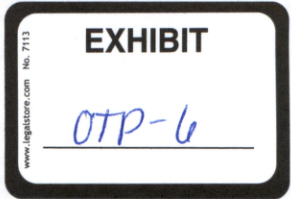


Otter Tail Power Company  
Transmission Cost Recovery Rider  
Docket No. PU-11-153

Attachment 1  
Page 1 of 1



## Projected Revenue for 2011-2012

Line No.	Class		Units	Rate per Unit	Amount
1	Large General Service	(a)	1,054,709 kW	62.676¢	\$661,053
2					
3	Controlled Service	(b)	212,885,210 kWh	0.024¢	\$52,010
4					
5	Lighting	(c)	21,007,015 kWh	0.090¢	\$18,978
6					
7	All other service		858,252,777 kWh	0.163¢	\$1,402,237
8					
9	Total revenue				<u>\$2,134,279</u>

- (a) Rate Schedules 10.03 Large General Service and 10.05 Large General Service - Time of Day  
 (b) Rate Schedules 14.01 Water Heating, 14.04 Interruptible Load (CT Metering), 14.05 Interruptible Load (Self-Contained Metering), 14.06 Deferred Load  
 (c) Rate Schedules 11.03 Outdoor Lighting (energy only), 11.04 Outdoor Lighting

## Summary of Revenue Requirements

Line No.	Revenue Requirements	2011-2012
1	Project	\$0
2	CAPX 2020 - Fargo	\$1,953,980
3	CAPX 2020 - Bemidji	\$1,365,398
4	Schedule 26	(1,243,075)
5	Carrying Cost	<u>57,975</u>
6	Total	<u><u>\$2,134,279</u></u>

## Class Allocation and Rate Design

Line No.			2011-2012
1	Total North Dakota Revenue Requirements		\$2,134,279 *
2	Large General Service Class	30.97%	\$661,053
3	Controlled Service	2.44%	52,010
4	Lighting	0.89%	18,978
5	All Other Service	65.70%	1,402,237
6	Total		\$2,134,279
7	Large General Service Class	kW	1,054,709
8	Controlled Service	kWh	212,885,210
9	Lighting	kWh	21,007,015
10	All Other Service	kWh	858,252,777
11	Large General Service Class	cents / kW	62.676
12	Controlled Service	cents / kWh	0.024
13	Lighting	cents / kWh	0.090
14	All Other Service	cents / kWh	0.163

\* Jurisdictional transmission allocation factor (D2 = 47.89%) is from Otter Tail's last general rate case in North Dakota.



All-In Method

Otter Tail Power Company  
Transmission Rider Tracker  
North Dakota

Attachment 4  
Page 2 of 2

Line No.	TRACKER SUMMARY Requirements Compared to Billed:	2012												YE Projected
		January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	
1	Revenue Requirements													
2	Project	0	0	0	0	0	0	0	0	0	0	0	0	0
3	CAPX 2020 - Fargo	116,367	116,367	116,367	116,367	116,367	116,367	116,367	116,367	116,367	116,367	116,367	116,367	1,396,400
4	CAPX 2020 - Bemidji	84,128	84,128	84,128	84,128	84,128	84,128	84,128	84,128	84,128	84,128	84,128	84,128	1,009,530
5	Total	200,494	200,494	200,494	200,494	200,494	200,494	200,494	200,494	200,494	200,494	200,494	200,494	2,405,931
6	MISO Schedule 26 - expense/(revenue)	(42,630)	(39,096)	(19,719)	(52,513)	(57,240)	(112,062)	(81,335)	(73,065)	(60,639)	(61,436)	(107,089)	(92,787)	(799,611)
7	Net Revenue Requirement	157,864	161,398	180,775	147,982	143,254	88,433	119,159	127,429	139,856	139,058	93,405	107,707	1,606,320
8	Billed (forecast kWh x adj factor)	0	252,316	234,334	204,234	180,127	165,116	166,678	169,555	175,134	164,931	200,653	221,201	2,134,279
9	Difference	157,864	(90,918)	(53,559)	(56,252)	(36,873)	(76,683)	(47,519)	(42,126)	(35,279)	(25,873)	(107,248)	(113,494)	(527,959)
10	Carrying Charge												57,975	
11	Cumulative Difference	627,848	536,930	483,371	427,119	390,246	313,563	266,044	223,919	188,640	162,767	55,519	(0)	(0)
12	Carrying Charge Calculation	4,706	4,087	3,732	3,355	3,114	2,586	2,264	1,977	1,738	1,565	806	413	30,345
13	Cumulative Carrying Charge	32,337	36,424	40,156	43,511	46,625	49,211	51,475	53,452	55,191	56,755	57,562	57,975	
14	Carrying cost	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	8.62%	
15	Forecasted Sales (MWh)		196,272	182,284	158,870	140,117	128,440	129,656	131,894	136,234	128,297	156,084	172,068	1,660,215

