

Volume 4A – Section 2

2007 Actual Year work papers

Input Summary

OTTER TAIL POWER COMPANY
SUMMARY OF AVERAGE RATE BASE
ACTUAL YEAR 2007

A-SUMMARY
PAGE 1 OF 5

(A) SYSTEM BALANCES																			(B)																			(C)																			(D)																			(E)																			(F)																			(G)																			(H)																			(I)																			(J)																			(K)																			(L)																			(M)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								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(5) SD-3, Page 1 of 8

- (1) Functionalization run page 5 of 6 12/31/2006
(2) Financial Statement, p 10 12/31/2007
(3) Functionalization run page 5 of 6 12/31/2007
(4) Financial Statement, p 10, Total EPIS minus PHFU 1,028,917,132 29,656 1,028,887,476
Difference 0

OTTER TAIL POWER COMPANY
SUMMARY OF AVERAGE RATE BASE
ACTUAL YEAR 2007

		(A)		(B)		(C)		(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		SYSTEM BALANCES						EMISSION ALLOWANCES	ECONOMIC DEVELOPMENT	ADVERTISING EXPENSES	Column Not Used		MATERIALS & PREPAY ADJUST	AFDC ON SHORT-TERM CWIP	FAS 106 PAYGO	DEF TAX ON BIG STONE LAND	TOTAL
Line		12/31/2006	12/31/2007	(1)	(2)	AVERAGE											
1														(6)			1
2																	2
3																	3
4	ACCUMULATED DEPRECIATION																4
5	PRODUCTION PLANT																5
6	BASE DEMAND - MN	(65,974,636)	(81,432,068)	(65,974,636)	(81,432,068)	(73,703,352)								(292,586)			(73,995,938)
7	- ND	(50,461,715)	(62,112,234)	(50,461,715)	(62,112,234)	(56,286,975)								(201,281)			(56,488,256)
8	- SD	(9,603,382)	(11,897,085)	(9,603,382)	(11,897,085)	(10,750,233)								(41,359)			(10,791,592)
9	- FERC	(157,525)	(281,800)	(157,525)	(281,800)	(219,662)								(2,639)			(170,201)
10	PEAK DEMAND - MN	(46,430,413)	(31,846,609)	(46,430,413)	(31,846,609)	(39,139,511)								(87,804)			(39,227,315)
11	- ND	(35,513,016)	(24,292,497)	(35,513,016)	(24,292,497)	(29,902,796)								(69,402)			(29,972,198)
12	- SD	(6,798,491)	(4,653,027)	(6,798,491)	(4,653,027)	(5,705,799)								(14,377)			(5,720,136)
13	- FERC	(110,860)	(110,214)	(110,860)	(110,214)	(110,537)								(702)			(111,239)
14	BASE ENERGY - MN	0	0	0	0	0								0			0
15	- ND	0	0	0	0	0								0			0
16	- SD	0	0	0	0	0								0			0
17	- FERC	0	0	0	0	0								0			0
18	TOTAL PRODUCTION PLANT	(215,010,037)	(216,627,534)	(215,010,037)	(216,627,534)	(215,618,786)	0	0	0	0	0			(710,150)	0	0	(216,528,936)
19		(3)	(4)														19
20	TRANSMISSION PLANT - MN	(38,005,310)	(39,878,229)	(38,005,310)	(39,878,229)	(38,941,770)								(661,614)			(39,603,384)
21	- ND	(30,001,845)	(31,391,037)	(30,001,845)	(31,391,037)	(30,696,441)								(540,268)			(31,236,709)
22	- SD	(5,836,922)	(6,138,673)	(5,836,922)	(6,138,673)	(5,987,798)								(100,332)			(6,088,130)
23	- FERC	(745,226)	(785,404)	(745,226)	(785,404)	(765,315)								70			(765,245)
24																	24
25	TOTAL TRANSMISSION PLANT	(74,589,303)	(78,193,343)	(74,589,303)	(78,193,343)	(76,391,323)	0	0	0	0	0			(1,302,145)	0	0	(77,693,468)
26																	26
27	DISTRIBUTION PLANT - MN	(58,245,149)	(61,115,390)	(58,245,149)	(61,115,390)	(59,680,270)								(1,259,196)			(60,939,466)
28	- ND	(57,911,609)	(60,718,928)	(57,911,609)	(60,718,928)	(59,315,268)								(1,303,435)			(60,618,704)
29	- SD	(12,064,672)	(12,685,954)	(12,064,672)	(12,685,954)	(12,375,313)								(270,780)			(12,646,093)
30	- FERC	(343,491)	(412,633)	(343,491)	(412,633)	(378,062)								(13,992)			(392,054)
31																	31
32	TOTAL DISTRIBUTION PLANT	(128,564,921)	(134,932,905)	(128,564,921)	(134,932,905)	(131,748,913)	0	0	0	0	0			(2,847,403)	0	0	(134,596,316)
33																	33
34	GENERAL PLANT - MN	(14,004,882)	(14,635,200)	(14,004,882)	(14,635,200)	(14,320,041)								(659,554)			(14,979,596)
35	- ND	(11,635,677)	(11,923,971)	(11,635,677)	(11,923,971)	(11,779,824)								(597,297)			(12,377,120)
36	- SD	(2,430,326)	(2,526,323)	(2,430,326)	(2,526,323)	(2,478,324)								(124,386)			(2,602,710)
37	- FERC	(66,407)	(72,564)	(66,407)	(72,564)	(69,485)								(108,051)			(177,537)
38																	38
39	TOTAL GENERAL PLANT	(28,137,292)	(29,158,058)	(28,137,292)	(29,158,058)	(28,647,675)	0	0	0	0	0			(1,489,288)	0	0	(30,136,963)
40																	40
41	INTANGIBLE PLANT	(1,020,162)	(985,886)	(1,020,162)	(985,886)	(1,003,024)								(1,684,787)			(2,687,811)
42																	42
43	TOTAL ACCUMULATED DEPRECIATION	(447,321,715)	(459,897,725)	(447,321,715)	(459,897,725)	(453,609,720)	0	0	0	0	0			(6,033,774)	0	0	(461,643,494)
44																	44
45	BSP CAPITALIZED ITEMS - A/C 186	(5)	(5)	(5)	(5)												45
46	A/C 186 - MN	0	0	0	0	0											0
47	A/C 186 - ND	138,973	98,298	138,973	98,298	118,635								(1,303,435)			118,635
48	A/C 186 - SD	12,552	8,878	12,552	8,878	10,715								(124,386)			10,715
49	A/C 186 - FERC	0	0	0	0	0								(108,051)			0
50																	50
51	TOTAL BSP CAP ITEMS - A/C 186	151,525	107,176	151,525	107,176	129,351	0	0	0	0	0			0	0	0	129,351
52																	52
53																	53
54	TOTAL NET PLANT IN SERVICE	483,488,857	589,098,926	483,488,857	589,098,926	526,292,892	0	0	0	0	0			7,162,939	0	0	533,455,831

