Otter Tail Power Company
South Dakota Transmission Cost Recovery Rider
Rugby Wind Interconnection Revenue Requirements
Docket No. EL14-090

Line No.			Year>>	2014 Actual Mar	2014 Actual Apr	2014 Actual May	2014 Actual Jun	2014 Actual Jul	2014 Actual Aug	2014 Actual Sep	2014 Actual Oct	2014 Actual Nov	2014 Actual Dec	2014 Projected Total	2015 Projected Jan	2015 Projected Feb
	RATE BASE															
1	Plant Balance	Aug-11		394,399	394,399	394,399	394,399	394,399	394,399	394,399	394,399	394,399	394,399	394,399	394,399	394,399
2	Accumulated Depreciation			(16,476)	(16,978)	(17,480)	(17,982)	(18,484)	(18,986)	(19,488)	(19,990)	(20,492)	(20,994)	(20,994)	(21,496)	(21,997)
3	Net Plant in Service			377,923	377,421	376,919	376,417	375,915	375,413	374,911	374,409	373,907	373,405	373,405	372,903	372,401
	CWIP Calculation:															
	Beginning Balance			(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		(0)	(0)
	Additiontial CWIP															
	Closings from CWIP															
	AFUDC															
4	CWIP (Project #103897)	103897		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	Accumulated Deferred Income Taxes Fedederal & State			(121,935)	(121,759)	(121,584)	(121,408)	(121,232)	(121,057)	(120,881)	(120,705)	(120,530)	(120,354)	(120,354)	(120,178)	(120,003)
6	Ending rate base			255,987	255,661	255,335	255,009	254,682	254,356	254,030	253,704	253,377	253,051	253,051	252,725	252,399
7																
8	OTP Load Percentage			17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%
9	Remove Non-OTP Load Portion			(212,367)	(212,096)	(211,826)	(211,555)	(211,285)	(211,014)	(210,743)	(210,473)	(210,202)	(209,931)	(209,931)	(209,661)	(209,390)
10	Retail Ending Rate Base			43,620	43,565	43,509	43,453	43,398	43,342	43,287	43,231	43,175	43,120	43,120	43,064	43,009
11																
12	Average rate base			3,621	3,621	3,621	3,621	3,621	3,621	3,621	3,621	3,621	3,621	43,453	3,566	3,566
13																
14	Return on Rate Base			266	266	266	266	266	266	266	266	266	266	3,192	264	264
15																
16	Available for return (equity portion of rate base)			168	168	168	168	168	168	168	168	168	168	2,017	164	164
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			302	302	302	302	302	302	302	302	302	302	3,628	302	302
22	Book Depreciation			502	502	502	502	502	502	502	502	502	502	6,023	502	502
23	Total O&M and Depreciation Expense			804	804	804	804	804	804	804	804	804	804	9,652	804	804
24																
25	OTP Load Percentage			17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%
26	Remove Non-OTP Load Portion			(667)	(667)	(667)	(667)	(667)	(667)	(667)	(667)	(667)	(667)	(8,007)	(667)	(667)
27	Retail O&M and Depreciation Expenses			137	137	137	137	137	137	137	137	137	137	1,645	137	137
28																
29	Income before Taxes															
30	Available for return (from above)			168	168	168	168	168	168	168	168	168	168	2,017	164	164
31	Taxable Income (grossed up)	1.5385		259	259	259	259	259	259	259	259	259	259	3,103	253	253
32																
33	Income Taxes															
34	Current and Def Income Taxes	35.00%		91	91	91	91	91	91	91	91	91	91	1,086	88	88
35	Total Income Tax Expense			91	91	91	91	91	91	91	91	91	91	1,086	88	88
36																
37																
38	*REVENUE REQUIRMENTS*															
39	Expenses			228	228	228	228	228	228	228	228	228	228	2,731	225	225
40	Return on rate base			266	266	266	266	266	266	266	266	266	266	3,192	264	264
41	Subtotal revenue requirements			494	494	494	494	494	494	494	494	494	494	5,923	489	489
42	Adjustments															
43	Transmission Revenue			0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements			494	494	494	494	494	494	494	494	494	494	5,923	489	489
45																
46	South Dakota share - D2 factor	9.82%		48	48	48	48	48	48	48	48	48	48	581	48	48
47																
48	Gross Receipts Tax (at 0.0015)	0.15%		0	0	0	0	0	0	0	0	0	0	1	0	0
49	Total South Dakota Share			49	49	49	49	49	49	49	49	49	49	582	48	48

