

Otter Tail Power Company
Plant Account Balances
Actual Year 2009

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	FERC Acct #	Plant Acct #	Description	December 2008	January 2009	February 2009	March 2009	April 2009	May 2009	June 2009
			INTANGIBLE PLANT							
1	101	302	Franchises and Consents	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974
2	101	303	Misc. Intangible Plant	2,609,692	2,619,503	2,619,503	2,491,669	2,491,669	2,491,669	2,491,669
3	106	303	Misc. Intangible Plant	9,811	-	-	-	-	-	-
4			TOTAL INTANGIBLE PLANT	3,921,477	3,921,477	3,921,477	3,793,643	3,793,643	3,793,643	3,793,643
5			STEAM GENERATION PLANT							
6										
7	101	310	Land and Land Rights	1,439,646	1,439,646	1,491,046	1,491,046	1,491,046	1,491,046	1,491,046
8	101	311	Structures and Improvements	59,834,341	59,834,341	59,834,341	59,834,341	59,834,341	59,834,341	59,834,341
9	106	311	Structures and Improvements	-	-	-	-	-	-	-
10	101	312	Boiler Plant Equipment	191,472,793	191,472,793	191,472,793	191,472,793	191,672,704	191,672,704	191,396,186
11	106	312	Boiler Plant Equipment	264,258	264,258	264,258	264,258	-	-	-
12	101	314	Turbogenerator Units	56,869,614	56,869,614	56,869,614	56,869,614	56,896,190	56,896,190	56,293,852
13	106	314	Turbogenerator Units	31,409	31,409	31,409	31,409	-	-	-
14	101	315	Accessory Electric Equipment	19,089,954	19,089,954	19,089,954	19,089,954	19,089,954	19,089,954	19,096,714
15	101	316	Misc Power Plant Equipment	5,206,963	5,206,963	5,206,963	5,274,797	5,274,797	5,274,797	5,353,977
16	106	316	Misc Power Plant Equipment	49,127	49,127	49,127	49,127	-	-	-
17	101	317	Asset Retirement Obligation	249,359	249,359	249,359	249,359	249,359	249,359	249,359
18				334,507,465	334,507,465	334,558,865	334,558,865	334,508,392	334,508,392	333,735,911
19										
20			A/C 101 Steam Generation	334,162,671	334,162,671	334,214,071	334,214,071	334,508,392	334,508,392	333,735,911
21			A/C 106 Steam Generation	344,794	344,794	344,794	344,794	-	-	-
22			Total Steam Generation	334,507,465	334,507,465	334,558,865	334,558,865	334,508,392	334,508,392	333,735,911
23										
24	114	310	Big Stone Plant Acquisition Adjustment	5,965	5,965	5,965	5,965	5,965	5,965	5,965
25	114	311	Big Stone Plant Acquisition Adjustment	301,585	301,585	301,585	301,585	301,585	301,585	301,585
26	114	312	Big Stone Plant Acquisition Adjustment	912,456	912,456	912,456	912,456	912,456	912,456	912,456
27	114	314	Big Stone Plant Acquisition Adjustment	228,914	228,914	228,914	228,914	228,914	228,914	228,914
28	114	315	Big Stone Plant Acquisition Adjustment	112,362	112,362	112,362	112,362	112,362	112,362	112,362
29	114	316	Big Stone Plant Acquisition Adjustment	26,973	26,973	26,973	26,973	26,973	26,973	26,973
30				1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255
31										
32	101		Total Steam Production Plant	336,095,719	336,095,720	336,147,120	336,147,120	336,096,646	336,096,646	335,324,166
33										
34			HYDRO GENERATION PLANT							
35	101	330	Land and Land Rights	307,623	307,623	307,623	307,623	307,623	307,623	307,623
36	101	331	Structures and Improvements	188,391	188,391	188,391	205,945	205,945	205,945	205,945
37	106	331	Structures and Improvements	52,943	52,943	52,943	-	-	-	-
38	101	332	Reservoirs, dam, waterways	1,613,167	1,613,167	1,613,167	1,634,434	1,634,434	1,634,434	1,634,434
39	101	333	Water Wheels, turbines, generators	917,117	917,117	917,117	958,941	958,941	958,941	958,941
40	106	333	Water Wheels, turbines, generators	59,384	59,384	59,384	-	-	-	-
41	101	334	Accessory Electric Equipment	478,134	478,134	478,134	478,134	478,134	478,134	478,134
42	101	335	Misc Power Plant Equipment	147,893	147,893	147,893	147,893	147,893	147,893	147,893
43			Total Hydro Generation Plant	3,764,651	3,764,652	3,764,652	3,732,970	3,732,970	3,732,970	3,732,970
44										
45			A/C 101 Hydro Generation	3,652,325	3,652,325	3,652,325	3,732,970	3,732,970	3,732,970	3,732,970
46			A/C 106 Hydro Generation	112,327	112,327	112,327	-	-	-	-
47			Total Hydro Generation	3,764,651	3,764,652	3,764,652	3,732,970	3,732,970	3,732,970	3,732,970
48										
49			OTHER GENERATION							
50			INTERNAL COMBUSTION							
51	101	340	Land and Land Rights	126,762	126,762	126,762	126,762	126,762	126,762	126,762
52	101	341	Structures and Improvements	4,612,832	4,612,832	4,639,977	4,639,977	4,639,977	4,639,977	4,639,977
53	106	341	Structures and Improvements	30,645	30,645	-	-	-	-	-
54	101	342	Fuel Holders, Producers, Acces	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235
55	101	343	Prime Movers	31,404,044	31,404,044	31,404,044	31,404,044	31,404,044	31,404,044	31,404,044
56	106	343	Prime Movers	58,146	58,146	58,146	58,146	58,146	58,146	58,146
57	101	345	Accessory Electric Equipment	1,594,132	1,594,132	1,594,132	1,594,132	1,594,132	1,594,132	1,594,132
58	101	346	Misc Power Plant Equipment	401,236	401,236	404,734	421,985	421,985	421,985	421,985
59	106	346	Misc Power Plant Equipment	17,251	17,251	17,251	-	-	-	-
60			Total Internal Combustion	39,792,282	39,792,283	39,792,281	39,792,281	39,792,281	39,792,281	39,792,281
61										
62			A/C 101 Internal Combustion	39,686,241	39,686,241	39,716,884	39,734,135	39,734,135	39,734,135	39,734,135
63			A/C 106 Internal Combustion	106,042	106,042	75,397	58,146	58,146	58,146	58,146
64			Total Internal Combustion	39,792,282	39,792,283	39,792,281	39,792,281	39,792,281	39,792,281	39,792,281
65										
66			WIND GENERATION							
67	101	341	Structures and Improvements	-	-	-	-	2,484,069	2,484,069	2,484,069
68	106	341	Structures and Improvements	-	-	-	-	-	-	-
69	101	344	Generators	-	-	-	-	-	-	-
70	106	344	Generators	193,123,849	193,123,849	193,123,849	193,123,849	116,486,455	116,486,455	116,760,703
71	101	345	Accessory Electric Equipment	-	-	-	-	6,866,659	6,866,659	6,866,659
72	101	347	Asset Retirement Obligation	812,128	812,128	812,128	812,128	812,128	812,128	812,128
73			Total Wind Generation	193,935,977	193,935,976	193,935,977	193,935,977	194,983,878	194,983,878	195,258,126
74										
75			A/C 101 Wind Generation	812,128	812,128	812,128	812,128	78,497,423	78,497,423	78,497,423
76			A/C 106 Wind Generation	193,123,849	193,123,849	193,123,849	193,123,849	116,486,455	116,486,455	116,760,703
77			Total Wind Generation	193,935,977	193,935,976	193,935,977	193,935,977	194,983,878	194,983,878	195,258,126
78										
79			Total Other Production	233,728,259	233,728,259	233,728,258	233,728,258	234,776,159	234,776,159	235,050,407
80										
81			TOTAL PRODUCTION PLANT	573,588,630	573,588,630	573,640,030	573,608,348	574,605,775	574,605,775	574,107,543
82			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
83			A/C 101 & 106	572,000,375	572,000,376	572,051,775	572,020,093	573,017,521	573,017,521	572,519,288

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Actual Year 2009

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Line No.	FERC Acct #	Plant Acct #	Description	December 2008	January 2009	February 2009	March 2009	April 2009	May 2009	June 2009
			TRANSMISSION PLANT							
1	101	350	Land and Land Rights	362,684	362,684	362,684	362,684	362,684	362,684	362,684
2	101	353	Station Equipment	57,725,286	57,725,286	57,738,657	57,746,270	57,769,168	57,770,236	57,772,928
3	106	353	Station Equipment	4,844,169	4,838,388	4,829,905	4,829,905	4,829,902	4,826,035	4,826,035
4	101	354	Towers and Fixtures	4,692,263	4,692,263	4,692,263	4,692,263	4,692,263	4,692,263	4,692,263
5	101	355	Poles and Fixtures	69,208,863	69,208,854	69,211,304	69,233,975	69,535,358	69,730,284	69,958,360
6	106	355	Poles and Fixtures	7,212,099	7,212,099	7,212,099	7,210,977	7,210,977	7,045,507	6,859,236
7	101	356	Overhead Conductor	65,498,217	65,498,873	65,510,186	65,535,675	65,791,540	65,913,878	66,167,698
8	106	356	Overhead Conductor	1,387,737	1,387,737	1,387,737	1,385,038	1,385,038	1,343,670	1,343,670
9	101	358	Underground Conductor	80,628	80,628	80,628	80,628	80,628	80,628	72,672
10	106	358	Underground Conductor	9	9	9	-	-	-	-
11				211,011,954	211,006,821	211,025,472	211,077,415	211,657,558	211,765,185	212,055,546
12										
13			A/C 101 Transmission	197,567,940	197,568,588	197,595,722	197,651,495	198,231,641	198,549,973	199,026,605
14			A/C 106 Transmission	13,444,014	13,438,233	13,429,750	13,425,920	13,425,917	13,215,212	13,028,941
15			Total Transmission	211,011,954	211,006,821	211,025,472	211,077,415	211,657,558	211,765,185	212,055,546
16										
17	105	350	Plant Held for Future Use	9,038	9,038	9,038	9,038	9,038	9,038	9,038
18										
19	114	353	Big Stone Plant Acquisition Adjustment	21,646	21,646	21,646	21,646	21,646	21,646	21,646
20	114	355	Big Stone Plant Acquisition Adjustment	23,654	23,654	23,654	23,654	23,654	23,654	23,654
21	114	356	Big Stone Plant Acquisition Adjustment	12,988	12,988	12,988	12,988	12,988	12,988	12,988
22				58,287	58,287	58,287	58,287	58,287	58,287	58,287
23										
24			Total Transmission Plant	211,079,279	211,074,146	211,092,797	211,144,740	211,724,883	211,832,510	212,122,871
25										
26			DISTRIBUTION PLANT							
27	101	360	Land and Land Rights	960,534	960,534	960,534	960,534	960,534	960,534	960,534
28	106	360	Land and Land Rights	-	-	-	-	-	-	-
29	101	362	Station Equipment	48,974,667	48,999,178	49,097,934	49,173,985	49,935,095	50,703,325	50,666,168
30	106	362	Station Equipment	1,095,297	1,064,824	942,576	876,394	576,216	379,003	379,003
31	101	364	Poles, Towers, Fixtures	55,795,821	55,896,019	56,014,114	56,264,390	56,410,694	56,443,338	56,454,237
32	106	364	Poles, Towers, Fixtures	392,349	303,041	222,371	143,361	142,328	142,328	140,478
33	101	365	Overhead Conductor	42,559,397	42,615,399	42,660,597	42,723,250	42,750,656	42,775,300	42,797,330
34	106	365	Overhead Conductor	578,863	320,749	183,223	132,931	132,391	132,391	132,391
35	101	366	Underground Conduit	-	-	-	-	-	-	-
36	101	367	Underground Conductors	53,710,955	54,045,066	54,327,001	54,528,233	54,601,949	54,612,807	54,634,556
37	106	367	Underground Conductors	552,082	429,594	163,161	58,769	18,189	18,189	18,189
38	101	368	Line Transformers	57,436,674	58,005,134	58,473,200	58,914,368	59,046,471	59,111,793	59,213,095
39	106	368	Line Transformers	1,741,540	1,093,050	623,067	267,216	201,853	201,853	201,853
40	101	369	Services	10,994,656	10,994,656	10,994,656	10,980,477	10,979,800	10,979,800	10,979,800
41	106	369	Services	-	-	-	-	-	-	-
42	101	369.1	Underground Services	29,190,373	29,190,373	29,190,373	29,405,554	29,405,554	29,405,554	29,405,554
43	106	369.1	Underground Services	-	-	-	-	-	-	-
44	101	370	Meters	20,227,232	20,227,507	20,601,400	20,522,865	20,385,332	20,474,254	20,558,308
45	106	370	Meters	2,835	2,835	3,334	3,334	3,334	-	-
46	101	370.1	Load Management Switches	8,715,476	8,715,657	8,715,657	8,700,633	8,700,296	8,934,768	8,935,459
47	106	370.1	Load Management Switches	-	-	-	-	-	-	-
48	101	370.2	Interruption Monitors	624,779	624,779	624,779	624,779	632,859	632,859	608,007
49	101	371	Installs Customer Premise	-	-	-	-	-	-	-
50	101	371.2	All Other Private Lighting	3,762,892	3,767,604	3,775,399	3,780,427	3,781,343	3,782,970	3,782,556
51	106	371.2	All Other Private Lighting	12,631	8,102	6,878	-	-	-	-
52	101	373	Street Lighting	4,321,666	4,325,005	4,324,303	4,341,470	4,341,542	4,341,908	4,362,806
53	106	373	Street Lighting	19,921	19,628	17,441	-	-	-	-
54				341,670,640	341,608,733	341,921,998	342,402,970	343,006,436	344,032,974	344,230,324
55										
56			A/C 101 Distribution	337,275,121	338,366,911	339,759,947	340,920,965	341,932,125	343,159,210	343,358,410
57			A/C 106 Distribution	4,395,518	3,241,823	2,162,051	1,482,005	1,074,311	873,764	871,914
58			Total Distribution	341,670,640	341,608,733	341,921,998	342,402,970	343,006,436	344,032,974	344,230,324
59										
60	105	360	Plant Held for Future Use	20,619	20,619	20,619	20,619	20,619	20,619	20,619
61										
62	114	362	Big Stone Plant Acquisition Adjustment	586	586	586	586	586	586	586
63										
64			Total Distribution Plant	341,691,845	341,629,938	341,943,203	342,424,175	343,027,641	344,054,179	344,251,529
65										

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Actual Year 2009

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Line No.	FERC Acct #	Plant Acct #	Description	December 2008	January 2009	February 2009	March 2009	April 2009	May 2009	June 2009
			GENERAL PLANT							
1	101	389	Land	1,276,408	1,276,408	1,286,725	1,286,725	1,286,725	1,286,725	1,286,725
2	106	389	Land	157,768	157,768	157,768	157,768	157,768	157,768	157,768
3	101	390	Structures & Improvements	16,833,370	17,312,644	17,317,293	17,321,213	17,321,213	17,321,213	17,324,950
4	106	390	Structures & Improvements	2,159,775	1,969,084	1,964,435	1,964,435	1,964,435	1,964,435	1,964,435
5	101	390.1	General Office Buildings	5,616,403	5,646,781	5,646,781	5,670,267	5,670,267	5,670,267	5,670,267
6	106	390.1	General Office Buildings	4,057	-	-	-	-	-	-
7	101	390.2	Fleet Service Center Building	789,745	789,745	789,745	789,745	789,745	789,745	789,745
8	101	390.3	Central Stores Buildings	3,888,943	3,888,943	3,888,943	3,888,943	3,888,943	3,888,943	3,894,473
9	101	391	Office Furniture	2,316,809	2,367,016	2,363,687	2,356,048	2,356,048	2,352,685	2,348,949
10	106	391	Office Furniture	57,288	-	-	-	-	-	-
11	101	391.1	Office Equipment	1,000,434	1,026,302	1,031,175	1,031,175	1,100,183	1,092,532	1,099,261
12	106	391.1	Office Equipment	154	-	-	-	-	-	-
13	101	391.2	Duplicating Equipment	1,148,396	1,175,908	1,175,908	1,230,416	1,197,814	1,196,229	1,196,229
14	106	391.2	Duplicating Equipment	11,857	-	-	-	-	-	-
15	101	391.3	Engineering Computers	-	-	-	-	-	-	-
16	101	391.4	Business Computers	-	-	-	-	-	-	-
17	101	391.5	Computer Systems	1,527,333	1,529,414	1,529,414	1,334,082	1,493,176	1,493,176	1,493,176
18	101	391.6	Computer Related Equipment	1,836,284	1,810,509	1,717,072	1,717,072	1,991,335	1,991,335	1,931,426
19	101	392 & 392.1	Transportation Equipment	26,087,249	26,023,475	26,049,744	26,049,743	26,049,743	26,049,743	26,006,877
20	101	393	Stores Equipment	-	-	-	-	-	-	-
21	101	394	Tools, Shop & Garage Equipment	2,871,363	2,871,123	2,919,857	2,964,722	3,000,591	3,000,591	2,972,914
22	106	394	Tools, Shop & Garage Equipment	87,671	86,694	-	-	-	-	-
23	101	394.1	Central Stores Tools	-	-	-	-	-	-	-
24	101	394.2	AMR Equipment	1,093,497	1,093,497	1,093,497	1,093,497	1,093,497	1,093,497	1,093,497
25	101	395	Laboratory Equipment	249,168	184,953	164,434	159,098	143,061	142,077	142,077
26	101	396	Power-Operated Equipment	553,468	553,468	553,468	553,468	553,468	553,468	553,468
27	101	397 & 397.4	Communication Equipment & Communications Towers	1,969,034	1,969,034	2,091,048	2,083,815	2,083,815	2,083,815	2,083,815
28	106	397	Communication Equipment	122,014	122,014	-	-	-	-	-
29	101	397.1	Radio Tele-Communication Equipment	894,713	949,241	949,241	949,241	944,918	944,918	944,918
30	106	397.1	Radio Tele-Communication Equipment	33,611	-	-	-	-	-	-
31	101	397.2	Microwave Equipment	2,643,654	2,661,052	2,661,052	2,657,303	2,689,905	2,689,905	2,676,497
32	101	397.3	Radio Load Control Equipment	135,027	135,027	135,027	135,027	135,027	135,027	127,877
33	101	397.00	Miscellaneous Equipment	-	-	-	-	-	-	-
34			Total General Plant	75,365,492	75,600,099	75,486,314	75,393,803	75,911,677	75,898,094	75,759,344
35										
36			A/C 101 General	72,731,297	73,264,539	73,364,111	73,271,600	73,789,474	73,775,891	73,637,141
37			A/C 106 General	2,634,195	2,335,560	2,122,203	2,122,203	2,122,203	2,122,203	2,122,203
38			Total General	75,365,492	75,600,099	75,486,314	75,393,803	75,911,677	75,898,094	75,759,344
39										
40	105		Total Plant Held for Future Use	29,657	29,657	29,657	29,657	29,657	29,657	29,657
41										
42	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
43										
44			Total Electric Plant (1)	1,205,646,723	1,205,814,290	1,206,083,821	1,206,364,709	1,209,063,619	1,210,184,201	1,210,034,929
45										

(1) Ties to monthly Financial Statements with immaterial rounding differences from \$1 - \$3 in some months.

