

PUBLIC - TRADE SECRET DATA HAS BEEN EXCISED

Line No.	Year>>	2011 Actual Total	2012 Actual January	2012 Actual February	2012 Actual March	2012 Actual April	2012 Actual May	2012 Actual June	2012 Actual July	2012 Actual August	2012 Actual September	2012 Actual October	2012 Actual November	2012 Actual December	2012 Actual Total
RATE BASE															
1	Plant Balance	0	0	0	0	0	0	0	0	5,644,333	5,644,333	5,644,333	5,644,333	5,590,517	5,590,517
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	(7,550)	(15,100)	(22,649)	(30,199)	(30,199)
3	Net Plant in Service	0	0	0	0	0	0	0	0	5,644,333	5,636,783	5,629,233	5,621,683	5,560,317	5,560,317
4	CWIP	3,879,775	3,939,146	4,393,829	5,047,211	5,170,069	5,678,033	5,782,045	6,241,390	632,152	978,929	1,173,608	1,344,779	1,440,886	0
5	Accumulated Deferred Income Taxes Fedederal & State	0	0	0	0	0	0	0	0	(208,573)	(414,504)	(620,435)	(826,366)	(1,032,297)	(1,032,297)
6	Ending rate base	3,879,775	3,939,146	4,393,829	5,047,211	5,170,069	5,678,033	5,782,045	6,241,390	6,067,911	6,201,207	6,182,406	6,140,095	5,968,906	4,628,020
8	OTP Load Percentage	36.10%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.823%
9	Remove Non-OTP Load Portion	(2,479,215)	(2,567,417)	(2,863,766)	(3,289,621)	(3,369,696)	(3,700,772)	(3,768,563)	(4,067,951)	(3,954,883)	(4,041,761)	(4,029,506)	(4,001,930)	(3,890,354)	(2,951,228)
10	Retail Ending Rate Base	1,400,560	1,371,729	1,530,063	1,757,590	1,800,373	1,977,262	2,013,481	2,173,439	2,113,029	2,159,446	2,152,899	2,138,165	2,078,552	1,576,792
11	Average rate base	465,873	158,119	158,119	158,119	158,119	158,119	158,119	158,119	158,119	158,119	158,119	158,119	158,119	1,897,430
13	Return on Rate Base	39,539	13,441	13,441	13,441	13,441	13,441	13,441	13,441	13,441	13,441	13,441	13,441	13,441	161,298
15	Available for return (equity portion of rate base)	24,804	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	100,573
EXPENSES															
<i>O&M and Depreciation</i>															
19	Operating Costs	0	0	0	0	432	432	432	432	432	432	432	432	432	3,886
21	Property Tax	0	6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208	6,208	74,492
22	Book Depreciation	0	0	0	0	0	0	0	0	0	7,550	7,550	7,550	7,550	30,199
23	Total O&M and Depreciation Expenses	0	6,208	6,208	6,208	6,639	6,639	6,639	6,639	6,639	14,189	14,189	14,189	14,189	108,576
24	OTP Load Percentage	36.10%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.82%	34.823%
26	Remove Non-OTP Load Portion	0	(4,046)	(4,046)	(4,046)	(4,327)	(4,327)	(4,327)	(4,327)	(4,327)	(9,248)	(9,248)	(9,248)	(9,248)	(70,767)
27	Retail O&M and Depreciation Expenses	0	2,162	2,162	2,162	2,312	2,312	2,312	2,312	2,312	4,941	4,941	4,941	4,941	37,810
29	Income before Taxes	24,804	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	100,573
30	Available for return (from above)	24,804	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	8,381	100,573
31	Taxable Income (grossed up)	1.53846 38,160	12,894	12,894	12,894	12,894	12,894	12,894	12,894	12,894	12,894	12,894	12,894	12,894	154,728
32	Income Taxes	35.00% 13,356	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	54,155
34	Current and Def Income Taxes	35.00% 13,356	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	54,155
35	Total Income Tax Expense	13,356	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	4,513	54,155
REVENUE REQUIREMENTS															
39	Expenses	13,356	6,675	6,675	6,675	6,825	6,825	6,825	6,825	6,825	9,454	9,454	9,454	9,454	91,964
40	Return on rate base	39,539	13,441	13,441	13,441	13,441	13,441	13,441	13,441	13,441	13,441	13,441	13,441	13,441	161,298
41	Subtotal revenue requirements	52,896	20,116	20,116	20,116	20,266	20,266	20,266	20,266	20,266	22,895	22,895	22,895	22,895	253,262
42	Adjustments														
43	Transmission Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	
44	Total revenue requirements	52,896	20,116	20,116	20,116	20,266	20,266	20,266	20,266	20,266	22,895	22,895	22,895	22,895	253,262
46	South Dakota share - D2 factor	9.8157% 5,168	1,975	1,975	1,975	1,989	1,989	1,989	1,989	1,989	2,247	2,247	2,247	2,247	24,860
47	Gross Receipts Tax (at 0.0015)	0.15% 8	3	3	3	3	3	3	3	3	3	3	3	3	37
48	Total South Dakota Share	5,175	1,977	1,977	1,977	1,992	1,992	1,992	1,992	1,992	2,251	2,251	2,251	2,251	24,897

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Otter Tail Power Company
 South Dakota Transmission Cost Recovery Rider
 Cass Lake - Bemidji Revenue Requirements
 Docket No. EL12-054

