# PUBLIC - TRADE SECRET DATA HAS BEEN EXCISED

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



| 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 Projected August | 2013 Projected September | 2013 Projected October | 2013 Projected November | 2013 Projected December | 2013 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 | (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 |
| 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) | (209,624) | (209,331) | (209,038) | (208,745) | (208,452) | (208,159) | (207,867) | (207,574) | (207,281) | (206,988) | (206,695) | (206,695) |
| 10 | Retail Ending Rate Base | 43,117 | 43,057 | 42,997 | 42,936 | 42,876 | 42,816 | 42,756 | 42,696 | 42,636 | 42,576 | 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 | 4,378 |
| 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 | 10,894 |
| 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) | (9,038) |
| 27 | Retail O&M and Depreciation Expenses | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 1,856 |
| 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 | 2,965 |
| 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 | 6,210 |
| 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 | 6,210 |
| 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 | 610 |

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



| Line No. | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *SUPPORTING INFORMATION / DATA* | | | | | | | | | | | | | | |
| 1 | | **[TRADE SECRET BEGINS…** | | | | | | | | | | | | | |
| 2 | | SD Cap Structure with allowed ROE per order. | | | | | | | | | | | | | |
| 3 | | Capital Structure | | **Ratio** | **Cost** | **WA Cost** | | | | | | | **Property tax** | | |
| 4 | | Debt | | | | | | | | | | | 2013 composite rate | 1.11% | |
| 5 | | Preferred equity | | | | | | | | | | | | | |
| 6 | | Common equity | | | | | **…TRADE SECRET ENDS]** | | | | | | | | |
| 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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**Otter Tail Power Company**
**South Dakota Transmission Cost Recovery Rider**
**Rugby Wind Interconnection Revenue Requirements**
**Docket No. EL13-**



| 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 |
| 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 | 246,680 | 246,327 | 245,974 | 245,621 | 245,268 | 244,915 | 244,915 |
| 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) | (206,110) | (205,817) | (205,524) | (205,231) | (204,938) | (204,645) | (204,352) | (204,060) | (203,767) | (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 | | 266 | 266 | 266 | 266 | 266 | 266 | 266 | 266 | 266 | 266 | 266 | 266 | 3,191 |
| 15 | | | | | | | | | | | | | | | |
| 16 | Available for return (equity portion of rate base) | | 169 | 169 | 169 | 169 | 169 | 169 | 169 | 169 | 169 | 169 | 169 | 169 | 2,024 |
| 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 | 4,378 |
| 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 | 10,894 |
| 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) | (9,038) |
| 27 | Retail O&M and Depreciation Expenses | | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 155 | 1,856 |
| 28 | | | | | | | | | | | | | | | |
| 29 | Income before Taxes | | | | | | | | | | | | | | |
| 30 | Available for return (from above) | | 169 | 169 | 169 | 169 | 169 | 169 | 169 | 169 | 169 | 169 | 169 | 169 | 2,024 |
| 31 | Taxable Income (grossed up) | 1.5385 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 259 | 3,114 |
| 32 | | | | | | | | | | | | | | | |
| 33 | Income Taxes | | | | | | | | | | | | | | |
| 34 | Current and Def Income Taxes | 35.00% | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 1,090 |
| 35 | Total Income Tax Expense | | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 91 | 1,090 |
| 36 | | | | | | | | | | | | | | | |
| 37 | | | | | | | | | | | | | | | |
| 38 | *REVENUE REQUIRMENTS* | | | | | | | | | | | | | | |
| 39 | Expenses | | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 246 | 2,946 |
| 40 | Return on rate base | | 266 | 266 | 266 | 266 | 266 | 266 | 266 | 266 | 266 | 266 | 266 | 266 | 3,191 |
| 41 | Subtotal revenue requirements | | 511 | 511 | 511 | 511 | 511 | 511 | 511 | 511 | 511 | 511 | 511 | 511 | 6,137 |
| 42 | Adjustments | | | | | | | | | | | | | | |
| 43 | Transmission Revenue | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 44 | Total revenue requirements | | 511 | 511 | 511 | 511 | 511 | 511 | 511 | 511 | 511 | 511 | 511 | 511 | 6,137 |
| 45 | | | | | | | | | | | | | | | |
| 46 | South Dakota share - D2 factor | 9.82% | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 50 | 602 |
| 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 | 603 |

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



| Line No. | | | | | | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | *SUPPORTING INFORMATION / DATA* | | | | | | | | | | | | | | |
| 1 | | **[TRADE SECRET BEGINS…** | | | | | | | | | | | | | |
| 2 | | SD Cap Structure with allowed ROE per order. | | | | | | | | | | | | | |
| 3 | | Capital Structure | | **Ratio** | **Cost** | **WA Cost** | | | | | | | **Property tax** | | |
| 4 | | Debt | | | | | | | | | | | 2014 composite rate | 1.11% | |
| 5 | | Preferred equity | | | | | | | | | | | | | |
| 6 | | Common equity | | | | | **…TRADE SECRET ENDS]** | | | | | | | | |
| 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 |