Otter Tail Power Company South Dakota Phase In - Advanced Grid Infrastructure (AGI) Demand Response System Revenue Requirements

Line No.	Year>>	2022 Actual Jan	2022 Actual Feb	2022 Actual Mar	2022 Actual Apr	2022 Projected May	2022 Projected Jun	2022 Projected Jul	2022 Projected Aug	2022 Projected Sep	2022 Projected Oct	2022 Projected Nov	2022 Projected Dec	2022 Projected Total
1	RATE BASE Plant Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
2	Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
3	Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0
4 5	CWIP Calculation: Beginning Balance	0	0	0	0	0	0	0	0	0	0	0	0	
6	Additional CWIP	0	Ö	ő	ő	0	Ö	Ö	0	Ö	0	ő	0	0
7 8	Closings from CWIP AFDUC	0	0	0	0	0	0	0	0	0	0	0	0	
9	ADIT Federal Proration Factors	1.0000	1.0000	0 1.0000	1.0000	0 1.0000	0 1.0000	1.0000	0 1.0000	0 0.9206	0 0.8356	0 0.7534	0 0.6685	0
11	Accumulated Deferred Income Taxes Federal & State	0	0	0	0	0	0	0	0	0	0	0	0	0
12 13	Ending rate base	0	0	0	0	0	0	0	0	0	0	0	0	0
14 15	Average rate base	0	0	0	0	0	0	0	0	0	0	0	0	0
16 17	Return on Rate Base	0	0	0	0	0	0	0	0	0	0	0	0	0
18 19	Available for return (equity portion of rate base)	0	0	0	0	0	0	0	0	0	0	0	0	0
20 21	EXPENSES O&M and Depreciation													
22	Operating Costs (annual fees)	0	0	0	0	0	0	0	0	0	0	0	0	0
23	Property Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
24 25	Book Depreciation Total O&M and Depreciation Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
26	Total Oall and Depresentation Expense	0	<u> </u>	0	0	0	0	0	0	0	0	0	0	0
27	Income before Taxes	_		_		_			_			_		_
28 29	Available for return (from above) Taxable Income (grossed_up)	0	0	0	0	0	0	0	0	0	0	0	0	0
30		l	Ü	· ·	3	3	3	3	3	3	3	3	U	l
31	Income Taxes	_		_		_			_			_		_
32 33	Current Income Tax Def Income Tax	0	0	0	0	0	0	0	0	0	0	0	0	0
34	Total Income Tax Expense	0	0	0	0	0	0	0	0	0	0	0	0	0
35														
36 37	REVENUE REQUIRMENTS													
38	Expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
39	Return on rate base	0	0	0	0	0	0	0	0	0	0	0	0	0
40 41	Subtotal revenue requirements Adjustments	0	0	0	0	0	0	0	0	0	0	0	0	0
42	Total revenue requirements	0	0	0	0	0	0	0	0	0	0	0	0	0
43 44	South Dakota - C9 factor	0	0	0	0	0	0	0	0	0	0	0	0	0
44	South Dakota - C9 factor	0	0	0	0	0	0	0	0	0	0	0	0	0
Line														
No.	SUPPORTING INFORMATION / DATA													
1	SUFF OINTING INFURINATION / DATA													
2		SD Cap Structure			_						_			
3		Capital Struct Debt	ure	Ratio 45.21%	Cost 4.71%	WA Cost 2.13%					Property tax 2022 composite	rate	1.18%	
5		Preferred	equity	45.21% 0.00%	0.00%	0.00%					ZUZZ CUMPUSITE	iate	1.18%	
6		Common		54.79%	8.75%	4.79%								
7 8		Total		100.00%	_	6.9235%	Overall Return							
9]		Book	Tax									
10		Project life (years)			0-year MACRS									
11 12					Fed Portion	State Portion								
13		Stati	utory Tax Rate	21.00%	21.00%	0.00%								
14		Tax cor	version factor	1.26582										
15 16		SD sh	are - C9 factor	9.660%										
	Deferred Tax													
18	Book depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
	Tax depreciation-Federal Tax depreciation-SD	0	0	0	0	0	0	0	0	0	0	0	0	0
	Federal deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
	State deferred income taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
1 1		l												

