,682,012	3,035,015	1
2			100.000000%	35.658308%	64.341692%	2
3	MWH CONSUMPTION AT GENERATORS - TOTAL PERCENTAGE	E2	5,271,408	1,990,855	3,280,553	3
4			100.000000%	37.57342%	62.42658%	4
5						5
6	GENERATION DEMAND FACTOR PERCENTAGE	D1	740,845	295,156	445,689	6
7			100.000000%	39.840452%	60.159548%	7
8						8
9	TRANSMISSION DEMAND FACTOR PERCENTAGE	D2	745,364	295,156	450,208	9
10			100.000000%	39.598907%	60.401093%	10
11						11
12	DISTRIBUTION - PRIMARY DEMAND FACTOR PERCENTAGE	D3	879,600	403,477	476,123	12
13			100.000000%	45.870509%	54.129491%	13
14						14
15	DISTRIBUTION - SECONDARY DEMAND FACTOR PERCENTAGE	D4	1,168,271	561,014	607,257	15
16			100.000000%	48.020079%	51.979921%	16
17						17
18	CUSTOMER OR METER FACTORS					18
19	TOTAL RETAIL CUSTOMERS PERCENTAGE	C1	133,437	59,557	73,880	19
20			100.000000%	44.633048%	55.366952%	20
21						21
22	RETAIL SERVICE LOCATIONS PERCENTAGE	C2	140,167	62,754	77,413	22
23			100.000000%	44.770800%	55.229199%	23
24						24
25	SECONDARY SERVICE LOCATIONS PERCENTAGE	C3	140,091	62,738	77,353	25
26			100.000000%	44.783748%	55.216252%	26
27						27
28	STREET LIGHTING FACTOR PERCENTAGE	C4	5,464,004	2,381,279	3,082,725	28
29			100.000000%	43.581259%	56.418741%	29
30						30
31	AREA LIGHTING FACTOR PERCENTAGE	C5	4,798,865	2,477,820	2,321,045	31
32			100.000000%	51.762897%	48.237103%	32
33						33
34	METER FACTOR PERCENTAGE	C6	52,693,325	23,503,024	29,190,301	34
35			100.000000%	44.679731%	55.320269%	35
36						36
37	METER READING FACTOR PERCENTAGE	C7	182,297	77,918	104,379	37
38			100.000000%	42.742338%	57.257662%	38
39						39
40	SYSTEM SERVICE LOCATIONS PERCENTAGE	C8	140,192	62,757	77,435	40
41			100.000000%	44.750377%	55.249623%	41
42						42
43	LOAD MANAGEMENT FACTOR PERCENTAGE	C9	42,771	18,627	24,144	43
44			100.000000%	43.550537%	56.449463%	44
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO.	ITEM	ALLOCATION FACTOR	TOTAL COMPANY	NORTH DAKOTA	OTHER	LINE NO.
1	GROSS PLANT IN SERVICE					1
2	PERCENTAGE	P10	430,579,725	154,188,767	276,390,957	2
3			100.000000%	35.809575%	64.190425%	3
4	DISTRIBUTION PLANT					4
5	PERCENTAGE	P80	497,982,871	228,533,847	269,389,024	5
6			100.000000%	45.930365%	54.069635%	6
7	GENERAL PLANT					7
8	PERCENTAGE	P90	88,619,719	36,081,097	52,538,622	8
9			100.000000%	40.714497%	59.285503%	9
10	ELECTRIC PLANT IN SERVICE					10
11	PERCENTAGE	EPIS	1,422,111,765	529,263,615	892,848,150	11
12			100.000000%	37.216738%	62.783262%	12
13	NET ELECTRIC PLANT IN SERVICE					13
14	PERCENTAGE	NEPIS	782,632,410	272,568,167	510,064,243	14
15			100.000000%	34.827097%	65.172903%	15
16	OPERATION AND MAINTENANCE EXPENSE					16
17	PERCENTAGE (EXCL. ENERGY)	OMPD	21,678,726	7,873,398	13,805,328	17
18			100.000000%	36.318544%	63.681456%	18
19	DISTRIBUTION EXPENSE					19
20	PERCENTAGE	OXD	16,917,384	7,680,921	9,236,463	20
21			100.000000%	45.402533%	54.597467%	21
22	CUSTOMER ACCOUNTS EXPENSE					22
23	PERCENTAGE	OXC	13,849,926	5,091,579	8,758,346	23
24			100.000000%	43.982759%	56.017241%	24
25	CUSTOMER SERVICE & INFORMATION EXPENSE					25
26	PERCENTAGE	OXI	3,097,502	1,382,509	1,714,992	26
27			100.000000%	44.633048%	55.366952%	27
28	OTHER DEFERRED INCOME TAX FACTOR					28
29	MINNESOTA					29
30	PERCENTAGE	NPISM	447,239,409	0	447,239,409	30
31			100.000000%	0.000000%	100.000000%	31
32	NORTH DAKOTA					32
33	PERCENTAGE	NPISN	272,568,167	272,568,167	0	33
34			100.000000%	100.000000%	0.000000%	34
35	EXCLUDING SOUTH DAKOTA					35
36	PERCENTAGE	NPIMR	719,887,216	272,568,167	447,239,049	36
37			100.000000%	37.866610%	62.133390%	37
38	LONG TERM CMP RATIO (W/AFDC)					38
39	PERCENTAGE	CWPLT	28,591,925	0	28,591,925	39
40			100.000000%	0.000000%	100.000000%	40
41	REVENUE					41
42	PERCENTAGE	R10	369,865,140	122,589,268	247,275,872	42
43			100.000000%	34.065336%	65.934664%	43
44	LABOR AND RELATED EXPENSE					44
45	PERCENTAGE	LRE	140,711,439	53,354,537	87,356,903	45
46			100.000000%	37.917697%	62.082303%	46
47	TOTAL O & M EXPENSE					47
48	PERCENTAGE	OX				48
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
 JURISDICTIONAL COST OF SERVICE STUDY  
 North Dakota 2018 Interim Test Year

LINE NO.	ITEM	AMOUNT	AMOUNT AS A PERCENT OF TOTAL	COST OF CAPITAL	RATE OF RETURN	LINE NO.
1	CAPITAL STRUCTURE - RATE OF RETURN					1
2	LONG-TERM DEBT	508,651,904	47.50%	5.30%	2.50%	2
3	PREFERRED STOCK	0	0.00%	0.00%	0.00%	3
4	COMMON EQUITY	562,251,937	52.50%	10.30%	5.41%	4
5	TOTAL	1,070,903,841	100.00%		7.97%	5
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2016 Interim Year 1 Year

LINE NO	ITEM	ALLOCATION	TOTAL COMPANY	NORTH DAKOTA	ALL OTHER	LINE NO
1	CASH WORKING CAPITAL CALCULATION - REVENUE LEAD DAYS					1
2	-REVENUES					2
3	COMPUTER MAINTAINED BILLINGS		322,408,326	116,394,113	206,014,212	3
4	MANUALLY MAINTAINED BILLINGS		30,668,230	11,071,679	19,596,551	4
5	COST OF ENERGY REVENUES		7,871,578	(4,463,840)	12,335,418	5
6	SALES FOR RESALE		190,597	5,646	184,950	6
7	RENT FROM ELECTRIC PROPERTY	R10	568,006	197,821	370,187	7
8	MISCELLANEOUS		2,516,976	897,486	1,619,490	8
9	ITA DEFICIENCY PAYMENTS		1,733,638	617,707	1,115,932	9
10	LOAD CONTROL AND DISPATCH		439,772	0	439,772	10
11	RENT FROM ELECTRIC PROPERTY - BIG STONE		21,716,225	7,563,371	14,152,854	11
12	RENT FROM ELECTRIC PROPERTY - COYOTE		1,185,825	4,118	1,181,707	12
13	PROFIT ON MATERIALS AND SUPPLIES		9,800	3,413	6,387	13
14	RUBBER GOODS TESTING		0	0	0	14
15	RESIDENTIAL CONSERVATION SERVICES		28,101	9,787	18,314	15
16	TOTAL REVENUES		2,676	0	2,676	16
17						17
18						18
19			388,286,451	132,301,325	255,985,127	19
20						20
21	REVENUE LEAD DAYS FROM SERVICE TO COLLECTION					21
22	MANUALLY MAINTAINED BILLINGS		N/A	434	N/A	22
23	COMPUTER MAINTAINED BILLINGS		N/A	413	N/A	23
24	COST OF ENERGY REVENUES		N/A	171	N/A	24
25	SALES FOR RESALE		N/A	231	N/A	25
26	RENT FROM ELECTRIC PROPERTY		N/A	924	N/A	26
27	MISCELLANEOUS		N/A	349	N/A	27
28	ITA DEFICIENCY PAYMENTS		N/A	484	N/A	28
29	WHEELING		N/A	358	N/A	29
30	LOAD CONTROL AND DISPATCH		N/A	279	N/A	30
31	RENT FROM ELECTRIC PROPERTY - BIG STONE		N/A	393	N/A	31
32	RENT FROM ELECTRIC PROPERTY - COYOTE		N/A	393	N/A	32
33	PROFIT ON MATERIALS AND SUPPLIES		N/A	393	N/A	33
34	RUBBER GOODS TESTING		N/A	393	N/A	34
35	RESIDENTIAL CONSERVATION SERVICES		N/A	393	N/A	35
36						36
37						37
38						38
39	REVENUE DOLLAR DAYS, REVENUES X REVENUE LEAD DAYS					39
40	COMPUTER MAINTAINED BILLINGS		13,992,521,342	5,051,504,523	8,941,016,819	40
41	MANUALLY MAINTAINED BILLINGS		1,266,597,883	457,260,331	809,337,552	41
42	COST OF ENERGY REVENUES		809,363,681	(970,109,920)	1,379,472,601	42
43	SALES FOR RESALE		4,395,161	130,206	4,264,955	43
44	RENT FROM ELECTRIC PROPERTY		(52,489,609)	(18,290,696)	(34,200,000)	44
45	MISCELLANEOUS		89,988,014	31,340,213	58,647,801	45
46	ITA DEFICIENCY PAYMENTS		85,844,059	29,897,008	55,947,052	46
47	WHEELING		15,726,231	0	15,726,231	47
48	LOAD CONTROL AND DISPATCH		605,902,201	211,018,146	394,884,056	48
49	RENT FROM ELECTRIC PROPERTY - BIG STONE		468,732	161,865	306,867	49
50	RENT FROM ELECTRIC PROPERTY - COYOTE		403,367	134,133	269,234	50
51	PROFIT ON MATERIALS AND SUPPLIES		0	0	0	51
52	RUBBER GOODS TESTING		1,156,622	384,611	772,011	52
53	RESIDENTIAL CONSERVATION SERVICES		114,535	0	114,535	53
54	TOTAL DOLLAR DAYS		16,820,010,261	5,193,441,503	11,626,568,758	54
55						55
56						56
57	AVG REVENUE LEAD DAYS (TOTAL REV DOLLAR DAYS / TOTAL REV)		43.3	39.3	45.4	57
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OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO.	ITEM	OPERATING EXPENSE	EXPENSE PER DAY 365 DAYS PER YEAR	EXPENSE LAG/DAYS	EXCESS REVENUE LEAD/DAYS OR OVER EXPENSE LAG/DAYS	NET REVENUE LAG/DOLLARS	LINE NO.
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF						1
2	LEAD-LAG FACTORS-MINNESOTA JURISDICTION						2
3	FUEL - COAL	28,398,748	77,799	15.5	27.3	2,123,143	3
4	FUEL - OIL	33,457	92	11.2	31.6	2,895	4
5	PURCHASED POWER	37,542,735	102,867	31.6	11.2	1,154,053	5
6	LABOR AND ASSOCIATED PAYROLL EXPENSE	3,101,084	8,496	15.1	27.7	235,258	6
7	ALL OTHER O&M EXPENSE	78,012,045	213,732	13.1	29.7	6,340,048	7
8	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	4,438,028	12,159	209.6	-256.8	(3,122,853)	8
9	COAL CONVERSION TAXES	228,732	627	33.3	9.5	5,941	9
10	FEDERAL INCOME TAXES	13,826,746	37,881	0.0	42.8	1,621,328	10
11	STATE INCOME TAXES	3,072,650	8,418	0.0	42.8	390,300	11
12	INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0	42.8	0	12
13	INCREMENTAL STATE INCOME TAXES	0	0	0.0	42.8	0	13
14	BANK BALANCES						14
15	SPECIAL DEPOSITS						15
16	WORKING FUNDS						16
17	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(2,664,119)	(7,299)	0.0		4,046	17
18	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(4,326,042)	(11,880)	0.0		3,096	18
19	TAX COLLECTIONS AVAIL - STATE WITHHOLDING - MN	(1,900,000)	(5,209)	1.9		5,145	19
20	TAX COLLECTIONS AVAIL - STATE WITHHOLDING - ND	0	0			0	20
21	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	(9,417,230)	(25,801)	69.1		0	21
22	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	(1,649,173)	(4,518)	12.7		(37,410)	22
23	TOTAL CASH WORKING CAPITAL REQUIREMENT - MINNESOTA			27.6		(124,520)	23
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OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2016 Interim Test Year

