

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
CASH WORKING CAPITAL - SOUTH DAKOTA
TEST YEAR ENDING DECEMBER 31, 2007

Statement F
Page 1 of 1

LINE NO.	(A) Description of Expense	(B) OPERATING EXPENSE	(C) Adjustments	(D) Test Year Operating Expense	(E) EXPENSE PER DAY AT 365 DAYS PER YEAR	(F) EXPENSE LAG DAYS	(G) EXCESS REVENUE LEAD DAYS OF 37.5 OVER EXPENSE LAG DAYS	(H) NET REVENUE LAG DOLLARS
1	FUEL - COAL	\$5,149,528	(\$184,192)	\$4,965,336	\$13,604	16.0	21.5	\$292,149
2								
3	FUEL - OIL	717,769	(28,898)	688,871	1,887	8.9	28.6	53,932
4								
5	PURCHASED POWER	7,403,538	(290,782)	7,112,756	19,487	32.8	4.7	91,117
6								
7	LABOR AND ASSOCIATED PAYROLL EXPENSE	5,493,514	(85,561)	5,407,953	14,816	13.9	23.6	349,306
8								
9	ALL OTHER O&M EXPENSE	3,227,479	957,224	4,184,703	11,465	19.4	18.1	207,238
10								
11	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	931,813	(35,906)	895,907	2,455	316.8	(279.3)	(685,668)
12								
13	COAL CONVERSION TAXES	81,135	(3,126)	78,009	214	316.8	(279.3)	(59,703)
14								
15	FEDERAL INCOME TAXES	526,339	(449,114)	77,225	212	43.9	(6.4)	(1,359)
16								
17	STATE INCOME TAXES	-	-	-	-	0.0	37.5	-
18								
19	INCREMENTAL FEDERAL INCOME TAXES	-	-	-	-	43.9	(6.4)	-
20								
21	INCREMENTAL STATE INCOME TAXES	-	-	-	-	0.0	37.5	-
22								
23	BANK BALANCES	-	-	-				881
24								
25	SPECIAL DEPOSITS	-	-	-				73,919
26								
27	WORKING FUNDS	-	-	-				2,124
28								
29	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(365,591)	5,694	(359,897)	(986)	0.0		-
30								
31	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(623,566)	9,712	(613,854)	(1,682)	0.0		-
32								
33	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	-	-	-	-	1.9		-
34								
35	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	-	-	-	-	61.1		-
36								
37	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	(1,212,766)	-	(1,212,766)	(3,323)	16.3		(54,159)
38								
39	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	-	-	-	-	0.0		-
40								
41								
42	TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA							<u>\$269,775</u>

Sources:
See footnotes on Schedule F-3

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
MATERIALS, SUPPLIES, AND FUEL STOCKS
For the 12 Months Ended December 31, 2007

Schedule F-1
Page 1 of 2

	(A)	(B)	(C)
Line No.	Month / Year	Fuel Stocks (a/c 151)	Materials and Supplies (a/c 154, 155, 163)
1	Dec-2006	\$7,467,637	\$12,108,826
2	Jan-2007	7,382,232	12,545,013
3	Feb-2007	7,350,975	12,939,996
4	Mar-2007	7,056,872	13,642,451
5	Apr-2007	6,473,440	13,960,802
6	May-2007	7,154,936	13,684,732
7	Jun-2007	7,186,496	13,892,918
8	Jul-2007	7,447,016	13,713,182
9	Aug-2007	7,928,512	13,908,881
10	Sep-2007	8,243,226	13,586,703
11	Oct-2007	8,478,237	13,469,911
12	Nov-2007	8,832,575	13,549,271
13	Dec-2007	8,798,580	13,308,555

NOTE: OTP used a simple average in the cost of service per OTP's prior rate case. An average of the above numbers will not agree.