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Line No.	FERC Acct #	Plant Acct #	Description	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009	13 Month Average
			INTANGIBLE PLANT							
1	101	302	Franchises and Consents	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974	\$1,301,974
2	101	303	Misc. Intangible Plant	2,510,777	2,510,777	2,510,777	2,526,169	2,526,169	2,718,425	2,547,575
3	106	303	Misc. Intangible Plant	-	-	-	-	-	-	755
4			TOTAL INTANGIBLE PLANT	3,812,751	3,812,751	3,812,751	3,828,143	3,828,143	4,020,399	\$3,850,303
5			STEAM GENERATION PLANT							
6			Land and Land Rights	1,571,084	1,571,084	1,571,084	1,571,084	1,571,084	1,571,084	1,520,079
7	101	310	Structures and Improvements	59,858,888	59,858,888	59,858,888	59,858,888	59,886,572	59,921,798	59,854,211
8	101	311	Structures and Improvements	-	-	-	-	-	-	27,651
9	106	311	Boiler Plant Equipment	191,398,254	191,430,547	193,243,463	193,278,904	193,919,700	195,353,658	192,250,561
10	101	312	Boiler Plant Equipment	-	-	-	-	-	-	422,406
11	106	312	Turbogenerator Units	56,297,440	58,740,072	58,849,973	58,849,973	58,889,624	58,912,382	57,546,473
12	101	314	Turbogenerator Units	-	-	-	-	-	-	9,664
13	106	314	Accessory Electric Equipment	19,113,278	19,113,278	19,179,134	22,151,185	21,995,934	22,002,677	19,783,994
14	101	316	Misc Power Plant Equipment	5,459,793	5,459,793	5,459,793	5,448,430	5,448,430	5,448,430	5,343,650
15	106	316	Misc Power Plant Equipment	-	-	-	-	-	-	15,116
16	101	317	Asset Retirement Obligation	249,359	249,359	249,359	249,359	249,359	314,745	254,389
17				333,948,096	336,423,021	338,411,694	341,419,186	345,224,565	345,054,625	337,028,196
18			A/C 101 Steam Generation	333,948,096	336,423,021	338,411,694	341,419,186	341,960,703	343,524,774	336,553,358
19			A/C 106 Steam Generation	-	-	-	3,263,862	1,529,851	479,838	479,838
20			Total Steam Generation	333,948,096	336,423,021	338,411,694	341,419,186	345,224,565	345,054,625	337,028,196
21										
22										
23										
24	114	310	Big Stone Plant Acquisition Adjustment	5,965	5,965	5,965	5,965	5,965	5,965	5,965
25	114	311	Big Stone Plant Acquisition Adjustment	301,585	301,585	301,585	301,585	301,585	301,585	301,585
26	114	312	Big Stone Plant Acquisition Adjustment	912,456	912,456	912,456	912,456	912,456	912,456	912,456
27	114	314	Big Stone Plant Acquisition Adjustment	228,914	228,914	228,914	228,914	228,914	228,914	228,914
28	114	315	Big Stone Plant Acquisition Adjustment	112,362	112,362	112,362	112,362	112,362	112,362	112,362
29	114	316	Big Stone Plant Acquisition Adjustment	26,973	26,973	26,973	26,973	26,973	26,973	26,973
30				1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255	1,588,255
31			Total Steam Production Plant	335,536,351	338,011,276	339,999,949	343,007,441	346,812,820	346,642,880	338,616,450
32										
33			HYDRO GENERATION PLANT							
34			Land and Land Rights	307,623	307,623	307,623	307,623	307,623	307,623	307,623
35	101	331	Structures and Improvements	205,945	205,945	205,945	205,945	205,945	205,945	201,894
36	106	331	Structures and Improvements	-	-	-	-	-	-	12,218
37	101	332	Reservoirs, dam, waterways	1,634,434	1,634,434	1,634,434	1,634,434	1,737,074	1,737,074	1,645,317
38	101	333	Water Wheels, turbines, generators	958,941	958,941	958,941	958,941	1,056,163	1,056,163	964,247
39	106	333	Water Wheels, turbines, generators	-	-	-	-	-	-	13,704
40	101	334	Accessory Electric Equipment	478,134	478,134	478,134	478,134	588,496	588,496	495,113
41	101	335	Misc Power Plant Equipment	147,893	147,893	147,893	147,893	147,893	147,893	147,893
42			Total Hydro Generation Plant	3,732,970	3,732,970	3,732,970	3,732,970	4,043,194	4,043,194	3,788,008
43										
44			A/C 101 Hydro Generation	3,732,970	3,732,970	3,732,970	3,732,970	4,043,194	4,043,194	3,762,086
45			A/C 106 Hydro Generation	-	-	-	-	-	-	25,922
46			Total Hydro Generation	3,732,970	3,732,970	3,732,970	3,732,970	4,043,194	4,043,194	3,788,008
47										
48			OTHER GENERATION							
49			INTERNAL COMBUSTION							
50			Land and Land Rights	126,762	126,762	126,762	126,762	126,762	126,762	126,762
51	101	340	Structures and Improvements	4,639,977	4,639,977	4,639,977	4,639,977	4,639,977	4,639,977	4,635,801
52	101	341	Structures and Improvements	-	-	-	-	-	-	4,715
53	106	341	Fuel Holders, Producers, Acces	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235	1,547,235
54	101	342	Prime Movers	31,404,044	31,404,044	31,404,044	31,404,044	31,403,016	31,432,837	31,406,180
55	101	343	Prime Movers	58,146	58,146	58,146	58,146	58,146	-	53,673
56	106	343	Accessory Electric Equipment	1,594,132	1,594,132	1,594,132	1,594,132	1,681,765	1,681,765	1,607,614
57	101	346	Misc Power Plant Equipment	421,985	421,985	421,985	421,985	421,985	421,985	417,466
58	106	346	Misc Power Plant Equipment	-	-	-	-	-	-	3,981
59			Total Internal Combustion	39,792,281	39,792,281	39,792,281	39,792,281	39,878,886	39,850,561	39,803,426
60										
61			A/C 101 Internal Combustion	39,734,135	39,734,135	39,734,135	39,734,135	39,820,740	39,850,561	39,741,057
62			A/C 106 Internal Combustion	58,146	58,146	58,146	58,146	58,146	-	62,369
63			Total Internal Combustion	39,792,281	39,792,281	39,792,281	39,792,281	39,878,886	39,850,561	39,803,426
64										
65			WIND GENERATION							
66	101	341	Structures and Improvements	2,484,069	2,484,069	2,484,069	2,484,069	2,484,069	5,732,358	1,969,608
67	106	341	Structures and Improvements	-	-	-	-	-	-	-
68	101	344	Generators	68,334,567	68,334,567	68,429,649	68,429,649	68,429,649	176,641,536	55,661,794
69	106	344	Generators	116,789,600	117,526,903	219,849,097	189,745,096	189,752,723	72,173,104	156,005,041
70	101	345	Accessory Electric Equipment	6,866,659	6,866,659	6,866,659	6,866,659	6,866,659	13,086,443	5,232,286
71	101	347	Asset Retirement Obligation	812,128	812,128	1,182,021	1,182,021	1,182,021	1,182,021	925,941
72			Total Wind Generation	195,287,023	196,024,326	298,811,495	268,707,494	268,715,121	268,815,462	219,794,670
73										
74			A/C 101 Wind Generation	78,497,423	78,497,423	78,962,398	78,962,398	78,962,398	196,642,358	63,789,629
75			A/C 106 Wind Generation	116,789,600	117,526,903	219,849,097	189,745,096	189,752,723	72,173,104	156,005,041
76			Total Wind Generation	195,287,023	196,024,326	298,811,495	268,707,494	268,715,121	268,815,462	219,794,670
77										
78			Total Other Production	235,079,304	235,816,607	338,603,776	308,499,775	308,594,007	308,666,023	259,598,096
79										
80			TOTAL PRODUCTION PLANT	574,348,625	577,560,853	682,336,695	655,240,186	659,450,021	659,352,097	602,002,554
81			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
82			A/C 101 & 106	572,760,370	575,972,598	680,748,440	653,651,931	657,861,766	657,763,842	600,414,300

Otter Tail Power Company
Plant Account Balances
Actual Year 2009

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	FERC Acct #	Plant Acct #	Description	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009	13 Month Average
TRANSMISSION PLANT										
1	101	350	Land and Land Rights	371,213	371,213	371,213	362,318	362,318	362,318	364,568
2	101	353	Station Equipment	57,766,288	57,768,766	57,867,584	52,214,530	52,213,905	52,213,905	56,484,062
3	106	353	Station Equipment	4,859,257	4,859,257	5,516,620	5,516,620	5,537,035	11,899,856	5,539,460
4	101	354	Towers and Fixtures	4,692,263	4,692,263	4,692,263	4,692,263	4,692,263	4,692,263	4,692,263
5	101	355	Poles and Fixtures	69,967,501	69,968,747	70,431,858	70,437,876	70,487,522	70,510,056	69,837,735
6	106	355	Poles and Fixtures	6,892,458	6,892,458	6,717,337	6,717,337	6,948,932	8,184,172	7,101,207
7	101	356	Overhead Conductor	66,159,855	66,160,019	66,442,709	66,448,409	66,496,134	66,515,124	66,010,640
8	106	356	Overhead Conductor	1,376,892	1,376,892	1,371,124	1,371,124	1,371,124	1,990,521	1,421,408
9	101	358	Underground Conductor	72,672	72,672	72,672	72,672	72,672	72,672	76,344
10	106	358	Underground Conductor	-	-	-	-	-	-	2
11				212,158,399	212,162,287	213,483,380	207,833,149	208,181,905	216,440,887	211,527,689
12										
13			A/C 101 Transmission	199,029,792	199,033,680	199,878,299	194,228,068	194,324,814	194,366,338	197,465,612
14			A/C 106 Transmission	13,128,607	13,128,607	13,605,081	13,605,081	13,857,091	22,074,549	14,062,077
15			Total Transmission	212,158,399	212,162,287	213,483,380	207,833,149	208,181,905	216,440,887	211,527,689
16										
17	105	350	Plant Held for Future Use	9,038	9,038	9,038	9,038	9,038	9,038	9,038
18										
19	114	353	Big Stone Plant Acquisition Adjustment	21,646	21,646	21,646	21,646	21,646	21,646	21,646
20	114	355	Big Stone Plant Acquisition Adjustment	23,654	23,654	23,654	23,654	23,654	23,654	23,654
21	114	356	Big Stone Plant Acquisition Adjustment	12,988	12,988	12,988	12,988	12,988	12,988	12,988
22				58,287	58,287	58,287	58,287	58,287	58,287	58,287
23										
24			Total Transmission Plant	212,225,724	212,229,612	213,550,705	207,900,474	208,249,230	216,508,212	211,595,014
25										
26	DISTRIBUTION PLANT									
27	101	360	Land and Land Rights	952,005	952,005	952,005	960,900	960,900	960,900	958,650
28	106	360	Land and Land Rights	-	-	-	-	-	882	68
29	101	362	Station Equipment	51,166,608	51,479,915	51,624,574	54,457,029	54,517,635	54,599,430	51,184,273
30	106	362	Station Equipment	-	-	538,199	538,199	683,640	1,266,481	641,526
31	101	364	Poles, Towers, Fixtures	56,666,642	56,777,636	56,899,043	57,001,750	57,186,775	57,276,923	56,545,183
32	106	364	Poles, Towers, Fixtures	140,478	140,478	7,281	7,281	163,549	423,764	182,237
33	101	365	Overhead Conductor	42,823,826	42,838,477	42,894,269	42,908,858	42,966,969	43,010,058	42,794,184
34	106	365	Overhead Conductor	2,234	2,234	2,230	2,230	2,230	136,869	135,459
35	101	366	Underground Conduit	-	-	-	-	-	-	-
36	101	367	Underground Conductors	54,732,519	54,868,614	54,928,641	55,097,531	55,273,311	55,359,429	54,670,816
37	106	367	Underground Conductors	18,189	18,189	-	-	-	1,035,885	179,264
38	101	368	Line Transformers	59,415,300	59,654,085	59,788,661	60,075,182	60,568,462	60,801,404	59,269,525
39	106	368	Line Transformers	201,853	201,853	201,853	201,853	201,853	1,858,522	553,709
40	101	369	Services	10,979,800	10,979,800	11,141,706	11,141,706	11,141,706	11,353,201	11,049,366
41	106	369	Services	-	-	-	-	-	130,378	10,029
42	101	369.1	Underground Services	29,405,554	29,405,554	29,890,922	29,890,922	29,890,922	30,710,617	29,568,294
43	106	369.1	Underground Services	-	-	-	-	-	244,292	18,792
44	101	370	Meters	20,631,844	20,685,039	20,650,307	20,712,556	20,712,556	20,637,561	20,540,520
45	106	370	Meters	-	-	-	-	-	4,089	1,520
46	101	370.1	Load Management Switches	8,935,660	8,935,842	8,933,811	8,934,562	8,935,122	8,934,809	8,848,289
47	106	370.1	Load Management Switches	-	-	-	-	-	1,418	109
48	101	370.2	Interruption Monitors	608,007	608,007	608,007	608,007	608,007	608,007	616,991
49	101	371	Installs Customer Premise	-	-	-	-	-	-	-
50	101	371.2	All Other Private Lighting	3,785,092	3,787,676	3,787,676	3,788,958	3,790,845	3,820,998	3,784,187
51	106	371.2	All Other Private Lighting	-	-	-	-	-	9,947	2,889
52	101	373	Street Lighting	4,365,573	4,366,085	4,371,020	4,370,510	4,372,320	4,414,317	4,355,271
53	106	373	Street Lighting	-	-	-	-	-	1,181	4,475
54				344,831,184	345,701,489	347,220,205	350,698,034	351,976,802	357,601,363	345,915,627
55										
56			A/C 101 Distribution	344,468,430	345,338,735	346,470,642	349,948,471	350,925,530	352,487,654	344,185,550
57			A/C 106 Distribution	362,754	362,754	749,563	749,563	1,051,272	5,113,709	1,730,077
58			Total Distribution	344,831,184	345,701,489	347,220,205	350,698,034	351,976,802	357,601,363	345,915,627
59										
60	105	360	Plant Held for Future Use	20,619	20,619	20,619	20,619	20,619	20,619	20,619
61										
62	114	362	Big Stone Plant Acquisition Adjustment	586	586	586	586	586	586	586
63										
64			Total Distribution Plant	344,852,389	345,722,694	347,241,410	350,719,239	351,998,007	357,622,568	345,936,832
65										

Otter Tail Power Company
Plant Account Balances
Actual Year 2009

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	FERC Acct #	Plant Acct #	Description	July 2009	August 2009	September 2009	October 2009	November 2009	December 2009	13 Month Average
			GENERAL PLANT							
1	101	389	Land	1,286,725	1,288,963	1,288,963	1,288,963	1,288,963	1,288,963	1,285,999
2	106	389	Land	157,768	157,768	157,768	157,768	157,768	158,065	157,791
3	101	390	Structures & Improvements	17,340,308	17,340,308	17,339,277	17,339,277	17,339,277	17,339,277	17,291,509
4	106	390	Structures & Improvements	1,964,435	1,964,435	1,964,435	1,964,435	1,964,435	1,987,520	1,981,595
5	101	390.1	General Office Buildings	5,691,180	5,691,180	5,691,180	5,691,180	5,691,180	5,691,180	5,672,162
6	106	390.1	General Office Buildings	-	-	-	-	-	31,177	2,710
7	101	390.2	Fleet Service Center Building	789,745	789,745	789,745	789,745	789,745	789,745	789,745
8	101	390.3	Central Stores Buildings	3,894,888	3,894,888	3,894,888	3,894,888	3,894,888	3,894,888	3,892,112
9	101	391	Office Furniture	2,348,949	2,348,949	2,318,351	2,318,351	2,317,745	2,168,543	2,329,395
10	106	391	Office Furniture	-	-	-	-	-	-	4,407
11	101	391.1	Office Equipment	1,085,454	1,079,385	1,038,056	1,037,222	1,037,222	1,048,336	1,054,364
12	106	391.1	Office Equipment	-	-	-	-	-	-	12
13	101	391.2	Duplicating Equipment	1,196,229	1,191,021	1,191,021	1,191,021	1,191,021	1,191,021	1,190,172
14	106	391.2	Duplicating Equipment	-	-	-	-	-	-	912
15	101	391.3	Engineering Computers	-	-	-	-	-	-	-
16	101	391.4	Business Computers	-	-	-	-	-	-	-
17	101	391.5	Computer Systems	1,420,606	1,420,606	1,420,606	1,420,606	1,420,606	1,420,606	1,455,647
18	101	391.6	Computer Related Equipment	1,347,906	1,347,906	1,347,906	1,347,906	1,329,979	1,367,925	1,621,889
19	101	392 & 392.1	Transportation Equipment	26,006,877	26,006,877	26,022,133	25,678,418	25,930,045	26,204,299	26,012,709
20	101	393	Stores Equipment	-	-	-	-	-	-	-
21	101	394	Tools, Shop & Garage Equipment	2,950,055	2,944,890	2,929,450	2,923,925	2,882,370	2,906,256	2,933,701
22	106	394	Tools, Shop & Garage Equipment	-	-	-	-	-	-	13,413
23	101	394.1	Central Stores Tools	-	-	-	-	-	-	-
24	101	394.2	AMR Equipment	1,093,497	1,093,497	1,093,497	1,093,497	1,093,497	1,093,497	1,093,497
25	101	395	Laboratory Equipment	134,859	131,802	131,802	127,951	123,117	123,117	150,578
26	101	396	Power-Operated Equipment	553,468	553,468	553,468	553,468	546,336	534,531	551,463
27	101	397 & 397.4	Communication Equipment & Communications Towers	2,083,815	2,080,469	2,070,488	2,070,488	2,070,502	2,366,288	2,085,110
28	106	397	Communication Equipment	-	-	-	-	-	-	18,771
29	101	397.1	Radio Tele-Communication Equipment	944,918	925,253	925,253	925,253	925,386	968,170	937,802
30	106	397.1	Radio Tele-Communication Equipment	-	-	-	-	-	4,417	2,925
31	101	397.2	Microwave Equipment	2,676,497	2,676,497	2,820,812	2,820,812	2,806,088	2,806,088	2,714,320
32	101	397.3	Radio Load Control Equipment	127,877	127,877	127,877	127,877	127,877	127,877	131,177
33	101	397.00	Miscellaneous Equipment	-	-	-	-	-	-	-
34			Total General Plant	75,096,056	75,055,784	75,116,976	74,763,051	74,928,047	75,511,786	75,375,886
35										
36			A/C 101 General	72,973,853	72,933,581	72,994,773	72,640,848	72,805,844	73,330,607	73,193,350
37			A/C 106 General	2,122,203	2,122,203	2,122,203	2,122,203	2,122,203	2,181,179	2,182,536
38			Total General	75,096,056	75,055,784	75,116,976	74,763,051	74,928,047	75,511,786	75,375,886
39										
40	105		Total Plant Held for Future Use	29,657	29,657	29,657	29,657	29,657	29,657	29,657
41										
42	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
43										
44			Total Electric Plant (1)	1,210,335,544	1,214,381,693	1,322,058,536	1,292,451,092	1,298,453,447	1,313,015,062	\$1,238,760,590
45										

(1) Ties to monthly Financial Statements with immaterial rounding differences from \$1 - \$3 in some months.