LINE NO.	ITEM	OPERATING EXPENSE	EXPENSE PER DAY DAYS PER YEAR	EXPENSE LAG DAYS	EXCESS REVENUE OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO.
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD-LAG FACTORS-NORTH DAKOTA JURISDICTION						1
2	FUEL - COAL	19,990,895	54,770	155	23.8	1,302,968	2
3	FUEL - OIL	21,698	59	112	28.1	1,669	3
4	PURCHASED POWER	26,355,139	72,206	316	7.7	557,429	4
5	LABOR AND ASSOCIATED PAYROLL EXPENSE	2,278,180	6,242	15.1	24.2	150,984	5
6	ALL OTHER O&M EXPENSE	55,275,641	151,440	13.1	26.2	3,968,594	6
7	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	3,743,783	10,257	299.6	-260.3	(2,670,241)	7
8	COAL CONVERSION TAXES	192,951	529	33.3	6.0	3,161	8
9	FEDERAL INCOME TAXES	1,532,960	4,200	0.0	39.3	164,958	9
10	STATE INCOME TAXES	(0)	(0)	0.0	39.3	0	10
11	INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0	39.3	0	11
12	INCREMENTAL STATE INCOME TAXES	0	0	0.0	39.3	0	12
13	BANK BALANCES						13
14	SPECIAL DEPOSITS						14
15	WORKING FUNDS						15
16	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(1,957,168)	(5,362)	0.0		0	16
17	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(3,185,429)	(8,727)	0.0		0	17
18	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	0	0	1.9		0	18
19	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	(185,000)	(507)	69.1		(34,998)	19
20	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	(143)	(0)	23.8		(9)	20
21	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	0	0	0.0		0	21
22	<b>TOTAL CASH WORKING CAPITAL REQUIREMENT - NORTH DAKOTA</b>					<b>3,454,881</b>	22
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OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2016 (Interim Year 1) File

LINE NO.	ITEM	OPERATING EXPENSE	EXPENSE PER DAY DURING YEAR	EXPENSE LAG DAYS	EXCESS REVENUE ON LEAD DAYS OF EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF LEAD LAG DAYS TO SOUTH DAKOTA JURISDICTION						1
2	FUEL - COAL	4,172,381	13,075	15.5	50.9	663,368	2
3	FUEL - OIL	5,643	15	11.2	55.2	853	3
4	PURCHASED POWER	6,310,284	17,288	31.6	34.8	601,984	4
5	LABOR AND ASSOCIATED PAYROLL EXPENSE	533,937	1,463	15.1	51.3	75,029	5
6	ALL OTHER O&M EXPENSE	12,955,922	35,486	13.1	53.3	1,892,122	6
7	PROPERTY TAXES EXCL COAL CONVERSION TAXES)	862,913	2,364	299.6	-233.2	(51,402)	7
8	COAL CONVERSION TAXES	44,474	122	33.3	33.1	4,031	8
9	FEDERAL INCOME TAXES	521,251	1,428	0.0	66.4	94,825	9
10	STATE INCOME TAXES	0	0	0.0	66.4	0	10
11	INCREMENTAL FEDERAL INCOME TAXES	0	0	0.0	66.4	0	11
12	INCREMENTAL STATE INCOME TAXES	0	0	0.0	66.4	0	12
13	BANK BALANCES					787	13
14	SPECIAL DEPOSITS					1,000	14
15	WORKING FUNDS					0	15
16	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(458,702)	(1,297)	0.0	0	0	16
17	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(146,569)	(2,045)	0.0	0	0	17
18	TAX COLLECTIONS AVAIL - STATE WITHHOLDING MN	0	0	1.9	0	0	18
19	TAX COLLECTIONS AVAIL - STATE WITHHOLDING ND	0	0	68.1	0	0	19
20	TAX COLLECTIONS AVAIL - STATE SALES TAX	(1,268,662)	(3,476)	13.7	0	(47,479)	20
21	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	0	0	0.0	0	0	21
22	TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA					2,737,739	22
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO.	ITEM	OPERATING EXPENSE	EXPENSE PER DAY 365 DAYS PER YEAR	EXPENSE LAG DAYS	EXCESS REVENUE LEAD DAYS OF OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS	LINE NO.
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

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LINE NO	ITEM	OPERATING EXPENSE	EXPENSE PER DAY DAYS PER YEAR	EXPENSE LAG DAYS	EXCESS REVENUE LEAD DAYS OF OVER EXPENSE LAG DAYS	NET REVENUE LAG DAYS	LINE NO
1	CASH WORKING CAPITAL CALCULATION BY THE APPLICATION OF THE FOLLOWING FACTORS: TOTAL SOL						1
2	FUEL - COAL	E2				4,099,866	2
3	FUEL - OIL	E1				5,420	3
4	PURCHASED POWER					2,317,983	4
5	LABOR AND ASSOCIATED PAYROLL EXPENSE	LRE				464,679	5
6	ALL OTHER O&M EXPENSE					12,298,937	6
7	PROPERTY TAXES (EXCL. COAL CONVERSION TAXES)					(7,612,359)	7
8	COAL CONVERSION TAXES					11,900	8
9	FEDERAL INCOME TAXES					2,422,189	9
10	STATE INCOME TAXES					482,125	10
11	INCREMENTAL FEDERAL INCOME TAXES					0	11
12	INCREMENTAL STATE INCOME TAXES					0	12
13	BANK BALANCES					9,800	13
14	SPECIAL DEPOSITS	NEPS				7,500	14
15	WORKING FUNDS	NEPS				12,462	15
16	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	NEPS				0	16
17	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	LRE				0	17
18	TAX COLLECTIONS AVAIL - STATE WITHHOLDING - MN	LRE				(8,942)	18
19	TAX COLLECTIONS AVAIL - STATE WITHHOLDING - ND	R10				(34,986)	19
20	TAX COLLECTIONS AVAIL - STATE SALES TAX	R10				(374,899)	20
21	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	R10				(124,500)	21
22	TOTAL CASH WORKING CAPITAL REQUIREMENT - TOTAL COMPANY					13,974,112	22
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NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	RATE BASE		303,303,560	222,127,329	61,596,785	172,865,110	773,981,206	1
2	TOTAL AVAILABLE FOR RETURN		35,914,412	9,741,842	3,000,886	17,721,457	67,375,892	2
3	RATE OF RETURN EARNED		11.84%	4.39%	4.92%	10.25%	8.71%	3
4	RATE OF RETURN REQUESTED		7.97%	7.97%	7.97%	7.97%	7.97%	4
5	OPERATING INCOME REQUIRED		24,113,294	17,703,548	4,909,423	13,777,349	61,654,422	5
6	TOTAL AVAILABLE FOR RETURN		35,914,412	9,741,842	3,000,886	17,721,457	67,375,892	6
7	OPERATING INCOME DEFICIENCY		(11,741,118)	7,951,706	1,878,537	(3,844,108)	(5,721,469)	7
8	INCREMENTAL TAXES	GRCF =	(8,284,667)	4,838,773	1,015,427	3,844,108	1,513,640	8
9	REVENUE INCREASE REQUIRED		(20,025,780)	12,800,479	2,893,964	0	(4,207,820)	9
10	PERCENTAGE INCREASE		-9.84%	10.44%	9.86%	0.00%	-1.17%	10
11	RETURN ON EQUITY							11
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32	REVENUE DEF		(20,025,786)	12,800,479	2,893,964		(4,207,829)	32
33	NOBIT		51,266,713	11,055,375	3,245,914	26,502,981	92,071,042	33
34	TOT INC BM TAX		31,740,927	23,855,954	6,138,937	26,502,981	87,892,133	34
35	ROK-REG BM TAX							35
36								36
37			10.30%	10.74%	9.97%	15.33%	11.95%	37
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	ELECTRIC PLANT IN SERVICE		640,243,183	529,263,615	122,404,512	130,200,465	1,422,111,765	1
2	ACCUMULATED DEPRECIATION		(317,130,999)	(256,695,448)	(89,579,619)	(6,074,130)	(638,479,296)	2
3	NET PLANT EXCLUDING BIG STONE PLANT CAPITALIZED ITEMS		323,113,084	272,568,167	62,824,894	124,126,325	782,532,170	3
4	NET CAPITALIZED ITEMS - BIG STONE PLANT		0	0	0	0	0	4
5	NET ELECTRIC PLANT IN SERVICE		323,113,084	272,568,167	62,824,894	124,126,325	782,532,170	5
6	PLANT HELD FOR FUTURE USE		13,693	13,044	2,816	114	29,657	6
7	CONSTRUCTION WORK IN PROGRESS		15,242,434	271,748	0	95,653,903	125,064,906	7
8	MATERIALS AND SUPPLIES		9,433,264	7,946,645	1,820,947	64,181	19,265,037	8
9	FUEL STOCKS		6,534,970	4,430,605	1,122,620	11,281	12,088,676	9
10	PREPAYMENTS		(15,102,001)	(12,739,580)	(2,536,376)	(5,801,548)	(36,579,505)	10
11	CUSTOMER ADVANCES		(418,629)	(353,143)	(81,397)	(160,820)	(1,013,889)	11
12	CASH WORKING CAPITAL		8,279,527	3,454,881	2,737,739	(698,005)	13,974,142	12
13	ACCUMULATED DEFERRED INCOME TAXES		(43,792,772)	(53,465,238)	(3,882,457)	(40,730,322)	(141,880,789)	13
14	UNAMORTIZED BALANCE - SPRINTWOOD		0	0	0	0	0	14
15	UNAMORTIZED RATE CASE EXPENSE		0	0	0	0	0	15
16	TOTAL AVERAGE RATE BASE		303,303,560	222,127,329	61,596,765	172,855,110	773,581,206	16
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\*\*\* NOTE: TOTAL AVERAGE RATE BASE WILL NOT ADD ACROSS BECAUSE CWP IS NOT ALLOCATED TO ALL JURISDICTIONS

NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	PLANT IN SERVICE	Direct MN		0		0	3,500,019	1
2	AC 101 & 106 - Direct MN	Direct ND	3,500,019	471,573	0	0	471,573	2
3	AC 101 & 106 - Direct ND	Direct SD	0	0	1,146,073	0	1,146,073	3
4	AC 101 & 106 - Direct SD		3,500,019	471,573	1,146,073	0	5,117,665	4
5	Subtotal AC 101 & 106 - Direct Assigned							5
6	PRODUCTION PLANT	E1		134,083,371	34,873,146	316,154	379,022,810	6
7	AC 101 & 106 - BASE DEMAND	D1	206,750,140	19,043,037	4,441,005	59,228	47,788,244	7
8	AC 101 & 106 - PEAK DEMAND	E2	24,254,974	12,307	2,938	24	32,751	8
9	AC 101 & 106 - BASE ENERGY		17,482					9
10	AC 101 & 106 - PEAK ENERGY		224,542,615	153,610,287	40,463,182	375,406	428,881,470	10
11	SUBTOTAL AC 101 & 106							11
12	AC 114 - BASE DEMAND	E1	713,729	462,874	120,387	1,091	1,296,081	12
13	AC 114 - PEAK DEMAND	D1	147,247	115,007	26,961	360	290,174	13
14	AC 114 - BASE ENERGY	E1	0	0	0	0	0	14
15	AC 114 - PEAK ENERGY		860,976	578,880	147,347	1,451	1,588,255	15
16	SUBTOTAL AC 114							16
17	TOTAL PRODUCTION PLANT	P10	235,403,581	154,188,767	40,610,529	376,857	430,579,725	17
18	TRANSMISSION PLANT	DZ		104,649,241	24,406,132	1,927,719	264,273,051	18
19	AC 101 & 106	Direct FERC	133,290,959	0	0	196,520,627	126,520,627	19
20	AC 101 & 106 (Direct FERC)	DZ	0	23,081	5,363	425	56,287	20
21	AC 114		29,398					21
22	TOTAL TRANSMISSION PLANT		133,290,959	104,672,322	24,410,515	1,928,144	390,851,965	22
23	DISTRIBUTION PLANT	D3		85,455,191	18,564,213	1,170,390	186,296,841	23
24	PRIMARY DEMAND	D4	81,106,788	48,993,034	10,677,682	0	102,074,443	24
25	SECONDARY DEMAND	C2	42,253,726	34,970,609	6,763,525	2,229	78,110,165	25
26	PRIMARY CUSTOMER	C3	36,373,802	33,285,375	6,430,592	0	74,280,016	26
27	SECONDARY CUSTOMER	C4	34,584,049	6,080,955	1,551,465	0	13,953,157	27
28	STREET LIGHTING	C5	6,320,737	4,151,739	573,562	0	8,020,885	28
29	AREA LIGHTING	C6	3,256,355	11,862,166	2,450,265	0	26,594,087	29
30	METERS	C8	12,261,656	3,794,879	833,867	0	8,713,737	30
31	LOAD MANAGEMENT	C9	4,084,991					31
32	TOTAL DISTRIBUTION PLANT	P90	220,381,134	228,593,947	47,845,201	1,172,619	497,992,971	32
33	GENERAL PLANT	P10		12,061,856	3,176,873	29,481	33,683,326	33
34	PRODUCTION	D2	18,415,117	5,159,935	1,203,343	95,050	13,930,498	34
35	TRANSMISSION	P90	6,572,171	2,027,119	49,682	49,682	21,096,100	35
36	DISTRIBUTION	OAC	9,337,168	1,471,135	234	234	16,779,859	36
37	CUSTOMER ACCOUNTS	OAI	7,528,186	1,655,501	322,722	0	3,708,137	37
38	CUSTOMER SERVICE & INFO	C9	1,730,914	138,429	30,418	0	317,859	38
39	LOAD MANAGEMENT	P90	149,012					39
40	TOTAL GENERAL PLANT		44,132,967	36,081,097	8,231,692	174,506	98,619,719	40
41	INTANGIBLE PLANT	P90	7,005,565	5,727,482	1,366,678	27,701	14,087,426	41
42	TOTAL PLANT IN SERVICE	EPIS	640,243,183	525,263,615	122,884,512	130,000,445	1,422,111,765	42
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2016 Interim Test Year

LINE NO.	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO.
1	ACCUMULATED DEPRECIATION							1
2	PRODUCTION PLANT	E1	(122,929,704)	(79,723,424)	(20,734,910)	(187,379)	(223,576,017)	2
3	BASE DEMAND	D1	(23,711,986)	(1,616,711)	(4,341,362)	(57,302)	(46,728,160)	3
4	PEAK DEMAND	EZ	8,276	5,029	1,381	11	15,367	4
5	BASE ENERGY							5
6	TOTAL PRODUCTION PLANT		(146,633,394)	(95,334,308)	(25,025,101)	(245,870)	(270,298,673)	6
7								7
8								8
9								9
10	TRANSMISSION PLANT	DZ	(57,639,982)	(45,254,235)	(10,553,689)	(833,618)	(114,281,523)	10
11	TRANSMISSION PLANT (Direct FERC)	Direct FERC	0	0	0	(4,418,753)	(4,418,753)	11
12	TOTAL TRANSMISSION PLANT		(57,639,982)	(45,254,235)	(10,553,689)	(6,252,371)	(118,700,271)	12
13								13
14	DISTRIBUTION PLANT	P80	(94,852,571)	(98,397,400)	(20,592,693)	(504,696)	(214,337,362)	14
15								15
16								16
17								17
18	GENERAL PLANT	P90	(17,002,893)	(13,900,914)	(3,171,381)	(87,232)	(34,142,419)	18
19								19
20								20
21	INTANGIBLE PLANT	P90	(1,001,259)	(818,591)	(186,750)	(3,959)	(2,010,455)	21
22								22
23	TOTAL ACCUMULATED DEPRECIATION		(317,130,059)	(236,695,448)	(69,579,619)	(6,074,130)	(659,479,296)	23
24								24
25	NET PLANT EXCLUDING BSP CAPITALIZED ITEMS		323,113,984	272,568,167	62,824,894	124,126,325	762,632,410	25
26								26
27	BSP CAPITALIZED ITEMS	P10	0	0	0	0	0	27
28								28
29								29
30								30
31								31
32	TOTAL NET PLANT IN SERVICE	NEPS	323,113,984	272,568,167	62,824,894	124,126,325	762,632,410	32
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34								34
35								35
36								36
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41	PLANT HELD FOR FUTURE USE	P10	0	0	0	0	0	41
42	PRODUCTION PLANT	D2	4,558	3,579	635	9,038	9,038	42
43	TRANSMISSION PLANT	P90	9,125	9,465	1,981	49	20,619	43
44	DISTRIBUTION PLANT	P90	0	0	0	0	0	44
45	GENERAL PLANT	P90	0	0	0	0	0	45
46	INTANGIBLE PLANT	P90	0	0	0	0	0	46
47								47
48	TOTAL PLANT HELD FOR FUTURE USE		13,683	13,044	2,616	114	29,657	48
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NORTH DAKOTA

