

OTTER TAIL POWER COMPANY  
Reference Workpaper for 2024 SD TY-05 and Supporting Schedule C-7

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SD Share  
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TOTAL ADJUSTMENT FOR PENSION, RETIREE MEDICAL, POST EMPLOYMENT MEDICAL AND  
HEALTH INSURANCE TY-05

	(A)	(B)	(C)	(D)	(E)
Line No.	Description from JCOSS INPUT SUMMARY	Total Utility	Allocator	Allocator %	SD CLP C-7 Reference
	<u>Production</u>				
1	Base Demand	1,059,709	E1	9.79517%	103,800
2	Peak Demand	331,716	D1	10.76217%	35,700
3	Total Production Expense	1,391,425			<b>139,500</b> Col (G); Line 7
4	Transmission Expense	722,232	D2	10.69440%	<b>77,238</b> Col (G); Line 8
	<u>Distribution Expense</u>				
5	Primary Demand	668,780	D3	12.60509%	84,300
6	Secondary Demand	218,735	D4	10.86462%	23,765
7	Primary Customer	232,619	C2	8.93027%	20,774
8	Secondary Customer	60,594	C3	8.92835%	5,410
9	Streetlighting	66,901	C4	7.29629%	4,881
10	Area Lighting	23,573	C5	7.87004%	1,855
11	Meters	-	C6	9.31656%	-
12	Load Management				
13	Total Distribution Expense	1,271,203			<b>140,985</b> Col (G); Line 9
	<u>Customer Accounting Expense</u>				
14	Meter Reading	-	C7	0.000000%	-
15	Other	559,785	C8	8.92975%	49,987
16	Total Customer Accounts	559,785			<b>49,988</b> Col (G); Line 10
	<u>Customer Service &amp; Info Expense (MN CIP)</u>				
17	- MN	-	Direct	0.000000%	-
18	- ND	-	Direct	0.000000%	-
19	- SD	9,214	Direct	100.000%	9,214
20	- Other	45,480	C1	8.90567%	4,050
21	Total Customer Service & Information Expense	54,695			<b>13,265</b> Col (G); Line 11
	<u>Administrative and General Expense</u>				
	<u>Salaries, Supplies, Pensions &amp; Benefits</u>				
22	Production	1,218,097	OXPD	9.76539%	118,952
23	Transmission	632,264	D2	10.694401%	67,617
24	Distribution	1,112,851	OXD	10.46107%	116,416
25	Customer Accounts	490,054	OXC	8.92975%	43,761
26	Customer Service & Information	162,916	C1	8.905665%	14,509
	Total A&G Salaries, Supplies, Pensions & Benefits	3,616,182			<b>361,253</b> Col (G); Line 13
27	<b>Total</b>	7,615,521			<b>782,229</b> Col (G); Line 17
28	Operating Income Impact	(7,615,521)			<b>(782,229)</b>
29	Income Tax Impact: SD Tax Rate is 21.00%				<b>(164,268)</b>
30	Net Operating Income Impact				<b>(617,961)</b>

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ADJUSTMENT FOR PENSION COSTS

Line No.	Description from JCOSS INPUT SUMMARY	(A) Total Utility	(B) Allocato	(C) Allocator %	(D) SD	(E) CLP C-7 Reference
<u>Production</u>						
1	Base Demand	554,895	E1	9.795166%	54,353	
2	Peak Demand	173,696	D1	10.762172%	18,693	
3	Total Production Expense	728,591			73,046	Col (P); Line 4
4	Transmission Expense	378,182	D2	10.694401%	40,444	Col (P); Line 5
<u>Distribution Expense</u>						
5	Primary Demand	350,193	D3	12.605091%	44,142	
6	Secondary Demand	114,536	D4	10.864616%	12,444	
7	Primary Customer	121,806	C2	8.930274%	10,878	
8	Secondary Customer	31,729	C3	8.928347%	2,833	
9	Streetlighting	35,031	C4	7.296286%	2,556	
10	Area Lighting	12,344	C5	7.870041%	971	
11	Meters	-	C6	9.316560%	-	
12	Load Management			0.000000%		
13	Total Distribution Expense	665,639			73,824	Col (P); Line 6
<u>Customer Accounting Expense</u>						
14	Meter Reading	-	C7	0.000000%	-	
15	Other	293,120	C8	8.929746%	26,175	
16	Total Customer Accounts	293,120			26,175	Col (P); Line 7
<u>Customer Service &amp; Info Expense (MN CIP)</u>						
17	- MN	-	Direct	0.000000%	-	
18	- ND	-	Direct	0.000000%	-	
19	- SD	4,825	Direct	100.000000%	4,825	
20	- Other	23,815	C1	8.905665%	2,121	
21	Total Customer Service & Information Expense	28,640			6,946	Col (P); Line 8
<u>Administrative and General Expense Salaries, Supplies, Pensions &amp; Benefits</u>						
22	Production	637,831	OXP	9.765392%	62,287	
23	Transmission	331,072	D2	10.694401%	35,406	
24	Distribution	582,722	OXD	10.461068%	60,959	
25	Customer Accounts	256,607	OXC	8.929746%	22,914	
26	Customer Service & Information	85,308	C1	8.905665%	7,597	
	Total A&G Salaries, Supplies, Pensions & Benefits	1,893,540			189,163	Col (P); Line 10
27	<b>Total</b>	3,987,712			409,600	Col (P); Line 14
28	Operating Income Impact	(3,987,712)			(409,600)	
29	Income Tax Impact: SD Tax Rate is 21.00%				(86,016)	Col (P); Line 19
30	Net Operating Income Impact				(323,584)	Col (P); Line 21