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Accumulated Depreciation - Production
 Actual Year 2009**

(A)

(B)

Line No.	13-Month Average Reserve Balances	Total
1	Total Production (1)	233,603,208
2		
3	Plus: Hydro Licensing (1)	773,342
4	Total Production-Related Accumulated Depr	234,376,549
5	Less: Wind (1)	7,398,039
6		
8	Total Demand	226,978,510
9		
10		
11		(2)
12	Base Demand (1)	170,892,120
13		
14	Peak Demand (1)	56,678,233
15		
16	Base Energy (1)	6,806,196
17		
18	Total Production	234,376,549

(1) W/P A-1-b, Page 2 of 4

(2) Inputs for Input Summary

Otter Tail Power Company
13-Month Average Balance of Accumulated Depreciation
Actual Year 2009

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.	FERC	Accnt	2008 December	2009 January	February	March	April	May	June	
1	Ending Accumulated Depreciation:									
2	108	1785	\$ 206,199,957	\$ 206,957,658	\$ 207,715,360	\$ 208,473,061	\$ 209,100,567	\$ 209,858,138	\$ 210,614,136	
3	115	1799	\$ 1,261,694	\$ 1,265,626	\$ 1,269,559	\$ 1,273,492	\$ 1,277,424	\$ 1,281,357	\$ 1,285,289	
4	108	1785	\$ 1,862,498	\$ 1,872,516	\$ 1,882,534	\$ 1,859,388	\$ 1,869,201	\$ 1,879,013	\$ 1,888,826	
5	108	1785	\$ 13,040,378	\$ 13,131,746	\$ 13,223,114	\$ 13,314,482	\$ 13,405,850	\$ 13,497,218	\$ 13,588,586	
6	108	1785	\$ 3,414,808	\$ 4,053,510	\$ 4,692,212	\$ 5,330,914	\$ 5,969,617	\$ 6,613,061	\$ 7,256,506	
7			\$ 225,779,335	\$ 227,281,057	\$ 228,782,778	\$ 230,251,337	\$ 231,622,659	\$ 233,128,787	\$ 234,633,343	
8										
9	108	1785	\$ 80,808,178	\$ 81,154,452	\$ 81,504,797	\$ 81,844,488	\$ 82,188,200	\$ 82,361,620	\$ 82,711,633	
10	115	1799	\$ 46,302	\$ 46,447	\$ 46,591	\$ 46,735	\$ 46,880	\$ 47,024	\$ 47,168	
11			\$ 80,854,480	\$ 81,200,899	\$ 81,551,388	\$ 81,891,223	\$ 82,235,079	\$ 82,408,644	\$ 82,758,802	
12										
13	108	1785	\$ 141,507,718	\$ 142,228,703	\$ 142,932,192	\$ 143,497,207	\$ 144,031,916	\$ 144,682,240	\$ 145,345,649	
14	115	1799	\$ 466	\$ 467	\$ 469	\$ 470	\$ 471	\$ 473	\$ 474	
15			\$ 141,508,183	\$ 142,229,170	\$ 142,932,661	\$ 143,497,677	\$ 144,032,387	\$ 144,682,713	\$ 145,346,123	
16										
17	108	1785	\$ 17,070,562	\$ 17,110,132	\$ 17,126,738	\$ 17,080,015	\$ 17,187,639	\$ 17,375,268	\$ 17,501,119	
18	108	1785	\$ 13,485,325	\$ 13,550,578	\$ 13,669,223	\$ 13,787,494	\$ 13,905,452	\$ 14,023,354	\$ 14,102,623	
19	108	1785	\$ 30,555,887	\$ 30,660,710	\$ 30,795,961	\$ 30,867,509	\$ 31,093,091	\$ 31,398,622	\$ 31,603,742	
20										
21	111	1790	\$ 749,400	\$ 753,390	\$ 757,380	\$ 761,371	\$ 765,361	\$ 769,351	\$ 773,342	
22	111	1790	\$ 960,320	\$ 1,003,978	\$ 1,047,636	\$ 963,461	\$ 1,004,989	\$ 1,046,517	\$ 1,088,044	
23	111	1790	\$ 1,709,719	\$ 1,757,368	\$ 1,805,017	\$ 1,724,832	\$ 1,770,350	\$ 1,815,868	\$ 1,861,386	
24										
25			\$ 480,407,605	\$ 483,129,204	\$ 485,867,805	\$ 488,232,578	\$ 490,753,566	\$ 493,434,635	\$ 496,203,396	
26			\$ 480,407,605	\$ 483,129,204	\$ 485,867,805	\$ 488,232,578	\$ 490,753,566	\$ 493,434,635	\$ 496,203,396	
27		Variance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
28	Reconcile Power Plant to Ledger:									
29			\$ 337,228	\$ 469,866	\$ 372,661	\$ 206,203	\$ 134,983	\$ 163,426	\$ (501,147)	
30			\$ (977,886)	\$ (977,886)	\$ (977,886)	\$ (977,886)	\$ (977,886)	\$ (977,886)	\$ (977,886)	
31			\$ (12,090,624)	\$ (12,139,045)	\$ (12,130,354)	\$ (12,121,662)	\$ (12,112,971)	\$ (12,104,278)	\$ (12,095,584)	
32			\$ 467,676,323	\$ 470,482,139	\$ 473,132,226	\$ 475,339,232	\$ 477,797,692	\$ 480,515,897	\$ 482,628,778	
33										
34			\$ (464,658,142)	\$ (467,412,231)	\$ (470,010,590)	\$ (472,293,703)	\$ (474,702,567)	\$ (477,371,176)	\$ (479,434,460)	
35			\$ (1,709,719)	\$ (1,757,368)	\$ (1,805,017)	\$ (1,724,832)	\$ (1,770,350)	\$ (1,815,868)	\$ (1,861,386)	
36			\$ (1,308,462)	\$ (1,312,540)	\$ (1,316,619)	\$ (1,320,697)	\$ (1,324,775)	\$ (1,328,854)	\$ (1,332,932)	
37			\$ (467,676,323)	\$ (470,482,139)	\$ (473,132,226)	\$ (475,339,232)	\$ (477,797,692)	\$ (480,515,897)	\$ (482,628,778)	
38		Variance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
39	Reconcile Ledger to Financial Statements:									
40			\$ (178,551)	\$ (181,772)	\$ (184,992)	\$ (188,213)	\$ (191,433)	\$ (194,654)	\$ (197,874)	
41		Subtotal	\$ (467,854,874)	\$ (470,663,911)	\$ (473,317,218)	\$ (475,527,445)	\$ (477,989,125)	\$ (480,710,551)	\$ (482,826,652)	
42		Accumulated Depreciation per Monthly Financial Statements	\$ (467,854,874)	\$ (470,663,911)	\$ (473,317,218)	\$ (475,527,445)	\$ (477,989,125)	\$ (480,710,551)	\$ (482,826,652)	
43		Variance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
44										
45	PRODUCTION A/D BREAKDOWN FOR INPUT SUMMARY									
46			\$ 225,779,335	\$ 227,281,057	\$ 228,782,778	\$ 230,251,337	\$ 231,622,659	\$ 233,128,787	\$ 234,633,343	
47			\$ 749,400	\$ 753,390	\$ 757,380	\$ 761,371	\$ 765,361	\$ 769,351	\$ 773,342	
48			\$ 226,528,735	\$ 228,034,447	\$ 229,540,159	\$ 231,012,708	\$ 232,388,020	\$ 233,898,139	\$ 235,406,685	
49										
50			\$ 3,414,808	\$ 4,053,510	\$ 4,692,212	\$ 5,330,914	\$ 5,969,617	\$ 6,613,061	\$ 7,256,506	
51										
52			\$ 223,113,927	\$ 223,980,937	\$ 224,847,947	\$ 225,681,793	\$ 226,418,403	\$ 227,285,078	\$ 228,150,179	
53										
54	2009 Excluding Wind	Peak 24.71% (1) Base 75.29% (1)	\$ 167,982,476	\$ 168,635,247	\$ 169,288,019	\$ 169,915,822	\$ 170,470,416	\$ 171,122,935	\$ 171,774,270	
55	2009 Wind	8.00% (2) 92.00% (2)	\$ 55,404,636	\$ 55,669,970	\$ 55,935,305	\$ 56,192,444	\$ 56,425,557	\$ 56,691,188	\$ 56,956,430	
56			\$ 3,141,623	\$ 3,729,229	\$ 4,316,835	\$ 4,904,441	\$ 5,492,047	\$ 6,084,016	\$ 6,675,985	
57			\$ 226,528,735	\$ 228,034,447	\$ 229,540,159	\$ 231,012,708	\$ 232,388,020	\$ 233,898,139	\$ 235,406,685	

Source: Depreciation 13-Month Average file located in the 2009 Actual Year Miscellaneous Work Paper folder. Received from Depreciation Accountant.

- (1) Base/Peak Demand Split Percentages from W/P C-1 for appropriate year.
- (2) Peak Demand/Base Energy Split for Wind as determined by MISO allocation study.
- (3) Total Demand X Base Demand Factor
- (4) Total Demand X Peak Demand Factor
- (5) Wind Production X Peak Demand % for Wind
- (6) Wind Production X Base Energy % for Wind

Otter Tail Power Company
13-Month Average Balance of Accumulated Depreciation
Actual Year 2009

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)
Line No.		FERC	Acct	July	August	September	October	November	December	13 Month Average
1	<u>Ending Accumulated Depreciation:</u>									
2	Steam	108	1785	\$ 211,302,348	\$ 210,157,393	\$ 209,703,845	\$ 211,059,556	\$ 211,592,249	\$ 209,863,024	\$ 209,430,561
3	Steam	115	1799	\$ 1,289,222	\$ 1,293,154	\$ 1,297,087	\$ 1,301,019	\$ 1,304,952	\$ 1,308,884	\$ 1,285,289
4	Hydro	108	1785	\$ 1,898,638	\$ 1,908,451	\$ 1,918,264	\$ 1,928,076	\$ 1,950,986	\$ 1,961,763	\$ 1,898,473
5	Other - Internal Combustion	108	1785	\$ 13,679,954	\$ 13,771,322	\$ 13,862,690	\$ 13,954,058	\$ 14,067,537	\$ 14,144,044	\$ 13,590,845
6	Other - Wind	108	1785	\$ 7,900,865	\$ 8,545,320	\$ 9,192,233	\$ 10,180,530	\$ 11,068,481	\$ 11,956,458	\$ 7,398,039
7	Total Production			\$ 236,071,027	\$ 235,675,641	\$ 235,974,119	\$ 238,423,240	\$ 239,984,205	\$ 239,234,173	\$ 233,603,208
8										
9	Transmission	108	1785	\$ 83,024,158	\$ 83,375,372	\$ 83,600,811	\$ 82,677,053	\$ 83,002,119	\$ 83,347,207	\$ 82,430,776
10	Transmission	115	1799	\$ 47,313	\$ 47,457	\$ 47,601	\$ 47,746	\$ 47,890	\$ 48,034	\$ 47,168
11	Total Transmission			\$ 83,071,471	\$ 83,422,829	\$ 83,648,412	\$ 82,724,799	\$ 83,050,009	\$ 83,395,241	\$ 82,477,944
12										
13	Distribution	108	1785	\$ 145,977,347	\$ 146,568,769	\$ 146,982,530	\$ 148,332,727	\$ 148,896,436	\$ 149,383,592	\$ 145,412,848
14	Distribution	115	1799	\$ 476	\$ 477	\$ 479	\$ 480	\$ 482	\$ 483	\$ 474
15	Total Distribution			\$ 145,977,823	\$ 146,569,246	\$ 146,983,008	\$ 148,333,207	\$ 148,896,917	\$ 149,384,075	\$ 145,413,322
16										
17	General Plant (excluding transportation)	108	1785	\$ 16,973,621	\$ 17,111,288	\$ 17,186,596	\$ 17,367,061	\$ 17,488,433	\$ 17,501,074	\$ 17,236,888
18	Transportation (including airplane)	108	1785	\$ 14,220,470	\$ 14,335,072	\$ 14,266,444	\$ 14,105,351	\$ 13,874,396	\$ 13,661,679	\$ 13,922,113
19	Total General Plant	108	1785	\$ 31,194,092	\$ 31,446,360	\$ 31,453,041	\$ 31,472,411	\$ 31,362,829	\$ 31,162,754	\$ 31,159,001
20										
21	Intangibles - Hydro License	111	1790	\$ 777,332	\$ 781,322	\$ 785,313	\$ 789,303	\$ 793,293	\$ 797,284	\$ 773,342
22	Intangibles - Software	111	1790	\$ 1,148,680	\$ 1,190,526	\$ 1,232,372	\$ 1,189,413	\$ 1,231,516	\$ 1,075,691	\$ 1,091,011
23	Total Intangibles	111	1790	\$ 1,926,012	\$ 1,971,848	\$ 2,017,685	\$ 1,978,716	\$ 2,024,809	\$ 1,872,975	\$ 1,864,353
24										
25	Total			\$ 498,240,425	\$ 499,085,924	\$ 500,076,265	\$ 502,932,373	\$ 505,318,770	\$ 505,049,218	\$ 494,517,828
26	Power Plant Depr 1033 Report, No Filters			\$ 498,240,425	\$ 499,085,924	\$ 500,076,265	\$ 502,932,373	\$ 505,318,770	\$ 505,049,218	\$ 494,517,828
27			Variance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
28	<u>Reconcile Power Plant to Ledger:</u>									
29	Unclassified Salvage / Removal			\$ 373,695	\$ 397,107	\$ 456,579	\$ 533,849	\$ 548,738	\$ 640,079	\$ 317,944
30	2510.1500 FAS 71 Implementation Impact			\$ (977,886)	\$ (977,886)	\$ (977,886)	\$ (977,886)	\$ (977,886)	\$ (977,886)	\$ (977,886)
31	2510.1500 - Regulatory Liability			\$ (12,086,912)	\$ (12,078,232)	\$ (12,069,450)	\$ (12,060,588)	\$ (12,051,635)	\$ (12,042,954)	\$ (12,091,099)
32	Ledger Total			\$ 485,549,321	\$ 486,426,912	\$ 487,485,508	\$ 490,427,748	\$ 492,837,987	\$ 492,668,457	\$ 481,766,786
33										
34	GL Fire 100.1785			\$ (482,286,299)	\$ (483,113,975)	\$ (484,122,656)	\$ (487,099,786)	\$ (489,459,854)	\$ (489,438,080)	\$ (478,569,502)
35	GL Fire 100.1790			\$ (1,926,012)	\$ (1,971,848)	\$ (2,017,685)	\$ (1,978,716)	\$ (2,024,809)	\$ (1,872,975)	\$ (1,864,353)
36	GL Fire 100.1799			\$ (1,337,010)	\$ (1,341,089)	\$ (1,345,167)	\$ (1,349,245)	\$ (1,353,323)	\$ (1,357,402)	\$ (1,332,932)
37	Total GL Fire			\$ (485,549,321)	\$ (486,426,912)	\$ (487,485,508)	\$ (490,427,748)	\$ (492,837,987)	\$ (492,668,457)	\$ (481,766,786)
38			Variance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39	<u>Reconcile Ledger to Financial Statements:</u>									
40	ARO Accumulated Depreciation			\$ (201,095)	\$ (204,316)	\$ (207,535)	\$ (211,989)	\$ (216,442)	\$ (233,026)	\$ (199,376)
41	Subtotal			\$ (485,750,416)	\$ (486,631,228)	\$ (487,693,043)	\$ (490,639,737)	\$ (493,054,429)	\$ (492,901,483)	\$ (481,966,162)
42	Accumulated Depreciation per Monthly Financial Statements			\$ (485,750,416)	\$ (486,631,228)	\$ (487,693,043)	\$ (490,639,737)	\$ (493,054,429)	\$ (492,901,483)	\$ (481,966,162)
43			Variance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
44										
45	<u>PRODUCTION A/D BREAKDOWN FOR INPUT SUMMARY</u>									
46	Total Production From Above			\$ 236,071,027	\$ 235,675,641	\$ 235,974,119	\$ 238,423,240	\$ 239,984,205	\$ 239,234,173	\$ 233,603,208
47	Add: Hydro License Amort from Above			\$ 777,332	\$ 781,322	\$ 785,313	\$ 789,303	\$ 793,293	\$ 797,284	\$ 773,342
48	Total Production Related Depreciation			\$ 236,848,359	\$ 236,456,963	\$ 236,759,431	\$ 239,212,543	\$ 240,777,499	\$ 240,031,457	\$ 234,376,549
49										
50	Less: Wind			\$ 7,900,865	\$ 8,545,320	\$ 9,192,233	\$ 10,180,530	\$ 11,068,481	\$ 11,956,458	\$ 7,398,039
51										
52	Total Demand			\$ 228,947,494	\$ 227,911,643	\$ 227,567,199	\$ 229,032,012	\$ 229,709,018	\$ 228,074,999	\$ 226,978,510
53										
54	2009 Excluding Wind	Peak 24.71% (1)	Base 75.29% (1)	\$ 172,374,569	\$ 171,594,676	\$ 171,335,344	\$ 172,438,202	\$ 172,947,919	\$ 171,717,667	\$ 170,892,120
55	2009 Wind	8.00% (2)	92.00% (2)	\$ 57,204,995	\$ 57,000,593	\$ 56,967,233	\$ 57,408,253	\$ 57,646,577	\$ 57,313,849	\$ 56,678,233
56				\$ 7,268,796	\$ 7,861,694	\$ 8,456,854	\$ 9,366,088	\$ 10,183,003	\$ 10,999,941	\$ 6,806,196
57	Total Production			\$ 236,848,359	\$ 236,456,963	\$ 236,759,431	\$ 239,212,543	\$ 240,777,499	\$ 240,031,457	\$ 234,376,549

Source: Depreciation 13-Month Average file located in the 2009 Actual Year Miscellaneous Work Paper folder. Received from Depreciation Accountant.

