

OTTER TAIL POWER COMPANY  
Reference Workpaper for 2024 SD TY-04 and Supporting Schedule C-7

TY-04  
SD Share

ADJUSTMENT FOR LABOR CENSUS AND RATES

Line No.	(A) Description from JCOSS INPUT SUMMARY	(B) Total Utility	(C) Allocator	(D) Allocator %	(E) SD	(F) CLP C-7 Reference
	Production					
1	Base Demand	310,154	E1	9.79517%	30,380	
2	Peak Demand	97,086	D1	10.76217%	10,449	
3	Total Production Expense	407,240			40,829	Col (F); Line 7
4	Transmission Expense	211,382	D2	10.69440%	22,606	Col (F); Line 8
	Distribution Expense					
5	Primary Demand	196,574	D3	12.60509%	24,778	
6	Secondary Demand	63,303	D4	10.86462%	6,878	
7	Primary Customer	68,096	C2	8.93027%	6,081	
8	Secondary Customer	17,513	C3	8.92835%	1,564	
9	Streetlighting	19,635	C4	7.29629%	1,433	
10	Area Lighting	6,933	C5	7.87004%	546	
11	Meters	-	C6	9.31656%	-	
12	Load Management					
13	Total Distribution Expense	372,054			41,279	Col (F); Line 9
	Customer Accounting Expense					
14	Meter Reading	-	C7	0.000000%	-	
15	Other	163,837	C8	8.92975%	14,630	
16	Total Customer Accounts	163,837			14,630	Col (F); Line 1
	Customer Service & Info Expense (MN CIP)					
17	- MN	-	Direct	0.000000%	-	
18	- ND	-	Direct	0.000000%	-	
19	- SD	2,697	Direct	100.0000%	2,697	
20	- Other	13,311	C1	8.90567%	1,185	
21	Total Customer Service & Information Expense	16,008			3,882	Col (F); Line 11
	Administrative and General Expense					
	Salaries, Supplies, Pensions & Benefits					
22	Production	356,511	OXPD	9.76539%	34,815	
23	Transmission	185,050	D2	10.694401%	19,790	
24	Distribution	325,708	OXD	10.51563%	34,250	
25	Customer Accounts	143,428	OXD	8.92975%	12,808	
26	Customer Service & Information	47,682	C1	8.905665%	4,246	
		1,058,379			105,909	Col (F); Line 1
27	Total	2,228,900			229,135	Col (F); Line 1
28	Operating Income Impact	(2,228,900)			(229,135)	
29	Income Tax Impact: SD Tax Rate is	21.00%			(48,118)	
30	Net Operating Income Impact				(181,017)	