

OTTER TAIL POWER COMPANY
Reference Workpaper for 2024 SD TY-14 and Supporting Schedule C-7
Adjustment for Increases in Liability and Property Insurance Expenses

TY-14
SD Share
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Line No.	Description from JCOSS INPUT SUMMARY	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD Share	(E) CLP C-7 Reference
	Administrative and General Expense					
1	Property Insurance	1,976,953	NEPIS	9.05175%	178,949	
2	Total	<u>1,976,953</u>			<u>178,949</u>	Col (O); Line 1
3	Operating Income Impact	(1,976,953)			<u>(178,949)</u>	
4	Income Tax Impact: SD Tax Rate is 21.00%				<u>(37,579)</u>	
5	Net Operating Income Impact				<u><u>(141,370)</u></u>	