SUMMARY	Jan 2011 -
	Dec 2012
Revenue requirements	\$2,076,304
Carrying Charge	57,975
Total requirements	\$2,134,279
Feb 2012-Dec 2012 projected sales in mWh	1,660,215
Average Rate	\$0.00129



















All-In Method

Otter Tail Power Company  
Transmission Rider - Revenue Requirements  
 Fargo-Monticello (Project #104566)

Line No.	SUPPORTING INFORMATION / DATA												
1	MN Cap Structure with allowed ROE per order.												
2	Capital Structure	Ratio	Cost	WA Cost	Property tax								
3	Debt	43.11%	6.30%	2.72%	2011 composite rate								
4	Preferred equity	3.60%	4.75%	0.17%									
5	Common equity	53.30%	10.75%	5.73%									
6	Total	100.00%		8.62%	Overall Return	Book Depreciation						1.6150%	
7						2011 composite rate							
8													
9													
10	Project life (years)	Book	Tax										
11		50	15-year MACRS										
12	Statutory Tax Rate	38.35%											
13	Tax conversion factor	1.62199											
14	Transmission Revenue	0.00%											
15	ND share - D2 factor	41.257%											
16	Deferred Tax												
17	Book depr. rate	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	
18	Tax depr. rate (15-year MACRS) Yr 1	5.00%											
19	Tax depr. rate (15-year MACRS) Yr 2	9.50%											
20	Tax depr. rate (15-year MACRS) Yr 3	8.55%											
21	Tax depr. rate (15-year MACRS) Yr 4	7.70%											
22	Tax depr. rate (15-year MACRS) Yr 5	6.93%											
23	Tax depr. rate (15-year MACRS) Yr 6	6.23%											
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%											
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%											
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%											
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%											
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%											
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%											
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%											
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%											
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%											
33	Tax depr. rate (15-year MACRS) Yr 16	2.95%											
34													
35	Book depreciation	0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation	0	0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation	0	0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0	0
39													



All-In Method

Otter Tail Power Company  
Transmission Rider - Revenue Requirements  
 Fargo-Monticello (Project #104566)

Line No.	SUPPORTING INFORMATION / DATA												
1	ND Cap Structure with allowed ROE per order.												
2	Capital Structure	Ratio	Cost	WA Cost	Property tax								
3	Debt	43.11%	6.30%	2.72%	2012 composite rate								
4	Preferred equity	3.60%	4.75%	0.17%									
5	Common equity	53.30%	10.75%	5.73%									
6	Total	100.00%	8.62% Overall Return		Book Depreciation								1.6357%
7													
8													
9	Project life (years)	Book	Tax										
10		50	15-year MACRS										
11													
12	Statutory Tax Rate	38.35%											
13	Tax conversion factor	1.62199											
14	Transmission Revenue	0.00%											
15	ND share - D2 factor	41.257%											
16	Deferred Tax												
17	Book depr. rate	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	0.13%	
18	Tax depr. rate (15-year MACRS) Yr 1	5.00%											
19	Tax depr. rate (15-year MACRS) Yr 2	9.50%											
20	Tax depr. rate (15-year MACRS) Yr 3	8.55%											
21	Tax depr. rate (15-year MACRS) Yr 4	7.70%											
22	Tax depr. rate (15-year MACRS) Yr 5	6.93%											
23	Tax depr. rate (15-year MACRS) Yr 6	6.23%											
24	Tax depr. rate (15-year MACRS) Yr 7	5.90%											
25	Tax depr. rate (15-year MACRS) Yr 8	5.90%											
26	Tax depr. rate (15-year MACRS) Yr 9	5.91%											
27	Tax depr. rate (15-year MACRS) Yr 10	5.90%											
28	Tax depr. rate (15-year MACRS) Yr 11	5.91%											
29	Tax depr. rate (15-year MACRS) Yr 12	5.90%											
30	Tax depr. rate (15-year MACRS) Yr 13	5.91%											
31	Tax depr. rate (15-year MACRS) Yr 14	5.90%											
32	Tax depr. rate (15-year MACRS) Yr 15	5.91%											
33	Tax depr. rate (15-year MACRS) Yr 16	2.95%											
34													
35	Book depreciation	0	0	0	0	0	0	0	0	0	0	0	0
36	Tax depreciation	0	0	0	0	0	0	0	0	0	0	0	0
37	Book vs. tax depreciation	0	0	0	0	0	0	0	0	0	0	0	0
38	Federal & State deferred income taxes	38.35%	0	0	0	0	0	0	0	0	0	0	0
39													

