- (1) Base/Peak Demand Split Percentages from W/P C-1 for appropriate year.
- (2) Peak Demand/Base Energy Split for Wind as determined by MISO allocation study.
- (3) Total Demand X Base Demand Factor
- (4) Total Demand X Peak Demand Factor
- (5) Wind Production X Peak Demand % for Wind
- (6) Wind Production X Base Energy % for Wind

Otter Tail Power Company
Construction Work in Progress
Actual Year 2009

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.		December-08	January-09	February	March	April	May	June
1	Short Term Projects							
2	Production							
3	Actual Balance (1)	392,168	(559,557)	(202,483)	(839,816)	(145,364)	152,061	998,330
4	Remove Reimbursable CWIP (2)	0	0	0	0	0	0	0
5	Adjusted Balance	392,168	(559,557)	(202,483)	(839,816)	(145,364)	152,061	998,330
6								
7	Transmission							
8	Actual Balance (1)	131,039	376,555	834,254	1,094,313	1,256,637	1,346,459	1,024,782
9	Remove Reimbursable CWIP (2)	(979)	(980)	(884)	4,847	8,466	14,948	126,457
10	Adjusted Balance	132,019	377,534	835,138	1,089,466	1,248,171	1,331,511	898,324
11								
12	Distribution							
13	Actual Balance (1)	840,316	1,469,981	339,736	1,890,418	2,158,862	2,511,370	2,391,508
14	Remove Reimbursable CWIP (2)	363,030	403,205	405,433	186,783	386,096	671,108	651,227
15	Adjusted Balance	477,286	1,066,775	(65,697)	1,703,635	1,772,767	1,840,261	1,740,281
16								
17	General & Intangible							
18	Actual Balance (1)	637,023	617,612	665,920	865,006	506,410	998,698	1,653,492
19	Remove Reimbursable CWIP (2)	0	0	0	0	0	0	0
20	Adjusted Balance	637,023	617,612	665,920	865,006	506,410	998,698	1,653,492
21								
22	Total Short Term Projects:							
23	Actual Balance	2,000,547	1,904,590	1,637,426	3,009,920	3,776,546	5,008,587	6,068,111
24	Remove Reimbursable CWIP	362,051	402,226	404,549	191,630	394,562	686,056	777,685
25	Adjusted Balance	1,638,496	1,502,365	1,232,877	2,818,290	3,381,984	4,322,531	5,290,427
26								
27	Long Term Projects							
28	Production							
29	Actual Balance (1)	13,786,293	14,087,608	16,612,801	19,068,546	21,139,434	28,418,257	34,037,181
30	Remove Reimbursable CWIP (2)	0	0	0	0	0	0	0
31	Adjusted Balance	13,786,293	14,087,608	16,612,801	19,068,546	21,139,434	28,418,257	34,037,181
32								
33	Transmission							
34	Actual Balance (1)	7,449,506	8,336,706	8,706,829	10,027,659	10,886,939	12,085,828	13,711,223
35	Remove Reimbursable CWIP (2)	0	0	0	0	0	0	0
36	Adjusted Balance	7,449,506	8,336,706	8,706,829	10,027,659	10,886,939	12,085,828	13,711,223
37								
38	Distribution							
39	Actual Balance (1)	1,330,831	1,363,466	2,886,738	1,845,421	1,822,966	1,938,406	2,322,629
40	Remove Reimbursable CWIP (2)	0	0	0	0	0	0	0
41	Adjusted Balance	1,330,831	1,363,466	2,886,738	1,845,421	1,822,966	1,938,406	2,322,629
42								
43	General & Intangible							
44	Actual Balance (1)	979,490	562,297	563,437	681,507	709,363	820,308	895,899
45	Remove Reimbursable CWIP (2)	0	0	0	0	0	0	0
46	Adjusted Balance	979,490	562,297	563,437	681,507	709,363	820,308	895,899
47								
48	Total Long Term Projects:							
49	Actual Balance	23,546,120	24,350,078	28,769,805	31,623,134	34,558,702	43,262,799	50,966,932
50	Remove Reimbursable CWIP	0	0	0	0	0	0	0
51	Adjusted Balance	23,546,120	24,350,078	28,769,805	31,623,134	34,558,702	43,262,799	50,966,932
52								
53	Total Adjusted CWIP Balance (3):(4)	25,184,616	25,852,443	30,002,682	34,441,424	37,940,686	47,585,330	56,257,359

(1) A-2, Page 3 and 4 of 8

(2) A-2, Page 5 and 6 of 8

(3) Actual Balance Less Reimbursable

(4) Ties to Monthly Financial Statements

Otter Tail Power Company
Construction Work in Progress
Actual Year 2009

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
Line No.		July	August	September	October	November	December	13-Month Average
1	Short Term Projects							
2	Production							
3	Actual Balance (1)	607,303	580,144	307,478	322,766	60,452	662,943	179,725
4	Remove Reimbursable CWIP (2)	0	0	0	0	0	0	0
5	Adjusted Balance	607,303	580,144	307,478	322,766	60,452	662,943	179,725
6								
7	Transmission							
8	Actual Balance (1)	1,035,448	1,177,799	892,683	1,366,441	1,199,696	593,943	948,465
9	Remove Reimbursable CWIP (2)	191,202	287,485	327,352	386,518	386,943	(219,543)	116,295
10	Adjusted Balance	844,246	890,314	565,331	979,923	812,753	813,486	832,171
11								
12	Distribution							
13	Actual Balance (1)	3,303,138	3,372,357	3,149,265	3,553,238	3,777,472	880,807	2,279,882
14	Remove Reimbursable CWIP (2)	731,650	834,418	830,450	768,829	804,196	398,558	571,922
15	Adjusted Balance	2,571,489	2,537,939	2,318,815	2,784,409	2,973,276	482,249	1,707,960
16								
17	General & Intangible							
18	Actual Balance (1)	1,924,390	2,517,382	2,460,507	2,419,526	1,794,016	849,562	1,377,657
19	Remove Reimbursable CWIP (2)	0	0	0	0	0	0	0
20	Adjusted Balance	1,924,390	2,517,382	2,460,507	2,419,526	1,794,016	849,562	1,377,657
21								
22	Total Short Term Projects:							
23	Actual Balance	6,870,280	7,647,682	6,809,933	7,661,971	6,831,637	2,987,255	4,785,730
24	Remove Reimbursable CWIP	922,852	1,121,903	1,157,802	1,155,347	1,191,139	179,015	688,217
25	Adjusted Balance	5,947,428	6,525,780	5,652,131	6,506,625	5,640,497	2,808,240	4,097,513
26								
27	Long Term Projects							
28	Production							
29	Actual Balance (1)	46,842,303	90,495,495	5,365,974	6,690,188	2,854,651	1,162,281	23,120,078
30	Remove Reimbursable CWIP (2)	0	0	0	0	0	0	0
31	Adjusted Balance	46,842,303	90,495,495	5,365,974	6,690,188	2,854,651	1,162,281	23,120,078
32								
33	Transmission							
34	Actual Balance (1)	15,739,238	16,885,057	10,928,981	12,087,961	12,270,528	5,130,150	11,095,893
35	Remove Reimbursable CWIP (2)	0	0	0	0	0	0	0
36	Adjusted Balance	15,739,238	16,885,057	10,928,981	12,087,961	12,270,528	5,130,150	11,095,893
37								
38	Distribution							
39	Actual Balance (1)	2,633,797	3,252,511	3,166,981	3,510,720	3,228,817	1,072,288	2,336,582
40	Remove Reimbursable CWIP (2)	0	0	0	0	0	0	0
41	Adjusted Balance	2,633,797	3,252,511	3,166,981	3,510,720	3,228,817	1,072,288	2,336,582
42								
43	General & Intangible							
44	Actual Balance (1)	918,026	1,050,777	938,330	986,752	1,040,610	751,597	838,338
45	Remove Reimbursable CWIP (2)	0	0	0	0	0	0	0
46	Adjusted Balance	918,026	1,050,777	938,330	986,752	1,040,610	751,597	838,338
47								
48	Total Long Term Projects:							
49	Actual Balance	66,133,364	111,683,840	20,400,266	23,275,620	19,394,606	8,116,317	37,390,891
50	Remove Reimbursable CWIP	0	0	0	0	0	0	0
51	Adjusted Balance	66,133,364	111,683,840	20,400,266	23,275,620	19,394,606	8,116,317	37,390,891
52								
53	Total Adjusted CWIP Balance (3):(4)	72,080,793	118,209,620	26,052,397	29,782,245	25,035,104	10,924,557	41,488,404

- (1) A-2, Page 3 and 4 of 8
(2) A-2, Page 5 and 6 of 8
(3) Actual Balance Less Reimbursable
(4) Ties to Monthly Financial Statements

Otter Tail Power Company
Construction Work in Progress
Actual Year 2009

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
Line No.		December-08	January-09	February	March	April	May	June
1	Production							
2								
3	Total CWIP without AFUDC (2)	12,360,069	11,657,067	14,495,606	16,232,497	18,877,615	26,138,939	31,966,840
4	AFUDC included in Long Term CWIP (2)	1,818,392	1,870,984	1,914,711	1,996,233	2,116,455	2,431,379	3,068,671
5	Total CWIP	14,178,462	13,528,051	16,410,317	18,228,730	20,994,071	28,570,317	35,035,511
6	Less Long Term (Below):	13,786,293	14,087,608	16,612,801	19,068,546	21,139,434	28,418,257	34,037,181
7	Total Short Term	392,168	(559,557)	(202,483)	(839,816)	(145,364)	152,061	998,330
8								
9								
10	Long Term CWIP Balances by Function (1)	11,967,901	12,216,625	14,698,090	17,072,313	19,022,979	25,986,878	30,968,510
11	AFUDC	1,818,392	1,870,984	1,914,711	1,996,233	2,116,455	2,431,379	3,068,671
12	Total Long Term	13,786,293	14,087,608	16,612,801	19,068,546	21,139,434	28,418,257	34,037,181
13								
14	Total Production	14,178,462	13,528,051	16,410,317	18,228,730	20,994,071	28,570,317	35,035,511
15								
16	Transmission							
17								
18	Total CWIP without AFUDC (2)	7,250,414	8,363,486	9,176,196	10,731,057	11,721,612	12,959,884	14,195,334
19	AFUDC included in Long Term CWIP (2)	330,131	349,775	364,888	390,915	421,964	472,403	540,670
20	Total CWIP	7,580,545	8,713,261	9,541,083	11,121,972	12,143,576	13,432,287	14,736,004
21	Less Long Term (Below):	7,449,506	8,336,706	8,706,829	10,027,659	10,886,939	12,085,828	13,711,223
22	Total Short Term	131,039	376,555	834,254	1,094,313	1,256,637	1,346,459	1,024,782
23								
24								
25	Long Term CWIP Balances by Function (1)	7,119,375	7,986,931	8,341,941	9,636,745	10,464,975	11,613,425	13,170,553
26	AFUDC	330,131	349,775	364,888	390,915	421,964	472,403	540,670
27	Total Long Term	7,449,506	8,336,706	8,706,829	10,027,659	10,886,939	12,085,828	13,711,223
28								
29	Total Transmission	7,580,545	8,713,261	9,541,083	11,121,972	12,143,576	13,432,287	14,736,004
30								
31	Billable Plus Distribution							
32								
33	Total CWIP without AFUDC (2)	2,087,200	2,751,186	1,740,925	3,655,696	3,902,403	4,359,986	4,611,210
34	AFUDC included in Long Term CWIP (2)	83,947	82,261	1,485,549	80,142	79,426	89,789	102,927
35	Total CWIP	2,171,147	2,833,447	3,226,474	3,735,839	3,981,828	4,449,776	4,714,137
36	Less Long Term (Below):	1,330,831	1,363,466	2,886,738	1,845,421	1,822,966	1,938,406	2,322,629
37	Total Short Term	840,316	1,469,981	339,736	1,890,418	2,158,862	2,511,370	2,391,508
38								
39								
40	Long Term CWIP Balances by Function (1)	1,246,884	1,281,205	1,401,190	1,765,279	1,743,540	1,848,617	2,219,702
41	AFUDC	83,947	82,261	1,485,549	80,142	79,426	89,789	102,927
42	Total Long Term	1,330,831	1,363,466	2,886,738	1,845,421	1,822,966	1,938,406	2,322,629
43								
44	Total Billable Plus Distribution	2,171,147	2,833,447	3,226,474	3,735,839	3,981,828	4,449,776	4,714,137
45								
46	General & Intangible							
47								
48	Total CWIP without AFUDC (2)	1,561,300	1,147,101	1,195,180	1,510,042	1,176,106	1,775,870	2,501,215
49	AFUDC included in Long Term CWIP (2)	55,213	32,808	34,176	36,471	39,667	43,136	48,176
50	Total CWIP	1,616,513	1,179,909	1,229,356	1,546,513	1,215,773	1,819,006	2,549,391
51	Less Long Term (Below):	979,490	562,297	563,437	681,507	709,363	820,308	895,899
52	Total Short Term	637,023	617,612	665,920	865,006	506,410	998,698	1,653,492
53								
54								
55	Long Term CWIP Balances by Function (1)	924,278	529,489	529,261	645,037	669,696	777,172	847,723
56	AFUDC	55,213	32,808	34,176	36,471	39,667	43,136	48,176
57	Total Long Term	979,490	562,297	563,437	681,507	709,363	820,308	895,899
58								
59	Total General & Intangible	1,616,513	1,179,909	1,229,356	1,546,513	1,215,773	1,819,006	2,549,391
60								
61	Total End of Month CWIP Balances (3)	25,546,667	26,254,668	30,407,231	34,633,054	38,335,248	48,271,386	57,035,044

- (1) A-2 page 6 of 6
(2) A-2 page 5 of 6
(3) Ties to Monthly Financial Statements

Prepared by: ama
Reviewed by: kas

Otter Tail Power Company
Construction Work in Progress
Actual Year 2009

	(A)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
Line No.		July	August	September	October	November	December	13-Month Average
1	Production							
2								
3	Total CWIP without AFUDC (2)	43,621,631	86,488,907	2,758,348	6,806,013	2,711,314	1,681,557	21,215,108
4	AFUDC included in Long Term CWIP (2)	3,827,975	4,586,732	2,915,104	206,941	203,790	143,667	2,084,695
5	Total CWIP	47,449,606	91,075,639	5,673,452	7,012,954	2,915,103	1,825,224	23,299,803
6	Less Long Term (Below):	46,842,303	90,495,495	5,365,974	6,690,188	2,854,651	1,162,281	23,120,078
7	Total Short Term	607,303	580,144	307,478	322,766	60,452	662,943	179,725
8								
9								
10	Long Term CWIP Balances by Function (1)	43,014,328	85,908,763	2,450,870	6,483,247	2,650,861	1,018,614	21,035,383
11	AFUDC	3,827,975	4,586,732	2,915,104	206,941	203,790	143,667	2,084,695
12	Total Long Term	46,842,303	90,495,495	5,365,974	6,690,188	2,854,651	1,162,281	23,120,078
13								
14	Total Production	47,449,606	91,075,639	5,673,452	7,012,954	2,915,103	1,825,224	23,299,803
15								
16	Transmission							
17								
18	Total CWIP without AFUDC (2)	16,148,564	17,371,239	11,092,309	12,555,162	12,480,039	4,794,685	11,449,229
19	AFUDC included in Long Term CWIP (2)	626,122	691,617	729,355	899,240	990,185	929,408	595,129
20	Total CWIP	16,774,686	18,062,857	11,821,664	13,454,402	13,470,224	5,724,094	12,044,358
21	Less Long Term (Below):	15,739,238	16,885,057	10,928,981	12,087,961	12,270,528	5,130,150	11,095,893
22	Total Short Term	1,035,448	1,177,799	892,683	1,366,441	1,199,696	593,943	948,465
23								
24								
25	Long Term CWIP Balances by Function (1)	15,113,116	16,193,440	10,199,626	11,188,721	11,280,343	4,200,742	10,500,764
26	AFUDC	626,122	691,617	729,355	899,240	990,185	929,408	595,129
27	Total Long Term	15,739,238	16,885,057	10,928,981	12,087,961	12,270,528	5,130,150	11,095,893
28								
29	Total Transmission	16,774,686	18,062,857	11,821,664	13,454,402	13,470,224	5,724,094	12,044,358
30								
31	Billable Plus Distribution							
32								
33	Total CWIP without AFUDC (2)	5,817,939	6,491,876	6,177,676	6,907,611	6,834,568	1,789,057	4,394,410
34	AFUDC included in Long Term CWIP (2)	118,996	132,991	138,569	156,347	171,722	164,039	222,054
35	Total CWIP	5,936,936	6,624,868	6,316,245	7,063,958	7,006,289	1,953,095	4,616,465
36	Less Long Term (Below):	2,633,797	3,252,511	3,166,981	3,510,720	3,228,817	1,072,288	2,336,582
37	Total Short Term	3,303,138	3,372,357	3,149,265	3,553,238	3,777,472	880,807	2,279,882
38								
39								
40	Long Term CWIP Balances by Function (1)	2,514,801	3,119,520	3,028,412	3,354,373	3,057,095	908,250	2,114,528
41	AFUDC	118,996	132,991	138,569	156,347	171,722	164,039	222,054
42	Total Long Term	2,633,797	3,252,511	3,166,981	3,510,720	3,228,817	1,072,288	2,336,582
43								
44	Total Billable Plus Distribution	5,936,936	6,624,868	6,316,245	7,063,958	7,006,289	1,953,095	4,616,465
45								
46	General & Intangible							
47								
48	Total CWIP without AFUDC (2)	2,788,911	3,509,462	3,335,342	3,334,199	2,755,017	1,517,272	2,162,078
49	AFUDC included in Long Term CWIP (2)	53,506	58,697	63,495	72,079	79,609	83,888	53,917
50	Total CWIP	2,842,416	3,568,159	3,398,838	3,406,278	2,834,627	1,601,160	2,215,995
51	Less Long Term (Below):	918,026	1,050,777	938,330	986,752	1,040,610	751,597	838,338
52	Total Short Term	1,924,390	2,517,382	2,460,507	2,419,526	1,794,016	849,562	1,377,657
53								
54								
55	Long Term CWIP Balances by Function (1)	864,520	992,080	874,835	914,673	961,001	667,709	784,421
56	AFUDC	53,506	58,697	63,495	72,079	79,609	83,888	53,917
57	Total Long Term	918,026	1,050,777	938,330	986,752	1,040,610	751,597	838,338
58								
59	Total General & Intangible	2,842,416	3,568,159	3,398,838	3,406,278	2,834,627	1,601,160	2,215,995
60								
61	Total End of Month CWIP Balances (3)	73,003,644	119,331,522	27,210,199	30,937,591	26,226,243	11,103,572	42,176,621

- (1) A-2 page 6 of 6
(2) A-2 page 5 of 6
(3) Ties to Monthly Financial Statements

Prepared by: ama
Reviewed by: kas

Otter Tail Power Company
Construction Work in Progress
Actual Year 2009

	(A)	(B)	(C)	(E)	(F)	(G)	(H)	(I)
Line No.		December-08 Balance	January-09 Balance	February Balance	March Balance	April Balance	May Balance	June Balance
1	CWIP Balances by Function							
2	Activity .0150. Billable							
3	Activity .0290. Distribution	\$ 2,087,200	\$ 2,751,186	\$ 1,740,925	\$ 3,655,696	\$ 3,902,403	\$ 4,359,986	\$ 4,611,210
4	.0290. AFDC in Distribution	83,947	82,261	1,485,549	80,142	79,426	89,789	102,927
5		2,171,147	2,833,447	3,226,474	3,735,839	3,981,828	4,449,776	4,714,137
6								
7	Activity .0360. Plant	\$ 12,360,069	\$ 11,657,067	\$ 14,495,606	\$ 16,232,497	\$ 18,877,615	\$ 26,138,939	\$ 31,966,840
8	.0360. AFDC in Plant	1,818,392	1,870,984	1,914,711	1,996,233	2,116,455	2,431,379	3,068,671
9		14,178,462	13,528,051	16,410,317	18,228,730	20,994,071	28,570,317	35,035,511
10								
11	Activity .1140. General & Intangible	\$ 1,185,118	\$ 767,002	\$ 803,653	\$ 1,016,285	\$ 663,914	\$ 973,606	\$ 1,590,069
12	.1140. AFDC in Gen & Intang	30,520	6,922	7,355	8,045	9,111	10,389	12,356
13		1,215,638	773,924	811,008	1,024,330	673,025	983,995	1,602,425
14								
15	Activity .1145. General & Intangible	\$ 376,183	\$ 380,099	\$ 391,527	\$ 493,757	\$ 512,191	\$ 802,264	\$ 911,146
16	.1145. AFDC in Gen & Intang	24,692	25,886	26,821	28,426	30,556	32,747	35,820
17		400,875	405,985	418,348	522,183	542,748	835,011	946,966
18								
19	Activity .1510. Transmission	\$ 7,250,414	\$ 8,363,486	\$ 9,176,196	\$ 10,731,057	\$ 11,721,612	\$ 12,959,884	\$ 14,195,334
20	.1510. AFDC in Transmission	330,131	349,775	364,888	390,915	421,964	472,403	540,670
21		7,580,545	8,713,261	9,541,083	11,121,972	12,143,576	13,432,287	14,736,004
22								
23	Total CWIP Balance	(1) \$ 25,546,667	\$ 26,254,668	\$ 30,407,231	\$ 34,633,054	\$ 38,335,248	\$ 48,271,386	\$ 57,035,044
24								
25								
26	Billable Amounts in CWIP by Function							
27	Activity .0150. Billable							
28	Activity .0290. Distribution	\$ 363,030	\$ 403,205	\$ 405,433	\$ 186,783	\$ 386,096	\$ 671,108	\$ 651,227
29	Activity .0360. Plant	0	0	0	0	0	0	0
30	Activity .1140. General & Intangible	0	0	0	0	0	0	0
31	Activity .1145. General & Intangible	0	0	0	0	0	0	0
32	Activity .1510. Transmission	(979)	(980)	(884)	4,847	8,466	14,948	126,457
33	Total Billable Amounts in CWIP Balance	\$ 362,051	\$ 402,226	\$ 404,549	\$ 191,630	\$ 394,562	\$ 686,056	\$ 777,685