(6) SD-3, Page 6 of 8

(1) A-1, PAGE 1 OF 2 actual COSS 2006
(2) A-1, PAGE 1 OF 2 actual COSS 2007
(3) A-1, PAGE 2 OF 2 actual COSS 2006
(4) A-1, PAGE 2 OF 2 actual COSS 2007
(5) B-8, PAGE 1 OF 2

ARC Amortization
Transferred to Regulatory Liability
+ Undepr. saliv of
F/S Accumulated Prov. For Depr. & A

185,232
(13,295,373)
(312,141)
446,475,444

Agrees to F/S Accumulated Prov. For Depr. and Amort. (Page 2 of F/S)

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OTTER TAIL POWER COMPANY
SUMMARY OF AVERAGE RATE BASE
ACTUAL YEAR 2007

SOUTH DAKOTA

A-SUMMARY
PAGE 4 OF 5

		(A) SYSTEM BALANCES		(B)	(C)	(D)	(E)	(F)	(G) Column Not Used	(H)	(I) MATERIALS & PREPYMT ADJUST	(J) SHORT-TERM CWIP	(K) FAS 106 PAYGO	(L) DEF TAX ON BIG STONE LAND	(M)	Line
		12/31/2006	12/31/2007		AVERAGE	EMISSION ALLOWANCES	ECONOMIC DEVELOPMENT	ADVERTISING EXPENSES							TOTAL	
1	ACCUMULATED DEFERRED INCOME TAXES															1
2	ITEMS SD FLOWS THROUGH															2
3	FEDERAL	(1)	(1)													3
4	MINNESOTA	(4,155,391)	(4,742,738)		(4,449,065)										(4,449,065)	4
5	MINNESOTA	(637,248)	(705,910)		(671,579)										(671,579)	5
6	NORTH DAKOTA	(365,017)	(418,240)		(391,629)										(391,629)	6
7	SUBTOTAL	(5,157,656)	(5,866,888)		(5,512,272)	0	0	0	0	0	0	0	0	0	(5,512,272)	7
8	ALL OTHER															8
9	FEDERAL															9
10	MINNESOTA	(61,156,580)	(61,011,807)		(61,084,194)									(30,254)	(61,114,448)	10
11	MINNESOTA	(8,456,371)	(8,519,137)		(8,487,754)										(8,487,754)	11
12	NORTH DAKOTA	(4,377,897)	(4,392,159)		(4,385,028)										(4,385,028)	12
13	SUBTOTAL	(73,990,848)	(73,923,104)		(73,956,976)	0	0	0	0	0	0	0	0	(30,254)	(73,987,230)	13
14	TOTAL ACCUM DEF INC TAXES	(79,148,504)	(79,789,992)		(79,469,248)	0	0	0	0	0	0	0	0	(30,254)	(79,499,502)	14
15	UNAMORTIZED RATE CASE EXPENSES															15
16	MINNESOTA	0	0		0										0	16
17	NORTH DAKOTA	0	0		0										0	17
18	SOUTH DAKOTA	0	0		0										0	18
19	FERC	0	0		0										0	19
20	TOTAL				0										0	20
21	CUSTOMER ADVANCES (& DEPOSITS)															21
22																22
23																23
24																24
25																25
26																26
27																27
28																28
29																29
30	TOTAL AVERAGE RATE BASE				458,381,500	0	0	0	0	0	744,634	7,162,939	32,877,510	(30,254)	499,136,329	30

(1) A-5, PAGE 1 OF 5
(2) A-6, PAGE 1 OF 2

(3) SD-4, Page 1 of 3

Line	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	Line
1														1
2														2
3		(1)	18,823,676											3
4	WORKING CAPITAL ITEMS:		17,275,360											4
5	COE REVENUES - MN	(1)	4,261,508											5
6	COE REVENUES - ND	(1)	36,458											6
7	COE REVENUES - FERC	(8)	0.91767											7
8	COMPUTER MAINT BILLINGS-ALLOCFACTOR	(8)	0.08233											8
9	COMPUTER MAINT BILLINGS-LEAD DAYS	(8)	38.1											9
10	MANUALLY MAINT BILLINGS-LEAD DAYS	(8)	43.1											10
11	COE REVENUE - MN - LEAD DAYS	(8)	97.3											11
12	COE REVENUE - ND - LEAD DAYS	(8)	127.8											12
13	COE REVENUE - SD - LEAD DAYS	(8)	112.4											13
14	COE REV.FERC & TOTAL CO - LEAD DAYS	(8)	110.8											14