OTTUMBA POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO.	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO.
1	CONST WORK-IN-PROGRESS - Direct Assigned							1
2	PRODUCTION PLANT - Direct MN	P10	0	0	0	0	0	2
3	PRODUCTION PLANT - Direct ND	P10	0	0	0	0	0	3
4	PRODUCTION PLANT - Direct SD	P10	0	0	0	0	0	4
5	PRODUCTION PLANT - Direct FERC	Direct FERC	0	0	0	0	0	5
6	TRANSMISSION PLANT - Direct MN	D2	0	0	0	0	0	6
7	TRANSMISSION PLANT - Direct ND	D2	0	0	0	0	0	7
8	TRANSMISSION PLANT - Direct SD	D2	0	0	0	0	0	8
9	TRANSMISSION PLANT - Direct FERC	Direct FERC	0	0	0	0	0	9
10	DISTRIBUTION PLANT - Direct MN	P80	0	0	0	0	0	10
11	DISTRIBUTION PLANT - Direct ND	P80	0	0	0	0	0	11
12	DISTRIBUTION PLANT - Direct SD	P80	0	0	0	0	0	12
13	DISTRIBUTION PLANT - Direct FERC	Direct FERC	0	0	0	0	0	13
14	GENERAL PLANT - Direct MN	P90	0	0	0	0	0	14
15	GENERAL PLANT - Direct ND	P90	0	0	0	0	0	15
16	GENERAL PLANT - Direct SD	P90	0	0	0	0	0	16
17	GENERAL PLANT - Direct FERC	Direct FERC	0	0	0	0	0	17
18	INTANGIBLE PLANT - Direct MN	P90	0	0	0	0	0	18
19	INTANGIBLE PLANT - Direct ND	P90	0	0	0	0	0	19
20	INTANGIBLE PLANT - Direct SD	P90	0	0	0	0	0	20
21	INTANGIBLE PLANT - Direct FERC	Direct FERC	0	0	0	0	0	21
22	TOTAL CWP - Direct Assigned		0	0	0	0	85,776,331	22
23								23
24								24
25	CONST WORK-IN-PROGRESS - SHORT TERM						686,250	25
26	PRODUCTION PLANT	P10	0	0	0	0	0	26
27	TRANSMISSION PLANT	D2	346,123	271,748	0	5,006	686,250	27
28	DISTRIBUTION PLANT	P80	0	0	0	0	0	28
29	GENERAL PLANT	P90	0	0	0	0	0	29
30	INTANGIBLE PLANT	P90	0	0	0	0	0	30
31								31
32	TOTAL CWP - SHORT TERM		346,123	271,748	0	5,006	686,250	32
33								33
34								34
35	CONST WORK-IN-PROGRESS - LONG TERM						14,041,071	35
36	PRODUCTION PLANT (AFUDC Projects)	P10	0	0	0	12,289	14,041,071	36
37	TRANSMISSION PLANT (Rider Projects)	D2	0	0	0	0	0	37
38	TRANSMISSION PLANT (AFUDC Projects)	D2	2,963,225	0	0	42,711	6,855,294	38
39	TRANSMISSION PLANT (Rider Projects)	D2	0	0	0	0	0	39
40	DISTRIBUTION PLANT (Rider Projects)	P80	508,542	0	0	2,706	1,149,148	40
41	GENERAL PLANT	P90	798,775	0	0	3,158	1,603,869	41
42	INTANGIBLE PLANT	P90	2,959,331	0	0	11,702	5,942,443	42
43								43
44	TOTAL CWP - LONG TERM - AFUDC Projects		14,895,311	0	0	72,566	29,591,925	44
45	TOTAL CWP - LONG TERM - Rider Projects		0	0	0	0	0	45
46								46
47								47
48	TOTAL CONSTRUCTION WORK-IN-PROGRESS		15,242,434	271,748	0	95,853,903	125,054,506	48
49								49
50	MATERIALS & SUPPLIES							50
51	PRODUCTION	P10	2,995,295	1,961,911	516,731	4,795	5,478,732	51
52	TRANSMISSION	D2	2,749,009	2,158,299	503,334	39,758	5,450,400	52
53	DISTRIBUTION	P80	3,688,960	3,825,435	800,881	19,628	8,335,905	53
54								54
55	TOTAL MATERIALS AND SUPPLIES		9,433,264	7,945,645	1,820,947	64,181	19,265,037	55
56								56
57	EUEL STOCKS							57
58	COAL STOCKS	E1	5,124,248	3,323,221	864,322	7,836	9,319,627	58
59	FUEL OIL STOCKS	D1	1,410,722	1,107,584	258,298	3,445	2,780,049	59
60								60
61	TOTAL FUEL STOCKS		6,534,970	4,430,805	1,122,620	11,281	12,099,676	61
62								62
63								63
64								64
65	PREPAYMENTS							65
66								66
67	CUSTOMER ADVANCES	NEPS	(15,102,001)	(12,739,580)	(2,936,376)	(5,861,548)	(36,579,505)	67
68								68
69	CASH WORKING CAPITAL	OX	8,279,527	3,454,881	2,737,739	(486,065)	13,974,142	69
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	ACCUMULATED DEFERRED INCOME TAXES							1
2	10 YEARS SOLUTIONS THROUGH							2
3	FEDERAL	NPMR	195,965	164,922	0	75,105	435,931	3
4	MINNESOTA	NPMR	52,087	0	0	20,002	72,089	4
5	NORTH DAKOTA	NPMR	0	35,772	0	0	35,772	5
6	SUBTOTAL	NPMR	247,971	200,693	0	95,106	543,711	6
7								7
8								8
9	ALL OTHER							9
10	FEDERAL	NEPIS	(20,019,197)	(16,857,573)	(3,882,457)	(7,690,529)	(48,469,753)	10
11	FEDERAL (Direct FERC)	Direct FERC	0	0	0	(23,906,999)	(23,906,999)	11
12	MINNESOTA	NPISM	(24,021,146)	0	0	(9,227,804)	(33,248,951)	12
13	NORTH DAKOTA	NPISM	0	(36,778,358)	0	0	(36,778,358)	13
14	SUBTOTAL	NPISM	(44,040,343)	(53,655,931)	(3,882,457)	(40,925,429)	(142,524,160)	14
15								15
16	TOTAL ACCUMULATED DEFERRED INCOME TAXES		(43,792,372)	(53,455,238)	(3,882,457)	(40,730,322)	(141,860,789)	16
17								17
18								18
19								19
20	UNAMORTIZED BALANCE - SPIRITWOOD PLANT	P10	0	0	0	0	0	20
21								21
22								22
23	UNAMORTIZED RATE CASE EXPENSES	R10	0	0	0	0	0	23
24								24
25								25
26								26
27								27
28	TOTAL AVERAGE RATE BASE		303,303,560	222,127,329	51,588,785	172,865,110	773,984,784	28
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NORTH DAKOTA

OUTER TAIL POWERS COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	0 FERC	TOTAL COMPANY	LINE NO
1	OPERATING REVENUES							1
2	SALES OF ELECTRICITY		207,731,002	122,589,268	29,544,870	0	359,865,140	2
3	OTHER OPERATING REVENUE		11,550,253	9,712,037	2,267,928	34,702,327	58,232,545	3
4	TOTAL OPERATING REVENUE		219,281,255	132,301,305	31,812,798	34,702,327	419,097,684	4
5								5
6	OPERATING EXPENSES							6
7	PRODUCTION EXPENSES		84,805,995	58,417,943	14,076,376	119,209	157,419,523	7
8	TRANSMISSION EXPENSES		15,250,162	11,043,334	2,575,604	219,650	29,869,150	8
9	DISTRIBUTION EXPENSES		7,582,398	7,680,921	1,621,012	33,652	16,917,384	9
10	CUSTOMER ACCOUNTING EXPENSES		6,543,844	6,091,579	1,214,260	242	13,849,926	10
11	SALES EXPENSES		8,996,725	1,382,509	718,505	0	11,097,740	11
12	ADMINISTRATIVE AND GENERAL EXPENSES		242,961	22,472	8,194	0	273,627	12
13	DEPRECIATION EXPENSES		23,683,383	19,282,795	4,384,417	1,989,092	48,279,686	13
14	AMORTIZATION OF BIG STONE PLANT CAPITALIZED COSTS		16,261,713	13,397,642	3,081,270	2,286,099	35,016,724	14
15	DEPRECIATION EXPENSES		0	0	0	0	0	15
16	AMORTIZATION		0	0	0	0	0	16
17	SPRITWOOD AMORTIZATION		4,666,760	3,936,734	907,387	3,572,002	13,082,883	17
18	GENERAL TAXES							18
19	TOTAL OPERATING EXPENSES		168,014,542	121,245,929	28,566,625	6,189,346	305,026,442	19
20								20
21	NET OPERATING INCOME BEFORE INCOME TAXES		51,266,713	11,055,375	3,245,974	26,502,981	92,071,042	21
22								22
23	INCOME TAX EXPENSE		(7,431,884)	(1,183,682)	(273,754)	(291,189)	(13,180,509)	23
24	DEFERRED INCOME TAXES		18,868,396	1,552,054	321,251	8,708,586	27,662,345	24
25	TOTAL INCOME TAX EXPENSE		11,436,512	1,313,533	215,087	8,786,699	26,722,725	25
26								26
27	NET OPERATING INCOME		34,838,051	9,741,842	3,030,886	17,716,311	65,348,317	27
28								28
29	Allowance for Funds Used During Construction - MN Only		1,056,390	0	0	5,146	2,027,574	29
30	Allowance for Funds Used During Construction - SD Only		0	0	0	0	0	30
31	Allowance for Funds Used During Construction - ND Only		0	0	0	0	0	31
32	TOTAL ALLOWANCE FOR FUNDS USED DURING CONSTRUCTION		1,056,390	0	0	5,146	2,027,574	32
33								33
34	TOTAL AVAILABLE FOR RETURN		35,914,412	9,741,842	3,030,886	17,721,457	67,375,892	34
35								35
36								36
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40	AVERAGE CENTS PER KWH							40
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\*\*\* NOTE: TOTAL AVAILABLE FOR RETURN WILL NOT ADD ACROSS BECAUSE AFUDC IS NOT ALLOCATED TO ALL JURISDICTIONS.

NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2010 Interim Test Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	OPERATING REVENUES							1
2	SALES OF ELECTRICITY	R10	207,731,002	122,569,268	25,544,870	0	359,865,140	2
3								3
4								4
5	OTHER OPERATING REVENUES							5
6	SALES FOR RESALE							6
7	MUNICIPALITIES & OFF SYSTEM SALES		0	0	0	198,899	198,899	7
8	NON-ASSOCIATED UTILITIES, COOPS & CPA		0	0	0	0	0	8
9	BUY SELL TRANSACTIONS	D2	0	0	0	0	0	9
10	ALL OTHER TRANSACTIONS		0	0	0	0	0	10
11	BASE DEMAND	E1	0	0	0	0	0	11
12	PEAK DEMAND	D1	0	0	0	0	0	12
13	BASE ENERGY	E2	8,021	5,646	1,348	11	15,026	13
14	PEAK ENERGY	D1	0	0	0	0	0	14
15								15
16	TOTAL ALL OTHER TRANSACTIONS		8,021	5,646	1,348	11	15,026	16
17								17
18	TOTAL SALES FOR RESALE		8,021	5,646	1,348	199,010	214,025	18
19								19
20								20
21	OTHER ELECTRIC REVENUES							21
22	LATE FEES	C1	332,503	277,659	95,459	0	705,671	22
23	CONNECTION FEES	C1	189,827	135,015	28,952	0	353,894	23
24	RENT FROM ELECTRIC PROPERTY - BIG STONE	NEPS	234,504	197,821	45,596	90,087	568,008	24
25	RENT FROM ELECTRIC PROPERTY - COYTE	NEPS	4,882	4,118	949	1,976	11,825	25
26	OTHER MISC ELECTRIC REVENUE	NEPS	1,063,915	887,486	206,864	1,554	2,576,976	26
27	OTHER MISC ELECTRIC REVENUE - MN	C1	0	0	0	0	0	27
28	OTHER MISC ELECTRIC REVENUE - IA	C1	0	0	0	0	0	28
29	OTHER MISC ELECTRIC REVENUE - SD	C1	0	0	0	0	0	29
30	ITA DEFICIENCY PAYMENTS	NEPS	732,254	617,707	142,377	281,303	1,773,638	30
31								31
32	MISCELLANEOUS SERVICES	NEPS	11,601	9,787	2,256	4,457	28,101	32
33	WHEELING	NEPS	0	0	0	439,772	439,772	33
34	LOAD CONTROL AND DISPATCH	NEPS	8,965,923	7,563,374	1,743,300	3,444,327	21,716,925	34
35	LOAD CONTROL AND DISPATCH (Direct FERC)	Direct FERC	0	0	0	29,831,233	29,831,233	35
36	RESIDENTIAL CONSERVATION SERVICES	C1	2,676	0	0	0	2,676	36
37								37
38	TOTAL OTHER ELECTRIC REVENUES		11,542,233	9,705,390	2,266,580	34,503,317	58,078,520	38
39								39
40	TOTAL OTHER OPERATING REVENUES		11,550,253	9,712,037	2,267,928	34,702,327	58,232,545	40
41								41
42								42
43	TOTAL OPERATING REVENUES		219,281,255	132,301,305	31,812,798	34,702,327	418,097,684	43
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	OPERATING EXPENSES							
2	PRODUCTION EXPENSES							
3	PROD EXPENSES EXCLUDING PURCHASED POWER							
4	BASE ENERGY	E1	6,006,608	5,639,869	1,466,848	13,298	5,616,624	1
5	PEAK DEMAND	D1	1,705,899	1,363,510	0	0	1,705,899	2
6	BASE ENERGY	E2	35,308,883	24,856,796	5,934,906	48,876	66,148,565	3
7	PEAK DEMAND	D1	258,086	202,629	47,256	830	508,800	4
8	BASE DEMAND (Direct MN)		1,032,669	0	0	0	1,032,669	5
9	PEAK DEMAND (Direct MN)		230,821	0	0	0	230,821	6
10	TOTAL EXCLUDING PURCHASED POWER		47,883,260	32,062,803	7,766,092	67,046	87,159,201	7
11	PURCHASED POWER		0	0	0	0	0	8
12	BUY-SELL TRANSACTIONS	D2	0	0	0	0	0	9
13	ALL OTHER TRANSACTIONS		1,341,827	870,019	226,279	2,051	2,438,877	10
14	BASE DEMAND	E1	0	0	0	0	0	11
15	PEAK DEMAND	D1	36,201,208	25,485,120	6,084,005	50,112	67,820,445	12
16	BASE ENERGY	E2	0	0	0	0	0	13
17	PEAK ENERGY	D1	0	0	0	0	0	14
18	TOTAL ALL OTHER TRANSACTIONS		37,542,735	26,355,139	6,310,284	52,163	70,260,322	15
19	TOTAL PURCHASED POWER		37,542,735	26,355,139	6,310,284	52,163	70,260,322	16
20	TOTAL PRODUCTION EXPENSES		84,805,995	58,417,943	14,076,376	119,209	107,419,523	17
21	TRANSMISSION EXPENSES		14,865,813	11,043,334	2,575,404	203,427	27,887,977	18
22	TRANSMISSION EXPENSES (Direct MN)	D2	1,184,849	0	0	0	1,184,849	19
23	TRANSMISSION EXPENSES (Direct FERC)		15,250,762	11,043,334	2,575,404	16,223	33,920,165	20
24	TOTAL TRANSMISSION EXPENSES		16,436,575	11,043,334	2,575,404	216,650	31,808,141	21
25	DISTRIBUTION EXPENSES		2,284,323	2,406,793	522,850	32,893	5,246,830	22
26	PRIMARY DEMAND	D3	790,600	502,966	196,759	0	1,490,325	23
27	SECONDARY DEMAND	D4	1,493,068	1,363,580	267,993	88	3,060,357	24
28	PRIMARY CUSTOMER	C2	1,024,380	953,321	190,474	0	2,000,175	25
29	SECONDARY CUSTOMER	C3	753,131	744,051	184,861	0	1,682,043	26
30	SELLER'S MISC	C4	1,242,068	1,203,654	248,210	0	2,693,932	27
31	ABILITIES	C5	0	0	0	0	0	28
32	METERS	C6	0	0	0	0	0	29
33	LOAD MANAGEMENT	C9	0	0	0	0	0	30
34	TOTAL DISTRIBUTION		7,582,396	7,650,321	1,621,012	33,652	16,917,384	31
35	CUSTOMER ACCOUNTING EXPENSES		2,988,034	2,289,472	478,944	0	5,356,450	32
36	METER READING	C7	3,955,811	3,802,108	735,315	242	8,493,416	33
37	OTHER	C8	6,543,844	6,057,379	1,214,260	242	13,849,226	34
38	TOTAL CUSTOMER ACCOUNTS		13,487,679	12,146,891	2,428,519	484	26,063,573	35
39	TOTAL COMPANY		121,716,669	84,027,107	26,371,969	262,906	232,376,651	36
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NORTH DAKOTA

OTTETAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	CUSTOMER SERVICE & INFORMATION EXPENSE	C1	7,551,238	0	449,000	0	8,000,238	1
2	CONSERVATION & PROMOTIONAL REBATES	C1	1,445,487	1,382,509	288,505	0	3,097,502	2
3	OTHER							3
4	TOTAL CUSTOMER SERV & INFORMATION EXP	OXI	8,996,725	1,382,509	718,505	0	11,097,740	4
5								5
6								6
7								7
8	SALES EXPENSES	C1	219,466	0	3,813	0	223,279	8
9	OFF-PEAK DEVELOPMENT	C1	23,495	22,472	4,381	0	50,347	9
10	OTHER							10
11	TOTAL SALES EXPENSES		242,961	22,472	8,194	0	273,627	11
12								12
13								13
14	ADMINISTRATIVE & GENERAL EXPENSES							14
15	OFFICERS, SUPPLIES, PENSIONS & BENEFITS	OXP0	7,815,900	5,265,949	1,345,097	13,103	14,486,038	15
16	PRODUCTION	DP2	2,829,695	2,223,148	4,974,314	4,974,314	8,001,471	16
17	TRANSMISSION	DX2	4,070,714	4,123,607	870,262	17,744	9,072,327	17
18	DISTRIBUTION	OXD	3,412,770	3,176,903	633,265	17,744	7,223,685	18
19	CUSTOMER ACCOUNTS	OAC	745,090	712,628	138,919	0	1,596,637	19
20	CUSTOMER SERVICE & INFO	C1	18,932,834	15,500,234	3,505,525	71,880	38,010,481	20
21	TOTAL SALARIES, SUPPLIES, PENSIONS, AND BENEFITS		0	0	0	0	0	21
22								22
23	LOAD MANAGEMENT EXPENSES	C9	548,590	463,077	106,726	0	1,118,393	23
24								24
25	OUTSIDE SERVICES	NEPS	670,242	565,396	130,319	210,883	1,376,845	25
26	PROPERTY INSURANCE	NEPS	902,020	760,916	175,385	257,479	1,623,408	26
27	INJURIES & DAMAGES	NEPS	716,778	444,626	93,452	346,518	1,500,374	27
28	REGULATORY COMMISSION EXPENSE	R10	9,095	8,698	1,696	1,074,876	2,309,732	28
29	GENERAL ADVERTISING	C1	1,883,464	1,539,948	351,304	7,447	3,782,664	29
30	MISCELLANEOUS, RENTS, MAINTENANCE	P90	23,663,983	19,267,755	4,394,417	1,969,092	49,279,688	30
31	TOTAL ADMINISTRATIVE & GENERAL EXP		0	0	0	0	0	31
32	CHARITABLE CONTRIBUTIONS	C1	147,096,070	103,927,553	24,518,168	2,341,244	277,827,035	32
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
 FINANCIAL COST OF SERVICE STUDY  
 North Dakota 2018 Interim Test Year

LINE NO.	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO.
1	DEPRECIATION EXPENSE							1
2	PRODUCTION	E1	5,998,121	3,630,542	944,251	8,569	10,181,475	2
3	BASE DEMAND	D1	562,658	441,753	103,021	1,374	1,108,866	3
4	BASE FUEL	E2	0	0	0	0	0	4
5	BASE ENERGY		0	0	0	0	0	5
6	TOTAL PRODUCTION		6,160,779	4,072,295	1,047,272	9,934	11,290,280	6
7								7
8								8
9								9
10	TRANSMISSION	D2	2,573,324	2,020,865	471,167	37,217	5,102,072	10
11	TRANSMISSION (Direct FERC)	Direct FERC	0	0	471,167	2,202,087	2,202,087	11
12	TOTAL TRANSMISSION		2,573,324	2,020,865	471,167	2,239,304	7,304,159	12
13								13
14								14
15	DISTRIBUTION	P60	5,191,951	5,385,437	1,127,183	27,626	11,732,197	15
16								16
17								17
18	GENERAL	P90	1,138,399	930,679	212,307	4,501	2,286,866	18
19								19
20								20
21	INTANGIBLE	P90	1,197,300	978,866	223,320	4,734	2,404,221	21
22								22
23	TOTAL DEPRECIATION EXPENSE		16,261,713	13,987,642	3,081,270	2,296,099	35,016,724	23
24								24
25								25
26								26
27								27
28								28
29								29
30								30
31	BIG STONE EXPENSE OFFSETS	P10	0	0	0	0	0	31
32								32
33								33
34	SPIRITWOOD AMORTIZATION	P10	0	0	0	0	0	34
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NORTH DAKOTA

OTTERTAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	GENERAL TAXES	NEPS	4,666,760	3,936,734	907,387	1,792,771	11,303,652	1
2	GENERAL TAXES (Direct FERC)	Direct FERC	0	0	0	1,779,231	1,779,231	2
3	TOTAL GENERAL TAXES		4,666,760	3,936,734	907,387	3,572,002	13,082,883	3
4	NET OPERATING INCOME BEFORE TAX (NOBT)		51,866,713	11,055,975	3,245,974	26,502,981	92,671,643	4
5	INVESTMENT TAX CREDIT		(1,431,884)	(1,183,682)	(273,754)	(291,189)	(3,180,509)	5
6	AMORTIZE PRIOR YEARS CREDIT		0	0	0	0	0	6
7	DEBITS UTILIZED		0	0	0	0	0	7
8	TOTAL INVESTMENT TAX CREDIT		(1,431,884)	(1,183,682)	(273,754)	(291,189)	(3,180,509)	8
9	DEEBERED INCOME TAXES		0	0	0	0	0	9
10	ITEMS SOUTH DAKOTA FLOWS THROUGH		0	0	0	0	0	10
11	FEDERAL		0	0	0	0	0	11
12	MINNESOTA		0	0	0	0	0	12
13	NORTH DAKOTA		0	0	0	0	0	13
14	SUBTOTAL		0	0	0	0	0	14
15	ALL OTHER		0	0	0	0	0	15
16	FEDERAL - transfer from Current Income Taxes - NOL		0	0	0	0	0	16
17	FEDERAL (NEPS)		(106,694)	(140,610)	(32,409)	(64,033)	(603,737)	17
18	FEDERAL		0	0	0	0	0	18
19	MINNESOTA - transfer from Current Income Taxes - NOL		1,107,634	0	0	0	1,107,634	19
20	MINNESOTA (NPISM)		1,107,634	0	0	0	1,107,634	20
21	MINNESOTA		0	0	0	0	0	21
22	NORTH DAKOTA - transfer from Current Income Taxes - NOL		0	211,737	0	6,741	218,478	22
23	NORTH DAKOTA (NPISN)		0	211,737	0	6,741	218,478	23
24	NORTH DAKOTA		0	1,105,770	0	6,741	1,112,511	24
25	SUBTOTAL		941,148	965,161	(32,409)	388,291	2,240,889	25
26	TOTAL DEFERRED INCOME TAXES		941,148	965,161	(32,409)	388,291	2,240,889	26
27	CURRENT INCOME TAXES		0	0	0	0	0	27
28	FEDERAL - transfer to Deferred Income Taxes - NOL		13,626,746	1,532,654	521,251	7,603,332	22,883,983	28
29	FEDERAL (FEDERAL INCOME TAX)		13,626,746	1,532,654	521,251	7,603,332	22,883,983	29
30	FEDERAL INCOME TAXES		0	0	0	0	0	30
31	MINNESOTA - transfer to Deferred Income Taxes - NOL		3,072,650	0	0	1,706,246	4,778,896	31
32	MINNESOTA CURRENT INCOME TAX		3,072,650	0	0	1,706,246	4,778,896	32
33	MINNESOTA INCOME TAXES		0	0	0	0	0	33
34	NORTH DAKOTA - transfer to Deferred Income Taxes - NOL		0	(211,737)	0	(6,741)	(218,478)	34
35	NORTH DAKOTA CURRENT INCOME TAX		0	(211,737)	0	(6,741)	(218,478)	35
36	NORTH DAKOTA INCOME TAXES		0	(0)	0	0	0	36
37	TOTAL CURRENT INCOME TAXES		16,699,396	1,532,654	521,251	8,709,588	27,682,845	37
38	TOTAL INCOME TAXES		16,699,396	1,532,654	521,251	8,709,588	27,682,845	38
39	NET OPERATING INCOME		34,658,051	9,741,842	3,030,886	17,116,311	65,546,970	39
40	AFDC		1,056,360	0	0	5,146	2,027,674	40
41	AFDC - MN Only		0	0	0	0	0	41
42	AFDC - SD Only		0	0	0	0	0	42
43	Total AFDC		1,056,360	0	0	5,146	2,027,674	43
44	TOTAL AVAILABLE FOR RETURN	ALLOWED ONLY IN MN & FERC	35,914,412	9,741,842	3,030,886	17,221,457	67,375,892	44
45	RATE OF RETURN ON RATE BASE		11.84%	4.39%	4.92%	10.25%	8.71%	45

OTTER TAIL POWER COMPANY  
 JURISDICTIONAL COST OF SERVICE STUDY  
 North Dakota 2018 Interim Test Year

LINE NO.	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO.
1	DEVELOPMENT OF FEDERAL INCOME TAX EXPENSE							1
2	NET OPERATING INCOME BEFORE TAX (NOBT)		51,266,713	11,055,375	3,245,974	26,502,881	92,071,042	2
3	LESS: INTEREST COST		7,764,571	5,666,460	1,576,529	4,425,347	19,463,306	3
4	NET INCOME BEFORE TAX		43,502,141	5,388,916	1,669,445	22,077,534	72,617,736	4
5	FEDERAL SCHEDULE M ADJUSTMENTS:							5
6	ADDITIONAL TAX DEPRECIATION	NEPS	4,308,216	3,634,277	857,673	1,655,033	10,435,199	6
7	COST TO REMOVE	NEPS	206,427	174,135	40,137	79,301	500,000	7
8	DIRECTLY ASSIGNED SCHEDULE M ITEMS	NEPS	0	0	0	0	0	8
9	ACCUMULATED VACATION PAY	NEPS	0	0	0	0	0	9
10	OPERATING RESERVES	NEPS	3,382,308	2,853,716	657,780	1,299,570	8,193,664	10
11	PROVISIONS OPERATING RESERVES	NEPS	(1,119,753)	(944,091)	(217,686)	(428,353)	(2,710,794)	11
12	UNBILLED REVENUES	NEPS	0	0	0	0	0	12
13	PREFERRED DIVIDENDS PAID CREDIT	NEPS	0	0	0	0	0	13
14	OTHER SCHEDULE M ITEMS	NEPS	(5,853,888)	(4,938,156)	(1,138,208)	(2,248,814)	(14,179,063)	14
15	SUBTOTAL FEDERAL SCHEDULE M ADJUSTMENTS		924,303	779,882	179,757	355,155	2,259,296	15
16	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		42,577,839	4,559,034	1,489,288	21,722,419	70,378,440	16
17	LESS:							17
18	MINNESOTA STATE INCOME TAXES		3,072,650	0	0	1,706,246	4,778,895	18
19	NORTH DAKOTA STATE INCOME TAXES		0	211,737	0	6,741	218,478	19
20	FEDERAL TAX RATE		39,504,686	4,377,307	1,489,288	20,039,633	65,389,565	20
21	FEDERAL TAX RATE		35.00%	35.00%	35.00%	35.00%	35.00%	21
22	FEDERAL INCOME TAX BEFORE CREDITS		13,826,746	1,532,654	521,251	7,003,322	22,883,332	22
23	INVESTMENT TAX CREDIT - DEBITS UTILIZED	EPIS	0	0	0	0	0	23
24	FEDERAL INCOME TAXES before transfer to Deferred due to NOL		13,826,746	1,532,654	521,251	7,003,322	22,883,332	24
25	Less Current Federal Income Taxes Transferred to Deferred Income Taxes due to NOL		0	0	0	0	0	25
26	FEDERAL INCOME TAXES		13,826,746	1,532,654	521,251	7,003,322	22,883,332	26
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
 WHEELING REVENUE COST OF SERVICE STUDY  
 North Dakota 2018 Interim Test Year