Source "CW P by Month by Function by Long- and Short-Term" Spreadsheet Found in Supporting Workpaper File

(1) Ties to Monthly Financial Statements

Prepared by: ama
Reviewed by: kas

Otter Tail Power Company
Construction Work in Progress
Actual Year 2009

	(A)	(J)	(K)	(L)	(M)	(N)	(O)	(P)
Line No.		July Balance	August Balance	September Balance	October Balance	November Balance	December Balance	13-Month Average
1	CWIP Balances by Function							
2	Activity .0150. Billable							
3	Activity .0290. Distribution	\$ 5,817,939	\$ 6,491,876	\$ 6,177,676	\$ 6,907,611	\$ 6,834,568	\$ 1,789,057	\$ 4,394,410
4	.0290. AFDC in Distribution	118,996	132,991	138,569	156,347	171,722	164,039	222,054
5		5,936,936	6,624,868	6,316,245	7,063,958	7,006,289	1,953,095	4,616,465
6								
7	Activity .0360. Plant	\$ 43,621,631	\$ 86,488,907	\$ 2,758,348	\$ 6,806,013	\$ 2,711,314	\$ 1,681,557	\$ 21,215,108
8	.0360. AFDC in Plant	3,827,975	4,586,732	2,915,104	206,941	203,790	143,667	2,084,695
9		47,449,606	91,075,639	5,673,452	7,012,954	2,915,103	1,825,224	23,299,803
10								
11	Activity .1140. General & Intangible	\$ 1,831,632	\$ 2,485,068	\$ 2,294,362	\$ 2,342,010	\$ 1,714,041	\$ 852,940	\$ 1,424,592
12	.1140. AFDC in Gen & Intang	14,376	16,287	18,037	21,144	23,629	23,629	15,523
13		1,846,008	2,501,356	2,312,399	2,363,154	1,737,670	876,569	1,440,115
14								
15	Activity .1145. General & Intangible	\$ 957,279	\$ 1,024,394	\$ 1,040,981	\$ 992,190	\$ 1,040,977	\$ 664,332	\$ 737,486
16	.1145. AFDC in Gen & Intang	39,130	42,410	45,459	50,935	55,980	60,259	38,394
17		996,409	1,066,803	1,086,439	1,043,124	1,096,957	724,590	775,880
18								
19	Activity .1510. Transmission	\$ 16,148,564	\$ 17,371,239	\$ 11,092,309	\$ 12,555,162	\$ 12,480,039	\$ 4,794,685	\$ 11,449,229
20	.1510. AFDC in Transmission	626,122	691,617	729,355	899,240	990,185	929,408	595,129
21		16,774,686	18,062,857	11,821,664	13,454,402	13,470,224	5,724,094	12,044,358
22								
23	Total CWIP Balance	(1) \$ 73,003,644	\$ 119,331,522	\$ 27,210,199	\$ 30,937,591	\$ 26,226,243	\$ 11,103,572	\$ 42,176,621
24								
25								
26	Billable Amounts in CWIP by Function							
27	Activity .0150. Billable							
28	Activity .0290. Distribution	\$ 731,650	\$ 834,418	\$ 830,450	\$ 768,829	\$ 804,196	\$ 398,558	\$ 571,922
29	Activity .0360. Plant	0	0	0	0	0	0	0
30	Activity .1140. General & Intangible	0	0	0	0	0	0	0
31	Activity .1145. General & Intangible	0	0	0	0	0	0	0
32	Activity .1510. Transmission	191,202	287,485	327,352	386,518	386,943	(219,543)	116,295
33	Total Billable Amounts in CWIP Balance	\$ 922,852	\$ 1,121,903	\$ 1,157,802	\$ 1,155,347	\$ 1,191,139	\$ 179,015	\$ 688,217

Source "CW P by Month by Function by Long- and Short-Term" Spreadsheet Found in Supporting Workpaper File

(1) Ties to Monthly Financial Statements

Prepared by: ama
Reviewed by: kas

2009 CWIP BALANCES BY MONTH/BY FUNCTION/BY LONG & SHORT TERM

	(Actv#0290) Distribution	(Actv#0360) Plant	(Actv#1140) General	(Actv#1145) Intangible	(Actv#1510) Transmission	TOTAL
12-2008 TOTAL CAPITAL	\$ 2,171,147.12	\$ 14,178,461.57	\$ 1,215,637.75	\$ 400,875.14	\$ 7,580,545.28	\$ 25,546,666.86
12-2008 AFUDC ONLY	\$ 83,947.05	\$ 1,818,392.28	\$ 30,520.04	\$ 24,692.46	\$ 330,131.25	\$ 2,287,683.08
12-2008 LT W/O AFUDC	\$ 1,246,883.73	\$ 11,967,901.18	\$ 584,698.25	\$ 339,579.43	\$ 7,119,374.61	\$ 21,258,437.20
12-2008 LT TOTAL	\$ 1,330,830.78	\$ 13,786,293.46	\$ 615,218.29	\$ 364,271.89	\$ 7,449,505.86	\$ 23,546,120.28
12-2008 ST TOTAL	\$ 840,316.34	\$ 392,168.11	\$ 600,419.46	\$ 36,603.25	\$ 131,039.42	\$ 2,000,546.58
01-2009 TOTAL CAPITAL	\$ 2,833,446.93	\$ 13,528,051.04	\$ 773,924.22	\$ 405,985.15	\$ 8,713,260.96	\$ 26,254,668.30
01-2009 AFUDC ONLY	\$ 82,261.03	\$ 1,870,983.72	\$ 6,922.06	\$ 25,885.85	\$ 349,775.37	\$ 2,335,828.03
01-2009 LT W/O AFUDC	\$ 1,281,205.26	\$ 12,216,624.72	\$ 185,930.28	\$ 343,558.80	\$ 7,986,930.87	\$ 22,014,249.93
01-2009 LT TOTAL	\$ 1,363,466.29	\$ 14,087,608.44	\$ 192,852.34	\$ 369,444.65	\$ 8,336,706.24	\$ 24,350,077.96
01-2009 ST TOTAL	\$ 1,469,980.64	\$ (559,557.40)	\$ 581,071.88	\$ 36,540.50	\$ 376,554.72	\$ 1,904,590.34
02-2009 TOTAL CAPITAL	\$ 3,226,474.20	\$ 16,410,317.22	\$ 811,008.24	\$ 418,347.99	\$ 9,541,083.39	\$ 30,407,231.04
02-2009 AFUDC ONLY	\$ 1,485,548.78	\$ 1,914,710.87	\$ 7,355.16	\$ 26,820.76	\$ 364,887.86	\$ 3,799,323.43
02-2009 LT W/O AFUDC	\$ 1,401,189.55	\$ 14,698,089.80	\$ 174,274.04	\$ 354,986.73	\$ 8,341,941.43	\$ 24,970,481.55
02-2009 LT TOTAL	\$ 2,886,738.33	\$ 16,612,800.67	\$ 181,629.20	\$ 381,807.49	\$ 8,706,829.29	\$ 28,769,804.98
02-2009 ST TOTAL	\$ 339,735.87	\$ (202,483.45)	\$ 629,379.04	\$ 36,540.50	\$ 834,254.10	\$ 1,637,426.06
03-2009 TOTAL CAPITAL	\$ 3,735,838.71	\$ 18,228,730.42	\$ 1,024,330.04	\$ 522,182.83	\$ 11,121,971.95	\$ 34,633,053.95
03-2009 AFUDC ONLY	\$ 80,142.40	\$ 1,996,233.22	\$ 8,045.18	\$ 28,425.50	\$ 390,914.60	\$ 2,503,760.90
03-2009 LT W/O AFUDC	\$ 1,765,278.65	\$ 17,072,313.04	\$ 187,819.70	\$ 457,216.83	\$ 9,636,744.62	\$ 29,119,372.84
03-2009 LT TOTAL	\$ 1,845,421.05	\$ 19,068,546.26	\$ 195,864.88	\$ 485,642.33	\$ 10,027,659.22	\$ 31,623,133.74
03-2009 ST TOTAL	\$ 1,890,417.66	\$ (839,815.84)	\$ 828,465.16	\$ 36,540.50	\$ 1,094,312.73	\$ 3,009,920.21
04-2009 TOTAL CAPITAL	\$ 3,981,828.40	\$ 20,994,070.51	\$ 673,025.19	\$ 542,747.71	\$ 12,143,576.35	\$ 38,335,248.16
04-2009 AFUDC ONLY	\$ 79,425.74	\$ 2,116,455.45	\$ 9,111.05	\$ 30,556.25	\$ 421,964.12	\$ 2,657,512.61
04-2009 LT W/O AFUDC	\$ 1,743,540.17	\$ 19,022,978.78	\$ 194,045.13	\$ 475,650.96	\$ 10,464,974.82	\$ 31,901,189.86
04-2009 LT TOTAL	\$ 1,822,965.91	\$ 21,139,434.23	\$ 203,156.18	\$ 506,207.21	\$ 10,886,938.94	\$ 34,558,702.47
04-2009 ST TOTAL	\$ 2,158,862.49	\$ (145,363.72)	\$ 469,869.01	\$ 36,540.50	\$ 1,256,637.41	\$ 3,776,545.69
05-2009 TOTAL CAPITAL	\$ 4,449,775.66	\$ 28,570,317.48	\$ 983,995.13	\$ 835,011.27	\$ 13,432,286.64	\$ 48,271,386.18
05-2009 AFUDC ONLY	\$ 89,789.45	\$ 2,431,378.92	\$ 10,388.73	\$ 32,747.18	\$ 472,402.54	\$ 3,036,706.82
05-2009 LT W/O AFUDC	\$ 1,848,616.59	\$ 25,986,877.65	\$ 284,341.54	\$ 492,830.84	\$ 11,613,425.33	\$ 40,226,091.95
05-2009 LT TOTAL	\$ 1,938,406.04	\$ 28,418,256.57	\$ 294,730.27	\$ 525,578.02	\$ 12,085,827.87	\$ 43,262,798.77
05-2009 ST TOTAL	\$ 2,511,369.62	\$ 152,060.91	\$ 689,264.86	\$ 309,433.25	\$ 1,346,458.77	\$ 5,008,587.41
06-2009 TOTAL CAPITAL	\$ 4,714,137.08	\$ 35,035,511.20	\$ 1,602,424.64	\$ 946,966.49	\$ 14,736,004.30	\$ 57,035,043.71
06-2009 AFUDC ONLY	\$ 102,926.60	\$ 3,068,671.33	\$ 12,355.62	\$ 35,820.41	\$ 540,669.99	\$ 3,760,443.95
06-2009 LT W/O AFUDC	\$ 2,219,702.48	\$ 30,968,509.92	\$ 317,287.17	\$ 530,436.14	\$ 13,170,552.64	\$ 47,206,488.35
06-2009 LT TOTAL	\$ 2,322,629.08	\$ 34,037,181.25	\$ 329,642.79	\$ 566,256.55	\$ 13,711,222.63	\$ 50,966,932.30
06-2009 ST TOTAL	\$ 2,391,508.00	\$ 998,329.95	\$ 1,272,781.85	\$ 380,709.94	\$ 1,024,781.67	\$ 6,068,111.41
07-2009 TOTAL CAPITAL	\$ 5,936,935.56	\$ 47,449,606.31	\$ 1,846,007.50	\$ 996,408.65	\$ 16,774,686.22	\$ 73,003,644.24
07-2009 AFUDC ONLY	\$ 118,996.30	\$ 3,827,975.18	\$ 14,375.79	\$ 39,129.72	\$ 626,122.47	\$ 4,626,599.46
07-2009 LT W/O AFUDC	\$ 2,514,800.93	\$ 43,014,327.64	\$ 329,624.08	\$ 534,896.24	\$ 15,113,115.89	\$ 61,506,764.78
07-2009 LT TOTAL	\$ 2,633,797.23	\$ 46,842,302.82	\$ 343,999.87	\$ 574,025.96	\$ 15,739,238.36	\$ 66,133,364.24
07-2009 ST TOTAL	\$ 3,303,138.33	\$ 607,303.49	\$ 1,502,007.63	\$ 422,382.69	\$ 1,035,447.86	\$ 6,870,280.00
08-2009 TOTAL CAPITAL	\$ 6,624,867.94	\$ 91,075,639.00	\$ 2,501,355.51	\$ 1,066,803.38	\$ 18,062,856.50	\$ 119,331,522.33
08-2009 AFUDC ONLY	\$ 132,991.47	\$ 4,586,731.56	\$ 16,287.21	\$ 42,409.63	\$ 691,617.39	\$ 5,470,037.26
08-2009 LT W/O AFUDC	\$ 3,119,519.92	\$ 85,908,763.09	\$ 418,309.07	\$ 573,770.96	\$ 16,193,439.85	\$ 106,213,802.89

Prepared by: ama
Reviewed by: kas

2009 CWIP BALANCES BY MONTH/BY FUNCTION/BY LONG & SHORT TERM

	(Actv#0290) Distribution	(Actv#0360) Plant	(Actv#1140) General	(Actv#1145) Intangible	(Actv#1510) Transmission	TOTAL
08-2009 LT TOTAL	\$ 3,252,511.39	\$ 90,495,494.65	\$ 434,596.28	\$ 616,180.59	\$ 16,885,057.24	\$ 111,683,840.15
08-2009 ST TOTAL	\$ 3,372,356.55	\$ 580,144.35	\$ 2,066,759.23	\$ 450,622.79	\$ 1,177,799.26	\$ 7,647,682.18
09-2009 TOTAL CAPITAL	\$ 6,316,245.23	\$ 5,673,452.48	\$ 2,312,398.56	\$ 1,086,439.06	\$ 11,821,663.51	\$ 27,210,198.84
09-2009 AFUDC ONLY	\$ 138,568.87	\$ 2,915,104.00	\$ 18,036.59	\$ 45,458.56	\$ 729,354.53	\$ 3,846,522.55
09-2009 LT W/O AFUDC	\$ 3,028,411.65	\$ 2,450,870.14	\$ 293,079.20	\$ 581,755.85	\$ 10,199,626.44	\$ 16,553,743.28
09-2009 LT TOTAL	\$ 3,166,980.52	\$ 5,365,974.14	\$ 311,115.79	\$ 627,214.41	\$ 10,928,980.97	\$ 20,400,265.83
09-2009 ST TOTAL	\$ 3,149,264.71	\$ 307,478.34	\$ 2,001,282.77	\$ 459,224.65	\$ 892,682.54	\$ 6,809,933.01
10-2009 TOTAL CAPITAL	\$ 7,063,957.88	\$ 7,012,954.02	\$ 2,363,153.72	\$ 1,043,124.05	\$ 13,454,401.81	\$ 30,937,591.48
10-2009 AFUDC ONLY	\$ 156,346.97	\$ 206,940.62	\$ 21,144.12	\$ 50,934.51	\$ 899,239.53	\$ 1,334,605.75
10-2009 LT W/O AFUDC	\$ 3,354,372.56	\$ 6,483,247.10	\$ 294,728.43	\$ 619,944.98	\$ 11,188,721.22	\$ 21,941,014.29
10-2009 LT TOTAL	\$ 3,510,719.53	\$ 6,690,187.72	\$ 315,872.55	\$ 670,879.49	\$ 12,087,960.75	\$ 23,275,620.04
10-2009 ST TOTAL	\$ 3,553,238.35	\$ 322,766.30	\$ 2,047,281.17	\$ 372,244.56	\$ 1,366,441.06	\$ 7,661,971.44
11-2009 TOTAL CAPITAL	\$ 7,006,289.42	\$ 2,915,103.32	\$ 1,737,669.88	\$ 1,096,956.67	\$ 13,470,223.59	\$ 26,226,242.88
11-2009 AFUDC ONLY	\$ 171,721.85	\$ 203,789.68	\$ 23,629.35	\$ 55,980.03	\$ 990,184.77	\$ 1,445,305.68
11-2009 LT W/O AFUDC	\$ 3,057,095.45	\$ 2,650,861.41	\$ 294,728.43	\$ 666,272.43	\$ 11,280,342.83	\$ 17,949,300.55
11-2009 LT TOTAL	\$ 3,228,817.30	\$ 2,854,651.09	\$ 318,357.78	\$ 722,252.46	\$ 12,270,527.60	\$ 19,394,606.23
11-2009 ST TOTAL	\$ 3,777,472.12	\$ 60,452.23	\$ 1,419,312.10	\$ 374,704.21	\$ 1,199,695.99	\$ 6,831,636.65
12-2009 TOTAL CAPITAL	\$ 1,953,095.13	\$ 1,825,223.88	\$ 876,569.23	\$ 724,590.28	\$ 5,724,093.56	\$ 11,103,572.08
12-2009 AFUDC ONLY	\$ 164,038.57	\$ 143,666.68	\$ 23,629.35	\$ 60,258.50	\$ 929,408.27	\$ 1,321,001.37
12-2009 LT W/O AFUDC	\$ 908,249.87	\$ 1,018,614.23	\$ (3,515.57)	\$ 671,225.02	\$ 4,200,741.97	\$ 6,795,315.52
12-2009 LT TOTAL	\$ 1,072,288.44	\$ 1,162,280.91	\$ 20,113.78	\$ 731,483.52	\$ 5,130,150.24	\$ 8,116,316.89
12-2009 ST TOTAL	\$ 880,806.69	\$ 662,942.97	\$ 856,455.45	\$ (6,893.24)	\$ 593,943.32	\$ 2,987,255.19

LT = Long Term (Capital Projects w/AFUDC flag)
ST = Short Term (Capital Projects w/o AFUDC flag)
LT Info is from OTPGL740 Report
AFUDC Info from GL Fire (Com=100, Acct=1780 & SubAcct=8150)
Total Capital Info from GL Fire (Com=100 & Acct=1780)

Source "CW P by Month by Function by Long- and Short-Term" Spreadsheet Found in Supporting Workpaper File

Prepared by: arh
 Reviewed by: kas

Otter Tail Power Company
Material & Supplies: Split to Transmission and Distribution
Actual Year 2009

(A)		(B)
Line No.		13-Month Average
1	Materials & Supplies - All Other	<u>\$11,456,225</u> (1)
2		
3		
4	Transmission @ 36.00% (2)	4,124,241
5		
6	Distribution @ 64.00% (2)	<u>7,331,984</u>
7	Total	<u>\$11,456,225</u>

(1) A-3, Page 2 of 3
 (2) A-3, Page 3 of 3

Prepared by: arh
Reviewed by: kas

**Otter Tail Power Company
Material & Supplies
Actual Year 2009**

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.				Production	(1) All Other	Total
1	December	End	2008	4,373,508	11,028,045	15,401,553
2	January	End	2009	4,392,240	11,274,452	15,666,692
3	February	End	2009	4,417,417	12,381,296	16,798,713
4	March	End	2009	4,535,529	12,349,130	16,884,659
5	April	End	2009	4,466,151	12,192,636	16,658,787
6	May	End	2009	4,964,573	11,948,661	16,913,234
7	June	End	2009	5,012,141	11,719,671	16,731,812
8	July	End	2009	5,062,240	11,474,190	16,536,430
9	August	End	2009	5,067,250	11,240,048	16,307,298
10	September	End	2009	5,101,650	11,159,532	16,261,182
11	October	End	2009	5,078,768	10,875,698	15,954,466
12	November	End	2009	5,062,396	10,587,404	15,649,800
13	December	End	2009	5,072,841	10,700,167	15,773,008
14	Total			62,606,704	148,930,930	211,537,634
15	Average			4,815,900	11,456,225	16,272,126

(1) Includes Transmission, Distribution, Energy Delivery, Fleet Service Center, & Central Stores.