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
PREPAYMENTS
For the 12 Months Ended December 31, 2007

Schedule F-1
Page 2 of 2

	(A)	(B)	(C)	(D)	(E)	(F)	(G)
Line No.	Month / Year	Insurance and Interest	Post Retirement Benefits Other Than Pension	Post Employment Benefits	Total Prepayments (a/c 165)	Adjustment for FAS 158	Total Test Year Prepayments
1	Dec-2006	\$165,943	(\$32,254,146)	(\$3,280,706)	(\$35,368,909)	\$3,991,701	(\$31,377,208)
2	Jan-2007	83,835	(32,687,839)	(3,291,027)	(35,895,031)	3,991,701	(31,903,330)
3	Feb-2007	986,357	(32,561,650)	(3,301,164)	(34,876,457)	3,991,701	(30,884,756)
4	Mar-2007	801,894	(32,763,953)	(3,306,224)	(35,268,283)	3,991,701	(31,276,582)
5	Apr-2007	682,150	(32,882,312)	(3,322,560)	(35,522,722)	3,991,701	(31,531,021)
6	May-2007	1,147,490	(32,952,144)	(3,335,659)	(35,140,313)	3,991,701	(31,148,612)
7	Jun-2007	1,039,382	(32,989,528)	(3,335,562)	(35,285,709)	3,991,701	(31,294,008)
8	Jul-2007	879,562	(33,045,175)	(3,344,875)	(35,510,487)	3,991,701	(31,518,786)
9	Aug-2007	726,768	(33,277,313)	(3,338,707)	(35,889,252)	3,991,701	(31,897,551)
10	Sep-2007	611,704	(33,335,013)	(3,239,514)	(35,962,823)	3,991,701	(31,971,122)
11	Oct-2007	458,910	(33,254,489)	(3,244,123)	(36,039,701)	3,991,701	(32,048,000)
12	Nov-2007	305,815	(33,409,755)	(3,244,072)	(36,348,012)	3,991,701	(32,356,311)
13	Dec-2007	152,359	(30,487,764)	(3,251,143)	(33,586,547)	3,991,701	(29,594,846)

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
MATERIALS, SUPPLIES, AND FUEL STOCKS
For the Year Ended December 31, 2005

Schedule F-2
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Line No.	(A) Month / Year	(B) Fuel Stocks (a/c 151)	(C) Materials and Supplies (a/c 154, 155,
1	Dec-2004	\$4,265,848	\$9,575,603
2	Jan-2005	4,193,159	9,931,710
3	Feb-2005	3,791,708	10,102,160
4	Mar-2005	3,496,709	10,166,416
5	Apr-2005	3,834,871	10,342,923
6	May-2005	4,921,250	10,460,940
7	Jun-2005	4,827,623	10,227,471
8	Jul-2005	4,613,011	10,245,171
9	Aug-2005	4,757,787	10,324,073
10	Sep-2005	5,133,450	9,988,481
11	Oct-2005	4,531,958	10,034,673
12	Nov-2005	4,821,142	9,956,000
13	Dec-2005	5,280,099	10,105,710

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
MATERIALS, SUPPLIES, AND FUEL STOCKS
For the Year Ended December 31, 2006

Schedule F-2
Page 2 of 4

(A)		(B)	(C)
Line No.	Month / Year	Fuel Stocks (a/c 151)	Materials and Supplies (a/c 154, 155,
1	Dec-2005	\$5,280,099	\$10,105,710
2	Jan-2006	5,250,669	10,312,701
3	Feb-2006	4,465,572	10,618,712
4	Mar-2006	4,287,175	11,421,232
5	Apr-2006	6,040,256	11,623,703
6	May-2006	6,398,327	11,832,113
7	Jun-2006	6,739,069	11,967,420
8	Jul-2006	6,249,014	12,045,905
9	Aug-2006	5,855,949	12,191,647
10	Sep-2006	6,558,204	12,189,742
11	Oct-2006	6,833,194	12,105,231
12	Nov-2006	7,115,603	12,021,566
13	Dec-2006	7,467,637	12,108,826

