

Line No.	Year>>	2014	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	Actual October	Actual November	Actual December	Projected Total	Projected January	Projected February	Projected January
RATE BASE															
1		10,227,064	10,227,064	10,227,064	10,227,064	10,227,064	10,227,064	10,227,064	10,227,064	10,227,064	10,159,342	10,159,342	10,159,342	39,286,179	39,293,176
2		(460,646)	(478,932)	(497,218)	(515,504)	(533,791)	(552,077)	(570,363)	(588,650)	(606,936)	(625,222)	(1,195,175)	(696,349)	(767,203)	
3		9,766,418	9,748,132	9,729,846	9,711,560	9,693,273	9,674,987	9,656,701	9,638,414	9,620,128	9,534,120	8,964,167	8,964,167	38,589,830	38,525,972
4		(67,932)	(67,844)	(67,798)	(67,731)	(67,731)	(67,728)	(67,726)	(67,724)	(67,723)	0	0	0	(0)	(0)
5		(3,198,664)	(3,194,039)	(3,189,415)	(3,184,790)	(3,180,165)	(3,175,540)	(3,170,916)	(3,166,291)	(3,161,666)	(3,157,042)	(8,336,583)	(8,336,583)	(3,174,832)	(3,192,719)
6		6,499,823	6,486,249	6,472,633	6,459,039	6,445,377	6,431,719	6,418,059	6,404,399	6,390,739	6,377,079	627,584	627,584	35,414,997	35,333,253
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%	9.915%
9		(5,855,365)	(5,843,138)	(5,830,871)	(5,818,625)	(5,806,318)	(5,794,014)	(5,781,709)	(5,769,403)	(5,757,097)	(5,744,791)	(565,359)	(565,359)	(31,903,600)	(31,829,961)
10		644,457	643,112	641,762	640,414	639,059	637,705	636,351	634,996	633,642	632,287	62,225	62,225	3,511,397	3,503,292
11															
12		53,425	53,425	53,425	53,425	53,425	53,425	53,425	53,425	53,425	53,425	641,105	641,105	472,226	472,226
13															
14		3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	47,101	47,101	34,957	34,957
15															
16		2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	29,758	29,758	21,753	21,753
17															
18															
EXPENSES															
19															
20		0	0	0	91	0	0	0	0	0	0	91	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	179,996	57,835	57,835
22		18,286	18,286	18,286	18,286	18,286	18,286	18,286	18,286	18,286	18,286	787,189	787,189	71,127	70,854
23		33,286	33,286	33,286	33,377	33,286	33,286	33,286	33,286	33,286	33,286	967,277	967,277	178,128	177,856
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%	9.915%
26		(29,986)	(29,986)	(29,986)	(30,068)	(29,986)	(29,986)	(29,986)	(29,986)	(29,986)	(29,986)	(871,371)	(871,371)	(160,467)	(160,222)
27		3,300	3,300	3,300	3,309	3,300	3,300	3,300	3,300	3,300	3,300	95,906	95,906	17,661	17,634
28															
29		2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	2,480	29,758	29,758	21,753	21,753
30															
31	1.53846	3,815	3,815	3,815	3,815	3,815	3,815	3,815	3,815	3,815	3,815	45,781	45,781	33,466	33,466
32															
33															
34	35.00%	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	16,023	16,023	11,713	11,713
35		1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	1,335	16,023	16,023	11,713	11,713
36															
37															
REVENUE REQUIREMENTS															
38															
39		4,636	4,636	4,636	4,645	4,636	4,636	4,636	4,636	4,636	4,636	111,929	111,929	29,375	29,348
40		3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	3,925	47,101	47,101	34,957	34,957
41		8,561	8,561	8,561	8,570	8,561	8,561	8,561	8,561	8,561	8,561	159,030	159,030	64,332	64,305
42															
43		0	0	0	0	0	0	0	0	0	0	0	0	0	
44		8,561	8,561	8,561	8,570	8,561	8,561	8,561	8,561	8,561	8,561	159,030	159,030	64,332	64,305
45															
46	9.816%	840	840	840	841	840	840	840	840	840	840	10,063	10,063	6,315	6,312
47															
48	0.15%	1	1	1	1	1	1	1	1	1	1	15	15	9	9
49		842	842	842	842	842	842	842	842	842	842	10,078	10,078	6,324	6,321

Otter Tail Power Company
South Dakota Transmission Cost Recovery Rider
CAPX2020 Fargo-Monticello Revenue Requirements
Docket No. EL14-090

