

Otter Tail Power Company
South Dakota Phase-In Rider
Astoria Generation Revenue Requirements

Line No.	Year>>	2022 Actual Jan	2022 Actual Feb	2022 Actual Mar	2022 Actual Apr	2022 Actual May	2022 Actual Jun	2022 Actual Jul	2022 Actual Aug	2022 Actual Sep	2022 Actual Oct	2022 Actual Nov	2022 Actual Dec	2022 Actual Total
RATE BASE														
1	Plant Balance - Astoria Station	142,939,569	142,945,353	142,938,552	142,707,512	142,847,736	142,816,139	142,812,480	142,827,183	142,839,012	144,866,457	145,148,322	151,937,732	151,937,732
2	Accumulated Depreciation	(3,665,574)	(4,002,642)	(4,339,724)	(4,676,789)	(5,013,293)	(5,350,137)	(5,686,905)	(6,023,664)	(6,360,458)	(6,697,282)	(7,039,036)	(7,381,476)	(7,381,476)
3	Net Plant in Service	139,273,995	138,942,711	138,598,828	138,030,723	137,834,443	137,466,002	137,125,575	136,803,519	136,478,554	138,169,176	138,109,286	144,556,256	144,556,256
4	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Federal & State (No Prorated)	(1,156,577)	(1,329,781)	(1,502,982)	(1,676,186)	(1,849,509)	(2,022,760)	(2,196,027)	(2,369,296)	(2,542,557)	(2,715,813)	(2,888,033)	(3,060,108)	(3,060,108)
6	Accumulated Deferred Income Taxes Federal & State	(1,156,577)	(1,329,781)	(1,502,982)	(1,676,186)	(1,849,509)	(2,022,760)	(2,196,027)	(2,369,296)	(2,542,557)	(2,715,813)	(2,888,033)	(3,060,108)	(3,060,108)
7														
8	L TSA Pre-Payments	80,684	31,196	7,799	36,914	70,191	74,423	109,185	140,381	124,229	(226,943)	22,951	76,503	547,513
9	Accumulated L TSA Pre-Payments	1,785,040	1,816,236	1,824,035	1,860,949	1,931,140	2,005,562	2,114,748	2,255,129	2,379,358	2,152,415	2,175,366	2,251,869	2,251,869
10	L TSA Utilized - Added to Plant Balance Above	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Accumulated L TSA Utilized	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Unutilized Accumulated L TSA Pre-Payments	1,785,040	1,816,236	1,824,035	1,860,949	1,931,140	2,005,562	2,114,748	2,255,129	2,379,358	2,152,415	2,175,366	2,251,869	2,251,869
13	Ending Rate Base (Line 3+4+6+12)	139,902,458	139,429,166	138,919,881	138,215,485	137,916,074	137,448,804	137,044,295	136,689,353	136,315,354	137,605,778	137,396,619	143,748,017	143,748,017
14														
15	Average Rate Base	11,544,563	11,544,563	11,544,563	11,544,563	11,544,563	11,544,563	11,544,563	11,544,563	11,544,563	11,544,563	11,544,563	11,544,563	11,544,563
16														
17	Return on Rate Base	799,290	799,290	799,290	799,290	799,290	799,290	799,290	799,290	799,290	799,290	799,290	799,290	799,290
18														
19	Available for Return (equity portion of rate base)	553,461	553,461	553,461	553,461	553,461	553,461	553,461	553,461	553,461	553,461	553,461	553,461	553,461
20														
EXPENSES														
21	O&M and Depreciation													
22	Operating Costs	86,006	89,686	88,619	76,199	83,473	92,933	115,350	124,672	106,574	80,886	185,389	127,409	1,257,196
23	Net Facility Service Agreement-Payments/Revenues	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,428)	(25,428)	(25,428)	(25,428)	(25,428)	(25,428)	(25,428)	(304,570)
24	Property Tax	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	89,250
25	Book Depreciation	337,040	337,068	337,082	337,065	336,504	336,845	336,768	336,759	336,795	336,823	341,754	342,440	4,052,942
26	Total O&M and Depreciation Expense	405,169	408,877	407,825	395,388	402,100	411,787	434,127	443,439	425,378	399,718	509,152	451,858	5,094,818
27														
28	Income before Taxes													
29	Available for Return (from above)	553,461	553,461	553,461	553,461	553,461	553,461	553,461	553,461	553,461	553,461	553,461	553,461	553,461
30	Taxable Income (grossed up)	700,583	700,583	700,583	700,583	700,583	700,583	700,583	700,583	700,583	700,583	700,583	700,583	700,583
31														
32	Income Taxes													
33	Current and Def Income Taxes	147,122	147,122	147,122	147,122	147,122	147,122	147,122	147,122	147,122	147,122	147,122	147,122	1,765,470
34	Total Income Tax Expense	147,122	147,122	147,122	147,122	147,122	147,122	147,122	147,122	147,122	147,122	147,122	147,122	1,765,470
35														
36														
37														
REVENUE REQUIREMENTS														
38	Expenses	552,291	556,000	554,947	542,510	549,222	558,909	581,250	590,562	572,500	546,841	656,275	598,981	6,860,288
39	Return on Rate Base	799,290	799,290	799,290	799,290	799,290	799,290	799,290	799,290	799,290	799,290	799,290	799,290	9,591,476
40	Subtotal Revenue Requirements	1,351,581	1,355,290	1,354,237	1,341,800	1,348,512	1,358,199	1,380,539	1,389,852	1,371,790	1,346,131	1,455,565	1,398,270	16,451,764
41	Adjustments													0
42	Total Revenue Requirements	1,351,581	1,355,290	1,354,237	1,341,800	1,348,512	1,358,199	1,380,539	1,389,852	1,371,790	1,346,131	1,455,565	1,398,270	16,451,764
43														
44	Peak Demand Factor	1,351,581	1,355,290	1,354,237	1,341,800	1,348,512	1,358,199	1,380,539	1,389,852	1,371,790	1,346,131	1,455,565	1,398,270	16,451,764
45														
46	South Dakota share - D1 factor	138,362	138,741	138,633	137,360	138,047	139,039	141,326	142,279	139,949	137,332	148,496	142,651	1,682,216
47	SD Revenue Requirements	138,362	138,741	138,633	137,360	138,047	139,039	141,326	142,279	139,949	137,332	148,496	142,651	1,682,216
48														
49	Total South Dakota Share	138,362	138,741	138,633	137,360	138,047	139,039	141,326	142,279	139,949	137,332	148,496	142,651	1,682,216
50														

