Otter Tail Power Company **TY-02**
Reference Workpaper for 2024 SD TY-02 and Supporting Schedule B-3 **SD Share**

ADJUSTMENT TO ACCUMULATED DEPRECIATION TO REFLECT 2024 STUDY

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) CLP B-3 Reference
1	Production					
2	Base Demand	(67,828)	E1	9.79517%	(6,644)	
3	Peak Demand	(189,391)	D1	10.76217%	(20,383)	
4	Base Energy	(369,777)	E2	9.57047%	(35,389)	
5	**Total Production**	(626,996)			(62,416)	Col (D); Line 10
6	Transmission	(77,440)	D2	10.69440%	(8,282)	Col (D); Line 11
7	Distribution	(226,031)	P60	10.51384%	(23,765)	Col (D); Line 12
8	General	(29,756)	P90	10.07841%	(2,999)	Col (D); Line 13
9	Intangible	-	P90	10.07841%	-	
10	**Total Accumulated Depreciation**	(960,223)			**(97,462)**	Col (D); Line 115

Otter Tail Power Company **TY-02**
Reference Workpaper for 2024 SD TY-02 and Supporting Schedule C-7 **SD Share**

ADJUSTMENT TO DEPRECIATION EXPENSE TO REFLECT 2024 STUDY

Line No.	Description	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) CLP C-7 Reference
1	Production					
2	Base Demand	125,228	E1	9.795166%	12,266	
3	Peak Demand	349,016	D1	10.762172%	37,562	
4	Base Energy	681,278	E2	9.570468%	65,201	
5	**Total Production**	1,155,522			115,029	
6	Transmission	142,967	D2	10.694401%	15,289	
7	Distribution	417,287	P60	10.513840%	43,873	
8	General	54,934	P90	10.078410%	5,536	
9	Intangible	-	P90	10.078410%	-	
10	**Total Depreciation Expense**	1,770,710			**179,728**	Col (D); Line 1
11	Operating Income Impact				(179,728)	
12	Income Tax Impact: SD Tax Rate is	21.00%			(37,743)	
13	Net Operating Income Impact				#######	