Otter Tail Power Company
South Dakota Transmission Cost Recovery Rider
Cass Lake - Bemidji Revenue Requirements
Docket No. EL13-029

Line No.	Year>>		2013 Actual January	2013 Actual February	2013 Actual March	2013 Actual April	2013 Actual May	2013 Actual June	2013 Actual July	2013 Actual August	2013 Actual September	2013 Actual October	2013 Actual November	2013 Actual December	2013 Actual Total
	RATE BASE														
1	Plant Balance		5,590,517	7,067,916	7,067,916	7,067,916	7,067,916	7,067,916	7,042,389	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948
2	Accumulated Depreciation		(37,897)	(45,594)	(55,858)	(66,121)	(76,385)	(86,648)	(96,911)	(107,140)	(117,303)	(127,465)	(137,628)	(147,791)	(147,791)
3	Net Plant in Service		5,552,620	7,022,322	7,012,059	7,001,795	6,991,532	6,981,268	6,945,478	6,932,808	6,922,645	6,912,483	6,902,320	6,892,157	6,892,157
4	CWIP		1,488,978	3,581	(3,406)	(8,343)	(8,343)	(37,419)	(2,441)	0	0	0	(1,415)	0	0
5	Accumulated Deferred Income Taxes Fedederal & State		(1,673,022)	(1,702,321)	(1,730,722)	(1,759,122)	(1,787,523)	(1,815,923)	(1,844,324)	(1,872,737)	(1,901,173)	(1,929,609)	(1,958,045)	(1,986,480)	(1,986,480)
6	Ending rate base		5,368,576	5,323,582	5,277,931	5,234,330	5,195,666	5,127,926	5,098,713	5,060,071	5,021,473	4,982,874	4,942,860	4,905,677	4,905,677
7															
8	OTP Load Percentage		32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%
9	Remove Non-OTP Load Portion		(3,599,845)	(3,569,675)	(3,539,064)	(3,509,828)	(3,483,902)	(3,438,480)	(3,418,891)	(3,392,980)	(3,367,098)	(3,341,216)	(3,314,386)	(3,289,452)	(3,289,452)
10	Retail Ending Rate Base		1,768,731	1,753,907	1,738,867	1,724,502	1,711,764	1,689,447	1,679,822	1,667,091	1,654,374	1,641,658	1,628,475	1,616,224	1,616,224
11															
12	Average rate base		138,187	138,187	138,187	138,187	138,187	138,187	138,187	138,187	138,187	138,187	138,187	138,187	1,658,239
13															
14	Return on Rate Base		10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	125,685
15															
16	Available for return (equity portion of rate base)		6,644	6,644	6,644	6,644	6,644	6,644	6,644	6,644	6,644	6,644	6,644	6,644	79,734
17															
18	*EXPENSES*														
19	*O&M and Depreciation*														
20	Operating Costs		432	432	432	478	478	478	478	478	478	478	478	478	5,594
21	Property Tax		11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	11,010	132,120
22	Book Depreciation		7,698	7,698	10,263	10,263	10,263	10,263	10,263	10,228	10,163	10,163	10,163	10,163	117,592
23	Total O&M and Depreciation Expenses		19,139	19,139	21,705	21,751	21,751	21,751	21,751	21,716	21,650	21,650	21,650	21,650	255,305
24															
25	OTP Load Percentage		32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%
26	Remove Non-OTP Load Portion		(12,834)	(12,834)	(14,554)	(14,585)	(14,585)	(14,585)	(14,585)	(14,561)	(14,517)	(14,517)	(14,517)	(14,517)	(171,192)
27	Retail O&M and Depreciation Expenses		6,306	6,306	7,151	7,166	7,166	7,166	7,166	7,155	7,133	7,133	7,133	7,133	84,113
28															
29	Income before Taxes														
30	Available for return (from above)		6,644	6,644	6,644	6,644	6,644	6,644	6,644	6,644	6,644	6,644	6,644	6,644	79,734
31	Taxable Income (grossed up)	1.53846	10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,222	10,222	122,667
32															
33	Income Taxes														
34	Current and Def Income Taxes	35.00%	3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	42,934
35	Total Income Tax Expense		3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	3,578	42,934
36															
37															
38	*REVENUE REQUIRMENTS*														
39	Expenses		9,883	9,883	10,729	10,744	10,744	10,744	10,744	10,732	10,711	10,711	10,711	10,711	127,046
40	Return on rate base		10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	10,474	125,685
41	Subtotal revenue requirements		20,357	20,357	21,203	21,218	21,218	21,218	21,218	21,206	21,185	21,185	21,185	21,185	252,732
42	Adjustments														
43	Transmission Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements		20,357	20,357	21,203	21,218	21,218	21,218	21,218	21,206	21,185	21,185	21,185	21,185	252,732
45															
46	South Dakota share - D2 factor	9.8157%	1,998	1,998	2,081	2,083	2,083	2,083	2,083	2,082	2,079	2,079	2,079	2,079	24,807
47															
48	Gross Receipts Tax (at 0.0015)	0.15%	3	3	3	3	3	3	3	3	3	3	3	3	37
49	Total South Dakota Share		2,001	2,001	2,084	2,086	2,086	2,086	2,086	2,085	2,083	2,083	2,083	2,083	24,845

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Line No.															