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ADJUSTMENT FOR POST RETIREMENT BENEFITS

Line		(A)	(B)	(C)	(D)	(E) CLP C-7
No.	Description from JCOSS INPUT SUMMARY	Total Utility	Allocator	Allocator %	SD	Reference
<u>Production</u>						
1	Base Demand	354,280	E1	9.795166%	34,702	
2	Peak Demand	110,898	D1	10.762172%	11,935	
3	Total Production Expense	465,178			46,638	Col (O); Line 4
4	Transmission Expense	241,455	D2	10.694401%	25,822	Col (O); Line 5
<u>Distribution Expense</u>						
5	Primary Demand	223,585	D3	12.605091%	28,183	
6	Secondary Demand	73,127	D4	10.864616%	7,945	
7	Primary Customer	77,769	C2	8.930274%	6,945	
8	Secondary Customer	20,258	C3	8.928347%	1,809	
9	Streetlighting	22,366	C4	7.296286%	1,632	
10	Area Lighting	7,881	C5	7.870041%	620	
11	Meters	-	C6	9.316560%	-	
12	Load Management	-		0.000000%	-	
13	Total Distribution Expense	424,986			47,134	Col (O); Line 6
<u>Customer Accounting Expense</u>						
14	Meter Reading	-	C7	0.000000%	-	
15	Other	187,146	C8	8.929746%	16,712	
16	Total Customer Accounts	187,146			16,712	Col (O); Line 7
<u>Customer Service &amp; Info Expense (MN CIP)</u>						
17	- MN	-	Direct	0.000000%	-	
18	- ND	-	Direct	0.000000%	-	
19	- SD	3,081	Direct	100.000000%	3,081	
20	- Other	15,205	C1	8.905665%	1,354	
21	Total Customer Service & Information Expense	18,285			4,435	Col (O); Line 8
<u>Administrative and General Expense</u>						
<u>Salaries, Supplies, Pensions &amp; Benefits</u>						
22	Production	407,231	OXPD	9.765392%	39,768	
23	Transmission	211,377	D2	10.694401%	22,606	
24	Distribution	372,046	OXD	10.461068%	38,920	
25	Customer Accounts	163,834	OXC	8.929746%	14,630	
26	Customer Service & Information	54,466	C1	8.905665%	4,851	
	Total A&G Salaries, Supplies, Pensions & Benefits	1,208,954			120,774	Col (O); Line 10
27	Total	2,546,004			261,513	Col (O); Line 14
28	Operating Income Impact	(2,546,004)			(261,513)	
29	Income Tax Impact: SD Tax Rate is	21.00%			(54,918)	Col (O); Line 19
30	Net Operating Income Impact				(206,596)	Col (O); Line 21