Line No.	SUPPORTING INFORMATION / DATA
1	
2	SD Cap Structure with allowed ROE per order.
3	Capital Structure
4	Debt
5	Preferred equity
6	Common equity
7	Total
8	
9	Capital Structure Short & Long
10	Debt
11	Preferred equity
12	Common equity
13	Total
14	
15	
16	
17	
18	Project life (years)
19	Book
20	Tax
21	Statutory Tax Rate
22	Tax conversion factor
23	Peak Demand Factor
24	SD Share - D1 Factor
25	Deferred Tax
26	Book depreciation
27	Tax depreciation-Federal
28	Tax depreciation-State
29	Federal deferred income taxes
30	State deferred income taxes

Otter Tail Power Company
South Dakota Phase-In Rider
Astoria Generation Revenue Requirements

Line No.	Year>>	2023 Actual Jan	2023 Actual Feb	2023 Actual Mar	2023 Actual Apr	2023 Actual May	2023 Actual Jun	2023 Projected Jul	2023 Projected Aug	2023 Projected Sep	2023 Projected Oct	2023 Projected Nov	2023 Projected Dec	2023 Projected Total	
RATE BASE															
1	Plant Balance - Astoria Station	151,938,443	152,190,073	152,197,553	152,197,553	152,197,553	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	
2	Accumulated Depreciation	(7,752,856)	(8,124,238)	(8,496,254)	(8,868,288)	(9,240,322)	(9,612,357)	(9,984,405)	(10,356,452)	(10,728,500)	(11,100,548)	(11,472,596)	(11,844,644)	(11,844,644)	
3	Net Plant in Service	144,185,587	144,065,835	143,701,300	143,329,265	142,957,231	142,590,576	142,218,528	141,846,480	141,474,432	141,102,384	140,730,336	140,358,288	140,358,288	
4	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	
5	Accumulated Deferred Income Taxes Federal & State (No Pr	(3,209,831)	(3,359,553)	(3,509,143)	(3,658,728)	(3,808,313)	(3,957,898)	(4,107,481)	(4,257,063)	(4,406,645)	(4,556,228)	(4,705,810)	(4,855,392)	(4,855,392)	
6	ADIT Proration Factor	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	1,0000	0.9205	0.8356	0.7534	0.6685	0.6685	
7	Accumulated Deferred Income Taxes Federal & State	(3,209,831)	(3,359,553)	(3,509,143)	(3,658,728)	(3,808,313)	(3,957,898)	(4,107,481)	(4,257,063)	(4,394,761)	(4,519,754)	(4,632,453)	(4,732,444)	(4,855,392)	
8	L TSA Pre-Payments	60,859	32,217	64,433	72,487	120,812	208,521	225,516	144,974	64,433	193,299	104,704	104,704	1,396,958	
9	Accumulated LTSA Pre-Payments	2,312,728	2,344,945	2,409,378	2,481,865	2,602,677	2,811,198	3,036,714	3,181,688	3,246,121	3,439,420	3,544,124	3,648,827	3,648,827	
10	L TSA Utilized - Added to Plant Balance Above	0	0	0	0	0	0	0	0	0	0	0	0	0	
11	Accumulated LTSA Utilized	0	0	0	0	0	0	0	0	0	0	0	0	0	
12	Unutilized Accumulated LTSA Pre-Payments	2,312,728	2,344,945	2,409,378	2,481,865	2,602,677	2,811,198	3,036,714	3,181,688	3,246,121	3,439,420	3,544,124	3,648,827	3,648,827	
13	Ending Rate Base (Line 3+4+6+12)	143,288,484	143,051,226	142,601,535	142,152,402	141,751,595	141,443,876	141,147,761	140,771,105	140,313,908	139,985,577	139,568,650	139,151,723	139,151,723	
14															
15	Average Rate Base	11,788,307	11,788,307	11,788,307	11,788,307	11,788,307	11,788,307	11,788,307	11,788,307	11,788,307	11,788,307	11,788,307	11,788,307	11,788,307	
