PUBLIC - TRADE SECRET DATA HAS BEEN EXCISED

Otter Tail Power Company
South Dakota Transmission Cost Recovery Rider
Rugby Wind Interconnection Revenue Requirements
Docket No. EL12-054

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	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	394,399
2	Accumulated Depreciation	(2,123)	(2,651)	(3,178)	(3,706)	(4,233)	(4,761)	(5,288)	(5,816)	(6,344)	(6,871)	(7,399)	(7,926)	(8,454)	(8,454)
3	Net Plant in Service	392,276	391,748	391,221	390,693	390,166	389,638	389,111	388,583	388,055	387,528	387,000	386,473	385,945	385,945
4	CWIP (Project #103897)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
5	Accumulated Deferred Income Taxes Fedederal & State	(137,297)	(137,135)	(136,974)	(136,813)	(136,651)	(136,490)	(136,329)	(136,167)	(136,006)	(135,845)	(135,684)	(135,522)	(135,361)	(135,361)
6	Ending rate base	254,979	254,613	254,247	253,880	253,514	253,148	252,782	252,415	252,049	251,683	251,317	250,950	250,584	250,584
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%	17.040%
9	Remove Non-OTP Load Portion	(211,531)	(211,227)	(210,923)	(210,619)	(210,315)	(210,012)	(209,708)	(209,404)	(209,100)	(208,796)	(208,492)	(208,189)	(207,885)	(207,885)
10	Retail Ending Rate Base	43,448	43,386	43,324	43,261	43,199	43,136	43,074	43,012	42,949	42,887	42,824	42,762	42,700	42,700
11															
12	Average rate base	47,104	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	3,590	43,074
13															
14	Return on Rate Base	3,998	305	305	305	305	305	305	305	305	305	305	305	305	3,662
15															
16	Available for return (equity portion of rate base)	2,508	190	190	190	190	190	190	190	190	190	190	190	190	2,283
17															
18	*EXPENSES*														
19	*O&M and Depreciation*														
20	Operating Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	Property Tax	0	355	355	355	355	355	355	355	355	355	355	355	355	4,260
22	Book Depreciation	2,123	528	528	528	528	528	528	528	528	528	528	528	528	6,330
23	Total O&M and Depreciation Expense	2,123	883	883	883	883	883	883	883	883	883	883	883	883	10,590
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%	17.040%
26	Remove Non-OTP Load Portion	(1,761)	(732)	(732)	(732)	(732)	(732)	(732)	(732)	(732)	(732)	(732)	(732)	(732)	(8,785)
27	Retail O&M and Depreciation Expenses	362	150	150	150	150	150	150	150	150	150	150	150	150	1,805
28															
29	Income before Taxes														
30	Available for return (from above)	2,508	190	190	190	190	190	190	190	190	190	190	190	190	2,283
31	Taxable Income (grossed up) 1.5385	3,858	293	293	293	293	293	293	293	293	293	293	293	293	3,513
32															
33	Income Taxes														
34	Current and Def Income Taxes 35.00%	1,350	102	102	102	102	102	102	102	102	102	102	102	102	1,229
35	Total Income Tax Expense	1,350	102	102	102	102	102	102	102	102	102	102	102	102	1,229
36															
37															
38	*REVENUE REQUIRMENTS*														
39	Expenses	1,712	253	253	253	253	253	253	253	253	253	253	253	253	3,034
40	Return on rate base	3,998	305	305	305	305	305	305	305	305	305	305	305	305	3,662
41	Subtotal revenue requirements	5,710	558	558	558	558	558	558	558	558	558	558	558	558	6,696
42	Adjustments														
43	Transmission Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements	5,710	558	558	558	558	558	558	558	558	558	558	558	558	6,696
45															
46	South Dakota share - D2 factor 9.82%	558	55	55	55	55	55	55	55	55	55	55	55	55	657
47															
48	Gross Receipts Tax (at 0.0015) 0.15%	1	0	0	0	0	0	0	0	0	0	0	0	0	1
49	Total South Dakota Share	559	55	55	55	55	55	55	55	55	55	55	55	55	658