Source: Appropriate Month Financial Statement, Page 9

Prepared by: arh
 Reviewed by: kas

**Otter Tail Power Company
 Distribution and Transmission Plant Supplies
 Actual Year 2009**

	(A)	(B)	(C)
Line No.	Year-end Amounts		%s
1	Transmission Plant (1)	3,748,798	36.00%
2	Distribution Plant (2)	6,664,530	64.00%
3	Total	10,413,328	100.00%

- (1) FERC Form 1 , Page 227, Line 8
 (2) FERC Form 1 , Page 227, Line 9

Prepared by: arh
 Reviewed by: kas

**Otter Tail Power Company
 Prepayments
 Actual Year 2009**

(A)

(B)

Line No.	Prepaid Insurance and Interest	Total A/C 165
		(1)
1	December 2008	\$195,243
2	January 2009	103,211
3	February 2009	718,524
4	March 2009	601,906
5	April 2009	1,581,485
6	May 2009	1,412,577
7	June 2009	1,264,205
8	July 2009	1,098,083
9	August 2009	932,075
10	September 2009	869,571
11	October 2009	687,907
12	November 2009	506,243
13	December 2009	325,011
14	Total	10,296,042
15	Average	792,003
16		
17	Post Retirement Benefits other than Pension (FAS 106) (2)	(32,678,979)
18		
19	Post Employment Benefits other than Pension (FAS 112) (3)	(3,125,702)
20		
21	Total Prepayments in Rate Base	(\$35,012,678)

(1) Per G/L Fire Inquiry for FERC Acct 165.0

(2) A-4, Page 2 of 3

(3) A-4, Page 3 of 3

Prepared by: arh
Reviewed by: kas

**Otter Tail Power Company
Post Retirement Benefits Other Than Pension
Actual Year 2009**

	(A)	(B)	(C)	(D)
Line No.	Account 228.03/2440.3200 & 2440.3250			
1	Month			Provision
2	December	End	2008	(\$32,621,595)
3	January	End	2009	(32,786,573)
4	February	End	2009	(33,111,929)
5	March	End	2009	(33,082,670)
6	April	End	2009	(33,303,648)
7	May	End	2009	(33,596,034)
8	June	End	2009	(32,568,443)
9	July	End	2009	(32,869,532)
10	August	End	2009	(33,092,068)
11	September	End	2009	(33,124,362)
12	October	End	2009	(32,988,822)
13	November	End	2009	(28,847,746)
14	December	End	2009	(32,833,311)
15	Total			(424,826,733)
16				
17	Average			(\$32,678,979)

(E)	(F)	(G)	(H)	(I)	(J)
YEAR	MONTH	SumOfCurrent Month	SumOfBalance	ACCT	SUB
2008	12	(\$920,775)	(\$37,719,649)	2440	3200
2009	1	(264,979)	(37,984,628)	2440	3200
2009	2	(329,704)	(38,314,332)	2440	3200
2009	3	(67,641)	(38,381,973)	2440	3200
2009	4	(320,977)	(38,702,950)	2440	3200
2009	5	(306,432)	(39,009,382)	2440	3200
2009	6	1,075,151	(37,934,231)	2440	3200
2009	7	(281,658)	(38,215,889)	2440	3200
2009	8	(207,345)	(38,423,234)	2440	3200
2009	9	(125,839)	(38,549,073)	2440	3200
2009	10	(63,107)	(38,612,180)	2440	3200
2009	11	4,136,551	(34,475,629)	2440	3200
2009	12	(4,089,619)	(38,565,248)	2440	3200

YEAR	MONTH	SumOfCurrent Month	SumOfBalance	ACCT	SUB
2008	12	(\$5,301)	\$5,098,055	2440	3250
2009	1	100,000	5,198,055	2440	3250
2009	2	4,348	5,202,402	2440	3250
2009	3	96,900	5,299,302	2440	3250
2009	4	100,000	5,399,302	2440	3250
2009	5	14,045	5,413,347	2440	3250
2009	6	(47,559)	5,365,788	2440	3250
2009	7	(19,431)	5,346,357	2440	3250
2009	8	(15,191)	5,331,166	2440	3250
2009	9	93,545	5,424,711	2440	3250
2009	10	198,647	5,623,358	2440	3250
2009	11	4,525	5,627,883	2440	3250
2009	12	104,055	5,731,938	2440	3250

Source: GL Fire

Prepared by: arh
 Reviewed by: kas

**Otter Tail Power Company
 Post Employment Benefits
 Actual Year 2009**

	(A)	(B)	(C)	(D)
Line No.	Account 228.33/2440.3300			
1	Month			Provision
2	December	End	2008	(\$3,388,220)
3	January	End	2009	(3,397,152)
4	February	End	2009	(3,417,629)
5	March	End	2009	(3,434,098)
6	April	End	2009	(3,438,791)
7	May	End	2009	(3,456,845)
8	June	End	2009	(2,697,603)
9	July	End	2009	(2,735,595)
10	August	End	2009	(2,650,226)
11	September	End	2009	(2,566,357)
12	October	End	2009	(3,306,377)
13	November	End	2009	(3,077,640)
14	December	End	2009	(3,067,591)
15	Total			(\$40,634,124)
16				
17	Average			(\$3,125,702)

(E)	(F)	(G) (2)	(H) (3)	(I)	(J)
YEAR	MONTH	umOfCurrent Mont	SumOfBalance	ACCT	SUB
2008	12	(\$1,092)	(\$3,388,220)	2440	3300
2009	1	(8,932)	(3,397,152)	2440	3300
2009	2	(20,477)	(3,417,629)	2440	3300
2009	3	(16,469)	(3,434,098)	2440	3300
2009	4	(4,693)	(3,438,791)	2440	3300
2009	5	(18,055)	(3,456,845)	2440	3300
2009	6	759,242	(2,697,603)	2440	3300
2009	7	(37,993)	(2,735,595)	2440	3300
2009	8	85,369	(2,650,226)	2440	3300
2009	9	83,869	(2,566,357)	2440	3300
2009	10	(740,020)	(3,306,377)	2440	3300
2009	11	228,737	(3,077,640)	2440	3300
2009	12	10,049	(3,067,591)	2440	3300
(74,812,437)					

- (2) Per GL Fire Monthly Activity Total for Acct 2440-3300.
 (3) Per GL Fire Monthly Totals for Acct 2440-3300

Prepared by: kas

Reviewed by: pjb

**Otter Tail Power Company
Accumulated Deferred Income Tax
Actual Year 2009**

	(A)	(B)	(C)	(D)	(E)
Line No.	Accumulated Deferred Income Taxes (B/S):	Federal	Minnesota	North Dakota	Total
1	Accumulated Deferred Income Taxes @ 12/31/08				
2	Total Balance (1)	(96,304,612)	(11,319,519)	(7,164,803)	(114,788,934)
3	Adjustments to Beginning Balance for Items	0	0	0	0
4	Beginning Balances Restated	(96,304,612)	(11,319,519)	(7,164,803)	(114,788,934)
5	Less: Items SD Flows Through (1)	(5,740,436)	(825,133)	(506,088)	(7,071,657)
6	All Other ADIT	(90,564,176)	(10,494,386)	(6,658,715)	(107,717,277)
7	2009 Adjustments to 12/31/08 ADIT Balance:				
8	Total Accrual (2)	(2,603,251)	(293,739)	(198,432)	(3,095,422)
9	Total Allowed Prior Period Adjustments	(2,603,251)	(293,739)	(198,432)	(3,095,422)
10	Less: Items SD Flows Through (6)	0	0	0	0
11	All Other ADIT	(2,603,251)	(293,739)	(198,432)	(3,095,422)
12	Adjusted Accum. Deferred Inc. Taxes @ 12/31/08				
13	Total Balance (3)	(98,907,863)	(11,613,258)	(7,363,235)	(117,884,356)
14	Less: Items SD Flows Through	(5,740,436)	(825,133)	(506,088)	(7,071,657)
15	All Other ADIT	(93,167,427)	(10,788,125)	(6,857,147)	(110,812,699)
16	Actual Year 2009 Deferred Income Tax Accrual				
17	Total Accrual (6)	(41,320,052)	(4,691,101)	(3,190,263)	(49,201,416)
19	Miscellaneous Adj's to Balance (8)	(4,949,309)	(561,899)	(382,129)	(5,893,337)
20	Subtotal	(46,269,361)	(5,253,000)	(3,572,392)	(55,094,753)
21	Less: Items SD Flows Through (6)	(1,001,833)	(146,049)	(88,623)	(1,236,505)
22	All Other ADIT	(45,267,528)	(5,106,951)	(3,483,769)	(53,858,248)
23	Accumulated Deferred Income Taxes @ 12/31/09				
24	Total Balance (4)	(145,177,224)	(16,866,259)	(10,935,627)	(172,979,109)
25	Less: Items SD Flows Through (4)	(6,742,269)	(971,182)	(594,711)	(8,308,162)
26	All Other ADIT	(138,434,955)	(15,895,077)	(10,340,916)	(164,670,947)
27	Accumulated Deferred Income Taxes		12/31/08	12/31/09	Average
28	Items SD Flows Through				(5)
29	Federal		(5,740,436)	(6,742,269)	(6,241,352)
30	Minnesota		(825,133)	(971,182)	(898,158)
31	North Dakota		(506,088)	(594,711)	(550,400)
32	Subtotal		(7,071,657)	(8,308,162)	(7,689,909)
33	All Other				
34	Federal		(93,167,427)	(138,434,955)	(115,801,191)
35	Minnesota		(10,788,125)	(15,895,077)	(13,341,601)
36	North Dakota		(6,857,147)	(10,340,916)	(8,599,031)
37	Subtotal		(110,812,699)	(164,670,947)	(137,741,823)
38	Total Accumulated Deferred Income Taxes		(117,884,356)	(172,979,109)	(145,431,733)
				(7)	

(1) 2008 Actual Year COSS, W/P A-5, Page 1 of 5

(2) A-5, Page 4 of 5

(3) 12/31/08 balances plus 2009 adjustments to 12/31/08 balance per A-5, Page 2 of 5

(4) Adjusted 12/31/08 balance plus 2009 accrual

(5) Average of adjusted 12/31/08 and 12/31/09 balances

(6) A-5, page 3 of 5

(7) Agrees to COSS balance, 12/31/09 per A-5, Page 2 of 5; difference of 1,490 carried from 2008.

\$1,338 of difference relates to 1998.

(8) A-5, Page 2 of 5.

Otter Tail Power Company
Accumulated Deferred Income Tax
Actual Year 2009

	(A)	(B)	(C)	(D)
Line No.	Balance Per Books	12/31/2008	Change	12/31/2009
1	Account 1822.3000 (182.3) SFAS 109 Regulatory Asset	7,093,793 (1)	1,652,302	5,441,491 (2)
2	Account 1895.1000 (190) Accumulated Deferred Income Taxes - Utility	37,533,135 (1)	(5,091,125)	42,624,260 (2)
3	Account 1895.2000 (190.2) Accumulated Deferred Income Taxes - ITC	4,946,257 (1)	(19,532)	4,965,789 (2)
4	Account 1895.2100 (190.2) Accumulated Deferred Income Taxes - Wind	0	(0)	0 (2)
5	Account 1895.2110 (190) Wind PTC - Langdon	0	0	0 (2)
6	Account 1895.2110 (190) Wind PTC - Ashtabula	0	0	0 (2)
7	Account 1895.9300 (190.93) SFAS 109 ADIT Debits	(48,125) (1)	(414,207)	366,082 (2)
8	Account 1895.9800 (190.98) Current Portion of ADIT Debits	2,139,202 (1)	(7,871,822)	10,011,024 (2)
9	Account 1895.9900 (190.99) Contra Current Portion of Adit Debits	(2,139,202) (1)	7,871,822	(10,011,024) (2)
10	Account 2510.1000 (254) Regulatory Liability	(4,942,953) (1)	22,331	(4,965,284) (9)
11	Account 2575-2000 (282) - Utility operations	(149,980,584) (1)	53,616,182	(203,596,766) (2)
12	Account 2575-2010 (282) - ADIT - Wind	0 (1)	0	(0) (2)
13	Account 2575.2100 (282.93) SFAS 109 ADIT credits - Property	(7,000,197) (1)	(1,584,416)	(5,415,781) (2)
14	Account 2575.3000 (283) ADIT Other Utility Operations	(2,742,504) (1)	6,996,071	(9,738,575) (2)
15	Account 2575.3210/3220 (283.10) ADIT Big Stone	(9,447) (1)	(6,679)	(2,768) (2)
16	Account 2575.3400 (283.93) SFAS 109 ADIT Credits - Nonproperty	(45,471) (1)	346,321	(391,792) (2)
17	Account 2575.3980 (283.98) Current Portion of ADIT Credits	(57,147) (1)	3,148,932	(3,206,079) (2)
18	Account 2575.3990 (283.99) Contra Current Portion of ADIT Credits	57,147 (1)	(3,148,932)	3,206,079 (2)
19	Total Utility Accumulated Deferred Income Taxes Per Books	(115,196,096)	55,517,247	(170,713,343) (3)
20				
21	Less: Jurisdictional Deferred Tax Items			
22	Wind Rider Revenue	(1,970,890) (1)	329,481 (5)	(2,300,371)
23	MN, ND & SD Rate Case Expenses	(568,185) (1)	94,746 (5)	(662,931)
24	Transfer ND NOL from Current to Deferred Tax	1,643,389 (1)	0 (5)	1,643,389
25	Amortization of Big Stone Deferred Taxes	(9,452) (1)	0 (5)	(9,452)
26	Transmission Cost Recovery Rider	0 (1)	165,531 (5)	(165,531)
27	Minnesota CIP Tracker Account	(107,107) (1)	0 (5)	(107,107)
28	ND Schedule 16 and 17	0 (1)	429,905 (5)	(429,905)
29	Cass County Donation	0 (1)	0 (5)	0
30	Non cost of service items	606,573 (1)	(3,692,591) (5)	4,299,164
31	Total Jurisdictional Deferred Income Taxes	(405,672)	(2,672,928) (14)	2,267,256
32		(114,790,424)	58,190,175	(172,980,599)
33	Less: Prior Period Adjustments Included in Amounts Above			
34	Total PPA's Included in ADIT per Books Above		3,095,422	
35	Total Prior Periods Adj Eliminated		3,095,422	
36				
37	Current Year Systemwide Utility Deferred Tax Expense		55,094,753 (7)	
38				
39	Current Year Coss Utility Deferred Tax Balance	(114,790,424)		(172,980,599)
40				
41				

- (1) Agrees to 2008 Actual Year COSS, A-5, Page 2 of 5 and agrees to 2008 balances on GL by running GL Fire Inquiries
(2) 12/31/09 General Ledger Balance less nonutility accounts from Year-End Tax Accrual, Def 43-45
(3) 12/31/09 Financial Statement, Page 2 & 3, Deferred Income Taxes, Less Non-Utility A/C 190.1, 282.1 & 283.1
(ADIT p. 2 + Regulatory Asset, Deferred Taxes p. 2 + Regulatory Liability, Deferred Taxes p.3 + ADIT p. 3)

42	Balance Per Books	(170,713,343)		
43	Accum Def Taxes - Nonutility & Other A/C 190.1	235,689 (10)		
44	Accum Def Taxes - Nonutility & Other A/C 190.2	58,190,619 (15)		
45	Accum Def Taxes - Nonutility & Other A/C 190	3,247,698 (15)		
46	Accum Def Taxes - Nonutility & Other A/C 190	3,285,198 (15)		
47	Accum Def Taxes - Nonutility & Other A/C 282.0	(15,131,833) (15)		
48	Accum Def Taxes - Nonutility & Other A/C 282.1	(1,196,803) (11)	TOTAL PER FINANCIAL STATEMENT:	
49	Accum Def Taxes - Nonutility & Other A/C 283.0	(16)		
50	Accum Def Taxes - Nonutility & Other A/C 283.1	(778,972) (12)		
51	SFAS 109 Regulatory Liability - ADIT Debits A/C 254-1 (9)	0		
		47,851,596	(122,861,747)	(122,861,748) check total difference

- (4) N/A
(5) A-5, Page 4 of 5
(6) Not Used
(7) Current Year Systemwide Utility Deferred Tax Expense 55,094,753
- Adjustments to Expense:
- | | |
|---|----------------|
| Annual change in Below-the-Line Unallowed Deferred Expense -FERC 190 | 646,400 (10) |
| Prior Year Tax Return Reconciliations - FERC 190 - NOT ON DEF (44) | (41,447) (10) |
| Net Annual Change in FERC 190 - "ADIT - ITC" and FERC 254 - "Reg Liab" - Not on FN (5) - Usually \$0 | 2,798 (10) |
| Difference Between FN (5) & DEF (43) - FERC 190 - Miscellaneous Adjustments | 10,236 (10) |
| JE 43 Pension Transfer - FERC 190 | 3,177,817 (10) |
| Reconciliation J/E - FERC 190 | (297) (10) |
| Transfer to Corporate - FERC 190 | (258,439) (10) |
| Prior Year Tax Return Reconciliations - FERC 282 | 296,982 (11) |
| Current Year Expense on FN (5) for FERC 282.1 - Tax Over Book Bond Redemption | 120,128 (11) |
| FAS 87 Adjustment - FERC 283 | 142,494 (12) |
| Transfers to Corporate - FERC 283 | 1,800,553 (12) |
| Prior Year Tax Return Reconciliations - FERC 283 - NOT ON DEF (45) | (16,857) (12) |
| Difference Between FN (5) & DEF (45) - FERC 283 - Federal Haircut Adjustment | 19,648 (12) |
| Difference Between FN (5) & DEF (45) - FERC 283.2 - BS Amort - NOT ON FN (5) | (6,679) (12) |
| | 5,893,337 |
- 0 Rounding
- Current Year Systemwide Entries to Deferred Tax Expense 49,201,416 (5) Check (s/b 0)
- (8) N/A
(9) Adjusted \$3,840 for non-utility ITC 1976 Vintage in balance when account was set up
Amt from 1993 Tax Accrual Def5 11.666
2009 Effective Tax Rate 39.00%
4,550 Adjustment not made in 2009
- Non-utility items that appear to have been removed from 12/31/09 balances:
- (10) Year End Tax Accrual W/P Def 43 - FERC 190
(11) Year End Tax Accrual W/P Def 44 - FERC 282
(12) Year End Tax Accrual W/P Def 45 - FERC 283
(13) N/A
(14) Jurisdictional Deferred Tax Adjustments not Used in JCOSS; A-5, Page 4 of 5
(15) These adjustments are to eliminate ADIT balances related to Wind Credits which are carried on the Corporate books.
(16) There are miscellaneous rounding adjustments in the ADIT Accts to balance.