16															
17	Return on Rate Base	790,755	790,755	790,755	790,755	790,755	790,755	790,755	790,755	790,755	790,755	790,755	790,755	790,755	
18															
19	Available for Return (equity portion of rate base)	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	
20															
21															
22	EXPENSES														
23	O&M and Depreciation														
24	Operating Costs	93,862	111,499	108,076	84,118	113,010	132,350	103,772	94,900	50,688	50,232	51,304	89,901	1,083,711	
25	Net Facility Service Agreement-Payments/Revenues	(25,328)	(25,428)	(25,428)	(25,428)	(25,328)	(25,213)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(304,041)	
26	Property Tax	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	89,250	
27	Book Depreciation	371,380	371,382	372,016	372,034	372,034	372,034	372,048	372,048	372,048	372,048	372,048	372,048	4,463,168	
28	Total O&M and Depreciation Expense	447,351	464,890	462,101	438,162	467,154	486,608	457,943	449,071	404,859	404,475	444,072	444,072	5,332,088	
29															
30	Income before Taxes	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	6,633,221	
31	Available for Return (from above)	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	552,768	6,633,221	
32	Taxable Income (grossed up)	699,707	699,707	699,707	699,707	699,707	699,707	699,707	699,707	699,707	699,707	699,707	699,707	8,396,483	
33															
34	Income Taxes														
35	Current and Def Income Taxes	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	1,763,261	
36	Total Income Tax Expense	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	146,938	1,763,261	
37															
38															
39	REVENUE REQUIREMENTS														
40	Expenses	594,289	611,829	609,039	585,100	614,092	633,547	604,881	596,009	551,797	551,342	552,414	591,010	7,095,349	
41	Return on Rate Base	790,755	790,755	790,755	790,755	790,755	790,755	790,755	790,755	790,755	790,755	790,755	790,755	9,489,059	
42	Subtotal Revenue Requirements	1,385,044	1,402,584	1,399,794	1,375,855	1,404,847	1,424,302	1,395,636	1,386,764	1,342,552	1,342,097	1,343,169	1,381,765	16,584,408	
43	Adjustments													0	
44	Total Revenue Requirements	1,385,044	1,402,584	1,399,794	1,375,855	1,404,847	1,424,302	1,395,636	1,386,764	1,342,552	1,342,097	1,343,169	1,381,765	16,584,408	
45															
46	Peak Demand Factor	1,385,044	1,402,584	1,399,794	1,375,855	1,404,847	1,424,302	1,395,636	1,386,764	1,342,552	1,342,097	1,343,169	1,381,765	16,584,408	
47															
48	South Dakota share - D1 factor	141,302	143,091	142,806	140,364	143,322	145,307	142,382	141,477	136,967	136,920	137,030	140,967	1,691,935	
49	SD Revenue Requirements	141,302	143,091	142,806	140,364	143,322	145,307	142,382	141,477	136,967	136,920	137,030	140,967	1,691,935	
50	Total South Dakota Share	141,302	143,091	142,806	140,364	143,322	145,307	142,382	141,476	136,967	136,920	137,030	140,967	1,691,934	