15	SALES FOR RESALE - LEAD DAYS	(8)	23.4											15
16	RENT FROM ELEC PROPERTY - LEAD DAYS	(8)	(86.4)											16
17	MISCELLANEOUS - LEAD DAYS	(8)	35.0											17
18	INTEGRATED TRANSMISSION - LEAD DAYS	(8)	53.2											18
19	OTHER REVENUE - WHEELING - LEAD DAYS	(8)	37.8											19
20	OTHER REV.LC&D, MISO & MAPPL-LEAD DAYS	(8)	33.6											20
21	FUEL EXPENSE - COAL	(2)	53,130,116											21
22	FUEL EXPENSE - OIL	(2)	7,351,578											22
23	LABOR & ASSOCIATED PAYROLL EXPENSE	(9)	60,090,369											23
24	PROP TAX FACTOR - EXCL COAL CONV TAX	(3)	0.919902											24
25	PROPERTY TAX FACTOR - COAL CONV TAX	(3)	0.080098											25
26	EXPENSE LAG DAYS - COAL	(8)	16.0											26
27	EXPENSE LAG DAYS - OIL	(8)	8.9											27
28	EXP LAG DAYS - LABOR & ASSOC PAYROLL	(8)	32.8											28
29	EXP LAG DAYS - ALL OTHER O&M EXP	(8)	13.9											29
30	EXPENSE LAG DAYS - PROPERTY TAXES - MN	(8)	19.4											30
31	EXPENSE LAG DAYS - PROPERTY TAXES - ND	(8)	338.9											31
32	EXPENSE LAG DAYS - PROPERTY TAXES - SD	(8)	241.5											32
33	EXPENSE LAG DAYS - PROPERTY TAXES - FERC	(8)	371.5											33
34	EXPENSE LAG DAYS - COAL CONVERSION TAXES	(8)	314.6											34
35	EXPENSE LAG DAYS - FEDERAL INCOME TAXES	(8)	37.1											35
36	EXPENSE LAG DAYS - STATE INCOME TAXES - MN	(8)	43.9											36
37	EXPENSE LAG DAYS - STATE INCOME TAXES - TOT CO.	(8)	43.9											37
38	EXPENSE LAG DAYS - STATE INCOME TAXES - ND	(8)	20.7											38
39	EXPENSE LAG DAYS - STATE INCOME TAXES - SD	(8)	73.0											39
40	BANK BALANCES	(4)	9,400											40
41	SPECIAL DEPOSITS	(5)	789,085											41
42	WORKING FUNDS	(6)	22,679											42
43	EMPLOYEE FICA WITHHOLDING	(7)	(3,988,989)											43
44	EMPLOYEE FEDERAL WITHHOLDING	(7)	(6,820,822)											44
45	EMPLOYEE STATE WITHHOLDING - MN	(7)	(1,635,219)											45
46	EMPLOYEE STATE WITHHOLDING - ND	(7)	(286,507)											46
47	STATE SALES TAX - MN	(7)	(5,813,859)											47
48	STATE SALES TAX - ND	(7)	(2,020)											48
49	STATE SALES TAX - SD	(7)	(1,212,766)											49
50	FRANCHISE TAXES	(7)	(722,428)											50
51	AVAILABLE DAYS - FICA WITHHOLDING	(8)	0.0											51
52	AVAILABLE DAYS - FEDERAL WITHHOLDING	(8)	0.0											52
53	AVAILABLE DAYS - STATE WITHHOLDING - MN	(8)	1.9											53
54	AVAILABLE DAYS - STATE WITHHOLDING - ND	(8)	61.1											54
55	AVAILABLE DAYS - STATE SALES TAX - MN	(8)	15.5											55
56	AVAILABLE DAYS - STATE SALES TAX - ND	(8)	26.1											56
57	AVAILABLE DAYS - STATE SALES TAX - SD	(8)	16.3											57
58	EFFECTIVE TAX RATE: MN - FED	(10)	0.3157											58
59	EFFECTIVE TAX RATE: MN - MN	(10)	0.0980											59
60	EFFECTIVE TAX RATE: ND - FED	(10)	0.3272											60
61	EFFECTIVE TAX RATE: ND - ND	(10)	0.0650											61
62	EFFECTIVE TAX RATE: SD - FED	(10)	0.3500											62
63	EFFECTIVE TAX RATE: SD - SD	(10)	0.0000											63
64	EFFECTIVE TAX RATE: TC - FED	(10)	0.3280											64
65	EFFECTIVE TAX RATE: TC - MN	(10)	0.0370											65
66	EFFECTIVE TAX RATE: TC - ND	(10)	0.0250											66
67														67
68														68

