

**Otter Tail Power Company
South Dakota General Rate Case Documents
Docket No. EL25-**

Workpapers

A. 2024 Test Year Workpapers

1. Jurisdictional Cost of Service Study (JCOSS)
2. Class Cost of Service Study (CCOSS)
3. Input Summary_CONFIDENTIAL
4. 2024 Test Year Adjustments
 - TY-01 – Plant Annualization
 - TY-02 – 2024 Depreciation Study
 - TY-03 – Retail Revenue Normalization
 - TY-04 – Labor Census and Rates
 - TY-05 – Medical/Dental, Pension and OPEB
 - TY-06 – Rate Case Expense Amortization
 - TY-07 – Plant Outage Normalization
 - TY-08 – Vegetation Maintenance
 - TY-09 – Meter Reading
 - TY-10 – Rider Roll-In
 - TY-11 – Materials and Supplies
 - TY-12 – Wildfire Mitigation Plan
 - TY-13 –Astoria Onsite Fuel Storage
 - TY-14 – Insurance
 - TY-15 – Cyber Security
 - TY-16 – Large Load – BSESP_CONFIDENTIAL
 - TY-17 – Large Load Addition – Other_CONFIDENTIAL

B. 2024 Regulatory Year Workpapers

1. Jurisdictional Cost of Service Study (JCOSS)
2. Functionalization
3. Input Summary
4. Work Papers A-D, SD

C. Bulkley Cost of Capital Workpapers_CONFIDENTIAL

D. Supporting Information

- A. Jurisdictional Financial Summary Schedules of Revenue Requirements 2024 Test Year
 1. Summary of Revenue Requirements – 2024 Test Year
 2. Summary of Revenue Requirements - Jurisdictional
- B. Rate Base Schedules
 1. Rate Base Summary
 2. Rate Base Components
 3. Cash Working Capital_CONFIDENTIAL
 4. Rate Base Adjustments
 5. Rate Base Jurisdictional Allocation Factors

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C. Operating Income Schedules

1. Jurisdictional Statement of Operating Income -2023 Regulatory Year, 2024 Unadjusted Year, 2024 Regulatory Year, 2024 Test Year
2. Total Utility and Jurisdiction Statement of Operating Income –2023 Regulatory Year, 2024 Unadjusted Year, 2024 Regulatory Year, 2024 Test Year
3. Statement of Operating Income – 2024 Regulatory Year and 2024 Test Year
4. Computation of Federal and State Income Taxes
5. Computation of Deferred Income Taxes
6. Development of Federal and State Income Tax Rates
7. Operating Income Statement Adjustments Schedule_CONFIDENTIAL
8. Summary of Approaches and Assumptions Used
9. Operating Income Statement Allocation Factors

D. Rate of Return / Cost of Capital Schedules

1. Summary Schedule
2. Composite Cost of Long-Term Debt
3. Common-Equity

E. Rate Structure and Design Information

1. Class Cost of Service Study

F. Other Supplemental Information

1. Annual Report
2. Gross Revenue Conversion Factor