Line No.	SUPPORTING INFORMATION / DATA
1	
2	SD Cap Structure with allowed ROE per order.
3	Capital Structure
4	Debt
5	Preferred equity
6	Common equity
7	Total
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	Project life (years)
18	
19	Statutory Tax Rate
20	Tax conversion factor
21	Peak Demand Factor
22	SD Share - D1 Factor
23	
24	Deferred Tax
25	Book depreciation
26	Tax depreciation-Federal
27	Tax depreciation-State
28	Federal deferred income taxes
29	State deferred income taxes

Otter Tail Power Company
South Dakota Phase-In Rider
Astoria Generation Revenue Requirements

Line No.	Year>>	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024	2024
		Projected Jan	Projected Feb	Projected Mar	Projected Apr	Projected May	Projected Jun	Projected Jul	Projected Aug	Projected Sep	Projected Oct	Projected Nov	Projected Dec	Projected Total		
RATE BASE																
1	Plant Balance - Astoria Station	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932	152,202,932
2	Accumulated Depreciation	(12,216,692)	(12,588,740)	(12,960,788)	(13,332,836)	(13,704,883)	(14,076,931)	(14,448,979)	(14,821,027)	(15,193,075)	(15,565,123)	(15,937,171)	(16,309,219)	(16,681,267)	(17,053,315)	(17,425,363)
3	Net Plant in Service	139,986,240	139,614,193	139,242,145	138,870,097	138,498,049	138,126,001	137,753,953	137,381,905	137,009,857	136,637,809	136,265,761	135,893,714	135,521,666	135,149,618	134,777,570
4	CWIP	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Federal & State (No Prorated)	(4,982,587)	(5,109,781)	(5,236,976)	(5,364,170)	(5,491,364)	(5,618,559)	(5,745,753)	(5,872,947)	(6,000,142)	(6,127,336)	(6,254,531)	(6,381,725)	(6,508,919)	(6,636,113)	(6,763,307)
6	ADIT Proration Factor	0.5836	0.5868	0.4219	0.3387	0.2546	0.1726	0.0877	0.0027	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000	1.0000
7	Accumulated Deferred Income Taxes Federal & State	(4,929,618)	(4,994,086)	(5,047,752)	(5,090,963)	(5,123,372)	(5,145,326)	(5,156,477)	(5,156,826)	(5,284,020)	(5,411,214)	(5,538,409)	(5,665,603)	(5,792,800)	(5,920,000)	(6,047,200)
8	L TSA Pre-Payments	157,619	66,366	16,592	82,958	157,619	174,211	223,985	315,239	174,211	66,366	49,775	174,211	1,659,151	5,307,979	9,214,559
9	Accumulated L TSA Pre-Payments	3,806,447	3,872,813	3,889,404	3,972,362	4,129,981	4,304,192	4,528,178	4,843,417	5,017,627	5,083,993	5,133,768	5,307,979	5,307,979	5,307,979	5,307,979
10	L TSA Utilized - Added to Plant Balance Above	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Accumulated L TSA Utilized	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12	Unutilized Accumulated L TSA Pre-Payments	3,806,447	3,872,813	3,889,404	3,972,362	4,129,981	4,304,192	4,528,178	4,843,417	5,017,627	5,083,993	5,133,768	5,307,979	5,307,979	5,307,979	5,307,979
13	Ending Rate Base (Line 3+4+6+12)	138,863,069	138,492,919	138,083,797	137,751,495	137,504,658	137,284,867	137,125,654	137,068,496	136,743,465	136,310,588	135,881,121	135,536,089	135,210,938	134,892,889	134,574,840
14	Average Rate Base	11,447,295	11,447,295	11,447,295	11,447,295	11,447,295	11,447,295	11,447,295	11,447,295	11,447,295	11,447,295	11,447,295	11,447,295	11,447,295	11,447,295	11,447,295
15	Return on Rate Base	767,880	767,880	767,880	767,880	767,880	767,880	767,880	767,880	767,880	767,880	767,880	767,880	767,880	767,880	767,880