	SUPPORTING INFORMATION / DATA														
1		**ITRADE SECRET DATA BEGINS...**													
2															
3															
4															
5															
6								**...TRADE SECRET DATA ENDS]**							
7		Total			100.00%		7.58%	Overall Return							
8															
9					**Book**	**Tax**									
10		Project life (years)			50	15-year MACRS									
11								**SD Special**							
12						**Fed Portion**	**State Portion**	**Hearing Fund:**							
13			Statutory Tax Rate		35.00%	35.00%	0.00%	0.15%							
14			Tax conversion factor		1.53846										
15			Transmission Revenue		0.00%										
16			SD share - D2 factor		9.8157%										
17															
18	**Deferred Tax**														
19	Book depreciation		7,698	7,698	10,263	10,263	10,263	10,263	10,263	10,228	10,163	10,163	10,163	10,163	117,592
20	Tax depreciation-Federal		21,012	91,408	91,408	91,408	91,408	91,408	91,408	91,408	91,408	91,408	91,408	91,408	1,026,501
21	Tax depreciation-SD		21,012	91,408	91,408	91,408	91,408	91,408	91,408	91,408	91,408	91,408	91,408	91,408	1,026,501
22	Federal deferred income taxes	35.00%	(4,660)	(29,299)	(28,401)	(28,401)	(28,401)	(28,401)	(28,401)	(28,413)	(28,436)	(28,436)	(28,436)	(28,436)	(318,118)
23	State deferred income taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line No.	Year>>		2014 Projected January	2014 Projected February	2014 Projected March	2014 Projected April	2014 Projected May	2014 Projected June	2014 Projected July	2014 Projected August	2014 Projected September	2014 Projected October	2014 Projected November	2014 Projected December	2014 Projected Total
	RATE BASE														
1	Plant Balance		7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948
2	Accumulated Depreciation		(157,954)	(168,117)	(178,279)	(188,442)	(198,605)	(208,768)	(218,931)	(229,093)	(239,256)	(249,419)	(259,582)	(269,745)	(269,745)
3	Net Plant in Service		6,881,994	6,871,831	6,861,669	6,851,506	6,841,343	6,831,180	6,821,017	6,810,855	6,800,692	6,790,529	6,780,366	6,770,203	6,770,203
4	CWIP		0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Fedederal & State		(1,991,902)	(1,997,324)	(2,002,746)	(2,008,167)	(2,013,589)	(2,019,011)	(2,024,433)	(2,029,854)	(2,035,276)	(2,040,698)	(2,046,120)	(2,051,541)	(2,051,541)
6	Ending rate base		4,890,092	4,874,508	4,858,923	4,843,338	4,827,754	4,812,169	4,796,585	4,781,000	4,765,416	4,749,831	4,734,247	4,718,662	4,718,662
7															
8	OTP Load Percentage		33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%
9	Remove Non-OTP Load Portion		(3,272,792)	(3,262,362)	(3,251,931)	(3,241,501)	(3,231,071)	(3,220,641)	(3,210,210)	(3,199,780)	(3,189,350)	(3,178,919)	(3,168,489)	(3,158,059)	(3,158,059)
10	Retail Ending Rate Base		1,617,300	1,612,146	1,606,992	1,601,837	1,596,683	1,591,529	1,586,374	1,581,220	1,576,066	1,570,912	1,565,757	1,560,603	1,560,603
11															
12	Average rate base		132,587	132,587	132,587	132,587	132,587	132,587	132,587	132,587	132,587	132,587	132,587	132,587	1,591,050
13															
14	Return on Rate Base		9,798	9,798	9,798	9,798	9,798	9,798	9,798	9,798	9,798	9,798	9,798	9,798	117,571
15															
16	Available for return (equity portion of rate base)		6,588	6,588	6,588	6,588	6,588	6,588	6,588	6,588	6,588	6,588	6,588	6,588	79,061
17															
18	*EXPENSES*														
19	*O&M and Depreciation*														
20	Operating Costs		478	478	478	0	0	0	0	0	0	0	0	0	1,433
21	Property Tax		11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	132,281
22	Book Depreciation		10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	121,954
23	Total O&M and Depreciation Expenses		21,664	21,664	21,664	21,186	21,186	21,186	21,186	21,186	21,186	21,186	21,186	21,186	255,667
24															
25	OTP Load Percentage		33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%
26	Remove Non-OTP Load Portion		(14,499)	(14,499)	(14,499)	(14,179)	(14,179)	(14,179)	(14,179)	(14,179)	(14,179)	(14,179)	(14,179)	(14,179)	(171,110)
27	Retail O&M and Depreciation Expenses		7,165	7,165	7,165	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	84,557
28															
29	Income before Taxes														
30	Available for return (from above)		6,588	6,588	6,588	6,588	6,588	6,588	6,588	6,588	6,588	6,588	6,588	6,588	79,061
