## Otter Tail Power Company CASH WORKING CAPITAL - SOUTH DAKOTA 2024 Test Year

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
LINE NO.	Description of Expense	Regulatory Year OPERATING EXPENSE	Adjustments	Test Year Operating Expense	EXPENSE PER DAY AT 365 <u>DAYS PER YEAR</u>	EXPENSE LAG DAYS	EXCESS REVENUE LEAD DAYS OF 53.0 OVER EXPENSE LAG DAYS	NET REVENUE LAG DOLLARS
1	FUEL - COAL	¢4.000.447	#200 F1F	#4 200 0CD	¢12.010	10.1	17.7	6010 445
1 2		\$4,098,447	\$300,515	\$4,398,962	\$12,019	19.1		\$212,445
3 4	FUEL - OIL	1,361,916	105,522	1,467,438	4,009	8.9	27.9	111,845
5 6	PURCHASED POWER	5,699,145	572,134	6,271,279	17,135	32.8	4.0	68,808
7	LABOR AND ASSOCIATED PAYROLL EXPENSE	6,847,518	1,786,653	8,634,171	23,591	10.5	26.3	620,569
8 9	ALL OTHER O&M EXPENSE	10,066,111	638,760	10,704,871	29,248	12.5	24.3	710,609
10 11	PROPERTY TAXES (EXCL COAL CONVERSION TAXES)	1,247,978	193,618	1,441,596	3,939	297.2	(260.5)	(1,025,893)
12		, ,	,		,			
13 14	COAL CONVERSION TAXES	7,460	1,157	8,617	24	35.6	1.2	28
15 16	FEDERAL INCOME TAXES		-		0	195.6	(158.8)	-
17 18	STATE INCOME TAXES			0	0	0.0	36.8	-
19	INCREMENTAL FEDERAL INCOME TAXES			0	0	0.0	36.8	-
20 21	INCREMENTAL STATE INCOME TAXES			0	0	0.0	36.8	-
22 23	BANK BALANCES			0		0		19,055
24								,
25 26	SPECIAL DEPOSITS			0		0		228,493
27 28	WORKING FUNDS			0		0		1,020
29 30	TAX COLLECTIONS AVAIL - FICA WITHHOLDING	(628,405)	(21,728)	(650,132)	(1,776)	0.0		-
31	TAX COLLECTIONS AVAIL - FEDERAL WITHHOLDING	(1,004,957)	(34,747)	(1,039,704)	(2,841)	0.0		-
32 33	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- MN			0	0	0.0		-
34 35	TAX COLLECTIONS AVAIL - STATE WITHHOLDING- ND			0	0	0.0		
36		<i>/-</i>						<i>(</i> )
37 38	TAX COLLECTIONS AVAILABLE - STATE SALES TAX	(2,087,193)	-	(2,087,193)	(5,703)	13.9		(78,983)
39 40	TAX COLLECTIONS AVAILABLE - FRANCHISE TAXES			0	-			-
41 42	DEPRECIATION EXPENSE	7,276,844	1,735,122	9,011,965	24,623			905,770
43	INVESTMENT TAX CREDIT	(64,696)	(4,406)	(69,102)	(189)			(6,945)
44 45	DEFERRED INCOME TAX	260,466	(1,673,977)	(1,413,510)	(3,862)			(142,068)
46 47	INTEREST ON LT DEBT	3,691,539	1,665,990	5,357,529	14,638	91.3	(54.5)	(797,251)
48			1,000,000	0,007,027	1,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,10	(0110)	
49	TOTAL CASH WORKING CAPITAL REQUIREMENT -	SOUTH DAKOTA						\$827,504