16	Available for Return (equity portion of rate base)	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778
17	EXPENSES															
18	OM&M and Depreciation															
19	Operating Costs	95,723	96,565	91,508	88,885	90,064	54,632	104,981	95,887	50,570	50,103	51,202	90,763	960,886	9,214,559	17,425,363
20	Net Facility Service Agreement-Payments/Revenues	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(25,314)	(303,772)	(3,037,772)	(30,377,200)
21	Property Tax	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	7,437	89,250	892,500	1,785,000
22	Book Depreciation	372,048	372,048	372,048	372,048	372,048	372,048	372,048	372,048	372,048	372,048	372,048	372,048	4,464,575	13,393,725	22,287,450
23	Total O&M and Depreciation Expense	449,894	450,736	445,679	443,056	444,236	408,803	459,152	450,058	404,741	404,274	405,373	444,934	5,210,938	17,425,363	32,287,450
24	Income before Taxes	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	6,441,335	17,425,363	32,287,450
25	Available for Return (from above)	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	536,778	6,441,335	17,425,363	32,287,450
26	Taxable Income (grossed up)	679,466	679,466	679,466	679,466	679,466	679,466	679,466	679,466	679,466	679,466	679,466	679,466	8,153,589	21,153,589	40,307,178
27	Income Taxes	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	1,712,254	4,281,735	8,563,470
28	Current and Def Income Taxes	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	1,712,254	4,281,735	8,563,470
29	Total Income Tax Expense	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	142,688	1,712,254	4,281,735	8,563,470
30	REVENUE REQUIREMENTS															
31	Expenses	592,582	593,424	588,367	585,744	586,923	551,491	601,840	592,746	547,429	546,962	548,061	587,822	6,923,192	17,425,363	32,287,450
32	Return on Rate Base	767,880	767,880	767,880	767,880	767,880	767,880	767,880	767,880	767,880	767,880	767,880	767,880	9,214,559	21,153,589	40,307,178
33	Subtotal Revenue Requirements	1,360,462	1,361,304	1,356,247	1,353,624	1,354,803	1,319,371	1,369,720	1,360,626	1,315,309	1,314,842	1,315,941	1,355,502	16,137,751	38,578,952	72,594,628
34	Adjustments													0	0	0
35	Total Revenue Requirements	1,360,462	1,361,304	1,356,247	1,353,624	1,354,803	1,319,371	1,369,720	1,360,626	1,315,309	1,314,842	1,315,941	1,355,502	16,137,751	38,578,952	72,594,628
36	Peak Demand Factor	1,360,462	1,361,304	1,356,247	1,353,624	1,354,803	1,319,371	1,369,720	1,360,626	1,315,309	1,314,842	1,315,941	1,355,502	16,137,751	38,578,952	72,594,628
37	South Dakota share - D1 factor	141,512	141,600	141,074	140,801	140,924	137,238	142,475	141,529	136,815	136,767	136,881	140,996	1,678,612	4,281,735	8,563,470
38	SD Revenue Requirements	141,512	141,600	141,074	140,801	140,924	137,238	142,475	141,529	136,815	136,767	136,881	140,996	1,678,612	4,281,735	8,563,470
39	Total South Dakota Share	141,512	141,600	141,074	140,801	140,924	137,238	142,475	141,529	136,815	136,767	136,881	140,996	1,678,612	4,281,735	8,563,470

Line No.	SUPPORTING INFORMATION / DATA
1	SD Cap Structure with allowed ROE per order.
2	Capital Structure
3	Debt
4	Preferred equity
5	Common equity
6	Total
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	
21	
22	
23	
24	Deferred Tax
25	Book depreciation
26	Tax depreciation-Federal
27	Tax depreciation-State
28	Federal deferred income taxes
29	State deferred income taxes