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
PREPAYMENTS
For the 12 Months Ended December 31, 2005

Schedule F-2
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	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Month / Year	Insurance and Interest	Post Retirement Benefits Other Than Pension	Post Employment Benefits	Noncurrent Prepaid Pension	Total Prepayments
1	Dec-2004	134,776	(25,809,989)	(1,646,211)	10,229,495	(17,091,930)
2	Jan-2005	1,019,055	(25,295,532)	(1,704,992)	9,987,328	(15,994,141)
3	Feb-2005	1,019,055	(25,519,239)	(1,771,104)	9,745,161	(16,526,127)
4	Mar-2005	944,697	(25,625,301)	(1,813,920)	9,502,995	(16,991,530)
5	Apr-2005	944,697	(25,916,816)	(1,871,270)	9,260,828	(17,582,561)
6	May-2005	1,112,219	(26,118,823)	(1,926,835)	9,018,661	(17,914,778)
7	Jun-2005	1,112,219	(25,956,919)	(2,205,383)	12,697,995	(14,352,088)
8	Jul-2005	809,887	(26,073,610)	(2,284,810)	12,442,745	(15,105,789)
9	Aug-2005	809,887	(26,190,620)	(2,374,920)	12,187,495	(15,568,158)
10	Sep-2005	458,417	(26,402,425)	(2,479,749)	11,410,502	(17,013,255)
11	Oct-2005	458,417	(26,582,611)	(2,991,216)	10,762,461	(18,352,949)
12	Nov-2005	152,416	(26,706,708)	(3,184,159)	10,275,083	(19,463,368)
13	Dec-2005	0	(26,982,034)	(3,399,932)	9,794,686	(20,587,280)

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
PREPAYMENTS
For the 12 Months Ended December 31, 2006

Schedule F-2
Page 4 of 4

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Month / Year	Insurance and Interest	Post Retirement Benefits Other Than Pension	Post Employment Benefits	Noncurrent Prepaid Pension	Total Prepayments
1	Dec-2005	0	(26,982,034)	(3,399,932)	9,794,686	(20,587,280)
2	Jan-2006	2,988,889	(27,202,255)	(3,413,403)	9,353,019	(18,273,750)
3	Feb-2006	4,786,526	(27,202,255)	(3,354,237)	8,959,575	(16,810,391)
4	Mar-2006	1,015,144	(27,476,259)	(3,318,479)	10,542,020	(19,237,574)
5	Apr-2006	1,105,143	(27,476,259)	(3,298,543)	12,124,465	(17,545,194)
6	May-2006	1,325,056	(27,802,433)	(3,286,617)	11,706,910	(18,057,084)
7	Jun-2006	1,186,342	(27,802,433)	(3,239,966)	11,289,355	(18,566,702)
8	Jul-2006	1,008,435	(27,979,724)	(3,216,112)	10,416,307	(19,771,094)
9	Aug-2006	831,478	(27,979,724)	(3,287,470)	9,934,618	(20,501,098)
10	Sep-2006	655,088	(28,032,594)	(3,292,604)	9,452,109	(21,218,001)
11	Oct-2006	491,823	(28,032,594)	(3,286,996)	8,969,601	(21,858,167)
12	Nov-2006	341,294	(28,204,248)	(3,284,527)	8,487,092	(22,660,389)
13	Dec-2006	165,943	(32,254,146)	(3,280,706)	0	(35,368,909)

Otter Tail Corporation d/b/a OTTER TAIL POWER COMPANY
CASH WORKING CAPITAL - SOUTH DAKOTA
TEST YEAR ENDING DECEMBER 31, 2007

