Hoot Lake Plant Closure Adjustment

									2023						
Line		Test Year	Actual	Actual	Actual	Actual	Actual								
No.	RATE BASE	2017	January	February	March	April	May	June	July	August	September	October	November	December	Year-End
1	Plant in Service	60,184,519						-			-				
2	Accumulated Depreciation	(51,130,709)	-								-		-	[]	
3	Net Plant	9,053,810													_
4	Title I mile	3,000,010													
5	Decommissioning	-													
6															
7	Accumulated Deferred Income Taxes Federal & State	(8,408,844)													
8															
9 10	Rate Base	644,966	-	-	-	-	-	-	-	-	-	-	-	-	-
11	Return on Rate Base (OTP Total)	45,728	_	_	_	_	_	_	_	_	_	_	_	_	_
12	return on react pase (OTT Total)	43,728	-	-	-	-	-	-	-	_	-	-	-	-	-
13	EXPENSES														
14	O&M and Depreciation														
15	Operations and Maintenance	6,494,869	7,011	23,426	24,733	42,664	39,055	45,667	30,474	21,639	24,081	18,166	28,225	32,197	337,338
16	Property Tax	973,540	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Depreciation Expense	3,182,769	F.0.1	23,426	24.733	42,664	39,055	45,667	00.454	01.600	0.4.004	10.177	28.225	00.105	005.000
18 19	Total O&M and Depreciation Expense	10,651,178	7,011	23,426	24,/33	42,004	39,055	45,00/	30,474	21,639	24,081	18,166	28,223	32,197	337,338
20	Income before Taxes														
21	Available for return (from above)	45,728	_	_	_	_	_	_	_	_	_	_	_	_	_
22	Less book tax credits - Federal PTC														
23	Adjusted Income before interest and taxes	45,728	-	-	-	-	-	-	-	-	-	-	-	-	-
24															
25	Taxable Income (grossed up)	57,884	-	-	-	-	-	-	-	-	-	-	-	-	-
26															
27 28	Income Taxes Current and Def Income Taxes	12,156											_		
29	Federal PTC	12,130	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Total Income Tax Expense	12,156	_	_	_	_	-	-	_	_	-	_	_	-	-
31	*	,													
32															
33	Expenses	10,663,334	7,011	23,426	24,733	42,664	39,055	45,667	30,474	21,639	24,081	18,166	28,225	32,197	337,338
34	Return on rate base	45,728	-	-	-	-	-	-	-	-	-	-	-	-	-
35 36	Revenue Requirements	10,709,062	7,011	23,426	24,733	42,664	39,055	45,667	30,474	21,639	24,081	18,166	28,225	32,197	337,338
37	Revenue Requirements	10,709,062	7,011	23,420	24,/33	72,004	39,033	73,007	30,474	21,039	24,061	18,100	20,223	32,197	337,336
38	South Dakota Share - Blended Base/Peak Split	1,000,401	655	2,188	2,310	3,985	3,648	4,266	2,847	2,021	2,250	1,697	2,637	3,008	31,513
39						.,					,	,	,	-,	. ,
40	Revenue Requirement Share back - Current Month minus		(82,712)	(81,178)	(81,056)	(79,381)	(79,718)	(79,101)	(80,520)	(81,345)	(81,117)	(81,670)	(80,730)	(80,359)	(968,888)
41															