Prepared by: kas
Reviewed by: pjb

**Otter Tail Power Company
Deferred Income Tax Expense
Actual Year 2009**

	(A)	(B)	(C)	(D)	(E)
Line No.	Deferred Tax Expense - debit/(credit)	Federal	Minnesota	North Dakota	Total
1	Per Year End Tax Accrual, Footnote 4, Page 1 of 1	(1) 46,888,047	1,883,763	852,100	49,623,910
2					
3	Less: Jurisdictional Deferred Income Tax Items	(2) 2,964,744	(3,101,077)	(2,536,595)	(2,672,928)
4		43,923,303	4,984,840	3,388,695	52,296,838
5					
6	Less Prior Period Adjustments	(2) 2,603,251	293,739	198,432	3,095,422
7	Systemwide Current Year Deferred Tax Expense	41,320,052	4,691,101	3,190,263	49,201,416 (5)
8					
9	Adjustments:				
10	Amount on Corporate Books	(2)			0
11	FAS 87 Deferred taxes on Pension loss	(4)			
12	Current Year Coss Utility Deferred Tax Expense	41,320,052	4,691,101	3,190,263	49,201,416
13					
14					
15	Less: Items South Dakota Flows Through - Current	(3) 1,001,833	146,049	88,623	1,236,505
16	Less: Items South Dakota Flows Through - Prior	(4) 0	0	0	0
17	Total Items South Dakota Flows Through	1,001,833	146,049	88,623	1,236,505
18					
19	All Other Deferred Income Tax Expense	40,318,219	4,545,052	3,101,640	47,964,911

- (1) Year-End Tax Accrual W/P Footnote 4, Page 1 of 1
(2) A-5, Page 4 of 5
(3) A-5, Page 5 of 5
(4) Year-End Tax Accrual W/P Footnote 6, Page 1 of 6.
(5) Agrees with fn (7), A-5, page 2 of 5

Prepared by: kas
Reviewed by: pjb

Otter Tail Power Company
DEFERRED INCOME TAX CALCULATION
Actual Year 2009

	(A)	(B)	(C)	(D)	(E)
Line No.	Recap of 2009 Deferred Income Tax Expense:	Federal	Minnesota	North Dakota	Total
1	Prior Period Adjustments:				
2	Depreciation (1)	34,858	3,932	2,657	41,447
3	Net Overhead Costs (1)	0	0	0	0
4	Other Costs Capitalized (1)	2,568,393	289,807	195,775	3,053,975
5	Total Prior Period Adjustments	2,603,251	293,739	198,432	3,095,422
6	Current Year Activity:				
7	Depreciation (2)	30,451,130	3,344,193	2,354,951	36,150,274
8	Overheads Reversing - Gross (2)	(139,904)	(18,276)	(9,196)	(167,376)
9	AFDC on Debt (2)	196,152	27,190	18,578	241,920
10	ADR Repair Allowance (2)	(51,168)	(6,042)	(3,950)	(61,160)
11	Cap to Repair Adjustment (2)	13,625,483	1,730,616	1,044,899	16,400,998
12	SEC 174 R&E Deductions (2)	(23,235)	(2,621)	(1,771)	(27,627)
13	Cost to Remove - Gross (2)				0
14	Overheads Capitalized Originating - South Dakota Flowthru (2)	31,851			31,851
15	CIP (MN and SD) above the line (2)	258,738	34,196	19,843	312,777
16	Excess Tax Over Book Pensions (2)	(1,001,236)	(113,069)	(76,953)	(1,191,258)
17	Wind Rider Revenue (2)	272,616	35,959	20,906	329,481
18	MN Rate Case Expenses (2)	(146,012)	(16,471)	(11,129)	(173,612)
19	Transmission Cost Recovery Rider (2)	136,962	18,066	10,503	165,531
20	SD rate case expense (2)	63,570	8,385	4,875	76,830
21	ND rate case expense (2)	158,472	20,903	12,153	191,528
22	BSP II costs (2)	1,068,789	140,975	81,962	1,291,726
23	ND Schedule 16 and 17 (2)	355,708	46,919	27,278	429,905
24	Federal haircut (2)	2,040,466			2,040,466
25	Overheads Reversing - South Dakota Flowthru (2)	11,455	0	0	11,455
26	Amortization of Big Stone Deferred Taxes (2)	0	0	0	0
27	Other Costs Capitalized: (2)				
28	Reserve for Bad Debts (2)	(103,389)	(18,019)	(8,056)	(129,464)
29	Reserve for Loan Pool (2)	2,869	310	221	3,400
30	Accrued Vacation Pay (2)	(17,599)	(22,712)	(1,849)	(42,160)
31	Interest Capitalized on Construction (2)	(810,043)	(107,473)	(61,996)	(979,512)
32	Capitalized A&G Expenses (2)	(338,375)	(48,976)	(25,675)	(413,026)
33	Capitalized Customer Rebates (2)	11,618	1,197	883	13,698
34	Asbestos Removal (2)	1,924	285	154	2,363
35	CIAC - Capitalized (2)	18,679	2,464	1,490	22,633
36	Restricted Stock Incentives (2)	(19,344)	(2,182)	(1,474)	(23,000)
37	Unicap Adjustment (2)	(37,490)	(4,945)	(2,875)	(45,310)
38	Mapleton Industrial Park Land Writeoff (2)	8,595	1,102	680	10,377
39	Deferred Settlement (2)	(57,534)	(7,589)	(4,412)	(69,535)
40	Amort Medicare Part D (2)	(37,832)	0	(2,911)	(40,743)
41	Amortization of Bond Premium (2)	(99,501)	(12,737)	(7,890)	(120,128)
42	Charitable Contributions (2)	(117,307)	(15,473)	(8,996)	(141,776)
43	Nonqualified Retirement Savings (2)	(40,401)	(5,328)	(3,098)	(48,827)
44	Reserves: Reversing; Storm Damage (2)				0
45	Reserves: Reversing; Exec. Supp. Pension (2)	363,934	44,004	28,162	436,100
46	Reserves: Reversing; Post Retirement Benefits (2)	562,848	68,465	43,620	674,933
47	Reserves: Reversing; Post Employment Benefits (2)	48,212	5,584	3,698	57,494
48	Reserves: Reversing; Injuries and Damages (2)	768	87	59	914
49	Reserves: Reversing; MN Worker's Comp (2)	58,114	6,555	4,429	69,098
50	Reserves: Originating Storm Damage (2)				0
51	Reserves: Originating Exec. Supp. Pension (2)	(446,111)	(58,843)	(34,211)	(539,165)
52	Reserves: Originating; Post Retirement Benefits (2)	(1,544,769)	(203,758)	(118,464)	(1,866,991)
53	Reserves: Originating; Post Employment Benefits (2)	(47,483)	(6,263)	(3,641)	(57,387)
54	Reserves: Originating; Injuries and Damages (2)	(763)	(101)	(59)	(923)
55	MN State NOL (2)				(3,222,414)
56	ND State NOL (2)		(3,222,414)		(2,607,489)
57	Reserves: Originating; MN Worker's Comp (2)	(57,759)	(7,619)	(4,429)	(69,807)
58	Property Taxes (2)	(505,006)	(66,611)	(38,727)	(610,344)
59	Revenue Sufficiency Guarantee (2)	178,104	20,091	13,575	211,770
60	All Other (2)				0
61	Total Current Year (2)	44,284,796	1,590,024	653,668	46,528,488
62	Less: Jurisdictional ADIT Items:				
63	Wind Rider Revenue (2)	272,616	35,959	20,906	329,481
64	MN Rate Case Expenses (2)	(146,012)	(16,471)	(11,129)	(173,612)
65	Transmission Cost Recovery Rider (2)	136,962	18,066	10,503	165,531
66	SD Rate Case Expenses (2)	63,570	8,385	4,875	76,830
67	ND Rate Case Expenses (2)	158,472	20,903	12,153	191,528
68	ND Schedule 16 and 17 (2)	355,708	46,919	27,278	429,905
69	Amortization of Big Stone Deferred Taxes (2)	0	0	0	0
70	Less: Items not used in COSS:				
71	Federal Haircut (2)	2,040,466	0	0	2,040,466
72	Customer rebates (IRS 93 audit) (2)	11,618	1,197	883	13,698
73	Asbestos removal (IRS 93 audit) (2)	1,924	285	154	2,363
74	Stock incentives (2)	(19,344)	(2,182)	(1,474)	(23,000)
75	Mapleton Industrial Park Land Writeoff (2)	8,595	1,102	680	10,377
76	Deferred Settlement (2)	(57,534)	(7,589)	(4,412)	(69,535)
77	Nonqualified Retirement Savings (2)	(40,401)	(5,328)	(3,098)	(48,827)
78	MN State NOL (2)	0	(3,222,414)	0	(3,222,414)
79	ND State NOL (2)	0	0	(2,607,489)	(2,607,489)
80	Revenue Sufficiency Guarantee (2)	178,104	20,091	13,575	211,770
81					
82	Total Jurisdictional ADIT Items and Items not Used in COSS	2,964,744	(3,101,077)	(2,536,595)	(2,672,928)
83					
84	Current Year Systemwide Entries to Deferred Tax Expense	41,320,052	4,691,101	3,190,263	49,201,416 (3)

- (1) Year End Tax Accrual W/P Footnote 6
(2) Year End Tax Accrual W/P Footnote 5
(3) Agrees to A-5, page 2 of 5, fn (7)

0.839814285 0.095344837 0.064840878 100%

Source: Per Sr. Tax Accountant

Note: The purpose of treating the above items as jurisdictional adjustments is that our systemwide ADIT allocation procedures do not handle jurisdictional deferred tax items. The adjustments attempt to assign the proper jurisdictional deferred tax amounts by determining the amount of deferred taxes that should be allocated to a jurisdiction and then gross up the jurisdictional amount (using the latest factors available) to arrive at a systemwide deferred tax number for that jurisdiction.

Prepared by: kas

Reviewed by: pjb

Otter Tail Power Company
South Dakota Flow Through Items
Actual Year 2009

	(A)	(B)	(C)	(D)	(E)
Line No.	South Dakota Flow Through Items:	Federal	Minnesota	North Dakota	Total
1	Cost to Remove (1)	0	0	0	0
2	AFUDC on Debt (1)	421,034	56,852	35,823	513,709
3	Interest Capitalized on Construction (1)	810,043	107,473	61,996	979,512
4	Overhead Costs Reversing (1)	(139,904)	(18,276)	(9,196)	(167,376)
5	Gain on Bonds Reversal (1)	0	0	0	0
6	12/31 Total	1,091,173	146,049	88,623	1,325,845
7	Less South Dakota Flowthru (2)	89,340			89,340
8	Total Excluding South Dakota Flowthru	1,001,833	146,049	88,623	1,236,505

(1) Per Year End Tax Accrual W/P DEF 6, Page 1 of 1; detail on DEF 7, Page 1 of 2

(2) Per Year End Tax Accrual W/P DEF 6, Page 1 of 1. Percentage of Federal Allocated to South Dakota was

8.1875420%

Prepared by: arh

Reviewed by: kas

Otter Tail Power Company
Customer Advances (Prepaid Electric Revenue)
Actual Year 2009

	(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	2008	12	100	30	0000	2590	3000	0000	000000	25300	00000	(328,599)
2	2009	1	100	30	0000	2590	3000	0000	000000	25300	00000	(322,625)
3	2009	2	100	30	0000	2590	3000	0000	000000	25300	00000	(335,525)
4	2009	3	100	30	0000	2590	3000	0000	000000	25300	00000	(400,384)
5	2009	4	100	30	0000	2590	3000	0000	000000	25300	00000	(400,384)
6	2009	5	100	30	0000	2590	3000	0000	000000	25300	00000	(382,788)
7	2009	6	100	30	0000	2590	3000	0000	000000	25300	00000	(395,553)
8	2009	7	100	30	0000	2590	3000	0000	000000	25300	00000	(430,227)
9	2009	8	100	30	0000	2590	3000	0000	000000	25300	00000	(446,742)
10	2009	9	100	30	0000	2590	3000	0000	000000	25300	00000	(448,694)
11	2009	10	100	30	0000	2590	3000	0000	000000	25300	00000	(420,597)
12	2009	11	100	30	0000	2590	3000	0000	000000	25300	00000	(421,881)
13	2009	12	100	30	0000	2590	3000	0000	000000	25300	00000	(421,881)
14	13-Month Average											<u>(396,606)</u>
15												

Prepared by: ama
 Reviewed by: kas

Otter Tail Power Company
Cash Working Capital - Cost of Energy Adjustment Revenues
Actual Year 2009

(A) (B) (C)

Line No.	Year	State	Sum of COE Adj
1	2009	MN	(\$3,636,051)
2	2009	ND	(\$4,931,298)
3	2009	SD	\$1,864,061
4			(\$6,703,288)
5	FERC		\$33,851
6	Total		(\$6,669,437)

From Page 4 of the 2009 stat book from Jill's folder

Prepared by: ama
Reviewed by: kas

**Otter Tail Power Company
Coal & Oil Expense
Actual Year 2009**

	(A)	(B)	(C)	
Line No.				
1		Lignite/Subitumious Consumed	Oil/Nat Gas/TDF Consumed	
2				
3	Hoot Lake	14,397,716	(1) 146,702	(1)
4				
5	Coyote (OTP Share)	11,537,616	(1) 294,463	(1)
6				
7	Big Stone (OTP Share)	30,709,335	331,717	(1)
8				
9	All IC's (A/C 547)	0	1,969,522	(1)
10				
11	Total	56,644,667	2,742,405	
12				
13				
14	Total Oil, Natural Gas and Lignite	59,007,913	59,387,072	
15				
16				
17	Reconciliation:			
18	A/C 5010.1000 Lignite (1)		11,537,616	
19	A/C 5010.3000 TDF (1)		120,768	
20	A/C 5010.2000 Subbituminous (1)		45,107,051	
21	A/C 5010.5000 Fuel Oil (1)		1,221,141	
22	A/C 5010.6000 RRM (1)		17,911	
23	A/C 5010.7000 Natural Gas (1)		1,382,585	
24	Total		59,387,072	
25				
26	FERC Financial Statement			
27	Production Fuel		59,387,072	
28			0	
29			59,387,072	
30	Unexplained difference from FERC F/S		0	
31	Unexplained difference from above		0	

(1) 12/31/09 FERC Trial Balance Detail found on Page 2a.

Prepared by: ama
Reviewed by: kas

**Otter Tail Power Company
Coal & Oil Expense
Actual Year 2009**

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

Line No.	YEAR	MONTH	CO	BU	CC	ACCT	SUB	ACTY	PROJ	FERC1	FERC2	SumOfBalance		Total
1	2009	12	100	010	1000	5010	1000	0560	000000	4010	5011	(212,229.00)	Coyote	\$59,387,072.27
2	2009	12	100	010	1000	5010	2000	0560	000000	4010	5011	(1,441,257.00)	Bigstone	Difference
3	(Big Stone and Coyote GO Expenses charged to Fuel)												(\$1,653,486.00)	\$0.00
4														
5	2009	12	100	010	1020	5010	2000	0560	101020	4010	5011	14,397,716.08		
6	Hoot Lake Plant Subbituminous												\$14,397,716.08	
7	2009	12	100	010	1020	5010	5000	0560	101020	4010	5011	146,702.13		
8	Hoot Lake Plant Fuel Oil												\$146,702.13	
9	Total Hoot Lake Plant Fuel Costs												\$14,544,418.21	
10														
11	2009	12	100	010	1130	5010	2000	0560	101130	4010	5011	59,648,593.62		
12	2009	12	100	010	1130	5010	2000	0580	101130	4010	5060			
13	2009	12	100	010	1190	5010	2000	0560	000000	4010	5011	(27,498,001.65)		
14	2009	12	100	010	1190	5010	2000	0580	000000	4010	5060	0.00		
15	Big Stone GO Expenses from above												(\$1,441,257.00)	
16	Big Stone Subbituminous												\$30,709,334.97	
17														
18	2009	12	100	010	1130	5010	3000	0560	101130	4010	5011	224,058.96		
19	2009	12	100	010	1190	5010	3000	0560	000000	4010	5011	(103,291.17)		
20	Big Stone TDF												\$120,767.79	
21														
22	2009	12	100	010	1130	5010	5000	0560	101130	4010	5011	358,141.37		
23	2009	12	100	010	1190	5010	5000	0560	000000	4010	5011	(165,103.18)		
24	Big Stone Fuel Oil												\$193,038.19	
25														
26	2009	12	100	010	1130	5010	6000	0560	101130	4010	5011	33,230.94		
27	2009	12	100	010	1190	5010	6000	0560	000000	4010	5011	(15,319.49)		
28	Big Stone RRM												\$17,911.45	
29	Big Stone Total												\$31,041,052.40	
30														
31	2009	12	100	010	1230	5010	1000	0560	101230	4010	5011	33,570,986.44		
32	2009	12	100	010	1290	5010	1000	0560	000000	4010	5011	(21,821,141.19)		
33	Coyote GO Expenses from above												(\$212,229.00)	
34	Coyote Lignite												\$11,537,616.25	
35														
36	2009	12	100	010	1230	5010	5000	0560	101230	4010	5011	841,323.74		
37	2009	12	100	010	1290	5010	5000	0560	000000	4010	5011	(546,860.43)		
38	Coyote Fuel Oil												\$294,463.31	
39														
40	2009	12	100	010	1400	5010	5000	0560	101400	4010	5470	379,159.77		
41	2009	12	100	010	1410	5010	5000	0560	101410	4010	5470	112,285.09		
42	2009	12	100	010	1440	5010	5000	0560	101440	4010	5470	95,492.52		
43	IC Fuel Oil												\$586,937.38	
44														
45	2009	12	100	010	1440	5010	7000	0560	101440	4010	5470	1,382,584.72		
46	IC Natural Gas												\$1,382,584.72	
47	Total IC												\$1,969,522.10	
48														
49													\$59,387,072.27	check by plant

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Coal Conversion Tax
 Actual Year 2009**

(A)		(B)	(C)
Line No.		Amount	Percentage
1	General Taxes	\$8,845,653 (1)	100.0000%
2			
3	Coal Conversion Taxes	709,864 (2)	8.0250%
4			
5	All Other	<u>\$8,135,789</u>	<u>91.9750%</u>
6			

(1) 12/09 FERC Financial Statement
 (2) FERC Form 1 Page 262 - 263

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Cash Balances
 Actual Year 2009**

(A)

(B)

Line No.	Minimum Bank Balances:	Amount
1	Dec '08	7,600 (4)
2	Jan	7,600 (2)
3	Feb	7,600 (2)
4	Mar	7,600 (2)
5	Apr	7,600 (2)
6	May	7,600 (2)
7	Jun	7,600 (2)
8	Jul	7,600 (2)
9	Aug	7,600 (2)
10	Sep	7,600 (2)
11	Oct	9,100 (2)
12	Nov	9,100 (2)
13	Dec	9,100 (2)
14		
15	Total	103,300
16		
17	Average	7,946
18		
19		
20	<u>Compensating Balances:</u>	None (1)
21		
22	<u>Minimum Average Daily Bank Balances:</u>	0 (3)
23		
24		
25	Total Cash Balances:	7,946
26		

- (1) Per Cash Mgmt/Treasury Dept.
 (2) A-7, Page 5 of 9
 (3) A-7, Page 4(a) of 9
 (4) Per 2008 COSS Workpaper A-6, Page 4.