batch total 141,329,982

SOUTH DAKOTA

OTTER TAIL POWER COMPANY
OPERATING SUMMARY
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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		AMOUNT	EMISSION ALLOWANCES (5)	ECONOMIC DEVELOPMENT	ADVERTISING EXPENSES	Column Not Used		MATERIALS & PREPAYT ADJUST	SHORT-TERM CWIP	FAS 106 PAYGO	DEF TAX ON BIG STONE LAND	TOTAL
Line												
1		(1)										1
2		134,836,006										2
3		108,472,410										3
4		25,389,754										4
5		0										5
6												6
7		268,698,170	0	0	0	0		0	0	0	0	7
8												8
9		(2)										9
10												10
11												11
12		190,431										12
13		21,001										13
14												14
15												15
16												16
17		0										17
18		0										18
19		0										19
20		20,133,608										20
21		0										21
22												22
23		20,345,040	0	0	0	0		0	0	0	0	23
24												24
25		(3)										25
26		294,443									0	26
27		170,779										27
28		80,104										28
29		190,817										29
30		89,754										30
31		35,174										31
32		644,002										32
33		(20,657)										33
34		11,846										34
35		2,589,668	129,650									35
36		3,651,858										36
37												37
38		34,025										38
39		207,155										39
40		216,350										40
41		9,518										41
42		4,459,926										42
43												43
44		66,381										44
45		9,642										45
46		872										46
47												47
48		12,741,656	129,650	0	0	0		0	0	0	0	48
49												49
50		33,086,696	129,650	0	0	0		0	0	0	0	50
51												51
52		301,784,866	129,650	0	0	0		0	0	0	0	52

(4) F/S, Elec Op Revenue = Oracle FERC

(1) B-1, PAGE 1 OF 2
(2) B-2, PAGE 1 OF 1
(3) B-3, PAGE 1 OF 5

(5) B-3, PAGE 1 OF 5, treated as non-operating gain on F/S adjustment reclassifies from credit to production expense to other misc revenue

