

PUBLIC - TRADE SECRET DATA HAS BEEN EXCISED

Otter Tail Power Company
 South Dakota Transmission Cost Recovery Rider
 CAPX2020 Fargo-Monticello Revenue Requirements
 Docket No. EL14-

Attachment 5
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Line No.	Year>>	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2014	2015	2015
		Actual March	Actual April	Actual May	Actual June	Actual July	Actual August	Actual September	Projected October	Projected November	Projected December	Projected Total	Projected January	Projected February
RATE BASE														
1		10,227,064	10,227,064	10,227,064	10,227,064	10,227,064	10,227,064	10,149,405	10,121,816	10,124,292	10,126,916	10,126,916	39,964,379	39,964,379
2		(460,646)	(478,932)	(497,218)	(515,504)	(533,791)	(552,077)	(570,363)	(588,511)	(606,609)	(624,712)	(624,712)	(696,821)	(768,931)
3		9,766,418	9,748,132	9,729,846	9,711,560	9,693,273	9,674,987	9,579,042	9,533,305	9,517,683	9,502,204	9,502,204	39,267,558	39,195,448
4		(67,932)	(67,844)	(67,798)	(67,731)	(67,731)	(67,728)	9,933	40,707	41,911	4,639	4,639	(315,007)	(315,007)
5		(3,198,522)	(3,193,850)	(3,189,178)	(3,184,506)	(3,179,834)	(3,175,162)	(3,170,490)	(3,165,867)	(3,161,261)	(3,622,750)	(3,622,750)	(3,681,510)	(3,740,269)
6		6,499,965	6,486,438	6,472,869	6,459,323	6,445,708	6,432,097	6,418,485	6,408,146	6,398,334	5,884,094	5,884,094	35,271,041	35,140,172
7														
8		9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%
9		(5,855,493)	(5,843,308)	(5,831,084)	(5,818,881)	(5,806,616)	(5,794,355)	(5,782,092)	(5,772,778)	(5,763,939)	(5,300,686)	(5,300,686)	(31,773,917)	(31,656,024)
10		644,472	643,130	641,785	640,442	639,092	637,742	636,393	635,368	634,395	583,408	583,408	3,497,124	3,484,148
11														
12		53,121	53,121	53,121	53,121	53,121	53,121	53,121	53,121	53,121	53,121	637,448	267,260	267,260
13														
14		3,903	3,903	3,903	3,903	3,903	3,903	3,903	3,903	3,903	3,903	46,833	19,635	19,635
15														
16		2,466	2,466	2,466	2,466	2,466	2,466	2,466	2,466	2,466	2,466	29,588	12,405	12,405
17														
EXPENSES														
18														
19														
20		0	0	0	91	0	0	0	0	0	0	91	49,167	49,167
21		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	179,996	58,614	58,614
22		18,286	18,286	18,286	18,286	18,286	18,286	18,286	18,147	18,098	18,103	216,726	72,291	72,291
23		33,286	33,286	33,286	33,377	33,286	33,286	33,286	33,147	33,098	33,102	396,814	180,072	180,072
24														
25		9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%
26		(29,986)	(29,986)	(29,986)	(30,068)	(29,986)	(29,986)	(29,986)	(29,986)	(29,861)	(29,816)	(29,820)	(357,470)	(162,218)
27		3,300	3,300	3,300	3,309	3,300	3,300	3,300	3,287	3,282	3,282	39,344	17,854	17,854
28														
29		2,466	2,466	2,466	2,466	2,466	2,466	2,466	2,466	2,466	2,466	29,588	12,405	12,405
30		3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	3,793	45,520	19,085	19,085
31	1.53846													
32														
33														
34		1,328	1,328	1,328	1,328	1,328	1,328	1,328	1,328	1,328	1,328	15,932	6,680	6,680
35	35.00%	1,328	1,328	1,328	1,328	1,328	1,328	1,328	1,328	1,328	1,328	15,932	6,680	6,680
36														
37														
REVENUE REQUIRMENTS														
38														
39		4,628	4,628	4,628	4,637	4,628	4,628	4,628	4,614	4,609	4,610	55,276	24,534	24,534
40		3,903	3,903	3,903	3,903	3,903	3,903	3,903	3,903	3,903	3,903	46,833	19,635	19,635
41		8,531	8,531	8,531	8,540	8,531	8,531	8,531	8,517	8,512	8,512	102,109	44,169	44,169
42														
43		0	0	0	0	0	0	0	0	0	0	0	0	0
44		8,531	8,531	8,531	8,540	8,531	8,531	8,531	8,517	8,512	8,512	102,109	44,169	44,169
45														
46		837	837	837	838	837	837	837	836	836	836	10,023	4,336	4,336
47														
48		1	1	1	1	1	1	1	1	1	1	15	7	7
49		839	839	839	839	839	839	839	837	837	837	10,038	4,342	4,342