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Line No.																
	SUPPORTING INFORMATION / DATA															
1			**[TRADE SECRET DATA BEGINS…**													
2			SD Cap Structure with allowed ROE per order.													
3			Capital Structure		**Ratio**			**Cost**			**WA Cost**			**Property tax**		
4			Debt											2012 composite rate	1.08%	
5			Preferred equity													
6			Common equity											**...TRADE SECRET DATA ENDS]**		
7			Total		100.00%						8.50%	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		2,123	528	528	528	528	528	528	528	528	528	528	528	528	6,330
20	Tax depreciation-Federal		394,399	67	67	67	67	67	67	67	67	67	67	67	67	801
21	Tax depreciation-SD		394,399	67	67	67	67	67	67	67	67	67	67	67	67	801
22	Federal deferred income taxes	35.00%	(137,297)	161	161	161	161	161	161	161	161	161	161	161	161	1,935
23	State deferred income taxes	0.00%	0	0	0	0	0	0	0	0	0	0	0	0	0	0

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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		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		(135,171)	(134,981)	(134,791)	(134,601)	(134,411)	(134,221)	(134,031)	(133,840)	(133,650)	(133,460)	(133,270)	(133,080)	(133,080)
6	Ending rate base		250,231	249,878	249,525	249,172	248,819	248,466	248,113	247,760	247,407	247,054	246,701	246,348	246,348
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		(207,592)	(207,299)	(207,006)	(206,713)	(206,421)	(206,128)	(205,835)	(205,542)	(205,249)	(204,956)	(204,663)	(204,371)	(204,371)
10	Retail Ending Rate Base		42,639	42,579	42,519	42,459	42,399	42,339	42,279	42,218	42,158	42,098	42,038	41,978	41,978
11															
12	Average rate base		3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	3,528	42,339
13															
14	Return on Rate Base		267	267	267	267	267	267	267	267	267	267	267	267	3,209
15															
16	Available for return (equity portion of rate base)		170	170	170	170	170	170	170	170	170	170	170	170	2,036
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		355	355	355	355	355	355	355	355	355	355	355	355	4,260
22	Book Depreciation		543	543	543	543	543	543	543	543	543	543	543	543	6,517
23	Total O&M and Depreciation Expense		898	898	898	898	898	898	898	898	898	898	898	898	10,776
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		(745)	(745)	(745)	(745)	(745)	(745)	(745)	(745)	(745)	(745)	(745)	(745)	(8,940)
27	Retail O&M and Depreciation Expenses		153	153	153	153	153	153	153	153	153	153	153	153	1,836
28															
29	Income before Taxes														
30	Available for return (from above)		170	170	170	170	170	170	170	170	170	170	170	170	2,036
31	Taxable Income (grossed up)	1.5385	261	261	261	261	261	261	261	261	261	261	261	261	3,132
32															
33	Income Taxes														
34	Current and Def Income Taxes	35.00%	91	91	91	91	91	91	91	91	91	91	91	91	1,096
35	Total Income Tax Expense		91	91	91	91	91	91	91	91	91	91	91	91	1,096
36															
37															
38	*REVENUE REQUIRMENTS*														
39	Expenses		244	244	244	244	244	244	244	244	244	244	244	244	2,932
40	Return on rate base		267	267	267	267	267	267	267	267	267	267	267	267	3,209
41	Subtotal revenue requirements		512	512	512	512	512	512	512	512	512	512	512	512	6,141
42	Adjustments														
43	Transmission Revenue		0	0	0	0	0	0	0	0	0	0	0	0	0
44	Total revenue requirements		512	512	512	512	512	512	512	512	512	512	512	512	6,141
45															
46	South Dakota share - D2 factor	9.82%	50	50	50	50	50	50	50	50	50	50	50	50	603
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	604

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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			1.08%	
5		Preferred equity													
6		Common equity													
7		Total		100.00%				7.58%	Overall Return					**...TRADE SECRET ENDS]**	
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