OTTER TAIL POWER COMPANY
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SOUTH DAKOTA

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
Line		AMOUNT	EMISSION ALLOWANCES (6)	ECONOMIC DEVELOPMENT	ADVERTISING EXPENSES	Column Not Used		MATERIALS & PREPYMT ADJUST	SHORT-TERM CWIP	FAS 106 PAYGO	DEF TAX ON BIG STONE LAND	TOTAL
1	OPERATING EXPENSES											
2	PRODUCTION EXPENSES	(1)										
3	PROD EXPENSES EXCL PURCHASED POWER	11,325,547										11,325,547
4	BASE DEMAND	5,611,117										5,611,117
5	PEAK DEMAND	62,473,643										62,473,643
6	BASE ENERGY	6,236,150										6,236,150
7	PEAK ENERGY											
8	TOTAL EXCLUDING PURCHASED POWER	85,646,457	0	0	0	0		0	0	0	0	85,646,457
9												
10	PURCHASED POWER	(2)										
11	BUY SELL TRANSACTIONS											
12	ALL OTHER TRANSACTIONS											0
13	BASE DEMAND	3,963,752										3,963,752
14	PEAK DEMAND	72,263,300	129,650									72,392,950
15	BASE ENERGY	0										0
16	PEAK ENERGY	0										0
17	PEAK ENERGY											
18	TOTAL ALL OTHER TRANSACTIONS	76,227,052	129,650	0	0	0		0	0	0	0	76,356,702
19												
20	TOTAL PURCHASED POWER	76,227,052	129,650	0	0	0		0	0	0	0	76,356,702
21												
22	TOTAL PRODUCTION EXPENSES	161,873,509	129,650	0	0	0		0	0	0	0	162,003,159
23		(1)										
24	TRANSMISSION EXPENSES	10,492,992				0						10,492,992
25												
26	DISTRIBUTION EXPENSES											
27	PRIMARY DEMAND	4,157,949										4,157,949
28	SECONDARY DEMAND	1,331,858										1,331,858
29	PRIMARY CUSTOMER	2,841,193										2,841,193
30	SECONDARY CUSTOMER	2,298,330										2,298,330
31	STREETLIGHTING	1,508,249										1,508,249
32	AREA LIGHTING	42,974										42,974
33	METERS	2,505,796										2,505,796
34	LOAD MANAGEMENT	0										0
35	TOTAL DISTRIBUTION	14,686,349	0	0	0	0		0	0	0	0	14,686,349
36												
37	CUSTOMER ACCOUNTING EXPENSES											
38	METER READING	4,654,956										4,654,956
39	OTHER	5,852,304										5,852,304
40												
41	TOTAL CUSTOMER ACCOUNTS	10,507,260	0	0	0	0		0	0	0	0	10,507,260
42												
43	CUSTOMER SERV & INFO EXP - (MN CIP)	2,618,980										2,618,980
44	- ND	0										0
45	- SD	0										0
46	- OTHER	2,622,720										2,622,720
47												
48	TOTAL CUSTOMER SERV & INFORMATION EXP	5,241,699	0	0	0	0		0	0	0	0	5,241,699
49												
50												

(1) FUNCTIONALIZATION RUNS
(2) B-4, PAGE 1 OF 5
(3) not used
(4) N/A

(5) Not Used
(6) Adjustment removes credit to account 555 on the FERC F/S and moves it to a revenue credit B summary p 1 of 7 line 35