Hoot Lake Plant Closure Adjustment

									2024						
Line		Test Year	Actual	Actual	Actual	Actual	Actual	Actual	Projected						
No.	RATE BASE	2017	January	February	March	April	May	June	July	August	September	October	November	December	Year-End
1	Plant in Service	60,184,519		_						_	_			-	_
2	Accumulated Depreciation	(51,130,709)	_	_	_	_	_	_	_	_	_	_	_	_	_
3	Net Plant	9,053,810	-	-	-	-	-	-	-	-	-	-	-	-	-
5	Decommissioning	-													
7 8	Accumulated Deferred Income Taxes Federal & State	(8,408,844)													
9	Rate Base	644,966	-	-	-	-	-	-	-	-	-	-	-	-	-
10 11 12	Return on Rate Base (OTP Total)	45,728	-	-	-	-	-	-	-	-	-	-	-	-	-
13	EXPENSES														
14	O&M and Depreciation														
15	Operations and Maintenance	6,494,869	11,840	13,880	11,418	26,107	12,158	1,707	19,750	19,750	19,750	19,750	19,750	19,750	195,609
16	Property Tax	973,540	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Depreciation Expense	3,182,769													
18	Total O&M and Depreciation Expense	10,651,178	11,840	13,880	11,418	26,107	12,158	1,707	19,750	19,750	19,750	19,750	19,750	19,750	195,609
19 20 21 22	Income before Taxes Available for return (from above) Less book tax credits - Federal PTC	45,728	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Adjusted Income before interest and taxes	45,728	-	-	-	-	-	-	-	-	-	-	-	-	-
24 25 26	Taxable Income (grossed up)	57,884	-	-	-	-	-	-	-	-	-	-	-	-	-
27 28 29	Income Taxes Current and Def Income Taxes Federal PTC	12,156	-	-	-	-	-	-	-	-	-	-	-	-	-
30 31	Total Income Tax Expense	12,156	-	-	-	-	-	-	-	-	-	-	-	-	-
32	REVENUE REQUIREMENT														
33	Expenses	10,663,334	11,840	13,880	11,418	26,107	12,158	1,707	19,750	19,750	19,750	19,750	19,750	19,750	195,609
34	Return on rate base	45,728	-	-	-	-	-	-	-	-	-	-	-	-	-
35 36 37	Revenue Requirements	10,709,062	11,840	13,880	11,418	26,107	12,158	1,707	19,750	19,750	19,750	19,750	19,750	19,750	195,609
38	South Dakota Share - Blended Base/Peak Split	1,000,401	1,106	1,297	1,067	2,439	1,136	159	1,845	1,845	1,845	1,845	1,845	1,845	18,273
39 40 41	Revenue Requirement Share back - Current Month minus		(82,261)	(82,070)	(82,300)	(80,928)	(82,231)	(83,207)	(81,522)	(81,522)	(81,522)	(81,522)	(81,522)	(81,522)	(982,128)

Hoot Lake Plant Closure Adjustment

									2025						
Line		Test Year	Projected												
No.	RATE BASE	2017	January	February	March	April	May	June	July	August	September	October	November	December	Year-End
1	Plant in Service	60,184,519				_		-			-		-		
2	Accumulated Depreciation	(51,130,709)	_	_	_	_	_	_	_	_	_	_	_	_	_
3	Net Plant	9,053,810	-	-	-	-	-	-	-	-	_	-	-	-	-
5	Decommissioning	-													
7 8	Accumulated Deferred Income Taxes Federal & State	(8,408,844)													
9	Rate Base	644,966	-	-	-	-	-	-	-	-	-	-	-	-	-
10 11 12	Return on Rate Base (OTP Total)	45,728	-	-	-	-	-	-	-	-	-	-	-	-	-
13	EXPENSES														
14	O&M and Depreciation														
15	Operations and Maintenance	6,494,869	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	236,999
16	Property Tax	973,540	-	-	-	-	-	-	-	-	-	-	-	-	-
17 18	Depreciation Expense Total O&M and Depreciation Expense	3,182,769 10,651,178	19,750	19,750	19,750	19.750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	236,999
19	Total O&M and Depreciation Expense	10,031,176	19,/30	19,/50	19,/30	19,/30	19,/50	19,/30	19,/30	19,/30	19,/30	19,/30	19,/30	19,/30	230,999
20 21 22	Income before Taxes Available for return (from above) Less book tax credits - Federal PTC	45,728	-	-	-	-	-	-	-	-	-	-	-	-	-
23	Adjusted Income before interest and taxes	45,728	-	-	-	-	-	-	-	-	-	-	-	-	-
24 25 26	Taxable Income (grossed up)	57,884	-	-	-	-	-	-	-	-	-	-	-	-	-
27 28 29	Income Taxes Current and Def Income Taxes Federal PTC	12,156	-	-	-	-	-	-	-	-	-	-	-	-	-
30 31	Total Income Tax Expense	12,156	-	-	-	-	-	-	-	-	-	-	-	-	-
32	REVENUE REQUIREMENT														
33	Expenses	10,663,334	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	236,999
34 35	Return on rate base	45,728	-	-	-	-	-	-	-	-	-	-	-	-	-
36 37	Revenue Requirements	10,709,062	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	19,750	236,999
38	South Dakota Share - Blended Base/Peak Split	1,000,401	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	1,845	22,140
39 40 41	Revenue Requirement Share back - Current Month minus		(81,522)	(81,522)	(81,522)	(81,522)	(81,522)	(81,522)	(81,522)	(81,522)	(81,522)	(81,522)	(81,522)	(81,522)	(978,261)