All-In Method

Otter Tail Power Company  
Transmission Cost Recovery Rider  
Docket No. PU-11-153

Attachment 10  
Page 1 of 1

2012 Attachment O Filing

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$ 34,996,882
	REVENUE CREDITS	(Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454	(page 4, line 34)	554,025	TP 1.00000	554,025
3	Account No. 456.1	(page 4, line 37)	7,204,688	TP 1.00000	7,204,688
4	Revenues from Grandfathered Interzonal Transactions		0	TP 1.00000	0
5	Revenues from service provided by the ISO at a discount		0	TP 1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				7,758,713
7				Wholesale Revenue Credit	22.17%

2011 Attachment O Filing

Line No.					Allocated Amount
1	GROSS REVENUE REQUIREMENT (page 3, line 31)				\$ 33,228,839
	REVENUE CREDITS	(Note T)	<u>Total</u>	<u>Allocator</u>	
2	Account No. 454	(page 4, line 34)	115,163	TP 1.00000	115,163
3	Account No. 456.1	(page 4, line 37)	5,805,049	TP 1.00000	5,805,049
4	Revenues from Grandfathered Interzonal Transactions		20,400	TP 1.00000	20,400
5	Revenues from service provided by the ISO at a discount		0	TP 1.00000	0
6	TOTAL REVENUE CREDITS (sum lines 2-5)				5,940,612
7				Wholesale Revenue Credit	17.88%

All-In Method

Otter Tail Power Company  
Transmission Cost Recovery Rider  
Docket No. PU-11-153

Attachment 11  
Page 1 of 1

		2011												
Line No.	SCHEDULE 26	January Actual	February Actual	March Actual	April Actual	May Actual	June Actual	July Actual	August Actual	September Actual	October Actual	November Actual	December Actual	YE Actual
1	MISO Schedule 26 Expense	98,095	263,227	244,971	256,072	198,610	187,017	209,602	225,474	237,091	195,919	193,997	212,789	2,522,864
2	MISO Schedule 26 Revenue	(114,823)	(293,788)	(267,419)	(275,344)	(248,791)	(319,571)	(359,120)	(404,298)	(379,976)	(355,502)	(262,793)	(316,312)	(3,597,737)
3	Net Schedule 26	(16,728)	(30,561)	(22,449)	(19,272)	(50,181)	(132,554)	(149,518)	(178,823)	(142,885)	(159,583)	(68,796)	(103,523)	(1,074,874)
4	North Dakota share	41.26%	(6,902)	(12,609)	(9,262)	(7,951)	(20,704)	(54,688)	(61,687)	(73,778)	(58,950)	(65,840)	(42,711)	(443,464)

		2012												
Line No.	SCHEDULE 26	January Projected	February Projected	March Projected	April Projected	May Projected	June Projected	July Projected	August Projected	September Projected	October Projected	November Projected	December Projected	YE Projected
1	MISO Schedule 26 Expense	636,349	644,914	691,881	612,395	600,936	468,059	542,535	562,579	592,699	590,766	480,111	514,777	6,938,001
2	MISO Schedule 26 Revenue	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(739,676)	(8,876,110)
3	Net Schedule 26	(103,327)	(94,762)	(47,795)	(127,281)	(138,740)	(271,617)	(197,141)	(177,097)	(146,977)	(148,910)	(259,565)	(224,899)	(1,938,109)
4	North Dakota share	41.26%	(42,630)	(39,096)	(19,719)	(52,513)	(57,240)	(112,062)	(81,335)	(73,065)	(60,639)	(61,436)	(107,089)	(799,611)

