Otter Tail Power Company
South Dakota Transmission Cost Recovery Rider
Rugby Wind Interconnection Revenue Requirements
Docket No. EL13-029

Line No.	*Year>>*		2013 Actual January	2013 Actual February	2013 Actual March	2013 Actual April	2013 Actual May	2013 Actual June	2013 Actual July	2013 Actual August	2013 Actual September	2013 Actual October	2013 Actual November	2013 Actual December	2013 Actual Total
	RATE BASE														
1	Plant Balance		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		(8,997)	(9,540)	(10,083)	(10,626)	(11,169)	(11,712)	(12,255)	(12,798)	(13,341)	(13,884)	(14,427)	(14,970)	(14,970)
3	Net Plant in Service		385,402	384,859	384,316	383,773	383,230	382,687	382,144	381,601	381,058	380,515	379,972	379,429	379,429
	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)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	Accumulated Deferred Income Taxes Fedederal & State		(132,369)	(132,179)	(131,989)	(131,799)	(131,609)	(131,419)	(131,229)	(131,038)	(130,848)	(130,658)	(130,468)	(130,278)	(130,278)
6	Ending rate base		253,033	252,680	252,327	251,974	251,621	251,268	250,915	250,562	250,209	249,856	249,503	249,150	249,150
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		(209,916)	(209,623)	(209,330)	(209,038)	(208,745)	(208,452)	(208,159)	(207,866)	(207,573)	(207,281)	(206,988)	(206,695)	(206,695)
10	Retail Ending Rate Base		43,117	43,057	42,996	42,936	42,876	42,816	42,756	42,696	42,636	42,575	42,515	42,455	42,455
11															
12	Average rate base		3,568	3,568	3,568	3,568	3,568	3,568	3,568	3,568	3,568	3,568	3,568	3,568	42,816
13															
14	Return on Rate Base		270	270	270	270	270	270	270	270	270	270	270	270	3,245
15															
16	Available for return (equity portion of rate base)		172	172	172	172	172	172	172	172	172	172	172	172	2,059
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		365	365	365	365	365	365	365	365	365	365	365	365	4,382
22	Book Depreciation		543	543	543	543	543	543	543	543	543	543	543	543	6,517
23	Total O&M and Depreciation Expense		908	908	908	908	908	908	908	908	908	908	908	908	10,898
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		(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(9,041)
27	Retail O&M and Depreciation Expenses		155	155	155	155	155	155	155	155	155	155	155	155	1,857
28															
29	Income before Taxes														
30	Available for return (from above)		172	172	172	172	172	172	172	172	172	172	172	172	2,059
31	Taxable Income (grossed up)	1.5385	264	264	264	264	264	264	264	264	264	264	264	264	3,167
32															
33	Income Taxes														
34	Current and Def Income Taxes	35.00%	92	92	92	92	92	92	92	92	92	92	92	92	1,109
35	Total Income Tax Expense		92	92	92	92	92	92	92	92	92	92	92	92	1,109
36															
37															
38	*REVENUE REQUIRMENTS*														
39	Expenses		247	247	247	247	247	247	247	247	247	247	247	247	2,966
40	Return on rate base		270	270	270	270	270	270	270	270	270	270	270	270	3,245
41	Subtotal revenue requirements		518	518	518	518	518	518	518	518	518	518	518	518	6,211
42	Adjustments														
43	Transmission Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements		518	518	518	518	518	518	518	518	518	518	518	518	6,211
45															
46	South Dakota share - D2 factor	9.82%	51	51	51	51	51	51	51	51	51	51	51	51	610
47															
48	Gross Receipts Tax (at 0.0015)	0.15%	0	0	0	0	0	0	0	0	0	0	0	0	1
49	Total South Dakota Share		51	51	51	51	51	51	51	51	51	51	51	51	611

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Line No.															
