Otter Tail Power Company **TY-01**
Reference Workpaper for 2024 SD TY-01 and Supporting Schedule C-7 **SD Share**

ADJUSTMENT TO ANNUALIZE PLANT IN SERVICE

	(A)	(B)	(C)	(D)	(E)	
Line No.	**Item**	**System Wide**	**Allocation Factor**	**Allocation Percentages**	**South Dakota Test Year Amount**	**CLP B-3 Reference**
1	**Plant in Service**					
2	***Production***					
3	Base Demand	$ -	E1	9.79517%	$ -	
4	Peak Demand	$ 68,498,232	D1	10.76217%	$ 7,371,898	
5	Base Energy	$ 150,625,991	E2	9.57047%	$ 14,415,613	
					$ 21,787,510	Col (C); Line 2
6						
7	***Transmission***	$ 24,379,905	D2	10.69440%	$ 2,607,285	Col (C); Line 3
8						
9	***Distribution***					
10	Primary Demand		D3	12.60509%	$ -	
11	Secondary Demand		D4	10.86462%	$ -	
12	Primary Customer		C2	8.93027%	$ -	
13	Secondary Customer		C3	8.92835%	$ -	
14	Streetlighting		C4	7.29629%	$ -	
15	Area Lighting		C5	7.87004%	$ -	
16	Meters	$ 17,184,784	C6	9.31656%	$ 1,601,031	
17	Load Management		C9	9.63518%	$ -	
18	***Total Distribution***	$ 17,184,784			$ 1,601,031	Col (C); Line 4
19						
20	***General***					
21	Production	$ 2,837,658	P10	9.98202%	$ 283,256	
22	Transmission	$ 1,472,913	D2	10.6944%	$ 157,519	
23	Distribution	$ 2,592,482	P60	10.51243%	$ 272,533	
24	Customer Accounting	$ 1,141,620	OXC	8.92975%	$ 101,944	
25	Customer Service	$ 379,529	OXI	8.90567%	$ 33,800	
26	***Total General***	$ 8,424,202			$ 849,051	Col (C); Line 5
27						
28	***Intangible***	$ 9,763,582	P90	10.07797%	$ 983,971	Col (C); Line 6
29	**Total Plant in Service**	#########			**27,828,848**	
30						
31	**Accumulated Depreciation**					
32	***Production***					
33	Base Demand	$ -	E1	9.7952%	$ -	
34	Peak Demand	$ (1,181,937)	D1	10.7622%	$ (127,202)	
35	Base Energy	$ (2,599,052)	E2	9.5705%	$ (248,741)	
					$ (375,944)	Col (C); Line 10
36						
37	***Transmission***	$ (203,982)	D2	10.6944%	$ (21,815)	Col (C); Line 11
38						
39	***Distribution***	$ (1,015,031)	P60	10.51384%	$ (106,719)	Col (C); Line 12
40						
41	***General***	$ (107,184)	P90	10.07841%	$ (10,802)	Col (C); Line 13
42						
43	***Intangible***	$ (1,219,567)	P90	10.0784%	$ (122,913)	Col (C); Line 14
44	**Total Accumulated Depreciation**	**$(6,326,754)**			**$(1,014,136)**	
45						
46	**Accumulated Deferred Income T**	$ 4,988,247	NEPISEXDA	10.24220%	$ 510,906	Col (C); Line 31
	Total Average Rate Base				**27,325,618**	

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Line No.	(A) Item	(B) System Wide	(C) Allocation Factor	(D) Allocation Percentages	(E) South Dakota Test Year Amount	CLP C-7 Reference
1						
2	***Production Expense***					
3	Base Demand	$ -	E1	9.7952%	$ -	
4	Peak Demand	$ 46,734	D1	10.7622%	$ 5,030	
5	Base Energy	$ 102,766	E2	9.5705%	$ 9,835	
					$ 14,865	Col (C); Line 7
6						
7	***Transmission Expense***	$ -	D2	10.6944%	$ -	
8						
9	***Distribution Expenses***					
10	Primary Demand		D3	12.6051%	$ -	
11	Secondary Demand		D4	10.8646%	$ -	
12	Primary Customer		C2	8.9303%	$ -	
13	Secondary Customer		C3	8.9283%	$ -	
14	Streetlighting		C4	7.2963%	$ -	
15	Area Lighting		C5	7.8700%	$ -	
16	Meters	$ 1,150,731	C6	9.3166%	$ 107,209	
17	Load Management		C9	9.6352%	$ -	
18	***Total Distribution***	$ 1,150,731			$ 107,209	Col (C); Line 9
19	**Total O&M Expenses**	**$ 1,300,231**				
20						
21						
22	**Depreciation Expense**					
23	***Production***					
24	Base Demand		E1	9.7952%	$ -	
25	Peak Demand	$ 2,287,810	D1	10.7622%	$ 246,218	
26	Base Energy	$ 5,030,839	E2	9.5705%	$ 481,475	
27						
28	***Transmission***	$ 381,737	D2	10.6944%	$ 40,824	
29						
30	***Distribution***	$ 1,570,463	P60	10.5138%	$ 165,116	
31						
32	***General***	$ 237,963	P90	10.0784%	$ 23,983	
33						
34	***Intangible***	$ 1,997,181	P90	10.0784%	$ 201,284	
35						
36	**Total Depreciation Expense**	#########			$ 1,158,900	Col (C); Line 15
37						
38						
39	***General Taxes***	$ 1,152,832	NEPISEXDA	10.2422%	$ 118,075	Col (C); Line 16
40						
41	***Production Tax Credits***	$ (29,296,237)	E2	9.5705%	$ (2,803,787)	Col (C); Line 22
42						
43	***AFUDC in L-T CWIP Removed***	$ -	CWIPLT	0.0000%	$ -	
44						
45						
46	Operating Income Impact	$ 15,337,183			$ (1,404,738)	
47						
48	South Dakota Tax Rate	21.000%			21.000%	
49						
50	Income Tax Impact	$ 3,220,808			$ (294,995)	
51						
52	Net Operating Income Impact	$ 12,116,374			$ (1,109,743)	