Schedule F-3
Page 1 of 1

LINE NO.	(A) Description of Expense	(B) OPERATING EXPENSE	(C) Adjustments	(D) Test Year Operating Expense	(E) EXPENSE PER DAY AT 365 DAYS PER YEAR	(F) EXPENSE LAG DAYS	(G) EXCESS REVENUE LEAD DAYS OF 37.5 OVER EXPENSE LAG DAYS	(H) NET REVENUE LAG DOLLARS
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17	STATE INCOME TAXES	-	-	-	-	0.0	37.5	-
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19	INCREMENTAL FEDERAL INCOME TAXES	-	-	-	-	43.9	(6.4)	-
20								
21	INCREMENTAL STATE INCOME TAXES	-	-	-	-	0.0	37.5	-
22								
23	BANK BALANCES	-	-	-				881
24								
25	SPECIAL DEPOSITS	-	-	-				73,919
26								
27	WORKING FUNDS	-	-	-				2,124
28								
29	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(365,591)	5,694	(359,897)	(986)	0.0		-
30								
31	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(623,566)	9,712	(613,854)	(1,682)	0.0		-
32								
33	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN	-	-	-	-	1.9		-
34								
35	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND	-	-	-	-	61.1		-
36								
37	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	(1,212,766)	-	(1,212,766)	(3,323)	16.3		(54,159)
38								
39	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES	-	-	-	-	0.0		-
40								
41								
42	TOTAL CASH WORKING CAPITAL REQUIREMENT - SOUTH DAKOTA							\$269,775

Sources:

Col (B), Ln 1; Test Year Input Summary; Section A, Page 5 of 5, Line 21 x SD Test Yr COSS, Page 15-a, line 5 (SD %)
Col (B), Ln 3; Test Year Input Summary; Section A, Page 5 of 5, Line 22 x SD Test Yr COSS, Page 15-a, line 2 (SD %)
Col (B), Ln 5; 2007 Actual Year COSS, Page 9-1, Line 22 (SD Amount)
Col (B), Ln 7; Test Year Input Summary; Section A, Page 5 of 5 x SD Test Yr COSS, Page 16-a, line 48 (SD %)
Col (B), Ln 9; 2007 Actual Year COSS, Page 10-1, Line 46 (SD Amt) Less: (Col (B) Lines 1 - 7, Sch F-3)
Col (B), Ln 11; 2007 Actual Year COSS, Page 12-1, Line 1 (SD Amt) x Test Year Input Summary, Section A, Page 5 of 5, Line 25
Col (B), Ln 13; 2007 Actual Year COSS, Page 12-1, Line 1 (SD Amt) x Test Year Input Summary, Section A, Page 5 of 5, Line 26
Col (B), Ln 15; 2007 Actual Year COSS Page 12-1, Line 34
Col (B), Ln 29; Test Year Input Summary; Section A, Page 5 of 5, Line 44 x SD Test Yr COSS, Page 16-a, line 48 (SD %)
Col (B), Ln 29; Test Year Input Summary; Section A, Page 5 of 5, Line 45 x SD Test Yr COSS, Page 16-a, line 48 (SD %)
Col (B), Ln 29; Test Year Input Summary; Section A, Page 5 of 5, Line 45 x SD Test Yr COSS, Page 16-a, line 48 (SD %)
Col (B), Ln 29; Test Year Input Summary; Section A, Page 5 of 5, Line 50
Col (D), Ln 1-39; 2007 Test Year COSS, Page 21-1
Col (C), Ln 1-39; Col (D) less Col (B)
Col (E), Ln 1-39; Col (D) / 365 Days
Col (F), Ln 1-39; Test Year Input Summary; Section A, Page 5 of 5, Ln 27-58
Col (G), Ln 1-39; 2007 Test Year COSS, Page 18-1, Line 58 less Col (F)
Col (H), Ln 1-21; Col (E) x Col (G)
Col (H), Ln 23-27; 2007 Test Year COSS, Page 21-1, Lines 25-29
Col (H), Ln 37; Col (E) x Col (F)