Line No.															
	SUPPORTING INFORMATION / DATA														
1			**[TRADE SECRET DATA BEGINS…**												
2															
3															
4															
5															
6													**…TRADE SECRET DATA ENDS]**		
7			Total		100.00%			7.35%	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		502	502	502	502	502	502	502	502	502	502	6,023	502	502
20	Tax depreciation-Federal		0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax depreciation-SD		0	0	0	0	0	0	0	0	0	0	0	0	0
22	Federal deferred income taxes	35.00%	176	176	176	176	176	176	176	176	176	176	2,108	176	176
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 Mar	2015 Projected Apr	2015 Projected May	2015 Projected Jun	2015 Projected Jul	2015 Projected Aug	2015 Projected Sep	2015 Projected Oct	2015 Projected Nov	2015 Projected Dec	2015 Projected Total	2016 Projected Jan	2016 Projected Feb
	RATE BASE														
1	Plant Balance	Aug-11	394,399	394,399	394,399	394,399	394,399	394,399	394,399	394,399	394,399	394,399	394,399	394,399	394,399
2	Accumulated Depreciation		(22,499)	(23,001)	(23,503)	(24,005)	(24,507)	(25,009)	(25,511)	(26,013)	(26,515)	(27,017)	(27,017)	(27,519)	(28,021)
3	Net Plant in Service		371,900	371,398	370,896	370,394	369,892	369,390	368,888	368,386	367,884	367,382	367,382	366,880	366,378
	CWIP Calculation:														
	Beginning Balance		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		(0)	(0)
	Additiontial CWIP														
	Closings from CWIP														
	AFUDC														
4	CWIP (Project #103897)	103897	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	Accumulated Deferred Income Taxes Fedederal & State		(119,827)	(119,651)	(119,475)	(119,300)	(119,124)	(118,948)	(118,773)	(118,597)	(118,421)	(118,246)	(118,246)	(118,070)	(117,894)
6	Ending rate base		252,072	251,746	251,420	251,094	250,767	250,441	250,115	249,788	249,462	249,136	249,136	248,810	248,483
7															
8	OTP Load Percentage		17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%
9	Remove Non-OTP Load Portion		(209,119)	(208,849)	(208,578)	(208,307)	(208,037)	(207,766)	(207,495)	(207,225)	(206,954)	(206,683)	(206,683)	(206,413)	(206,142)
10	Retail Ending Rate Base		42,953	42,898	42,842	42,786	42,731	42,675	42,620	42,564	42,508	42,453	42,453	42,397	42,342
11															
12	Average rate base		3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	3,566	42,786	3,510	3,510
13															
14	Return on Rate Base		264	264	264	264	264	264	264	264	264	264	3,167	260	260
15															
16	Available for return (equity portion of rate base)		164	164	164	164	164	164	164	164	164	164	1,971	162	162
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		302	302	302	302	302	302	302	302	302	302	3,628	302	302
22	Book Depreciation		502	502	502	502	502	502	502	502	502	502	6,023	502	502
23	Total O&M and Depreciation Expense		804	804	804	804	804	804	804	804	804	804	9,652	804	804
24															
25	OTP Load Percentage		17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%	17.040%
26	Remove Non-OTP Load Portion		(667)	(667)	(667)	(667)	(667)	(667)	(667)	(667)	(667)	(667)	(8,007)	(667)	(667)
27	Retail O&M and Depreciation Expenses		137	137	137	137	137	137	137	137	137	137	1,645	137	137
28															
29	Income before Taxes														
30	Available for return (from above)		164	164	164	164	164	164	164	164	164	164	1,971	162	162
31	Taxable Income (grossed up)	1.5385	253	253	253	253	253	253	253	253	253	253	3,032	249	249
32															
33	Income Taxes														
34	Current and Def Income Taxes	35.00%	88	88	88	88	88	88	88	88	88	88	1,061	87	87
35	Total Income Tax Expense		88	88	88	88	88	88	88	88	88	88	1,061	87	87
36															
37															
38	*REVENUE REQUIRMENTS*														
39	Expenses		225	225	225	225	225	225	225	225	225	225	2,706	224	224
40	Return on rate base		264	264	264	264	264	264	264	264	264	264	3,167	260	260
41	Subtotal revenue requirements		489	489	489	489	489	489	489	489	489	489	5,873	484	484
42	Adjustments														
43	Transmission Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements		489	489	489	489	489	489	489	489	489	489	5,873	484	484
45															
46	South Dakota share - D2 factor	9.82%	48	48	48	48	48	48	48	48	48	48	577	48	48
47															
48	Gross Receipts Tax (at 0.0015)	0.15%	0	0	0	0	0	0	0	0	0	0	1	0	0
49	Total South Dakota Share		48	48	48	48	48	48	48	48	48	48	577	48	48

Line No.															
	SUPPORTING INFORMATION / DATA														
1			**[TRADE SECRET DATA BEGINS…**												
2															
3															
4															
5															
6													**…TRADE SECRET DATA ENDS]**		
7			Total		100.00%			7.40%	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		502	502	502	502	502	502	502	502	502	502	6,023	502	502
20	Tax depreciation-Federal		0	0	0	0	0	0	0	0	0	0	0	0	0
21	Tax depreciation-SD		0	0	0	0	0	0	0	0	0	0	0	0	0
22	Federal deferred income taxes	35.00%	176	176	176	176	176	176	176	176	176	176	2,108	176	176
23	State deferred income taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0