Otter Tail Power Company South Dakota Transmission Cost Recovery Rider Big Stone Area Transmission - Brookings Revenue Requirements Docket No. EL16-

Line No.		'ear>>	2016 Actual March	2016 Actual April	2016 Actual May	2016 Actual June	2016 Actual July	2016 Actual August	2016 Actual September	2016 Projected October	2016 Projected November	2016 Projected December	2016 Projected Total	2017 Projected January	2017 Projected February
1	RATE BASE Plant Balance		0	0	0	0	0	0	0	0	0	0	0	0	0
3	Accumulated Depreciation Net Plant in Service		0	0	0	0	0	0	0	0	0	0	0	0	0
4 5	CWIP ADIT Federal Proration Factors		0 1.0000	0 1.0000	1.0000	1.0000	1.0000	0 1.0000	1.0000	0 0.1699	0 0.0877	0 0.0027	0	0 0.9178	0 0.8411
6	Accumulated Deferred Income Taxes Federal & State Ending rate base		0	0	0	0	0	0	0	0	0	0	0	0	0
8			•	-		-	•	-	•	-	-				
9 10	OTP Load Percentage Remove Non-OTP Load Portion		0.000%	0.000% 0	0.000% 0	0.000% 0	0.000% 0	0.000%	0.000%	0.000% 0	0.000%	0.000%	0.000% 0	0.000% 0	0.000%
11 12	Retail Ending Rate Base		0	0	0	0	0	0	0	0	0	0	0	0	0
13 14	Average rate base		0	0	0	0	0	0	0	0	0	0	0	(4)	(4)
15 16	Return on Rate Base		0	0	0	0	0	0	0	0	0	0	0	(0.31)	(0.31)
17 18	Available for return (equity portion of rate base)		0	0	0	0	0	0	0	0	0	0	0	(0.20)	(0.20)
19	EXPENSES O&M and Depreciation														
21	Operating Costs		0	0	0	0	0	0	0	0	0	0	0	0	0
22 23	Property Tax Book Depreciation		0	0 0	0 0	0	0	0	0	0 0	0	0	0	0	0
24 25	Total O&M and Depreciation Expense		0	0	0	0	0	0	0	0	0	0	0	0	0
26 27	OTP Load Percentage Remove Non-OTP Load Portion		0.000% 0	0.000% 0	0.000%	0.000%	0.000% 0	0.000%	0.000% 0	0.000%	0.000%	0.000%	0.000%	0.000% 0	0.000% 0
28 29	Retail O&M and Depreciation Expenses		0	0	0	0	0	0	0	0	0	0	0	0	0
30 31	Income before Taxes Available for return (from above)		0	0	0	0	0	0	0	0	0	0	0	(0.20)	(0.20)
32 33	Taxable Income (grossed up)	1.5385	0	0	0	0	0	0	0	0	0	0	0	(0)	(0)
34	Income Taxes							_		_				(2.11)	
35 36	Current and Def Income Taxes Total Income Tax Expense	35.00%	0	0	0	0	0	0	0	0	0	0	0	(0.11)	(0.11)
37 38															
39 40	REVENUE REQUIRMENTS Expenses		0	0	0	0	0	0	0	0	0	0	0	(0.11)	(0.11)
41 42	Return on rate base Subtotal revenue requirements		0	0	0	0	0	0	0	0	0	0	0	(0.31)	(0.31)
43 44	Adjustments Transmission Revenue		0	0	0	0	0	0	0	0	0	0	0	. ,	0
45 46	Total revenue requirements		0	0	0	0	0	0	0	0	0	0		(0.42)	(0.42)
47	South Dakota share - D2 factor	9.82%	0	0	0	0	0	0	0	0	0	0	0	(0.04)	(0.04)
48 49	Gross Receipts Tax	0.14%	0	0	0	0	0	0	0	0	0	0	0	(0)	(0)
50	Total South Dakota Share		0	0	0	0	0	0	0	0	0	0	0	(0.04)	(0.04)
Line No.															