12/31/2007

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(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
			AMOUNT	EMISSION ALLOWANCES (7)	ECONOMIC DEVELOPMENT (4)	ADVERTISING EXPENSES (5)	Column Not Used		MATERIALS & PREPAYT ADJUST	SHORT-TERM CWIP	FAS 106 PAYGO (9)	DEF TAX ON BIG STONE LAND	TOTAL
Line			(1)	(7)	(4)	(5)					(9)		Line
1	ADMINISTRATIVE & GENERAL EXPENSES - (CONTINUED)												1
2	SALES EXPENSES - MN		0		198,119								2
3	- ND		427,508		38,078								3
4	- SD		0		(236,197)								4
5	- OTHER		993,731			(299,289)							5
6													6
7	TOTAL SALES EXPENSES		1,421,239	0	0	(299,289)	0		0	0	0	0	7
8													8
9	ADMINISTRATIVE & GENERAL EXPENSES												9
10	SALARIES, SUPPLIES, PENSIONS & BENEFITS												10
11	PRODUCTION		8,158,582								(615,676)		11
12	TRANSMISSION		3,122,913								(235,666)		12
13	DISTRIBUTION		5,549,875								(418,814)	0	13
14	CUSTOMER ACCOUNTS		3,967,362								(299,392)		14
15	CUSTOMER SERVICE & INFO		1,365,305								(103,031)		15
16													16
17	TOTAL A&G SALARIES, SUPP, PENSIONS & BENEFITS		22,164,036	0	0	0	0		0	0	(1,672,578)	0	17
18													18
19	ADMINISTRATIVE & GENERAL EXPENSES												19
20	LOAD MANAGEMENT		0										20
21	OUTSIDE SERVICES (A/C 923)		1,595,302										21
22	PROPERTY INSURANCE (A/C 924)		974,518										22
23	INJURIES & DAMAGES (A/C 925)		1,646,497										23
24			(2)										24
25	REGULATORY COMM EXP (A/C 928)-MN		1,408,318										25
26	-ND		96,703										26
27	-SD		41,863										27
28	-FERC		205,243										28
29													29
30	TOTAL REGULATORY COMMISSION EXPENSE		1,752,128	0	0	0	0		0	0	0	0	30
31	GENERAL ADVERTISING (A/C 930.1)	(1)	615,095			(613,716)	0						31
32	MISC, RENTS, MAINTENANCE	(1)	3,702,507			1,578	0						32
33													33
34	TOTAL ADMINISTRATIVE & GENERAL EXPENSE		32,450,082	0	0	(612,139)	0		0	0	(1,672,578)	0	34
35													35
36	CHARITABLE CONTRIBUTIONS (& CUST DEP INTEREST)		(3)										36
37	MINNESOTA ONLY		111,967										37
38	NORTH DAKOTA ONLY		0										38
39	SOUTH DAKOTA ONLY		0										39
40													40
41	TOTAL CHARITABLE CONTRIBUTIONS (& CUST DEP INT		111,967	0	0	0	0		0	0	0	0	41
42													42
43													43
44	TOTAL O & M EXPENSES (6)		236,785,098	129,650	0	(911,427)	0		0	0	(1,672,578)	0	44

(1) FUNCTIONALIZATION RUNS 12/31/2007

(2) B-5, PAGE 1 OF 2

(3) B-6, PAGE 1 OF 2

(4) B-13, Page 1 of 2

(5) B-14, page 1 of 2

(6) F/S (FERC)

Plus donations
Removed from account 928
Gain on sale of emission allow (7)
Accrued interchange energy
Total
236,785,098

Difference from line 44 above

(7) Gain on sale of emission allowances treated as expense, FERC requires to be income.

(8) N/A

(9) SD-5, Page 1 of 1

0

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(A)		(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
			AMOUNT	EMISSION ALLOWANCES	ECONOMIC DEVELOPMENT	ADVERTISING EXPENSES	Column Not Used		MATERIALS & PREPAYT ADJUST	SHORT-TERM CWIP (4)	FAS 106 PAYGO	DEF TAX ON BIG STONE LAND	TOTAL
Line			(1)							(4)			
1	DEPRECIATION EXPENSE												
2	PRODUCTION PLANT												
3	BASE DEMAND - MN		3,534,759							17,205			3,551,964
4	- ND		2,549,090							12,408			2,561,497
5	- SD		567,254							2,761			570,015
6	- FERC		6,962							34			6,998
7	PEAK DEMAND - MN		1,382,467							12,680			1,395,147
8	- ND		996,966							9,144			1,006,110
9	- SD		221,857							2,035			223,892
10	- FERC		2,723							25			2,748
11	BASE ENERGY - MN		0							0			0
12	- ND		0							0			0
13	- SD		0							0			0
14	- FERC		0							0			0
15	TOTAL PRODUCTION PLANT		9,262,078	0	0	0	0	0	0	56,292	0	0	9,318,370
16													
17	TRANSMISSION PLANT - MN		2,048,582							46,938			2,095,520
18	- ND		1,527,896							35,008			1,562,904
19	- SD		328,726							7,532			336,257
20	- FERC		42,536							975			43,511
21													
22	TOTAL TRANSMISSION PLANT		3,947,740	0	0	0	0	0	0	90,452	0	0	4,038,192
23													
24	DISTRIBUTION PLANT - MN		3,985,561							80,243			4,065,803
25	- ND		3,918,044							78,883			3,996,928
26	- SD		850,943							17,132			868,076
27	- FERC		21,444							432			21,876
28													
29	TOTAL DISTRIBUTION PLANT		8,775,982	0	0	0	0	0	0	176,600	0	0	8,952,582
30													
31	GENERAL PLANT - MN		1,212,572							61,917			1,274,489
32	- ND		1,002,568							51,194			1,053,762
33	- SD		218,332							11,149			229,480
34	- FERC		6,309							322			6,631
35													
36	TOTAL GENERAL PLANT		2,439,781	0	0	0	0	0	0	124,582	0	0	2,564,363
37													
38	INTANGIBLE PLANT		410,801							112,501			523,302
39													
40	TOTAL DEPRECIATION EXPENSE (3)		24,836,391	0	0	0	0	0	0	580,518	0	0	25,396,909
41													