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ADJUSTMENT FOR POSTEMPLOYMENT MEDICAL BENEFITS

Line		(A)	(B)	(C)	(D)	(E) CLP C-7
No.	Description from JCOSS INPUT SUMMARY	Total Utility	Allocator	Allocator %	SD	Reference
<u>Production</u>						
1	Base Demand	148,069	E1	9.795166%	14,504	
2	Peak Demand	46,349	D1	10.762172%	4,988	
3	Total Production Expense	194,419			19,492	Col (N); Line 4
4	Transmission Expense	100,915	D2	10.694401%	10,792	Col (N); Line 5
<u>Distribution Expense</u>						
5	Primary Demand	93,446	D3	12.605091%	11,779	
6	Secondary Demand	30,563	D4	10.864616%	3,321	
7	Primary Customer	32,503	C2	8.930274%	2,903	
8	Secondary Customer	8,467	C3	8.928347%	756	
9	Streetlighting	9,348	C4	7.296286%	682	
10	Area Lighting	3,294	C5	7.870041%	259	
11	Meters	-	C6	9.316560%	-	
12	Load Management	-		0.000000%		
13	Total Distribution Expense	177,621			19,699	Col (N); Line 6
<u>Customer Accounting Expense</u>						
14	Meter Reading	-	C7	0.000000%	-	
15	Other	78,217	C8	8.929746%	6,985	
16	Total Customer Accounts	78,217			6,985	Col (N); Line 7
<u>Customer Service &amp; Info Expense (MN CIP)</u>						
17	- MN	-	Direct	0.000000%	-	
18	- ND	-	Direct	0.000000%	-	
19	- SD	1,287	Direct	100.000000%	1,287	
20	- Other	6,355	C1	8.905665%	566	
21	Total Customer Service & Information Expense	7,642			1,853	Col (N); Line 8
<u>Administrative and General Expense</u>						
<u>Salaries, Supplies, Pensions &amp; Benefits</u>						
22	Production	170,200	OXPD	9.765392%	16,621	
23	Transmission	88,344	D2	10.694401%	9,448	
24	Distribution	155,495	OXD	10.461068%	16,266	
25	Customer Accounts	68,474	OXC	8.929746%	6,115	
26	Customer Service & Information	22,764	C1	8.905665%	2,027	
	Total A&G Salaries, Supplies, Pensions & Benefits	505,276			50,477	Col (N); Line 10
27	<b>Total</b>	1,064,089			109,298	Col (N); Line 14
28	Operating Income Impact	(1,064,089)			(109,298)	
29	Income Tax Impact: SD Tax Rate is	21.00%			(22,953)	Col (N); Line 19
30	Net Operating Income Impact				(86,346)	Col (N); Line 21

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## ADJUSTMENT FOR EMPLOYEE BENEFITS MEDICAL/DENTAL

Line No.	Description from JCOSS INPUT SUMMARY	(A) Total Utility	(B) Allocator	(C) Allocator %	(D) SD	(E) CLP C-7 Reference
<u>Production</u>						
1	Base Demand	2,465	E1	9.795166%	241	
2	Peak Demand	772	D1	10.762172%	83	
3	Total Production Expense	3,237			324	Col (M); Line 4
4	Transmission Expense	1,680	D2	10.694401%	180	Col (M); Line 5
<u>Distribution Expense</u>						
5	Primary Demand	1,556	D3	12.605091%	196	
6	Secondary Demand	509	D4	10.864616%	55	
7	Primary Customer	541	C2	8.930274%	48	
8	Secondary Customer	141	C3	8.928347%	13	
9	Streetlighting	156	C4	7.296286%	11	
10	Area Lighting	55	C5	7.870041%	4	
11	Meters	-	C6	9.316560%	-	
12	Load Management					
13	Total Distribution Expense	2,957			328	Col (M); Line 6
<u>Customer Accounting Expense</u>						
14	Meter Reading	-	C7	0.000000%	-	
15	Other	1,302	C8	8.929746%	116	
16	Total Customer Accounts	1,302			117	Col (M); Line 7
<u>Customer Service &amp; Info Expense (MN CIP)</u>						
17	- MN	-	Direct		-	
18	- ND	-	Direct		-	
19	- SD	21	Direct	100.000000%	21	
20	- Other	106	C1	8.905665%	9	
21	Total Customer Service & Information Expense	127			31	Col (M); Line 8
<u>Administrative and General Expense</u>						
<u>Salaries, Supplies, Pensions &amp; Benefits</u>						
22	Production	2,833	OXPD	9.765392%	277	
23	Transmission	1,471	D2	10.694401%	157	
24	Distribution	2,589	OXD	10.461068%	271	
25	Customer Accounts	1,140	OXC	8.929746%	102	
26	Customer Service & Information	379	C1	8.905665%	34	
	Total A&G Salaries, Supplies, Pensions & Benefits	8,412			839	Col (M); Line 10
27	<b>Total</b>	17,715			1,819	Col (M); Line 14
28	Operating Income Impact	(17,715)			(1,819)	
29	Income Tax Impact: SD Tax Rate is	21.00%			(382)	Col (M); Line 19
30	Net Operating Income Impact				(1,437)	Col (M); Line 21