LINE NO.	ITEM	ALLOC	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO.
1	DEVELOPMENT OF MINNESOTA STATE INCOME TAX EXPENSE							1
2	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		42,377,658	0	0	21,722,479	64,300,138	2
3	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:							3
4	PAYSTOP ADJUSTMENT	NEPS	0	0	0	0	0	4
5	CHANGE IN EXCESS TAX DEPRECIATION - MN	NEPS	(11,980,358)	0	0	(4,448,882)	(8,049,512)	5
6	CHANGE IN ACRS - ORDINARY LOSS	NEPS	0	0	0	0	0	6
7	PREFERRED DIVIDENDS PAID CREDIT	NEPS	356,289	0	0	136,871	862,991	7
8	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPS	0	0	0	0	0	8
9	TOTAL MINNESOTA ADJUSTMENTS TO FED SCHEDULE M		(11,224,069)	0	0	(4,311,811)	(27,186,321)	9
10	MINNESOTA TAXABLE INCOME		31,353,570	0	0	17,410,669	48,764,239	10
11	MINNESOTA TAX RATE		9.80%	0.00%	0.00%	9.80%	9.80%	11
12	MINNESOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		3,072,650	0	0	1,706,246	4,778,896	12
13	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		3,072,650	0	0	1,706,246	4,778,896	13
14	MINNESOTA INCOME TAX		3,072,650	0	0	1,706,246	4,778,896	14
15	DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE							15
16	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		0	4,599,034	0	0	4,599,034	16
17	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:							17
18	PAYSTOP ADJUSTMENT	NEPS	0	(1,688)	0	(769)	(1,688)	18
19	CHANGE IN EXCESS TAX DEPRECIATION - ND	NEPS	0	0	0	0	0	19
20	CHANGE IN ACRS - ORDINARY LOSS - ND	NEPS	0	0	0	0	0	20
21	PREFERRED DIVIDENDS PAID CREDIT	NEPS	0	345,137	0	157,174	991,000	21
22	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPS	0	0	0	0	0	22
23	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		0	343,445	0	156,402	986,152	23
24	MINNESOTA TAXABLE INCOME		0	4,599,034	0	0	4,599,034	24
25	MINNESOTA TAX RATE		9.80%	0.00%	0.00%	9.80%	9.80%	25
26	MINNESOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		0	0	0	0	0	26
27	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	0	0	27
28	MINNESOTA INCOME TAX		0	0	0	0	0	28
29	DEVELOPMENT OF NORTH DAKOTA STATE INCOME TAX EXPENSE							29
30	FEDERAL ADJUSTED INCOME BEFORE INCOME TAXES		0	(1,688)	0	(769)	(1,688)	30
31	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:							31
32	PAYSTOP ADJUSTMENT	NEPS	0	0	0	0	0	32
33	CHANGE IN EXCESS TAX DEPRECIATION - ND	NEPS	0	0	0	0	0	33
34	CHANGE IN ACRS - ORDINARY LOSS - ND	NEPS	0	0	0	0	0	34
35	PREFERRED DIVIDENDS PAID CREDIT	NEPS	0	345,137	0	157,174	991,000	35
36	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPS	0	0	0	0	0	36
37	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		0	343,445	0	156,402	986,152	37
38	MINNESOTA TAXABLE INCOME		0	4,599,034	0	0	4,599,034	38
39	MINNESOTA TAX RATE		9.80%	0.00%	0.00%	9.80%	9.80%	39
40	MINNESOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		0	0	0	0	0	40
41	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	0	0	41
42	MINNESOTA INCOME TAX		0	0	0	0	0	42
43	DEVELOPMENT OF FEDERAL INCOME TAXES							43
44	NORTH DAKOTA TAXABLE INCOME		0	4,599,034	0	0	4,599,034	44
45	NORTH DAKOTA TAX RATE		0.00%	4.31%	0.00%	4.31%	4.31%	45
46	NORTH DAKOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		0	198,999	0	198,999	198,999	46
47	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL		0	439,772	0	439,772	439,772	47
48	NORTH DAKOTA INCOME TAX		0	638,771	0	638,771	638,771	48
49	SUBTOTAL		0	638,771	0	638,771	638,771	49
50	DEDUCTION OF FEDERAL INCOME TAXES		0	0	0	0	0	50
51	NORTH DAKOTA TAXABLE INCOME		0	4,599,034	0	0	4,599,034	51
52	NORTH DAKOTA TAX RATE		0.00%	4.31%	0.00%	4.31%	4.31%	52
53	NORTH DAKOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		0	198,999	0	198,999	198,999	53
54	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL		0	439,772	0	439,772	439,772	54
55	NORTH DAKOTA INCOME TAX		0	638,771	0	638,771	638,771	55
56	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:							56
57	PAYSTOP ADJUSTMENT	NEPS	0	0	0	0	0	57
58	CHANGE IN EXCESS TAX DEPRECIATION - ND	NEPS	0	0	0	0	0	58
59	CHANGE IN ACRS - ORDINARY LOSS - ND	NEPS	0	0	0	0	0	59
60	PREFERRED DIVIDENDS PAID CREDIT	NEPS	0	345,137	0	157,174	991,000	60
61	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPS	0	0	0	0	0	61
62	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		0	343,445	0	156,402	986,152	62
63	MINNESOTA TAXABLE INCOME		0	4,599,034	0	0	4,599,034	63
64	MINNESOTA TAX RATE		9.80%	0.00%	0.00%	9.80%	9.80%	64
65	MINNESOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		0	0	0	0	0	65
66	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	0	0	66
67	MINNESOTA INCOME TAX		0	0	0	0	0	67
68	DEVELOPMENT OF FEDERAL INCOME TAXES							68
69	NORTH DAKOTA TAXABLE INCOME		0	4,599,034	0	0	4,599,034	69
70	NORTH DAKOTA TAX RATE		0.00%	4.31%	0.00%	4.31%	4.31%	70
71	NORTH DAKOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		0	198,999	0	198,999	198,999	71
72	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL		0	439,772	0	439,772	439,772	72
73	NORTH DAKOTA INCOME TAX		0	638,771	0	638,771	638,771	73
74	SUBTOTAL		0	638,771	0	638,771	638,771	74
75	DEDUCTION OF FEDERAL INCOME TAXES		0	0	0	0	0	75
76	NORTH DAKOTA TAXABLE INCOME		0	4,599,034	0	0	4,599,034	76
77	NORTH DAKOTA TAX RATE		0.00%	4.31%	0.00%	4.31%	4.31%	77
78	NORTH DAKOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		0	198,999	0	198,999	198,999	78
79	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL		0	439,772	0	439,772	439,772	79
80	NORTH DAKOTA INCOME TAX		0	638,771	0	638,771	638,771	80
81	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:							81
82	PAYSTOP ADJUSTMENT	NEPS	0	0	0	0	0	82
83	CHANGE IN EXCESS TAX DEPRECIATION - ND	NEPS	0	0	0	0	0	83
84	CHANGE IN ACRS - ORDINARY LOSS - ND	NEPS	0	0	0	0	0	84
85	PREFERRED DIVIDENDS PAID CREDIT	NEPS	0	345,137	0	157,174	991,000	85
86	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPS	0	0	0	0	0	86
87	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		0	343,445	0	156,402	986,152	87
88	MINNESOTA TAXABLE INCOME		0	4,599,034	0	0	4,599,034	88
89	MINNESOTA TAX RATE		9.80%	0.00%	0.00%	9.80%	9.80%	89
90	MINNESOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		0	0	0	0	0	90
91	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	0	0	91
92	MINNESOTA INCOME TAX		0	0	0	0	0	92
93	DEVELOPMENT OF FEDERAL INCOME TAXES							93
94	NORTH DAKOTA TAXABLE INCOME		0	4,599,034	0	0	4,599,034	94
95	NORTH DAKOTA TAX RATE		0.00%	4.31%	0.00%	4.31%	4.31%	95
96	NORTH DAKOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		0	198,999	0	198,999	198,999	96
97	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL		0	439,772	0	439,772	439,772	97
98	NORTH DAKOTA INCOME TAX		0	638,771	0	638,771	638,771	98
99	SUBTOTAL		0	638,771	0	638,771	638,771	99
100	DEDUCTION OF FEDERAL INCOME TAXES		0	0	0	0	0	100
101	NORTH DAKOTA TAXABLE INCOME		0	4,599,034	0	0	4,599,034	101
102	NORTH DAKOTA TAX RATE		0.00%	4.31%	0.00%	4.31%	4.31%	102
103	NORTH DAKOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		0	198,999	0	198,999	198,999	103
104	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL		0	439,772	0	439,772	439,772	104
105	NORTH DAKOTA INCOME TAX		0	638,771	0	638,771	638,771	105
106	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:							106
107	PAYSTOP ADJUSTMENT	NEPS	0	0	0	0	0	107
108	CHANGE IN EXCESS TAX DEPRECIATION - ND	NEPS	0	0	0	0	0	108
109	CHANGE IN ACRS - ORDINARY LOSS - ND	NEPS	0	0	0	0	0	109
110	PREFERRED DIVIDENDS PAID CREDIT	NEPS	0	345,137	0	157,174	991,000	110
111	MISCELLANEOUS ADJUSTMENTS TO FED SCHEDULE M	NEPS	0	0	0	0	0	111
112	TOTAL NORTH DAKOTA ADJUSTMENTS TO FED SCHEDULE M		0	343,445	0	156,402	986,152	112
113	MINNESOTA TAXABLE INCOME		0	4,599,034	0	0	4,599,034	113
114	MINNESOTA TAX RATE		9.80%	0.00%	0.00%	9.80%	9.80%	114
115	MINNESOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		0	0	0	0	0	115
116	Minnesota Current Income Tax transfer to Deferred Income Tax due to NOL		0	0	0	0	0	116
117	MINNESOTA INCOME TAX		0	0	0	0	0	117
118	DEVELOPMENT OF FEDERAL INCOME TAXES							118
119	NORTH DAKOTA TAXABLE INCOME		0	4,599,034	0	0	4,599,034	119
120	NORTH DAKOTA TAX RATE		0.00%	4.31%	0.00%	4.31%	4.31%	120
121	NORTH DAKOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		0	198,999	0	198,999	198,999	121
122	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL		0	439,772	0	439,772	439,772	122
123	NORTH DAKOTA INCOME TAX		0	638,771	0	638,771	638,771	123
124	SUBTOTAL		0	638,771	0	638,771	638,771	124
125	DEDUCTION OF FEDERAL INCOME TAXES		0	0	0	0	0	125
126	NORTH DAKOTA TAXABLE INCOME		0	4,599,034	0	0	4,599,034	126
127	NORTH DAKOTA TAX RATE		0.00%	4.31%	0.00%	4.31%	4.31%	127
128	NORTH DAKOTA INCOME TAX (prior to transfer to Deferred Income Tax due to NOL)		0	198,999	0	198,999	198,999	128
129	North Dakota Current Income Tax transfer to Deferred Income Tax due to NOL		0	439,772	0	439,772	439,772	129
130	NORTH DAKOTA INCOME TAX		0	638,771	0	638,771	638,771	130
131	MINNESOTA ADJUSTMENTS TO FEDERAL SCHEDULE M:							131
132	PAYSTOP ADJUSTMENT	NEPS	0	0	0	0	0	132
133	CHANGE IN EXCESS TAX DEPRECIATION - ND	NEPS	0	0	0	0	0	133
134	CHANGE IN ACRS - ORDINARY LOSS - ND	NEPS	0	0	0	0	0	134
135	PREFERRED DIVIDENDS PAID CREDIT	NE						

NORTH DAKOTA

OTTER TAIL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

ALLOCATION

LINE NO.	ITEM	FACTOR	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO.
1	MWH CONSUMPTION AT GENERATORS - PARTIAL PERCENTAGE	E1	2,593,982 54.98500%	1,652,112 35.65531%	437,467 9.27421%	3,986 0.08400%	4,717,027 100.00000%	1
2	MWH CONSUMPTION AT GENERATORS - TOTAL PERCENTAGE	E2	2,813,173 53.37820%	1,980,815 37.57734%	472,885 8.97075%	3,826 0.07789%	5,271,608 100.00000%	2
3								3
4								4
5								5
6								6
7	GENERATION DEMAND FACTOR PERCENTAGE	D1	375,938 50.74446%	295,156 39.84045%	68,833 9.28115%	918 0.12811%	740,844 100.00000%	7
8								8
9	TRANSMISSION DEMAND FACTOR PERCENTAGE	D2	375,938 50.43683%	295,156 39.59891%	68,833 9.23462%	5,437 0.72944%	745,364 100.00000%	9
10								10
11								11
12	DISTRIBUTION - PRIMARY DEMAND FACTOR PERCENTAGE	D3	382,946 43.53636%	403,477 45.87051%	87,651 9.86487%	5,506 0.62614%	879,600 100.00000%	12
13								13
14								14
15	DISTRIBUTION - SECONDARY DEMAND FACTOR PERCENTAGE	D4	484,988 41.17131%	551,014 48.02089%	122,289 10.46581%	0 0.00000%	1,168,271 100.00000%	15
16								16
17								17
18								18
19	CUSTOMER OR METER FACTORS							19
20	TOTAL RETAIL CUSTOMERS PERCENTAGE	C1	62,270 46.66622%	59,557 44.63305%	11,610 8.70014%	0 0.00000%	133,437 100.00000%	20
21								21
22	RETAIL SERVICE LOCATIONS PERCENTAGE	C2	65,272 46.56731%	62,154 44.77085%	12,137 8.65886%	4 0.00285%	140,167 100.00000%	22
23								23
24								24
25	SECONDARY SERVICE LOCATIONS PERCENTAGE	C3	65,225 46.55902%	62,738 44.75175%	12,108 8.65723%	0 0.00000%	140,091 100.00000%	25
26								26
27	STREET LIGHTING FACTOR PERCENTAGE	C4	2,415,177 45.29889%	2,381,719 43.58121%	697,448 11.11910%	0 0.00000%	5,464,004 100.00000%	27
28								28
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31								31
32	AREA LIGHTING FACTOR PERCENTAGE	C5	1,986,717 41.08510%	2,477,820 51.76290%	342,228 7.15140%	0 0.00000%	4,786,865 100.00000%	32
33								33
34	METER FACTOR PERCENTAGE	C6	24,253,657 46.10610%	23,503,024 44.67913%	4,846,644 9.21357%	0 0.00000%	52,603,325 100.00000%	34
35								35
36								36
37	METER READING FACTOR PERCENTAGE	C7	88,079 48.31621%	77,518 42.74234%	16,300 8.94145%	0 0.00000%	182,297 100.00000%	37
38								38
39								39
40	SYSTEM SERVICE LOCATIONS PERCENTAGE	C8	65,294 46.37470%	62,157 44.76504%	12,107 8.65741%	4 0.00285%	140,192 100.00000%	40
41								41
42								42
43	LOAD MANAGEMENT FACTOR PERCENTAGE	C9	20,051 46.87990%	18,627 43.55044%	4,093 9.56957%	0 0.00000%	42,771 100.00000%	43
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NORTH DAKOTA