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Line No.	2023 Projected Jan	2023 Projected Feb	2023 Projected Mar	2023 Projected Apr	2023 Projected May	2023 Projected Jun	2023 Projected Jul	2023 Projected Aug	2023 Projected Sep	2023 Projected Oct	2023 Projected Nov	2023 Projected Dec	2023 Projected Total
RATE BASE													
1 Plant Balance	0	0	0	0	0	0	0	0	0	0	0	0	0
2 Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
3 Net Plant in Service 4 CWIP Calculation:	0	0	0	0	0	0	0	0	0	0	0	0	U
5 Beginning Balance	0	0	0	0	420.567	841.133	1,261,700	1,682,267	2,102,833	2,523,400	3,043,967	3,564,533	
6 Additional CWIP	0	0	0	420,567	420,567	420,567	420,567	420,567	420,567	520,567	520,567	520,567	4.085.100
7 Closings from CWIP	0	0	0	420,507	420,507	420,507	120,307	0	0	0	0	020,507	4,000,100
8 AFDUC		_										-	
9	0	0	0	420,567	841,133	1,261,700	1,682,267	2,102,833	2,523,400	3,043,967	3,564,533	4,085,100	4,085,100
10 ADIT Federal Proration Factors	0.5836	0.5069	0.4219	0.3397	0.2548	0.1726	0.0877	0.0027	0.9206	0.8356	0.7534	0.6685	
11 Accumulated Deferred Income Taxes Federal & State	0	0	0	0	0	0	0	0	0	0	0	0	0
12 Ending rate base	0	0	0	420,567	841,133	1,261,700	1,682,267	2,102,833	2,523,400	3,043,967	3,564,533	4,085,100	4,085,100
13 14 Average rate base 15	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	125,163	1,501,962
16 Return on Rate Base	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	103,989
17													
18 Available for return (equity portion of rate base) 19	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,006
20 EXPENSES 21 O&M and Depreciation 22 Operating Costs (annual fees) 23 Property Tax 24 Book Depreciation 25 Total O&M and Depreciation Expense	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0	0 0 0
7 Income before Taxes 28 Available for return (from above) 29 Taxable Income (grossed up) 30	6,000 7,596	72,006 91,147											
1 Income Taxes 2 Current Income Tax 3 Def Income Tax	1,595 0	19,141 0											
34 Total Income Tax Expense 35 36	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	19,141
37 REVENUE REQUIRMENTS													
38 Expenses	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	1,595	19,141
39 Return on rate base	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	8,666	103,989
40 Subtotal revenue requirements	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	123,129
41 Adjustments 42 Total revenue requirements	10,261	10,261	10.261	10,261	10.261	10.261	10.261	10.261	10.261	10.261	10.261	10.261	123,129
42 Total revenue requirements 43	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	10,261	123,129
44 South Dakota - C9 factor	991	991	991	991	991	991	991	991	991	991	991	991	11,894

Line													
No.													
	SUPPORTING INFORMATION / DATA												
1													
2		SD Cap Structure with allowed	ed ROE per order.										
3		Capital Structure	Ratio	Cost	WA Cost					erty tax			
4		Debt	45.21%		2.13%				2023	composite rate		1.18%	
5		Preferred equity	0.00%		0.00%								
6		Common equity	54.79%										
7		Total	100.00%	5	6.9235% Ov	erall Return							
8													
9			Book	Tax									
10		Project life (years)	20	20-year MACRS									
11													
12					State Portion								
13		Statutory Tax R			0.00%								
14		Tax conversion fa											
15		SD share - C9 fa	ctor 9.660%	5									
16													
	Deferred Tax												
	Book depreciation	0	0 0	0	0	0	0	0	0	0	0	0	0
	Tax depreciation-Federal	0	0 0	0	0	0	0	0	0	0	0	0	0
	Tax depreciation-SD	0	0 0	0	0	0	0	0	0	0	0	0	0
	Federal deferred income taxes	0	0 0	0	0	0	0	0	0	0	0	0	0
22	State deferred income taxes	0	0 0	0	0	0	0	0	0	0	0	0	0
		1											