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	39,319,867	39,415,904	79,672,661	79,870,620	80,071,543	80,262,162	80,366,481	80,422,552	80,483,980	80,483,980	80,483,980	80,483,980	80,483,980	80,483,980	
2	Accumulated Depreciation	(838,071)	(908,988)	(980,082)	(1,109,588)	(1,239,422)	(1,369,548)	(1,499,951)	(1,630,505)	(1,761,140)	(1,891,866)	(1,891,866)	(2,022,591)	(2,153,316)	(2,284,042)	
3	Net Plant in Service	38,481,796	38,506,916	78,692,578	78,761,032	78,832,121	78,892,614	78,866,530	78,792,047	78,722,840	78,592,114	78,592,114	78,461,389	78,330,664	78,199,938	
4	CWIP	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
5	Accumulated Deferred Income Taxes Fedederal & State	(3,210,600)	(3,228,465)	(3,335,108)	(3,421,309)	(3,507,394)	(3,593,377)	(3,679,263)	(3,765,096)	(3,850,901)	(3,936,674)	(3,936,674)	(4,075,017)	(4,213,360)	(4,351,704)	
6	Ending rate base	35,271,195	35,278,451	75,357,469	75,339,723	75,324,727	75,299,237	75,187,267	75,026,951	74,871,939	74,655,440	74,655,440	74,386,372	74,117,303	73,848,235	
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	(31,774,056)	(31,780,593)	(67,885,776)	(67,869,789)	(67,856,280)	(67,833,317)	(67,732,450)	(67,588,029)	(67,448,386)	(67,253,353)	(67,253,353)	(67,010,963)	(66,768,572)	(66,526,182)	
10	Retail Ending Rate Base	3,497,139	3,497,858	7,471,693	7,469,934	7,468,447	7,465,919	7,454,818	7,438,922	7,423,553	7,402,087	7,402,087	7,375,409	7,348,731	7,322,932	
11	Average rate base	472,226	472,226	472,226	472,226	472,226	472,226	472,226	472,226	472,226	472,226	5,666,714	603,502	603,502	603,502	
13	Return on Rate Base	34,957	34,957	34,957	34,957	34,957	34,957	34,957	34,957	34,957	34,957	419,486	44,675	44,675	44,675	
15	Available for return (equity portion of rate base)	21,753	21,753	21,753	21,753	21,753	21,753	21,753	21,753	21,753	21,753	261,037	27,800	27,800	27,800	
EXPENSES																
<i>O&M and Depreciation</i>																
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	57,835	57,835	57,835	57,835	57,835	57,835	57,835	57,835	57,835	57,835	694,020	117,937	117,937	117,937	
21	Book Depreciation	70,867	70,917	71,095	129,505	129,835	130,126	130,402	130,554	130,636	130,725	1,266,643	130,725	130,725	130,725	
22	Total O&M and Depreciation Expenses	177,869	177,918	178,096	236,507	236,836	237,128	237,404	237,556	237,637	237,727	2,550,663	261,579	261,579	261,579	
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	(160,233)	(160,278)	(160,438)	(213,057)	(213,354)	(213,616)	(213,865)	(214,002)	(214,076)	(214,156)	(2,297,765)	(235,644)	(235,644)	(235,644)	
27	Retail O&M and Depreciation Expenses	17,636	17,641	17,658	23,450	23,482	23,511	23,539	23,554	23,562	23,571	252,898	25,936	25,936	25,936	
29	Income before Taxes	21,753	21,753	21,753	21,753	21,753	21,753	21,753	21,753	21,753	21,753	261,037	27,800	27,800	27,800	
30	Available for return (from above)	21,753	21,753	21,753	21,753	21,753	21,753	21,753	21,753	21,753	21,753	261,037	27,800	27,800	27,800	
31	Taxable Income (grossed up)	1.53846	33,466	33,466	33,466	33,466	33,466	33,466	33,466	33,466	33,466	401,596	42,770	42,770	42,770	
33	Income Taxes	35.00%	11,713	11,713	11,713	11,713	11,713	11,713	11,713	11,713	11,713	140,559	14,969	14,969	14,969	
34	Current and Def Income Taxes	11,713	11,713	11,713	11,713	11,713	11,713	11,713	11,713	11,713	11,713	140,559	14,969	14,969	14,969	
35	Total Income Tax Expense	11,713	11,713	11,713	11,713	11,713	11,713	11,713	11,713	11,713	11,713	140,559	14,969	14,969	14,969	
REVENUE REQUIRMENTS																
39	Expenses	29,349	29,354	29,371	35,163	35,196	35,224	35,224	35,267	35,275	35,284	393,457	40,905	40,905	40,905	
40	Return on rate base	34,957	34,957	34,957	34,957	34,957	34,957	34,957	34,957	34,957	34,957	419,486	44,675	44,675	44,675	
41	Subtotal revenue requirements	64,306	64,311	64,329	70,120	70,153	70,182	70,209	70,224	70,232	70,241	812,943	85,580	85,580	85,580	
42	Adjustments															
43	Transmission Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	Total revenue requirements	64,306	64,311	64,329	70,120	70,153	70,182	70,209	70,224	70,232	70,241	812,943	85,580	85,580	85,580	
46	South Dakota share - D2 factor	9.816%	6,312	6,313	6,314	6,883	6,886	6,889	6,892	6,893	6,894	6,895	79,796	8,400	8,400	8,400
48	Gross Receipts Tax (at 0.0015)	0.15%	9	9	9	10	10	10	10	10	10	120	13	13	13	
49	Total South Dakota Share	6,322	6,322	6,324	6,893	6,896	6,899	6,902	6,903	6,904	6,905	79,916	8,413	8,413	8,413	

