

Volume 1

Index

Otter Tail Power Company
South Dakota General Rate Case Documents

Volume Section

1	1	Letter of Transmittal Application for Change in Electric Rates & Interim Rates Pending Final Rates Notice of Proposed Change of Rates and Charges Attestation by Chief Financial Officer Request for Confidential Treatment
	2	Statements A through R showing Cost of Service
2A	1	Testimony and Schedules of Witnesses Bruce G. Gerhardson Policy Tyler A. Akerman Rate Base Revenue Requirement Adjustments Stuart D. Tommerdahl Major Projects Test Year Revenues Allocation Factors Other Regulatory Matters Bryce C. Haugen Transition of Capital Projects from Riders to Base Rates Class Cost of Service Study Class Revenue Responsibilities Kevin G. Moug Financial Soundness Capital Structure Cost of Capital
2B	1	Kirk A. Phinney Big Stone AQCS Hoot Lake MATS Bradley E. Tollerson Merricourt Wind Project Robert B. Hevert Return on Equity Peter E. Wasberg Employee Compensation David G. Prazak Rate Design
3	1	Interim Tariffs Non-Redlined Redlined
	2	Proposed Tariffs Non-Redlined Redlined
	3	Step In Tariffs Non-Redlined Redlined
4A	1	2017 Test Year Workpapers 1. Jurisdictional Cost of Service Study (JCOSS) 2. Class Cost of Service Study (CCOSS) 3. Input Summary a. Rate Base b. Net Operating Income 4. Test Year Adjustments TY-01 Normalize PIS

- TY-02 BSP II
 - TY-03 New Depreciation Rates
 - TY-04 Special Deposits
 - TY-05 Weather Normalization
 - TY-06 Revenue Normalization
 - TY-07 Wages
 - TY-08 Medical/Dental
 - TY-09 Rate Case Expense Amortization
 - TY-10 Storm Damages
 - TY-11 PTC Removal
 - TY-12 2018 Known and Measurable Items
 - TY-13 TCR Rider Revenue Removal
 - TY-14 ECR Rider Revenue Removal
 - TY-15 Deferred Tax Expense and ADIT for Tax Act
- 2 2017 Actual Year Workpapers
- 1. Jurisdictional Cost of Service Study (JCOSS)
 - 2. Functionalization
 - 3. Input Summary
 - a. Rate Base
 - b. Net Operating Income
 - 4. Work papers A – D, SD
- 3 Supporting Information
- A. Jurisdictional Financial Summary Schedules of Revenue Requirements
 - 2017 Test Year
 - 1. Summary of Revenue Requirements – Jurisdictional
 - B. Rate Base Schedules
 - 1. Rate Base Summary
 - 2. Rate Base Components – 2017 Test Year
 - 3. Rate Base Components - 2017 Test Year to Most Recent General Rate Case
 - 4. Cash Working Capital
 - 5. Rate Base Adjustments
 - 6. Summary of Approaches and Assumptions Used
 - 7. Rate Base Jurisdictional Allocation Factors
 - C. Operating Income Schedules
 - 1. Jurisdictional Statement of Operating Income
 - 2. Reserved for Future Use
 - 3. Statement of Operating Income – 2017 Test Year
 - 4. Statement of Operating Income – 2017 Test Year to Most Recent General Rate Case
 - 5. Computation of Federal and State Income Taxes
 - 6. Computation of Deferred Income Taxes
 - 7. Development of Federal and State Income Tax Rates
 - 8. Operating Income Statement Adjustments Schedule
 - 9. Summary of Approaches and Assumptions Used
 - 10. Operating Income Statement Allocation Factors
 - D. Rate of Return / Cost of Capital Schedules
 - 1. Summary Schedule
 - 2. Cost of Long-Term Debt
 - 3. Cost of Short-Term Debt
 - 4. Common-Equity
 - E. Rate Structure and Design Information
 - 1. Class Cost of Service Study
 - F. Other Supplemental Information
 - 1. Annual Report
 - 2. Gross Revenue Conversion Factor
- 4 Interim COSS
- 1. Jurisdictional Cost of Service Study (JCOSS)
 - 2. Input Summary
 - a. Rate Base
 - b. Net Operating Income
 - 3. Interim Supporting Schedules

- 5 Step In Workpapers
 - 1. Jurisdictional Cost of Service Study (JCOSS)
 - 2. Class Cost of Service Study
 - 3. Input Summary
 - a. Rate Base
 - b. Net Operating Income
 - 4. Statement P
 - 5. Test Year Adjustment
 - TY-16 Merricourt Wind Step In
 - 6. Statement I
- 6 Hevert Cost of Capital Workpapers
- 4B 1 Lead Lag Study