1	SUPPORTING INFORMATION / DATA														
2			SD Cap Structure v	with allowed ROE	per order.										
3 4			Capital Structu Debt	re	Ratio	Cost	WA Cost			Property tax 2016 composite	rate	1.77%			
5			Preferred e					TDANE SECO	ET DATA ENDS		idio	1.170			
6 7			Common e Total	equity	100.00%			overall Return	EI DATA ENDS	l					
9					Book	Tax									
10 11			Project life (years)			5-year MACRS		SD Gross							
12 13			Statu	utory Tax Rate	35.00%	Fed Portion 35.00%	State Portion 0.00%	Receipts Tax 0.14%							
14 15			Tax cor	nversion factor ssion Revenue	1.53846 0.00%										
16 17				are - D2 factor	9.8157%										
18 19	Deferred Tax		0	0	0	0	0	0	0	0	0	0	0	0	0
20	Book depreciation Tax depreciation-Federal		0	0	0	0	0	0	0	0	0	0	0	0	0
21 22	Tax depreciation-SD Federal deferred income taxes		0	0	0	0	0	0	0	0	0	0	0	0	0
23	State deferred income taxes		0	0	0	0	0	0	0	0	0	0	0	0	0

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Line No.		ear>>	2017 Projected March	2017 Projected April	2017 Projected May	2017 Projected June	2017 Projected July	2017 Projected August	2017 Projected September	2017 Projected October	2017 Projected November	2017 Projected December	2017 Projected Total	2018 Projected January	2018 Projected February
1	Plant Balance		0	0	0	0	0	0	0	0	0	0	81,348,495	81,431,104	81,523,072
3	Accumulated Depreciation  Net Plant in Service  CWIP	ŀ	0	0	0	0	0	0 0 0	0	0	0	0	81,348,495	(87,157) 81,343,947 0	(203,949) 81,319,123 0
5	ADIT Federal Proration Factors		0.7562	0.6740	0.5890	0.5068	0.4219	0.3370	0.2548	0.1699	0.0877	0.0027 (40.953)	(14.947.786)	0.9178 (15.031.017)	0.8411 (15,098,567)
6 7 8	Accumulated Deferred Income Taxes Federal & State Ending rate base	ŀ	0	0	0	0	0	0	0	0	0	(40,953)	66,400,709	66,312,930	66,220,556
9	OTP Load Percentage Remove Non-OTP Load Portion		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	1.568% 40.311	1.568% (65.359.802)	1.568% (65,273,376)	1.568% (65.182.339)
11 12	Retail Ending Rate Base	-	0	0	0	0	0	0	0	0	0	(642)	1,040,907	1,039,554	1,038,216
13	Average rate base		(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(49)	86,065	86,065
15 16	Return on Rate Base	ŀ	(0.31)	(0.31)	(0.31)	(0.31)	(0.31)	(0.31)	(0.31)	(0.31)	(0.31)	(0.31)	(4)	6,453	6,453
17 18	Available for return (equity portion of rate base)	ŀ	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(2)	4,200	4,200
19 20	EXPENSES O&M and Depreciation														
21 22	Operating Costs Property Tax		0	0	0	0	0	0	0	0	0	0	0	0 46,775	0 46,775
23 24	Book Depreciation Total O&M and Depreciation Expense	ŀ	0	0	0	0	0	0	0	0	0	0	0	87,157 133,932	116,793 163,568
25 26	OTP Load Percentage		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	1.568%	1.568%	1.654%	1.568%
27 28	Remove Non-OTP Load Portion Retail O&M and Depreciation Expenses		0	0	0	0	0	0	0	0	0	0	0	(131,717) 2,215	(161,004) 2,564
29 30	Income before Taxes		(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0.00)	(0)	4.000	4.000
31 32	Available for return (from above) Taxable Income (grossed up)	1.5385	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(0.20)	(2) (4)	4,200 6,462	4,200 6,462
33 34 35	Income Taxes Current and Def Income Taxes	35.00%	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(1)	2.262	2,262
36 37	Total Income Tax Expense	33.00 %	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(0.11)	(1)	2,262	2,262
38 39	REVENUE REQUIRMENTS														
40 41	Expenses Return on rate base		(0.11) (0.31)	(0.11) (0.31)	(0.11) (0.31)	(0.11) (0.31)	(0.11) (0.31)	(0.11) (0.31)	(0.11) (0.31)	(0.11) (0.31)	(0.11) (0.31)	(0.11) (0.31)	(1) (4)	4,476 6,453	4,826 6,453
42 43	Subtotal revenue requirements Adjustments		(0.42)	(0.42)	(0.42)	(0.42)	(0.42)	(0.42)	(0.42)	(0.42)	(0.42)	(0.42)	(5)	10,929	11,279
44 45	Transmission Revenue Total revenue requirements	•	(0.42)	(0.42)	(0.42)	(0.42)	(0.42)	(0.42)	(0.42)	(0.42)	(0.42)	(0.42)	0 (5)	0 10,929	11,279
46 47	South Dakota share - D2 factor	9.82%	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0)	1,073	1,107
48 49	Gross Receipts Tax	0.14%	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	1	1
50	Total South Dakota Share		(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0.04)	(0)	1,074	1,109
Ī.,															
Line No.															
1	SUPPORTING INFORMATION / DATA		CD Con Christian	with allowed DO	C										
2				DE SECRET DA	TA BEGINS	Cont	WA Cook								
4			Capital Structure Ratio Cost WA Cost Property tax Debt 2017 composite rate 0.69% Preferred equity												
6			Common	equity _	100.00%	-	7 50% (	TRADE SECR Overall Return	ET DATA ENDS]						
8					Book	Tax	7.00,0								
10 11			Project life (years)		50	15-year MACRS		SD Gross							
12 13			State	utory Tax Rate	35.00%	Fed Portion 35.00%	State Portion 0.00%	0.135%							
14 15			Transmis	nversion factor ssion Revenue	1.53846 0.00%										
16 17			SD sh	are - D2 factor	9.8157%										
18 19	Deferred Tax Book depreciation		0	0	0	0	0	0	0	0	0	0	0	87,157	116,793
20 21	Tax depreciation-Federal Tax depreciation-SD		0	0	0	0	0	0	0	0	0	42,707,960 42,707,960	42,707,960 42,707,960	346,256 346,256	346,256 346,256
22 23	Federal deferred income taxes State deferred income taxes		0	0	0	0	0	0	0	0	0	(14,947,786) 0	(14,947,786) 0	(90,685) 0	(80,312)
		l													