OTTERTAL POWER COMPANY  
JURISDICTIONAL COST OF SERVICE STUDY  
North Dakota 2018 Interim Test Year

LINE NO	ITEM	ALLOCATION FACTOR	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO
1	GROSS PLANT IN SERVICE	P10	235,403,591	154,188,767	40,610,599	376,857	430,979,725	1
2	PRODUCTION PLANT		54,673,113%	35,609,571%	9,431,938%	0.067523%	100,000,000%	2
3	PERCENTAGE							3
4	DISTRIBUTION PLANT	P80	220,381,104	228,593,947	47,845,201	1,172,619	469,892,811	4
5	PERCENTAGE		44.23867%	45.98306%	9.67611%	0.235468%	100,000,000%	5
6	GENERAL PLANT	P90	44,132,557	36,091,097	8,231,669	174,506	88,619,779	6
7	PERCENTAGE		49.79966%	40.71450%	9.28868%	0.186916%	100,000,000%	7
8	ELECTRIC PLANT IN SERVICE	EPIS	640,243,183	529,263,615	122,404,512	130,200,455	1,422,111,765	8
9	PERCENTAGE		45.02095%	37.21674%	8.60744%	9.155431%	100,000,000%	9
10	NET ELECTRIC PLANT IN SERVICE	NEPIS	323,113,084	272,568,167	62,824,884	124,126,325	762,632,470	10
11	PERCENTAGE		41.268416%	34.82710%	8.02738%	15.860194%	100,000,000%	11
12	OPERATION AND MAINTENANCE EXPENSE	OXPD	11,774,628	7,873,398	2,011,110	19,590	21,678,126	12
13	PERCENTAGE		54.314205%	36.31854%	9.27688%	0.090367%	100,000,000%	13
14	DISTRIBUTION EXPENSE	OXD	7,582,399	7,640,321	1,621,012	33,052	16,917,384	14
15	PERCENTAGE		44.820164%	45.40253%	9.48193%	0.185370%	100,000,000%	15
16	CUSTOMER ACCOUNTS EXPENSE	OXK	6,543,844	6,091,579	1,214,280	242	13,848,526	16
17	PERCENTAGE		47.248226%	43.98216%	8.76726%	0.001750%	100,000,000%	17
18	CUSTOMER SERVICE & INFORMATION EXPENSE	OXI	1,445,487	1,392,509	269,565	0	3,087,562	18
19	PERCENTAGE		46.866217%	44.633057%	8.70074%	0.000000%	100,000,000%	19
20	OTHER DEFERRED INCOME TAX FACTOR	NPISM	323,113,084	0	0	124,126,325	447,239,409	20
21	MINNESOTA		72,246112%	0.000000%	0.000000%	27.753688%	100,000,000%	21
22	PERCENTAGE							22
23	NORTH DAKOTA	NPISN	0	272,568,167	0	0	272,568,167	23
24	PERCENTAGE		0.000000%	100.000000%	0.000000%	0.000000%	100,000,000%	24
25	EXCLUDING SOUTH DAKOTA	NPMSR	323,113,084	272,568,167	0	124,126,325	719,807,576	25
26	PERCENTAGE		44.868814%	37.866811%	0.000000%	17.244375%	100,000,000%	26
27	LONG TERM OHP RATIO (WAFDC)	CWPLT	14,896,311	0	0	72,566	26,591,925	27
28	PERCENTAGE		52.097151%	0.000000%	0.000000%	0.253799%	100,000,000%	28
29	REVENUE	R10	207,731,002	122,569,268	28,544,670	0	259,865,140	29
30	PERCENTAGE		57.724680%	34.065344%	8.20688%	0.000000%	100,000,000%	30
31	LABOR AND RELATED EXPENSE	LRE	72,626,792	53,354,537	12,504,708	2,225,402	140,711,439	31
32	PERCENTAGE		51.613963%	37.91770%	8.88671%	1.581538%	100,000,000%	32
33	TOTAL O & M EXPENSE	OX						33
34	PERCENTAGE							34
35								35
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NORTH DAKOTA

OTTER TAIL POWER COMPANY  
Financial Statement Audit  
North Dakota 2018 Interim Test Year

LINE NO.	ITEM	ALLOCATION	MINNESOTA	NORTH DAKOTA	SOUTH DAKOTA	FERC	TOTAL COMPANY	LINE NO.
1	CASH WORKING CAPITAL CALCULATION - REVENUE LEAD DAYS							1
2	REVENUES							2
3	COMPUTER MAINTAINED BILLINGS							3
4	MANUALLY MAINTAINED BILLINGS							4
5	COST OF ENERGY REVENUES	RIO						5
6	SALES FOR RESALE							6
7	RENT FROM ELECTRIC PROPERTY							7
8	RENT FROM ELECTRIC PROPERTY - COYOTE							8
9	RENT FROM ELECTRIC PROPERTY - BIG STONE							9
10	RENT FROM ELECTRIC PROPERTY - WHEELINGS							10
11	RENT FROM ELECTRIC PROPERTY - ITA							11
12	LOAD CONTROL AND DISPATCH							12
13	RENT FROM ELECTRIC PROPERTY - BIG STONE							13
14	RENT FROM ELECTRIC PROPERTY - COYOTE							14
15	PROFIT ON MATERIALS AND SUPPLIES							15
16	RUBBER GOODS TESTING							16
17	RESIDENTIAL CONSERVATION SERVICES							17
18	TOTAL REVENUES		219,281,255	132,301,305	31,612,798	4,871,084	388,066,451	18
19								19
20								20
21	REVENUE LEAD DAYS FROM SERVICE TO COLLECTION							21
22	COMPUTER MAINTAINED BILLINGS		43.4	43.4	43.4	43.4	N/A	22
23	MANUALLY MAINTAINED BILLINGS		41.3	41.3	41.3	41.3	N/A	23
24	COST OF ENERGY REVENUES		98.3	127.7	13.2	61.3	N/A	24
25	SALES FOR RESALE		23.1	23.1	23.1	23.1	N/A	25
26	RENT FROM ELECTRIC PROPERTY		(92.4)	(92.4)	(92.4)	(92.4)	N/A	26
27	MISCELLANEOUS		34.9	34.9	34.9	34.9	N/A	27
28	ITA DEFICIENCY PAYMENTS		48.4	48.4	48.4	48.4	N/A	28
29	WHEELINGS		36.8	36.8	36.8	36.8	N/A	29
30	LOAD CONTROL AND DISPATCH		27.9	27.9	27.9	27.9	N/A	30
31	RENT FROM ELECTRIC PROPERTY - BIG STONE		42.8	39.3	66.4	28.2	N/A	31
32	RENT FROM ELECTRIC PROPERTY - COYOTE		42.8	39.3	66.4	28.2	N/A	32
33	PROFIT ON MATERIALS AND SUPPLIES		42.8	39.3	66.4	28.2	N/A	33
34	RUBBER GOODS TESTING		42.8	39.3	66.4	28.2	N/A	34
35	RESIDENTIAL CONSERVATION SERVICES		42.8	39.3	66.4	28.2	N/A	35
36								36
37								37
38								38
39	REVENUE DOLLAR DAYS (REVENUES X REVENUE LEAD DAYS)		8,198,970,929	5,051,504,523	742,045,990	0	13,992,521,342	39
40	COMPUTER MAINTAINED BILLINGS		742,677,822	457,260,331	67,169,730	0	1,266,597,883	40
41	MANUALLY MAINTAINED BILLINGS		134,365,090	(570,108,520)	1,243,207,500	0	809,563,881	41
42	COST OF ENERGY REVENUES		184,955	130,206	31,084	1,900,011	4,395,161	42
43	SALES FOR RESALE		(21,670,553)	(18,280,606)	(4,213,541)	(8,324,096)	(52,489,096)	43
44	RENT FROM ELECTRIC PROPERTY		37,151,927	31,340,213	7,223,881	14,272,193	89,988,014	44
45	MISCELLANEOUS		35,441,095	29,897,008	6,881,033	13,614,864	85,844,099	45
46	ITA DEFICIENCY PAYMENTS		0	0	0	15,726,231	15,726,231	46
47	WHEELINGS		250,149,254	211,018,146	46,638,081	96,096,720	605,902,201	47
48	LOAD CONTROL AND DISPATCH		208,957	161,855	63,031	52,890	486,732	48
49	RENT FROM ELECTRIC PROPERTY - BIG STONE		173,196	134,133	52,226	43,831	403,367	49
50	RENT FROM ELECTRIC PROPERTY - COYOTE		0	0	0	0	0	50
51	PROFIT ON MATERIALS AND SUPPLIES		498,843	394,615	149,782	125,882	1,168,622	51
52	RUBBER GOODS TESTING		0	0	0	0	0	52
53	RESIDENTIAL CONSERVATION SERVICES		114,533	0	0	0	114,533	53
54	TOTAL DOLLAR DAYS		9,377,753,921	5,193,441,303	2,111,258,807	137,556,530	16,820,010,261	54
55								55
56								56
57	AVG REVENUE LEAD DAYS (TOTAL REV DOLLAR DAYS / TOTAL REV)		42.8	39.3	66.4	28.2	43.3	57
58								58
59								59
60								60