	SUPPORTING INFORMATION / DATA														
1		**[TRADE SECRET DATA BEGINS...**													
2															
3															
4															
5															
6															
7		Total			100.00%			7.58%	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		543	543	543	543	543	543	543	543	543	543	543	543	6,517
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%	190	190	190	190	190	190	190	190	190	190	190	190	2,281
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>>		2014 Projected January	2014 Projected February	2014 Projected March	2014 Projected April	2014 Projected May	2014 Projected June	2014 Projected July	2014 Projected August	2014 Projected September	2014 Projected October	2014 Projected November	2014 Projected December	2014 Projected Total
	RATE BASE														
1	Plant Balance		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		(15,513)	(16,056)	(16,599)	(17,143)	(17,686)	(18,229)	(18,772)	(19,315)	(19,858)	(20,401)	(20,944)	(21,487)	(21,487)
3	Net Plant in Service		378,886	378,343	377,799	377,256	376,713	376,170	375,627	375,084	374,541	373,998	373,455	372,912	372,912
	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)		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	Accumulated Deferred Income Taxes Fedederal & State		(130,088)	(129,898)	(129,708)	(129,518)	(129,328)	(129,138)	(128,948)	(128,758)	(128,568)	(128,378)	(128,187)	(127,997)	(127,997)
6	Ending rate base		248,797	248,444	248,091	247,738	247,385	247,032	246,679	246,326	245,973	245,620	245,267	244,914	244,914
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		(206,402)	(206,109)	(205,816)	(205,523)	(205,231)	(204,938)	(204,645)	(204,352)	(204,059)	(203,766)	(203,474)	(203,181)	(203,181)
10	Retail Ending Rate Base		42,395	42,335	42,275	42,215	42,154	42,094	42,034	41,974	41,914	41,854	41,794	41,733	41,733
11															
12	Average rate base		3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	3,508	42,094
13															
14	Return on Rate Base		259	259	259	259	259	259	259	259	259	259	259	259	3,111
15															
16	Available for return (equity portion of rate base)		174	174	174	174	174	174	174	174	174	174	174	174	2,092
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		365	365	365	365	365	365	365	365	365	365	365	365	4,382
22	Book Depreciation		543	543	543	543	543	543	543	543	543	543	543	543	6,517
23	Total O&M and Depreciation Expense		908	908	908	908	908	908	908	908	908	908	908	908	10,898
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		(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(9,041)
27	Retail O&M and Depreciation Expenses		155	155	155	155	155	155	155	155	155	155	155	155	1,857
28															
29	Income before Taxes														
30	Available for return (from above)		174	174	174	174	174	174	174	174	174	174	174	174	2,092
31	Taxable Income (grossed up)	1.5385	268	268	268	268	268	268	268	268	268	268	268	268	3,218
32															
33	Income Taxes														
34	Current and Def Income Taxes	35.00%	94	94	94	94	94	94	94	94	94	94	94	94	1,126
35	Total Income Tax Expense		94	94	94	94	94	94	94	94	94	94	94	94	1,126
36															
37															
38	*REVENUE REQUIRMENTS*														
39	Expenses		249	249	249	249	249	249	249	249	249	249	249	249	2,983
40	Return on rate base		259	259	259	259	259	259	259	259	259	259	259	259	3,111
41	Subtotal revenue requirements		508	508	508	508	508	508	508	508	508	508	508	508	6,094
42	Adjustments														
43	Transmission Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements		508	508	508	508	508	508	508	508	508	508	508	508	6,094
45															
46	South Dakota share - D2 factor	9.82%	50	50	50	50	50	50	50	50	50	50	50	50	598
47															
48	Gross Receipts Tax (at 0.0015)	0.15%	0	0	0	0	0	0	0	0	0	0	0	0	1
49	Total South Dakota Share		50	50	50	50	50	50	50	50	50	50	50	50	599

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Line No.															