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Cash Balances
 Actual Year 2009**

(A)

(B)

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

(1) Per Paula Foster, Accounting for 2009 COSS.
 See email on Page 4b. This needs to be confirmed
 with Accounting each year.

For informational purposes only. Do not print.

2009

From: Foster, Paula
Sent: Friday, January 08, 2010 3:57 PM
To: Sem, Kyle
Cc: Anderson, Amber
Subject: cash balances

Kyle,

The main checking account is swept each night to zero. The line of credit funds automatically now, so if we are in borrowing mode money is swept into the account to bring the balance up to zero. If we have excess cash, the funds are swept to an overnight investment account, or to pay down the line of credit.

Please let me know if you need any other information.

Thank you,

Paula Foster
Cash and Accounts Receivable Lead
Otter Tail Power Company
218-739-8908
Fax 218-739-8895
pfoster@otpc.com

2008

From: Foster, Paula
Sent: Wednesday, April 01, 2009 11:59 AM
To: Anderson, Amber
Subject: RE: Workpaper A-7 for 2008 Actual Year

We still have a zero balance in the main account at US Bank. If there is excess cash, it is swept to an investment or to pay down the line of credit.

Thanks,
Paula

2007

Currently, with no borrowings on the line of credit, the main operating account has a \$0 balance. The entire cash balance is swept to the commercial paper account overnight, and then swept back the next day to fund the next day's activity.

When we are borrowing on the line of credit, there will be funds in the main operating account that are swept to the commercial paper account, as it is impossible to estimate to the penny what is clearing against the account each day. On those days when we are borrowing, the balance that will be targeted is approximately \$100,000 to \$200,000. But in this case too, the main operating account will have a \$0 balance as the targeted amount (approx \$100,000 to \$200,000) is swept to the commercial paper account.

I hope this helps. Let me know if you have further questions.

Susan Vukonich
Cash Specialist
Accounting Transactions Dept.
Otter Tail Power Company
Phone: 218-739-8235
Fax: 218-739-8895
email: svukonich@otpc.com

-----Original Message-----

From: Sem, Kyle
Sent: Wednesday, February 14, 2008 3:12 PM
To: Vukonich, Susan
Subject: RE: ANNUAL COST OF SERVICE INFORMATION - 2007

Based on the last couple paragraphs of your response below is there a balance at which cash is lowered to when transfers to commercial paper are made or increased to if short-term borrowings are needed? Or is it swept to zero or \$1 each day? I need a little more explanation of what was/is taking place after the agreement with OTC ended.

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Minimum Bank Balances
 Actual Year 2009**

	(A)	(B)	(C)	(D)
	Minimum Bank Balances			
Line No.	Customer Service Centers	Bank	Town	Minimum Balance
1	Fergus Falls			(1)
2	Devils Lake			
3	Jamestown	Bank Forward	Jamestown	Closed 7/16/09
4	Morris	Riverwood Bank	Morris	\$ 2,500
5	Oakes	Starion Financial***	Oakes	2,000
6		Sargent County Bank	Forman	500
7		Bremer Bank	Lisbon	500
8	Wahpeton			
9	Rugby	Merchants Bank	Rugby	1,000
10		First Security Bank	Canby	500
11	Bemidji	First National Bank	Bemidji	500
12	Crookston	Bremer Bank	Crookston	500
13	Garrison	Garrison State Bank	Garrison	500
14	Milbank	First Bank & Trust	Milbank	300
15				
16	Other Accounts:			
17	Manitoba Hydro Acct	US Bank	Manitoba	300
18				
19	Total			\$ 9,100

*** The balance at Starion Financial in Oakes was increased to \$2,000 from \$500 in October, 2009, to avoid future overdrafts caused by NSF returned checks.

Note: A joint checking account was opened on December 1, 2005, with the seven partners of the Big Stone II Project. The balance at December 31, 2009, was \$302.72. This account is funded by the partners as bills are paid for the project. The balance is swept daily to a Repurchase Agreement account where it earns interest.

CashMgmt\Cash\MinimumBankBalance
 PMF

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Working Funds
 Actual Year 2009**

	(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	2008	22,530
2	January	End	2009	22,530
3	February	End	2009	21,530
4	March	End	2009	21,530
5	April	End	2009	21,530
6	May	End	2009	21,530
7	June	End	2009	20,555
8	July	End	2009	20,305
9	August	End	2009	20,305
10	September	End	2009	20,305
11	October	End	2009	20,305
12	November	End	2009	20,055
13	December	End	2009	20,605
14	Total			273,615
15	Average			21,047

Source of Data: Monthly Financial Statements, Page 2.

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Special Deposits
 Actual Year 2009**

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

Line No.	Special Accounts (Accounts 132.0, 134.0/1050.0000)			Monthly Balances
1	December	End	2008	813,242
2	January	End	2009	917,890
3	February	End	2009	1,133,358
4	March	End	2009	1,097,598
5	April	End	2009	1,099,076
6	May	End	2009	64,773,693 (1)
7	June	End	2009	64,676,484
8	July	End	2009	64,429,011
9	August	End	2009	64,548,633
10	September	End	2009	16,548,043 (2)
11	October	End	2009	6,756,565 (3)
12	November	End	2009	212,388 (4)
13	December	End	2009	212,388
14	Total			287,218,369
15	Average			22,093,721

Source of Data: Monthly Financial Statements, Page 2.
 Special deposits related to BSP II

- (1) Proceeds of financing in escrow for Luverne wind farm included.
- (2) Reclass A/P payment made from escrow, not US Bank
- (3) Reclass GE payment made from escrow
- (4) Payment recorded made from escrow, not US Bank

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Tax Collections Available
 Actual Year 2009**

(A)		(B)
Line No.		
1	Employee FICA Withholding	4,251,888 (1)
2		
3	Employee Federal Withholding	6,837,859 (1)
4		
5	Employee State Withholding - Minnesota	1,740,489 (1)
6		
7	Employee State Withholding - North Dakota	261,115 (1)
8		
9		
10	<u>Customer Sales Tax:</u>	
11	Minnesota	6,391,206 (2)
12	North Dakota	1,364 (2)
13	South Dakota	1,287,693 (2)
14		
15	Total Sales Tax	7,680,263
16		
17		
18	Franchise Taxes	841,881 (2)

(1) Per "2009 Payroll Tax Info" file located in 2009 Actual Work Paper Folder.

(2) A-7; Page 9 of 9

Prepared by: ama
 Reviewed by: kas

**Otter Tail Power Company
 Tax Collections Available
 Actual Year 2009**

	(A)	(B)	(C)
Line No.	(1) MN	(1) ND	(1) SD
1			
2			
3	\$6,391,206.27	\$1,363.72	\$1,287,692.61
4			
5			
6	Franchise taxes	\$841,880.57	(1)

(1) A-7 Pages 9(a) thru (d)

Source: CIS340 Revenue Report from last business day of the year received from Jill Bjorgum

CIS 340 Daily Revenue Report Totals for All Divisions on 12/31/09

Today's Cust.	Revenue Billed	Month-to-Date		Year-to-Date		MN	ND	SD
		KWH	Rev	KWH	Rev			
ELEC \$	\$32,186.58	39,206	\$25,853,697.15	4,261,668,428	\$289,956,280.24			
MN Purchased Power (Co-Gen)	\$0.00	(6,167)	(\$372.77)	(114,288)	(\$6,983.91)			
ND Purchased Power (Co-Gen)	\$0.00	(51,720)	\$0.00	(514,541)	\$0.00			
SD Purchased Power (Co-Gen)	\$0.00	(259)	(\$4.33)	(1,527)	(\$25.49)			
Miscellaneous Revenue Records								
Today		Month-to-Date		Year-to-Date		MN	ND	SD
SD Tribal Memb. Sales Tax	\$0.00		\$803.38		\$9,048.85			
Minnesota State Sales Tax	\$1,559.21		\$32,540.74		\$6,348,880.89	\$6,348,880.89		
North Dakota State Sales Tax	\$0.00		\$71.16		\$1,108.36	\$1,108.36		
South Dakota State Sales Tax	\$20.35		\$102,855.61		\$1,004,460.06			\$1,004,460.06
Devils Lake City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
St John City Sale Tax	\$0.00		\$0.33		\$3.85		\$3.85	
Aneta City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
McVillage City Sale Tax	\$0.00		\$0.00		\$1.61		\$1.61	
Michigan City Sale Tax	\$0.00		\$0.00		\$2.66		\$2.66	
Minnewaukan City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
Jamestown City Sale Tax	\$0.00		\$0.00		\$10.30		\$10.30	
Wimbledon City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
Buffalo City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
New Rockford City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
Oakes City Sale Tax	\$0.00		\$0.39		\$7.87		\$7.87	
Lisbon City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
Edgeley City Sale Tax	\$0.00		\$0.68		\$10.30		\$10.30	
Lamoure City Sale Tax	\$0.00		\$0.00		\$3.90		\$3.90	
Gwinner City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
Wahpeton City Sale Tax	\$0.00		\$0.00		\$0.50		\$0.50	
Farmount City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
Hankinson City Sale Tax	\$0.00		\$0.00		\$1.61		\$1.61	
Lidgerwood City Sale Tax	\$0.00		\$0.18		\$2.16		\$2.16	
Rosholt City Sale Tax	\$0.10		\$583.98		(\$25,756.04)			(\$25,756.04)
Cassellton City Sale Tax	\$0.00		\$0.00		\$2.26		\$2.26	
Langdon City Sales Tax	\$0.00		\$0.56		\$6.72		\$6.72	
Drayton City Sales Tax	\$0.00		\$0.50		\$9.21		\$9.21	
Wahalla City Sales Tax	\$0.00		\$0.00		\$3.22		\$3.22	
Rugby City Sales Tax	\$0.00		\$1.74		\$15.09		\$15.09	
Rosette City Sale Tax	\$0.00		\$0.32		\$3.84		\$3.84	
Milbank City Sale Tax	\$5.63		\$7,859.44		\$89,845.69			\$89,845.69
Sisseton City Sale Tax	\$0.00		\$4,693.52		\$42,106.45			\$42,106.45
Carrington City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
Coopersstown City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
Gackle ND City Sale Tax	\$0.00		\$0.16		\$1.92		\$1.92	
Page ND City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
Wimbledon City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
Hannaford City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
Drake City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
Dunseith City Sale Tax	\$0.00		\$0.18		\$2.25		\$2.25	
Bottineau City Sale Tax	\$0.00		\$10.46		\$122.62		\$122.62	
Harvey City Sale Tax	\$0.00		\$0.00		\$0.00		\$0.00	
Waubay City Sale Tax	\$0.00		\$1,281.74		\$12,294.57			\$12,294.57
Castlewood City Sale Tax	\$1.99		\$1,092.95		\$8,942.97		\$8.64	\$8,942.97
Rolla City Sales Tax	\$0.00		\$0.72		\$8.64			
Clear Lake City Sale Tax	\$0.00		\$1,603.40		\$19,747.42			\$19,747.42
Bemidji City Sale Tax	\$0.17		\$3,415.73		\$42,325.38	\$42,325.38		
Corona City Sale Tax	\$0.00		\$219.46		\$2,093.49			\$2,093.49
Willmot City Sale Tax	\$0.00		\$872.51		\$8,164.86			\$8,164.86
South Shore City Sale Tax	\$0.00		\$167.85		\$1,736.58			\$1,736.58
Ward City Sale Tax	\$0.00		\$78.11		\$678.48			\$678.48
						\$6,391,206.27	\$1,328.89	\$1,164,314.53

Miscellaneous Revenue Records

286

CIS 340 Daily Revenue Report Totals for All Divisions on 12/31/09

Miscellaneous Revenue Records	Today	Month-to-Date	Year-to-Date
Minnesota NSF Check Charge	\$45.00	\$615.00	\$7,107.98
ND Dakota NSF Check Charge	\$75.00	\$775.00	\$2,976.11
SD Dakota NSF Check Charge	\$30.00	\$210.00	\$2,100.00
Minnesota Deposit Interest	(\$0.19)	(\$2,748.24)	(\$3,087.38)
ND Dakota Deposit Interest	\$0.00	(\$3,468.66)	(\$4,025.13)
SD Dakota Deposit Interest	\$0.00	(\$8,900.28)	(\$9,680.12)
Minnesota Emp Bal Interest	\$0.00	(\$97.91)	(\$1,620.09)
ND Dakota Emp Bal Interest	\$0.00	(\$105.91)	(\$2,097.98)
SD Dakota Emp Bal Interest	\$0.00	(\$18.73)	(\$406.72)
Franchise Taxes	\$24.29	\$71,298.37	\$841,880.57

CIS 340 Daily Revenue Report Totals for All Divisions on 12/31/09

Miscellaneous Revenue Records	Today	Month-to-Date	Year-to-Date
Finance Contract Interest	\$0.15	\$2,488.45	\$37,551.40
Finance Principal Charges	\$227.47	\$15,398.87	\$250,307.28
\$Smart Principal Charges	\$0.00	\$0.00	\$0.00
Land Sales	\$0.00	\$0.00	\$0.00
Portal Pipeline Subst Mnt	\$0.00	\$0.00	\$0.00
RDC Lease Charges	\$0.00	\$0.00	\$0.00
RDC Lease Charges - After 7/9/97	\$0.00	\$2,390.00	\$39,337.00
Finance Underground Charges	\$0.00	\$0.00	\$0.00
RDC Low Income	\$0.00	\$0.00	\$0.00
Substation Maint Charge	\$0.00	\$0.00	\$0.00
Fixed Charges	\$0.00	\$118.76	\$1,425.12
Fixed Charges (in Elec Rev)	\$0.00	\$0.00	\$0.00
RDC Maintenance Contract	\$2.22	\$7,992.00	\$96,061.62
Heating & Appl Maint. Contracts	\$0.00	\$0.00	\$0.00
Distr Facilities Charge	\$0.00	\$2,290.03	\$27,480.36
Fixed Ratchet Clause (in Elec Rev)	\$0.00	\$0.00	\$0.00
Lights 2000	\$0.00	\$0.00	\$0.00
Fixed Charge Contract	\$0.00	\$0.00	\$0.00
Elec Char-Broil Grill	\$0.00	\$0.00	\$0.00
(CIP Finance) Contract Int	\$0.00	\$542.61	\$7,902.13
(CIP Finance) Princ Amts	\$0.00	\$8,062.09	\$120,459.13
(CIP Finance) Int Subsidy-Not in Totals	\$0.00	\$1,014.23	\$14,820.81
Survivors Insurance Payments	\$0.00	\$2,641.50	\$31,788.00
Line Extension Billing	\$0.00	\$0.00	\$0.00
Retirees Insurance Payments	\$0.00	\$11,512.43	\$138,073.23
L.T.D. Insurance Payments	\$0.00	\$1,260.75	\$15,123.00
A.D.& D. Insurance Payments	\$0.00	\$0.00	\$0.00
Dual Fuel Repair Interest	\$0.00	\$0.00	\$0.00
Dual Fuel Rep. (Inc 2% XTX)	\$0.00	\$0.00	\$0.00
Service Calls	\$0.00	\$300.00	\$7,600.00
Power Profiler	\$0.00	\$1,083.20	\$12,711.53
Meter Fixed Charge	\$0.00	\$661.31	\$7,934.22
Capacitor Bank	\$0.00	\$375.00	\$4,500.00
Wind Energy (in Elec Rev)	\$0.00	\$2,914.72	\$37,813.57
Cap. Purch.	\$0.00	(\$10,700.00)	(\$128,938.00)
Air Cond Cr	\$0.00	\$0.00	(\$17,045.00)
Area Light Shield Lease	\$0.00	\$286.00	\$3,432.00
Transformer Lease	\$0.00	\$0.00	\$0.00
Capacity Purc (in Elec Rev)	\$0.00	\$0.00	\$0.00
Refrigeration System Cleaning	\$0.00	\$29.95	\$1,367.90
MN Bill Adj Interest	\$0.00	(\$7.28)	\$144.00
ND Bill Adj Interest	\$0.00	\$0.00	\$0.00
SD Bill Adj Interest	\$0.00	(\$8,985.59)	(\$8,982.03)
Account Research Charge	\$0.00	\$0.00	\$40.00
Meter Rerlock Charge	\$0.00	\$0.00	\$0.00
Rothsay Audit	\$0.00	\$0.00	\$0.00
MN Rate Adj (in Elec Rev)	\$0.00	(\$14.86)	\$573,507.18
ND Rate Adj (in Elec Rev)	(\$11.06)	\$16.74	\$4,314,110.32
SD Rate Adj (in Elec Rev)	\$0.00	(\$9.82)	\$239,177.56
MR IRR FIXCG (in Elec Rev)	\$0.00	\$45.00	\$44,481.15
Epay Awards	\$0.00	\$0.00	\$0.00
MN Indust-Cr (in Elec Rev)	\$0.00	\$0.00	\$0.00
ND Indust-Cr (in Elec Rev)	\$0.00	\$0.00	\$0.00
SD Indust-Cr (in Elec Rev)	\$0.00	\$0.00	\$0.00
MN AI Maintenance Fee	\$0.00	\$0.00	\$0.00
ND AI Maintenance Fee	\$0.00	\$0.00	\$0.00
SD AI Maintenance Fee	\$0.00	\$0.00	\$0.00

CIS 340 Daily Revenue Report Totals for All Divisions on 12/31/09

Miscellaneous Revenue Records	Today	Month-to-Date	Year-to-Date
MN AI Rental Fee	\$0.00	\$0.00	\$0.00
ND AI Rental Fee	\$0.00	\$0.00	\$0.00
SD AI Rental Fee	\$0.00	\$0.00	\$0.00
MN AI Maint/Rental Fee	\$0.00	\$0.00	\$0.00
ND AI Maint/Rental Fee	\$0.00	\$0.00	\$0.00
SD AI Maint/Rental Fee	\$0.00	\$0.00	\$0.00
Released Energy (Acct Cr.)	\$0.00	\$0.00	\$0.00
Released Energy (Acct Dr.)	\$0.00	\$0.00	\$0.00
WAPA Tr Cred (in Elec Rev)	\$0.00	(\$29,020.34)	(\$379,637.08)
DEP and EMP Init	\$0.19		
Other Rev Today	\$34,299.15		
Total	\$34,299.15	\$26,686,895.98	\$299,970,256.08
Minn Average Monthly Fuel Adj Rate per KWH	(\$0.00335)		
N. Dak Average Monthly Fuel Adj Rate per KWH	(\$0.00222)		
S. Dak Average Monthly Fuel Adj Rate per KWH	\$0.00200		