31	Taxable Income (grossed up)	1.53846	10,136	10,136	10,136	10,136	10,136	10,136	10,136	10,136	10,136	10,136	10,136	10,136	121,632
32															
33	Income Taxes														
34	Current and Def Income Taxes	35.00%	3,548	3,548	3,548	3,548	3,548	3,548	3,548	3,548	3,548	3,548	3,548	3,548	42,571
35	Total Income Tax Expense		3,548	3,548	3,548	3,548	3,548	3,548	3,548	3,548	3,548	3,548	3,548	3,548	42,571
36															
37															
38	*REVENUE REQUIRMENTS*														
39	Expenses		10,712	10,712	10,712	10,555	10,555	10,555	10,555	10,555	10,555	10,555	10,555	10,555	127,128
40	Return on rate base		9,798	9,798	9,798	9,798	9,798	9,798	9,798	9,798	9,798	9,798	9,798	9,798	117,571
41	Subtotal revenue requirements		20,510	20,510	20,510	20,352	20,352	20,352	20,352	20,352	20,352	20,352	20,352	20,352	244,699
42	Adjustments														
43	Transmission Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements		20,510	20,510	20,510	20,352	20,352	20,352	20,352	20,352	20,352	20,352	20,352	20,352	244,699
45															
46	South Dakota share - D2 factor	9.8157%	2,013	2,013	2,013	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	1,998	24,019
47															
48	Gross Receipts Tax (at 0.0015)	0.15%	3	3	3	3	3	3	3	3	3	3	3	3	36
49	Total South Dakota Share		2,016	2,016	2,016	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	2,001	24,055

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Line No.															
	SUPPORTING INFORMATION / DATA														
1		**[TRADE SECRET DATA BEGINS...**													
2															
3															
4															
5															
6								**...TRADE SECRET DATA ENDS]**							
7		Total			100.00%			7.39%	Overall Return						
8															
9					**Book**	**Tax**									
10		Project life (years)			50	15-year MACRS									
11									**SD Special**						
12						**Fed Portion**	**State Portion**		**Hearing Fund:**						
13			Statutory Tax Rate		35.00%	35.00%	0.00%		0.15%						
14			Tax conversion factor		1.53846										
15			Transmission Revenue		0.00%										
16			SD share - D2 factor		9.8157%										
17															
18	**Deferred Tax**														
19	Book depreciation		10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	121,954
20	Tax depreciation-Federal		25,654	25,654	25,654	25,654	25,654	25,654	25,654	25,654	25,654	25,654	25,654	25,654	307,843
21	Tax depreciation-SD		25,654	25,654	25,654	25,654	25,654	25,654	25,654	25,654	25,654	25,654	25,654	25,654	307,843
22	Federal deferred income taxes	35.00%	(5,422)	(5,422)	(5,422)	(5,422)	(5,422)	(5,422)	(5,422)	(5,422)	(5,422)	(5,422)	(5,422)	(5,422)	(65,061)
23	State deferred income taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0

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Line No.	Year>>		2015 Projected January	2015 Projected February	2015 Projected March	2015 Projected April	2015 Projected May	2015 Projected June	2015 Projected July	2015 Projected August	2015 Projected September	2015 Projected October	2015 Projected November	2015 Projected December	2015 Projected Total
	RATE BASE														
1	Plant Balance		7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948	7,039,948
2	Accumulated Depreciation		(279,907)	(290,070)	(300,233)	(310,396)	(320,559)	(330,722)	(340,884)	(351,047)	(361,210)	(371,373)	(381,536)	(391,698)	(391,698)
3	Net Plant in Service		6,760,041	6,749,878	6,739,715	6,729,552	6,719,389	6,709,226	6,699,064	6,688,901	6,678,738	6,668,575	6,658,412	6,648,250	6,648,250
4	CWIP		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	Accumulated Deferred Income Taxes Fedederal & State		(2,056,069)	(2,060,597)	(2,065,125)	(2,069,653)	(2,074,181)	(2,078,709)	(2,083,237)	(2,087,765)	(2,092,293)	(2,096,821)	(2,101,349)	(2,105,877)	(2,105,877)
6	Ending rate base		4,703,971	4,689,280	4,674,589	4,659,898	4,645,208	4,630,517	4,615,826	4,601,135	4,586,445	4,571,754	4,557,063	4,542,372	4,542,372
7															
8	OTP Load Percentage		33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%
9	Remove Non-OTP Load Portion		(3,148,226)	(3,138,394)	(3,128,562)	(3,118,730)	(3,108,898)	(3,099,066)	(3,089,234)	(3,079,402)	(3,069,570)	(3,059,738)	(3,049,906)	(3,040,073)	(3,040,073)