(4) SD-3, Page 6 of 8

(1) B-7, PAGE 1 OF 2
(2) B-7, PAGE 2 OF 2

(3) FERC F/S, p. 5 =
24,836,391

Difference from above

(0)

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)
		AMOUNT	EMISSION ALLOWANCES	ECONOMIC DEVELOPMENT	ADVERTISING EXPENSES	Column Not Used		MATERIALS & PREPAY ADJUST	SHORT-TERM CWIP	FAS 106 PAYGO	DEF TAX ON BIG STONE LAND	TOTAL
Line											(7)	
1		(1)								(8)		
2												
3												
4												
5												
6												
7		(2)										
8												
9												
10												
11												
12												
13												
14												
15		(3)										
16		9,411,607										9,411,607
17												
18		271,033,097	129,650		(911,427)				560,518	(1,672,578)		269,139,259
19												
20		30,751,770			911,427				(560,518)	1,672,578		32,775,257
21												
22		(4)										
23		(1,136,657)										(1,136,657)
24												
25												
26		(1,136,657)										(1,136,657)
27												
28		(5)										
29		587,347										587,347
30		68,662										68,662
31		53,223										53,223
32												
33		709,232										709,232
34												
35		(248,300)										
36		32,023										
37		(1,524)										
38												
39		(217,801)										
40												
41		491,431										491,431
42												
43		2,257,062										2,257,062
44	(6)											

- (1) B-8, PAGE 1 OF 2; expense is included in Depreciation Expense
 (2) B-9, PAGE 1 OF 2
 (3) FINANCIAL STATEMENT, PAGE 5
 (4) B-10, PAGE 1 OF 3
 (5) A-5, PAGE 3 OF 5
 (6) FERC a/c-432 (debit)
 FERC 419.1 (equity)

- (7) SD-4, Page 2 of 3
 (8) SD-5, Page 1 of 1
 (9) Found on Monthly FERC F/S

0

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Line	(A)	(B)	(C) AMOUNT	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K) PAYGO	(L)	(M) TOTAL	Line
1														1
2		(6)	2,682,696								(8)		2,682,696	2
3		(6)	3,949,203										3,949,203	3
4														4
5		(2)	(26,138)										(26,138)	5
6		(2)	(59,233)										(59,233)	6
7		(2)	(7,848)										(7,848)	7
8		(2)	(67)										(67)	8
9		(1)	87,932										87,932	9
10		(7)	4,671,807										2,617,201	10
11		(7)	(8,598,414)										(4,216,383)	11
12		(1)											0	12
13		(6)	180,775										180,775	13
14		(3)	(1,606,800)										(1,606,800)	14
15		(6)											0	15
16		(4)	(4,946,621)										(4,946,621)	16
17		(4)											0	17
18		(3)	940,583										940,583	18
19		(4)	(18,508)										(18,508)	19
20		(4)											0	20
21		(3)	(9,000)										(9,000)	21
22		(5)	35,00%										35,00%	22
23		(5)	8.8%										9.8%	23
24		(5)	6.5%										6.5%	24
25		(5)												25
26		(5)	1,705,611										1,705,611	26
27		(5)	1,645,413										1,645,413	27
28		(5)	1,540,773										1,540,773	28
29		(5)	1,639,344										1,639,344	29

- (1) B-12, PAGE 1 OF 10
(2) B-12, PAGE 7 OF 10
(3) B-12, PAGE 6 OF 10
(4) B-12, PAGE 8 OF 10
(5) C-4, PAGE 1 OF 2
(6) B-12, PAGE 2 OF 10
(7) B-12, PAGE 4 OF 10

(8) SD-5, Page 1 of 1

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(M)

(L)

(K)

(J)

(I)