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Line No.	Year>>	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	2016 Projected January	2016 Projected February	2016 Projected March
RATE BASE															
1	Plant Balance	39,964,379	39,964,379	39,964,379	39,964,379	39,964,379	39,964,379	39,964,379	39,964,379	39,964,379	39,964,379	39,964,379	83,982,332	83,982,332	83,982,332
2	Accumulated Depreciation	(841,041)	(913,151)	(985,261)	(1,057,371)	(1,129,481)	(1,201,591)	(1,273,700)	(1,345,810)	(1,417,920)	(1,490,030)	(1,490,030)	(1,625,856)	(1,761,682)	(1,897,508)
3	Net Plant in Service	39,123,338	39,051,228	38,979,118	38,907,008	38,834,898	38,762,788	38,690,679	38,618,569	38,546,459	38,474,349	38,474,349	82,356,476	82,220,650	82,084,824
4	CWIP	(315,007)	(315,007)	(315,007)	(315,007)	(315,007)	(315,007)	(315,007)	(315,007)	(315,007)	(315,007)	(315,007)	(381,491)	(381,491)	(381,491)
5	Accumulated Deferred Income Taxes Fedederal & State	(3,799,029)	(3,857,788)	(3,916,547)	(3,975,307)	(4,034,066)	(4,092,826)	(4,151,585)	(4,210,345)	(4,269,104)	(4,327,864)	(4,327,864)	(4,420,212)	(4,512,561)	(4,604,910)
6	Ending rate base	35,009,302	34,878,433	34,747,564	34,616,694	34,485,825	34,354,956	34,224,086	34,093,217	33,962,348	33,831,478	33,831,478	77,554,773	77,326,598	77,098,423
8	OTP Load Percentage	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%
9	Remove Non-OTP Load Portion	(31,538,130)	(31,420,238)	(31,302,343)	(31,184,449)	(31,066,555)	(30,948,662)	(30,830,768)	(30,712,874)	(30,594,981)	(30,477,087)	(30,477,087)	(69,865,217)	(69,659,666)	(69,454,115)
10	Retail Ending Rate Base	3,471,172	3,458,197	3,445,221	3,432,245	3,419,270	3,406,294	3,393,318	3,380,342	3,367,367	3,354,391	3,354,391	7,689,556	7,666,932	7,644,309
11	Average rate base	267,260	267,260	267,260	267,260	267,260	267,260	267,260	267,260	267,260	267,260	3,207,115	603,435	603,435	603,435
13	Return on Rate Base	19,635	19,635	19,635	19,635	19,635	19,635	19,635	19,635	19,635	19,635	235,623	44,334	44,334	44,334
15	Available for return (equity portion of rate base)	12,405	12,405	12,405	12,405	12,405	12,405	12,405	12,405	12,405	12,405	148,863	28,009	28,009	28,009
EXPENSES															
O&M and Depreciation															
19	Operating Costs	49,167	49,167	49,167	49,167	49,167	49,167	49,167	49,167	49,167	49,167	590,000	12,917	12,917	12,917
20	Property Tax	58,614	58,614	58,614	58,614	58,614	58,614	58,614	58,614	58,614	58,614	703,373	123,077	123,077	123,077
21	Book Depreciation	72,291	72,291	72,291	72,291	72,291	72,291	72,291	72,291	72,291	72,291	867,488	135,826	135,826	135,826
22	Total O&M and Depreciation Expenses	180,072	180,072	180,072	180,072	180,072	180,072	180,072	180,072	180,072	180,072	2,160,861	271,819	271,819	271,819
24	OTP Load Percentage	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%	9.915%
26	Remove Non-OTP Load Portion	(162,218)	(162,218)	(162,218)	(162,218)	(162,218)	(162,218)	(162,218)	(162,218)	(162,218)	(162,218)	(1,946,612)	(244,868)	(244,868)	(244,868)
27	Retail O&M and Depreciation Expenses	17,854	17,854	17,854	17,854	17,854	17,854	17,854	17,854	17,854	17,854	214,249	26,951	26,951	26,951
29	Income before Taxes	12,405	12,405	12,405	12,405	12,405	12,405	12,405	12,405	12,405	12,405	148,863	28,009	28,009	28,009
30	Available for return (from above)	12,405	12,405	12,405	12,405	12,405	12,405	12,405	12,405	12,405	12,405	148,863	28,009	28,009	28,009
31	Taxable Income (grossed up)	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	19,085	229,020	43,091	43,091	43,091
33	Income Taxes	6,680	6,680	6,680	6,680	6,680	6,680	6,680	6,680	6,680	6,680	80,157	15,082	15,082	15,082
34	Current and Def Income Taxes	6,680	6,680	6,680	6,680	6,680	6,680	6,680	6,680	6,680	6,680	80,157	15,082	15,082	15,082
35	Total Income Tax Expense	6,680	6,680	6,680	6,680	6,680	6,680	6,680	6,680	6,680	6,680	80,157	15,082	15,082	15,082
REVENUE REQUIREMENTS															
39	Expenses	24,534	24,534	24,534	24,534	24,534	24,534	24,534	24,534	24,534	24,534	294,406	42,033	42,033	42,033
40	Return on rate base	19,635	19,635	19,635	19,635	19,635	19,635	19,635	19,635	19,635	19,635	235,623	44,334	44,334	44,334
41	Subtotal revenue requirements	44,169	44,169	44,169	44,169	44,169	44,169	44,169	44,169	44,169	44,169	530,029	86,366	86,366	86,366
42	Adjustments														
43	Transmission Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements	44,169	44,169	44,169	44,169	44,169	44,169	44,169	44,169	44,169	44,169	530,029	86,366	86,366	86,366
46	South Dakota share - D2 factor	9.816%	4,336	4,336	4,336	4,336	4,336	4,336	4,336	4,336	4,336	52,026	8,477	8,477	8,477
47	Gross Receipts Tax (at 0.0015)	0.15%	7	7	7	7	7	7	7	7	7	78	13	13	13
48	Total South Dakota Share	4,342	4,342	4,342	4,342	4,342	4,342	4,342	4,342	4,342	4,342	52,104	8,490	8,490	8,490