Attachment 7
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Line No.	Year>>	2013 Actual January	2013 Actual February	2013 Projected March	2013 Projected April	2013 Projected May	2013 Projected June	2013 Projected July	2013 Projected August	2013 Projected September	2013 Projected October	2013 Projected November	2013 Projected December	2013 Projected Total
RATE BASE														
1	Plant Balance	5,590,517	7,067,916	7,067,916	6,935,347	6,935,347	6,935,347	6,935,347	6,935,347	6,935,347	6,935,347	6,935,347	6,894,830	6,894,830
2	Accumulated Depreciation	(37,897)	(45,594)	(55,858)	(66,121)	(76,202)	(86,283)	(96,364)	(106,445)	(116,526)	(126,606)	(136,687)	(146,768)	(146,768)
3	Net Plant in Service	5,552,620	7,022,321	7,012,058	6,869,226	6,859,145	6,849,064	6,838,984	6,828,903	6,818,822	6,808,741	6,798,660	6,748,062	6,748,062
4	CWIP	3,201	3,581	(132,569)	0	0	0	0	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Federal & State	(1,035,319)	(1,062,342)	(1,088,468)	(1,114,593)	(1,140,782)	(1,166,972)	(1,193,161)	(1,219,351)	(1,245,540)	(1,271,729)	(1,297,919)	(1,324,108)	(1,324,108)
6	Ending rate base	4,520,502	5,963,561	5,791,022	5,754,633	5,718,363	5,682,093	5,645,822	5,609,552	5,573,282	5,537,012	5,500,741	5,423,954	5,423,954
OTL														
8	OTP Load Percentage	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%
9	Remove Non-OTP Load Portion	(3,031,178)	(3,998,806)	(3,883,112)	(3,858,712)	(3,834,391)	(3,810,070)	(3,785,750)	(3,761,429)	(3,737,108)	(3,712,788)	(3,688,467)	(3,636,978)	(3,636,978)
10	Retail Ending Rate Base	1,489,325	1,964,755	1,907,910	1,895,921	1,883,972	1,872,022	1,860,073	1,848,123	1,836,173	1,824,224	1,812,274	1,786,976	1,786,976
12	Average rate base	151,016	151,016	151,016	151,016	151,016	151,016	151,016	151,016	151,016	151,016	151,016	151,016	1,812,195
14	Return on Rate Base	11,446	11,446	11,446	11,446	11,446	11,446	11,446	11,446	11,446	11,446	11,446	11,446	137,355
16	Available for return (equity portion of rate base)	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	87,136
EXPENSES														
O&M and Depreciation														
19	Operating Costs	432	432	14,250	0	0	14,250	0	0	14,250	0	0	14,250	57,864
20	Property Tax	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	11,250	135,003
22	Book Depreciation	7,698	7,698	10,263	10,263	10,081	10,081	10,081	10,081	10,081	10,081	10,081	10,081	116,589
23	Total O&M and Depreciation Expenses	19,380	19,380	35,764	21,514	21,331	35,581	21,331	21,331	35,581	21,331	21,331	35,581	309,436
Other Expenses														
25	OTP Load Percentage	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%	32.946%
26	Remove Non-OTP Load Portion	(12,995)	(12,995)	(23,981)	(14,426)	(14,303)	(23,859)	(14,303)	(14,303)	(23,859)	(14,303)	(14,303)	(23,859)	(207,489)
27	Retail O&M and Depreciation Expenses	6,385	6,385	11,783	7,088	7,028	11,723	7,028	7,028	11,723	7,028	7,028	11,723	101,947
29	Income before Taxes	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	87,136
30	Available for return (from above)	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	7,261	87,136
31	Taxable Income (grossed up)	1,53846	11,171	11,171	11,171	11,171	11,171	11,171	11,171	11,171	11,171	11,171	11,171	134,056
33	Income Taxes	35.00%	3,910	3,910	3,910	3,910	3,910	3,910	3,910	3,910	3,910	3,910	3,910	46,920
34	Current and Def Income Taxes	35.00%	3,910	3,910	3,910	3,910	3,910	3,910	3,910	3,910	3,910	3,910	3,910	46,920
35	Total Income Tax Expense	35.00%	3,910	3,910	3,910	3,910	3,910	3,910	3,910	3,910	3,910	3,910	3,910	46,920
REVENUE REQUIREMENTS														
39	Expenses	10,295	10,295	15,693	10,998	10,938	15,633	10,938	10,938	15,633	10,938	10,938	15,633	148,866
40	Return on rate base	11,446	11,446	11,446	11,446	11,446	11,446	11,446	11,446	11,446	11,446	11,446	11,446	137,355
41	Subtotal revenue requirements	21,741	21,741	27,139	22,444	22,384	27,079	22,384	22,384	27,079	22,384	22,384	27,079	286,221
42	Adjustments													
43	Transmission Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements	21,741	21,741	27,139	22,444	22,384	27,079	22,384	22,384	27,079	22,384	22,384	27,079	286,221
46	South Dakota share - D2 factor	9.8157%	2,134	2,134	2,664	2,203	2,197	2,658	2,197	2,658	2,197	2,197	2,658	28,095
47														
48	Gross Receipts Tax (at 0.0015)	0.15%	3	3	4	3	3	4	3	4	3	3	4	42
49	Total South Dakota Share	0.15%	2,137	2,137	2,668	2,206	2,200	2,662	2,200	2,662	2,200	2,200	2,662	28,137