	SUPPORTING INFORMATION / DATA														
1		**[TRADE SECRET DATA BEGINS…**													
2															
3															
4															
5															
6															
7		Total		100.00%			7.39%	**…TRADE SECRET DATA ENDS]** 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		543	543	543	543	543	543	543	543	543	543	543	543	6,517
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%	190	190	190	190	190	190	190	190	190	190	190	190	2,281
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 January	2015 Projected February	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
	RATE BASE													
1	Plant Balance	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	(22,030)	(22,573)	(23,116)	(23,659)	(24,202)	(24,745)	(25,288)	(25,831)	(26,374)	(26,918)	(27,461)	(28,004)	(28,004)
3	Net Plant in Service	372,369	371,826	371,283	370,740	370,197	369,654	369,111	368,568	368,024	367,481	366,938	366,395	366,395
	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)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
5	Accumulated Deferred Income Taxes Fedederal & State	(127,807)	(127,617)	(127,427)	(127,237)	(127,047)	(126,857)	(126,667)	(126,477)	(126,287)	(126,097)	(125,907)	(125,717)	(125,717)
6	Ending rate base	244,561	244,208	243,855	243,502	243,149	242,796	242,443	242,090	241,737	241,384	241,031	240,678	240,678
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	(202,888)	(202,595)	(202,302)	(202,009)	(201,717)	(201,424)	(201,131)	(200,838)	(200,545)	(200,252)	(199,960)	(199,667)	(199,667)
10	Retail Ending Rate Base	41,673	41,613	41,553	41,493	41,433	41,372	41,312	41,252	41,192	41,132	41,072	41,012	41,012
11														
12	Average rate base	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	3,448	41,372
13														
14	Return on Rate Base	255	255	255	255	255	255	255	255	255	255	255	255	3,057
15														
16	Available for return (equity portion of rate base)	171	171	171	171	171	171	171	171	171	171	171	171	2,056
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	365	365	365	365	365	365	365	365	365	365	365	365	4,382
22	Book Depreciation	543	543	543	543	543	543	543	543	543	543	543	543	6,517
23	Total O&M and Depreciation Expense	908	908	908	908	908	908	908	908	908	908	908	908	10,898
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	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(753)	(9,041)
27	Retail O&M and Depreciation Expenses	155	155	155	155	155	155	155	155	155	155	155	155	1,857
28														
29	Income before Taxes													
30	Available for return (from above)	171	171	171	171	171	171	171	171	171	171	171	171	2,056
31	Taxable Income (grossed up) 1.5385	264	264	264	264	264	264	264	264	264	264	264	264	3,163
32														
33	Income Taxes													
34	Current and Def Income Taxes 35.00%	92	92	92	92	92	92	92	92	92	92	92	92	1,107
35	Total Income Tax Expense	92	92	92	92	92	92	92	92	92	92	92	92	1,107
36														
37														
38	*REVENUE REQUIRMENTS*													
39	Expenses	247	247	247	247	247	247	247	247	247	247	247	247	2,964
40	Return on rate base	255	255	255	255	255	255	255	255	255	255	255	255	3,057
41	Subtotal revenue requirements	502	502	502	502	502	502	502	502	502	502	502	502	6,021
42	Adjustments													
43	Transmission Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements	502	502	502	502	502	502	502	502	502	502	502	502	6,021
45														
46	South Dakota share - D2 factor 9.82%	49	49	49	49	49	49	49	49	49	49	49	49	591
47														
48	Gross Receipts Tax (at 0.0015) 0.15%	0	0	0	0	0	0	0	0	0	0	0	0	1
49	Total South Dakota Share	49	49	49	49	49	49	49	49	49	49	49	49	592

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Line No.															
	SUPPORTING INFORMATION / DATA														
1			**[TRADE SECRET DATA BEGINS…**												
2															
3															
4															
5															
6													**…TRADE SECRET DATA ENDS]**		
7			Total		100.00%			7.39%	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		543	543	543	543	543	543	543	543	543	543	543	543	6,517
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%	190	190	190	190	190	190	190	190	190	190	190	190	2,281
23	State deferred income taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0