10	Retail Ending Rate Base		1,555,744	1,550,886	1,546,027	1,541,168	1,536,310	1,531,451	1,526,592	1,521,733	1,516,875	1,512,016	1,507,157	1,502,299	1,502,299
11															
12	Average rate base		127,621	127,621	127,621	127,621	127,621	127,621	127,621	127,621	127,621	127,621	127,621	127,621	1,531,451
13															
14	Return on Rate Base		9,431	9,431	9,431	9,431	9,431	9,431	9,431	9,431	9,431	9,431	9,431	9,431	113,167
15															
16	Available for return (equity portion of rate base)		6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	76,099
17															
18	*EXPENSES*														
19	*O&M and Depreciation*														
20	Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
21	Property Tax		11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	11,023	132,281
22	Book Depreciation		10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	121,954
23	Total O&M and Depreciation Expenses		21,186	21,186	21,186	21,186	21,186	21,186	21,186	21,186	21,186	21,186	21,186	21,186	254,234
24															
25	OTP Load Percentage		33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%	33.073%
26	Remove Non-OTP Load Portion		(14,179)	(14,179)	(14,179)	(14,179)	(14,179)	(14,179)	(14,179)	(14,179)	(14,179)	(14,179)	(14,179)	(14,179)	(170,151)
27	Retail O&M and Depreciation Expenses		7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	7,007	84,083
28															
29	Income before Taxes														
30	Available for return (from above)		6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	6,342	76,099
31	Taxable Income (grossed up)	1.53846	9,756	9,756	9,756	9,756	9,756	9,756	9,756	9,756	9,756	9,756	9,756	9,756	117,076
32															
33	Income Taxes														
34	Current and Def Income Taxes	35.00%	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	40,977
35	Total Income Tax Expense		3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	3,415	40,977
36															
37															
38	*REVENUE REQUIRMENTS*														
39	Expenses		10,422	10,422	10,422	10,422	10,422	10,422	10,422	10,422	10,422	10,422	10,422	10,422	125,060
40	Return on rate base		9,431	9,431	9,431	9,431	9,431	9,431	9,431	9,431	9,431	9,431	9,431	9,431	113,167
41	Subtotal revenue requirements		19,852	19,852	19,852	19,852	19,852	19,852	19,852	19,852	19,852	19,852	19,852	19,852	238,227
42	Adjustments														
43	Transmission Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements		19,852	19,852	19,852	19,852	19,852	19,852	19,852	19,852	19,852	19,852	19,852	19,852	238,227
45															
46	South Dakota share - D2 factor	9.8157%	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	1,949	23,384
47															
48	Gross Receipts Tax (at 0.0015)	0.15%	3	3	3	3	3	3	3	3	3	3	3	3	35
49	Total South Dakota Share		1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	1,952	23,419

Otter Tail Power Company
South Dakota Transmission Cost Recovery Rider
Cass Lake - Bemidji Revenue Requirements
Docket No. EL13-029

Line No.															
	SUPPORTING INFORMATION / DATA														
1		**ITRADE SECRET DATA BEGINS...**													
2															
3															
4															
5															
6													**...TRADE SECRET DATA ENDS]**		
7		Total			100.00%			7.39%	Overall Return						
8															
9					**Book**	**Tax**									
10		Project life (years)			50	15-year MACRS									
11									**SD Special**						
12						**Fed Portion**	**State Portion**		**Hearing Fund:**						
13			Statutory Tax Rate		35.00%	35.00%	0.00%		0.15%						
14			Tax conversion factor		1.53846										
15			Transmission Revenue		0.00%										
16			SD share - D2 factor		9.8157%										
17															
18	**Deferred Tax**														
19	Book depreciation		10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	10,163	121,954
20	Tax depreciation-Federal		23,100	23,100	23,100	23,100	23,100	23,100	23,100	23,100	23,100	23,100	23,100	23,100	277,198
21	Tax depreciation-SD		23,100	23,100	23,100	23,100	23,100	23,100	23,100	23,100	23,100	23,100	23,100	23,100	277,198
22	Federal deferred income taxes	35.00%	(4,528)	(4,528)	(4,528)	(4,528)	(4,528)	(4,528)	(4,528)	(4,528)	(4,528)	(4,528)	(4,528)	(4,528)	(54,336)
23	State deferred income taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0