(H)

(G)

(F)

(E)

(D)

(C)

(B)

(A)

SALES OF ELECTRICITY	BY CLASS	W/O UNBILLED*	UNBILLED % OF TOTAL		SD	FERC	CLASS TOTAL	RESIDENTIAL		FARMS	GENERAL SERVICE		LARGE GENERAL SERVICE
			TOTAL	MN				ND	HEATING		INTERRUPT	DEFERRED	
(5)	7,661,697	7,686,407	30.176%	(24,710)									
(5)	504,594	506,221	1.987%	(1,627)									
(5)	6,639,717	6,661,131	26.151%	(21,414)									
(5)	8,307,947	8,334,741	32.722%	(26,794)									
(5)	23,906	23,983	0.094%	(77)									
(5)	523,357	525,045	2.061%	(1,688)									
(5)	213,163	213,851	0.840%	(687)									
(5)	360,894	362,058	1.421%	(1,164)									
(5)	956,245	959,329	3.766%	(3,084)									
(5)	198,235	198,874	0.781%	(639)									
TOTAL		25,389,754	100.000%	Unbilled (5) (81,886)									
* Amounts are customer classes; Stat Book uses revenue classes.													
FACTORS	OK	D1	596,234	304,929	236,559	55,954	792	55,954	18,115	1,835	15,629	18,398	
	OK	D2	604,225	304,929	236,559	55,954	6,783	55,954	18,115	1,835	15,629	18,398	
	OK	D3	757,342	340,610	332,687	77,778	6,267	77,778	15,933	1,998	18,871	19,908	
	OK	D4	998,227	432,549	459,319	106,359	-	106,359	24,333	4,021	24,691	19,191	
	OK	E1	3,918,074	2,074,148	1,457,625	382,540	3,761	382,540	97,326	8,855	91,733	170,496	
	OK	E2	4,430,839	2,277,133	1,720,495	429,450	3,761	429,450	104,373	8,981	92,642	170,496	
	OK	C1	129,675	60,947	57,014	11,714	-	11,714	8,902	344	2,255	30	
	OK	C2	135,857	63,559	59,913	12,381	4	12,381	9,339	390	2,453	36	
	OK	C3	135,784	63,511	59,901	12,372	-	12,372	9,339	390	2,447	33	
	OK	C4	4,185,546	1,980,427	1,760,035	445,084	-	445,084	-	-	-	0	
	OK	C5	3,688,552	1,621,835	1,716,671	350,046	-	350,046	-	-	-	0	
	OK	C6	29,240,646	13,664,904	12,850,789	2,724,953	-	2,724,953	805,754	119,232	751,822	54,435	
	OK	C7	173,474	84,014	73,215	16,245	-	16,245	9,361	349	4,467	98	
	OK	C8	135,879	63,581	59,913	12,381	4	12,381	9,339	390	2,453	36	
	OK	C9	40,923	18,775	18,040	4,108	-	4,108	575	10	12	0	
	LONG TERM DEBT - AMOUNT (Includes S-T Debt)			IRRIGATION	OUTDOOR LIGHTING	OPA	CONTROLLED WATER HEATING	CONTROLLED SERVICE INTERRUPT	CONTROLLED SERVICE DEFERRED				
(1)			0	437	630	114	653	143					
(1)			-	437	630	114	653	143					
(1)			524	1,154	594	3,332	13,584	1,880					
(1)			760	1,109	707	9,555	19,073	2,919					
(1)			-	4,808	4,127	3,020	-	2,175					
(1)			398	4,808	4,127	7,247	31,158	5,220					
(1)			11	5	115	16	26	10					
(1)			17	5	119	4	11	7					
(1)			17	5	119	4	11	7					
(1)			-	445,084	-	-	-	-					
(1)			-	350,046	-	-	-	-					
(1)			11,453	1,635	33,005	644,144	247,033	56,440					
(1)			12	5	170	1,279	412	92					
(1)			17	5	119	4	11	7					
(1)			3	-	-	2,561	816	131					
LONG TERM DEBT - AMOUNT (Includes S-T Debt)	(2)		185,725,713										
	(3)		15,500,000										
	(4)		229,633,133										
	(2)		0.0630										
	(6)		0.0475										
			0.1175										

(4) D-3, PAGE 1 OF 1
(5) B-1, Pages 1 & 2 and report from Dean Hjelte
(6) Allowed in last rate case

(1) C-3, PAGE 3 OF 3
(2) D-1, PAGE 1 OF 2
(3) D-2, PAGE 1 OF 1